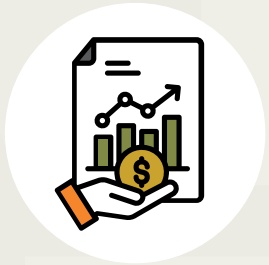
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Budget Practices and Procedures

2025 SURVEY SYNTHESIS REPORT



From rules to results: Functional performance of budget systems in Africa

Contents

Acronyms and abbreviations *3*
Country codes *3*
Executive summary *4*
1. Introduction and background 6
2. Survey coverage and methodology 7
3. PFM architecture: Rules and structures 8
4. Planning and budgeting tools: MTEFs and performance budgeting 11
5. Revenue forecasting and fiscal resilience 12
6. Fiscal risk management and contingent liabilities 13
7. Legislative engagement and the executive–legislature balance 15
8. Budget execution and credibility 17
9. Procurement and public investment 19
10. Oversight and accountability gap 21
11. Cross-cutting reforms: Gender, climate, digitalisation and aid management 22
12. Conclusions and policy implications 26
Acknowledgments *26*

Figures

Figure 1: Countries surveyed in the 2025 BPP Survey, by income classification 7
Figure 2: Institutional foundations: Baseline PFM architecture across the 18 countries surveyed 9
Figure 3: PFM architecture: Country profiles 10
Figure 4: Planning tools: Basic adoption, elaborated practice and decision-shaping use 11
Figure 5: Revenue forecasting and fiscal resilience 12
Figure 6: Fiscal-risk types Identified by surveyed countries 13
Figure 7: Fiscal-visibility indicators: Off-budget consolidation, extra-budgetary reporting, tax-expenditure costing and contingent-liability management 14
Figure 8: Legislative budget engagement across the 18 countries, six dimensions 16
Figure 9: Legislature amendment power and executive veto authority 17
Figure 10: Budget execution process indicators 18
Figure 11: E-procurement digitalisation across the 18 countries surveyed 19
Figure 12: Public investment management: Capital–recurrent distinction and multi-year project budgeting 20
Figure 13: From audit production to follow-up: Where accountability weakens 21
Figure 14: Gender-responsive budgeting (GRB)-- adoption of tools 23
Figure 15: Climate budgeting-– adoption of tools 23
Figure 16: Digitalisation of PFM, operational versus accountability functions 24
Figure 17: Aid-management country profiles — policies, negotiations and completeness of aid databases 25



Acronyms and abbreviations

CABRI	Collaborative Africa Budget Reform Initiative
BPP	Budget Practices and Procedures
GIFT	Global Initiative for Fiscal Transparency
GDP	Gross domestic product
GRB	Gender-responsive budgeting
IFMIS	Integrated financial management information system
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
MTEF	Medium-term expenditure framework
OECD	Organisation for Economic Co-operation and Development
PAC	Public accounts committee
PBB	Programme-based budgeting
PEFA	Public Expenditure and Financial Accountability
PFM	Public financial management
PIMA	Public Investment Management Assessment
SAI	Supreme audit institution
SOE	State-owned enterprise
TSA	Treasury single account
UEMOA	West African Economic and Monetary Union
UNDP	United Nations Development Programme

Country codes

The country codes below are used in selected figures and tables throughout the report, including country legends and data visualisations.

BFA	Burkina Faso
CIV	Côte d'Ivoire
GHA	Ghana
GIN	Guinea
GMB	The Gambia
GNB	Guinea-Bissau
KEN	Kenya
LBR	Liberia
LSO	Lesotho
MUS	Mauritius
MWI	Malawi
MOZ	Mozambique
NAM	Namibia
NGA	Nigeria
RWA	Rwanda
SEN	Senegal
SSD	South Sudan
ZAF	South Africa

Executive summary

The 2025 Budget Practices and Procedures (BPP) Survey is the third edition of CABRI's flagship comparative diagnostic of public financial management (PFM) systems in Africa, following rounds in 2008 and 2015. This iteration draws on validated responses from 18 countries across West, East and Southern Africa, representing approximately 37% of the continent's population and 37.7% of its GDP. Ten of these countries also participated in the 2015 round, enabling a like-for-like panel comparison over the past decade. Findings or statements about trends refer either to these 18 countries or to the 10-country panel and should not be read as continent-wide. The BPP Survey asks not only whether PFM rules and institutions exist, but whether they shape decisions during implementation. That distinction between institutional form and operational function runs through the report.

The core elements of a modern PFM system are now in place in most of the sample countries. Budget circulars with expenditure ceilings, medium-term expenditure frameworks (MTEFs), audit structures and digital systems are widespread. What is more uneven is whether these arrangements shape decisions during execution and oversight. Compared with the 2015 round, the formal architecture has continued to deepen, and several enforcement practices have also been strengthened. But gains remain uneven across countries, and indicators and relational features – those involving coordination and interaction among organisational units or institutions – continue to be among the weaker areas of the PFM landscape. PFM is a means rather than an end: the test of these systems is whether they translate approved budgets into reliable public services for citizens.

Institutional architecture and planning. Formal foundations are widespread: all 18 countries have a PFM reform strategy, issue budget circulars with expenditure ceilings and maintain a budget calendar. Fiscal rules are reported in 14 of 18 countries (78%), an MTEF in 16 (89%) and some form of programme-based budgeting (PBB) in 14 (78%). Planning tools are strongest at basic adoption and thin out as use becomes more demanding. Since 2015, the share of the 10 panel countries where the MTEF automatically determines annual ceilings rose from 0% to 50%, and the share publishing multi-year estimates at the most granular level available rose from 20% to 40%, with Burkina Faso, Côte d'Ivoire, The Gambia and Kenya moving up. Performance-oriented practice is often ahead of formal labels: more countries use performance indicators than have legislated for PBB.

Revenue forecasting and fiscal risk monitoring. Revenue forecasting methods have become more sophisticated, but sophistication alone does not guarantee credible budgets, and one analytical input has weakened: the share of countries in the 10-country panel reporting comprehensive fiscal sensitivity analysis fell from 60% to 50% between 2015 and 2025. State-owned enterprise liabilities (61%) and non-reported donor spending (50%) are the most commonly monitored fiscal risks, while exchange-rate and commodity-price exposure is recognised by only 4 of 18 (22%).

Budget execution. The clearest functional pressures remain in execution. Half the sample countries passed three or more supplementary budgets over 2022–2024, a window spanning the tail of COVID-19 and the Ukraine-related shock, so these revisions are not automatically evidence of weakness. The panel trend on budget execution is mixed but not negative: the share consistently applying sanctions for expenditure-control breaches rose from 40% to 70%, and the share strictly prohibiting overspending from 30% to 40%, while the share with a fully consolidated treasury single account (TSA) fell from 60% to 40%.

Legislative engagement. Africa's legislatures hold formal budget authority: 17 of 18 have legislation bestowing authority over budgetary affairs, and most can amend the executive's proposal within the aggregate ceiling. The main constraint is the analytical capacity and supply of information needed to use those powers effectively. Only 8 of 18 (44%) have a dedicated legislative budget research office and eight legislatures (44%) receive all seven key budget documentation elements. Many limits on amendment powers are deliberate macro-fiscal design choices rather than weaknesses. The panel also shows institutional progress. The share with a dedicated research office rose from 30% to 50%, and monthly in-year fiscal reporting rose from 40% to 80%, even as the executive-leaning tilt of the budget calendar documented since 2008 has slowed but not reversed.

Oversight and the accountability gap. Transparency is the strongest link in the accountability chain: all 18 countries publish the approved budget and 14 of 18 (78%) produce a citizens' budget. The comparison between 2015 and 2025 shows disclosure improving, with the share publishing supreme audit institution (SAI) findings in full rising from 50% to 70%. Publication thins where information reveals downstream performance rather than upstream indicators, and the chain weakens sharply where scrutiny should produce consequences: a formal executive response to SAI recommendations is required in only 7 of 18 countries (39%), and systematic public tracking of audit findings occurs in just 3 of 18 (17%). Comprehensive internal-audit follow-up rose only modestly on the panel, from 20% to 30%, and publicly tracked SAI follow-up rose from 0% to 20% (Kenya,

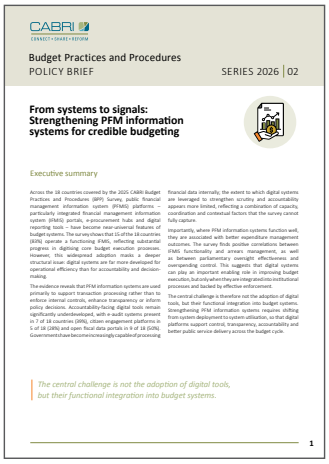
Mauritius). Disclosure has moved faster than the institutional capability to act on it, partly because follow-up depends on legal mandates and the wider political environment, not only on the audit bodies themselves.

Cross-cutting reforms and digitalisation. Gender-responsive budgeting (GRB) and climate tagging are now common at formulation (GRB tools in 13 of 18, 72%; climate tagging in 10 of 18, 56%) but rarely reach tracking allocation at the execution stage, and formal audits of gender or climate spending each occur in only one country. As the first BPP Survey round to cover these modules, 2025 sets a baseline rather than a trend. Digitalisation shows a similar pattern: operational systems are well developed (15 countries, 83%), run a functioning integrated financial management information system, IFMIS) while accountability-facing tools lag (e-audits in seven countries, 39%; citizen platforms in five countries, 28%). Where the IFMIS functions well, it is positively associated with arrears management, overspending control and parliamentary oversight; though association is not causation.

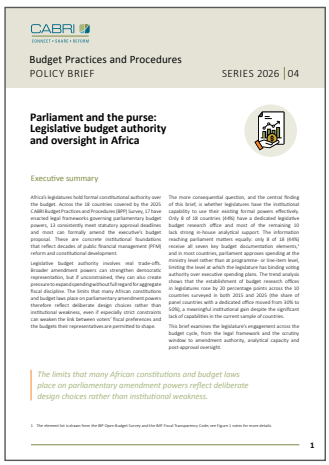
Overall, the survey suggests that African PFM reform has moved past the stage where the main challenge was that institutions did not yet exist. In most of the sample, the more pressing issue is the uneven translation of PFM architecture into operational discipline and corrective action. The weakest links are relational and inter-institutional: commitment-control enforcement, legislative scrutiny, audit follow-up and system interoperability all depend on how the finance ministry, cabinet, presidency, legislatures, audit institutions, sub-national governments and donors work together, not simply on whether each institution exists. The next phase of reform is therefore less about adopting instruments than about the conditions under which they become decision-relevant.

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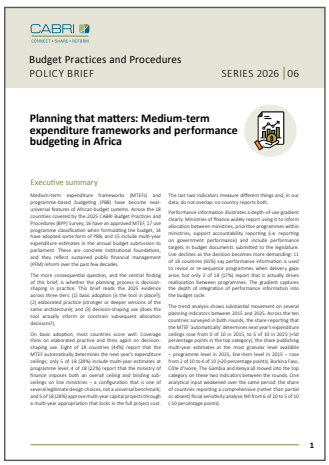

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SERIES 2026 | 06
Planning that matters: Medium-term expenditure frameworks and performance budgeting in Africa
Executive summary

1. Introduction and background

The Collaborative Africa Budget Reform Initiative (CABRI) was established in 2004 as a pan-African network of senior budget officials from ministries of finance and planning. Its mission is to strengthen public financial management (PFM) in Africa through peer learning, evidence-based dialogue and greater transparency in budget systems. Among its core knowledge products is the Budget Practices and Procedures (BPP) Survey, a comparative diagnostic that enables African countries to assess the evolution, structure and functional performance of their PFM systems.

The BPP Survey was first conducted in 2008 in partnership with the Organisation for Economic Co-operation and Development (OECD) and the African Development Bank, covering 26 countries across seven core areas: budget timelines, formulation, parliamentary oversight, execution, fiscal transparency, off-budget expenditures and aid management. The 2015 edition surveyed 23 countries, retaining the core structure while refining the treatment of multi-year frameworks, treasury single accounts (TSAs) and legislative capability. Together, these rounds established a baseline for tracking PFM evolution across the continent over what is now roughly a decade of comparable measurement.

The 2025 edition is a substantial update. It builds on prior rounds while expanding the instrument to reflect post-COVID fiscal governance and newer reform priorities. Since the 2015 BPP Survey, African countries have absorbed significant shocks, most notably the COVID-19 pandemic and the Ukraine-related disruption, which prompted spending reallocations toward health, education and social protection, emergency financing and, in some cases, new fiscal rules. The 2025 BPP Survey captures these shifts while adding dimensions that were not measured before: the digitalisation of PFM, as well as gender-responsive and climate-sensitive budgeting.

In line with the overarching objective of the BPP series, a key feature of the 2025 edition is its emphasis on the distinction between form and function. This round deepens the systematic measurement of formal rules and practices by asking not only whether a rule exists, but also whether it is used and enforced in practice. This dual framing gives a more accurate picture of how PFM systems perform and where reforms have produced tangible improvement rather than symbolic compliance. It also recognises that PFM is a means and that the ultimate test is the quality of services delivered to citizens.

The survey instrument was informed by a review of international frameworks, including the Public Expenditure and Financial Accountability (PEFA) programme, the International Monetary Fund's (IMF) Code of Good Practice on Fiscal Transparency and the Public Investment Management Assessment (PIMA) framework, the OECD budget-practices surveys, the International Budget Partnership's Open Budget Survey (OBS), the PEFA Climate and Gender modules, United Nations Development Programme (UNDP) climate budget-tagging guidance and the Global Initiative for Fiscal Transparency (GIFT) Principles on Public Participation in Fiscal Policies. This mapping identified gaps in the 2015 questionnaire – particularly in climate and gender budgeting, digital PFM, fiscal risk management and citizen participation – and shaped the expanded thematic scope of the 2025 instrument.

> *The 2025 round of the BPP Survey deepens the systematic measurement of formal rules and practices by asking not only whether a rule exists, but also whether it is used and enforced in practice.*

2. Survey coverage and methodology

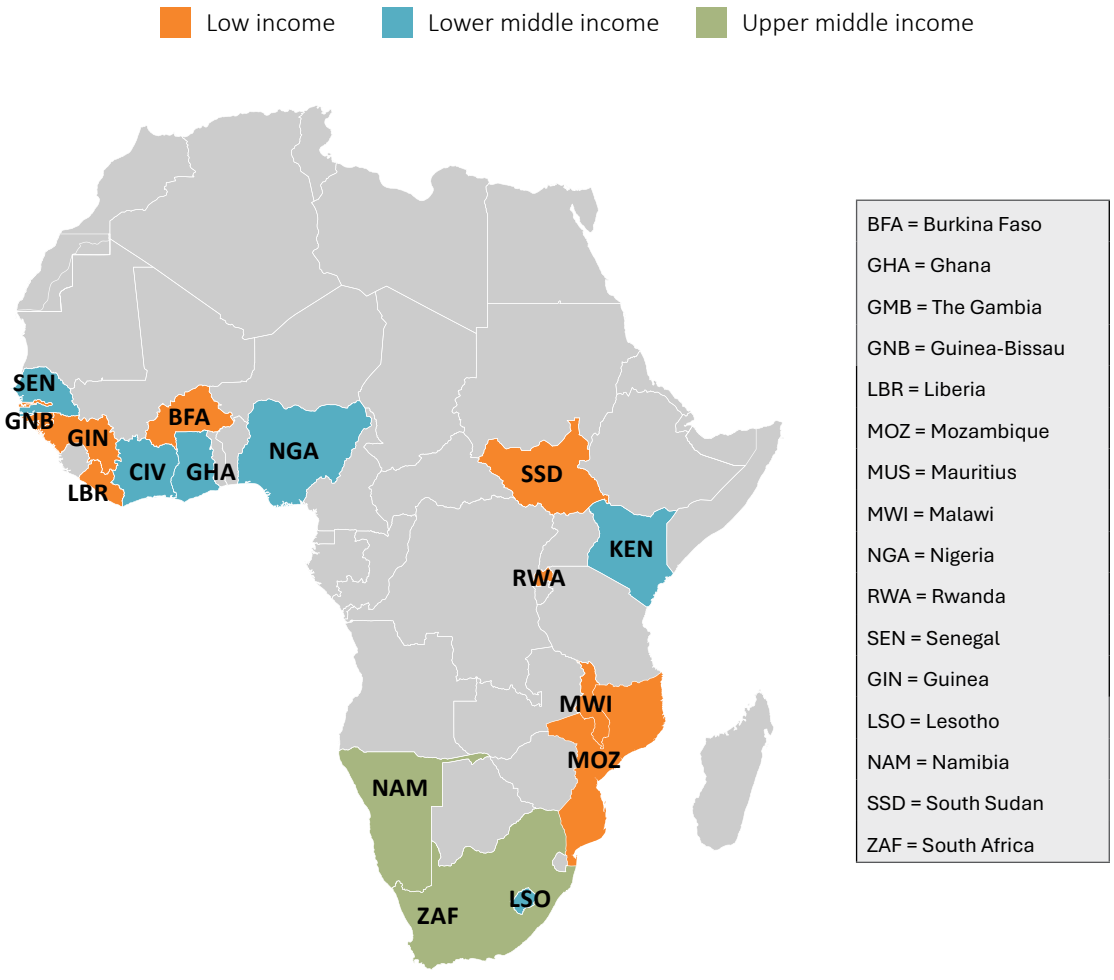
The 2025 BPP Survey collected validated responses from 18 African countries: Burkina Faso, Côte d'Ivoire, The Gambia, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Malawi, Mauritius, Mozambique, Namibia, Nigeria, Rwanda, Senegal, South Africa and South Sudan. These countries span West Africa (9), East Africa (4) and Southern Africa (5), representing approximately 37% of Africa's population and 37.7% of its GDP. The sample covers low-income, lower-middle-income and upper-middle-income countries and anglophone, francophone and lusophone administrative traditions. All findings refer to these 18 countries and are not a census of the continent.

The survey was administered via KoboToolbox, an open-source platform supporting multilingual forms (English, French, Portuguese), offline data entry and structured metadata exports. Country focal points, typically senior officials in budget departments or ministries of finance, completed the questionnaire with helpdesk support.

All responses underwent structured peer review and bilateral validation with country authorities before inclusion. Because the data is self-reported by officials, behavioural indicators in particular should be read as reported practice rather than independently verified outcomes.

The questionnaire covered 12 thematic areas organised around the budget cycle: budget formulation and ceilings; legislative processes and oversight; execution, in-year adjustment and financial reporting; medium-term expenditure frameworks (MTEFs) and fiscal rules; transparency and public participation; public investment management; digitalisation; gender-responsive and climate-sensitive budgeting; fiscal risk management; aid coordination; accountability and citizen engagement; and institutional capability. The instrument combined binary and multiple-choice questions for comparability, scaled questions for maturity of implementation, and open-ended fields for context.

Figure 1: Countries surveyed in the 2025 BPP Survey, by income classification



Raw responses were recoded into standardised categories to enable cross-country comparison. Cross-tabulations and Spearman rank correlations were used to explore associations between institutional features and functional outcomes; these associations are descriptive and do not establish causation. Where the report compares 2025 with 2015, it uses a panel of the 10 countries surveyed in both rounds (Burkina Faso, Côte d'Ivoire, The Gambia, Ghana, Guinea, Kenya, Lesotho, Mauritius, Namibia and South Africa), which removes the compositional bias that would arise from comparing different country samples.

For each indicator that is comparable across the two instruments, the trend is expressed as the change in the share of these 10 panel countries reporting the strongest available practice, for example, the share with a fully consolidated TSA, or with sanctions for expenditure-control breaches consistently applied. This 'share in the top category' measure is read directly from raw responses rather than through a composite index, so each statement is transparent and traceable to a single survey item, and trend findings describe this specific set of 10 countries rather than the continent. Modules introduced for the first time in 2025, notably gender and climate budgeting and several digital-accountability items, are reported as a baseline for future rounds rather than as a trend.

3. PFM architecture: Rules and structures

The 2025 BPP Survey features a sample that has largely converged on the formal architecture of modern public financial management (PFM). All 18 countries report a PFM reform strategy or plan, budget circulars with expenditure ceilings and a formal budget calendar. This is a measurable advance on earlier rounds, where formal PFM strategies and ceiling-bearing circulars were reported by roughly two-thirds of countries in 2008 and around 85% by 2015. The trajectory confirms sustained institutional convergence; though, as later sections show, convergence in form has not been matched by convergence in functional performance.

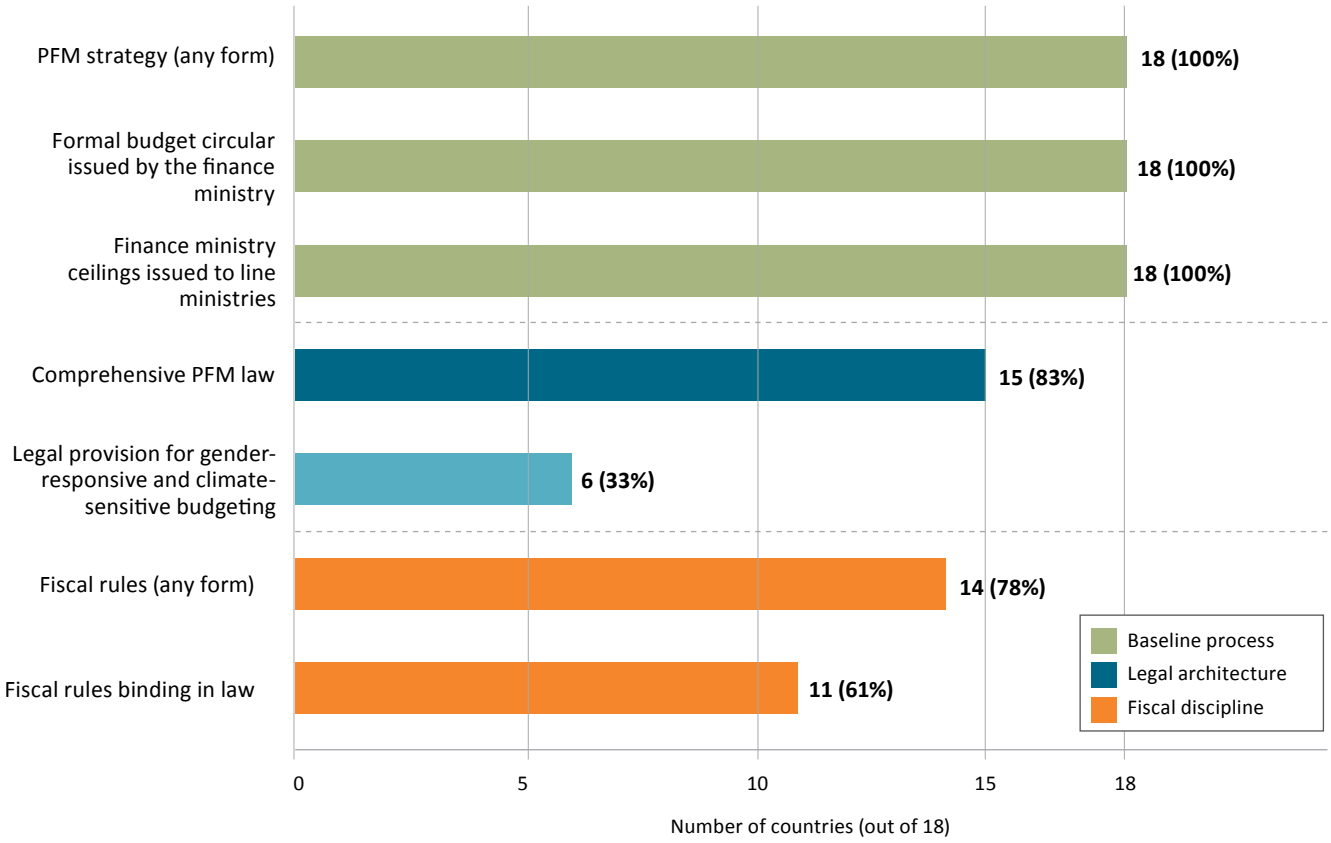
Fiscal rules are reported in 14 of 18 countries (78%), though design and enforceability vary. Debt ceilings are the most common type (12 of 14 countries with fiscal rules). Debt ceilings are politically easier to adopt than deficit or expenditure rules because they set a visible upper bound rather than constraining annual decisions directly. However, they are harder to operationalise, requiring reliable debt data, credible enforcement and executive commitment in adverse years. Only 61% of those with fiscal rules report that they are legally binding, and the COVID-19 emergency led to breach or suspension of fiscal rules in 7 of 14, a context that should temper any reading of suspension as simple non-compliance.

The institutional landscape also shows gaps in the legal underpinning of cross-cutting priorities. While formal budget infrastructure is near-universal, legal provisions for gender-responsive or climate-sensitive budgeting are present in only 6 of 18 countries (33%). This asymmetry – strong procedural infrastructure alongside weaker thematic mandates – appears to reflect the tendency for procedural reforms to be adopted earlier than purpose-specific mandates.

Country-level profiles reveal distinct clusters. At the more formalised end, Malawi, Kenya, Nigeria, The Gambia, Guinea and Burkina Faso combine comprehensive PFM laws, government-endorsed reform strategies, binding sub-ceilings to line ministries and dual-scenario budget continuity provisions. A second group, Côte d'Ivoire, Lesotho and Rwanda, shares most features but relies on informal rather than formally endorsed strategies. Mauritius, Ghana and Namibia have laws and strategies in place but indicative rather than binding ceilings, which reduces the authority of the medium-term framework over annual allocations. South Africa and Mozambique combine basic-level laws and informal strategies with indicative-only ceilings.

Across the 10 countries surveyed in both 2015 and 2025, the institutional architecture has continued to deepen: the share preparing accrual-based financial statements rose from 10% to 50%, and the share reporting International Public Sector Accounting Standards (IPSAS)-based accounting from 50% to 90%. These are substantial gains, but remain uneven across countries and, as the following sections show, convergence in form has not always been matched by equivalent convergence in enforcement.

Figure 2: Institutional foundations: Baseline PFM architecture across the 18 countries surveyed



Source: 2025 BPP Survey.

> *The positive trajectory confirms sustained institutional convergence; though convergence in form has not been matched by convergence in functional performance.*

Figure 3: PFM architecture: Country profiles

	PFM law *Comprehensiveness*	Reform strategy *Government endorsed*	Finance ministry ceilings *Strength & bindingness*	Budget continuity *Rule-based provisions*
	Does the country have an enacted, comprehensive PFM law?	Is a multi-year reform strategy formally endorsed by cabinet?	How binding are expenditure ceilings issued to line ministries?	Are rules in place if cabinet or the legislature misses budget deadlines?
Malawi	Comprehensive	Government-endorsed	Binding sub-ceilings	Both scenarios
Kenya	Comprehensive	Government-endorsed	Binding sub-ceilings	Both scenarios
Nigeria	Comprehensive	Government-endorsed	Binding sub-ceilings	One scenario
The Gambia	Comprehensive	Government-endorsed	By category	Both scenarios
Guinea	Comprehensive	Government-endorsed	By category	Both scenarios
Burkina Faso	Comprehensive	Government-endorsed	By category	Both scenarios
Côte d'Ivoire	Comprehensive	Government-endorsed	By category	Both scenarios
Lesotho	Comprehensive	Informal only	By category	Both scenarios
Rwanda	Comprehensive	Government-endorsed	By category	One scenario
Mauritius	Exists (basic)	Informal only	Binding sub-ceilings	Both scenarios
South Sudan	Comprehensive	Government-endorsed	Indicative only	Both scenarios
Ghana	Comprehensive	Government-endorsed	By category	One scenario
Namibia	Comprehensive	Government-endorsed	Indicative only	Both scenarios
Liberia	Comprehensive	Government-endorsed	Indicative only	One scenario
Senegal	Comprehensive	Government-endorsed	Indicative only	One scenario
Guinea-Bissau	Comprehensive	Informal only	Indicative only	One scenario
South Africa	Exists (basic)	Informal only	Indicative only	Both scenarios
Mozambique	Exists (basic)	Informal only	Indicative only	No rule

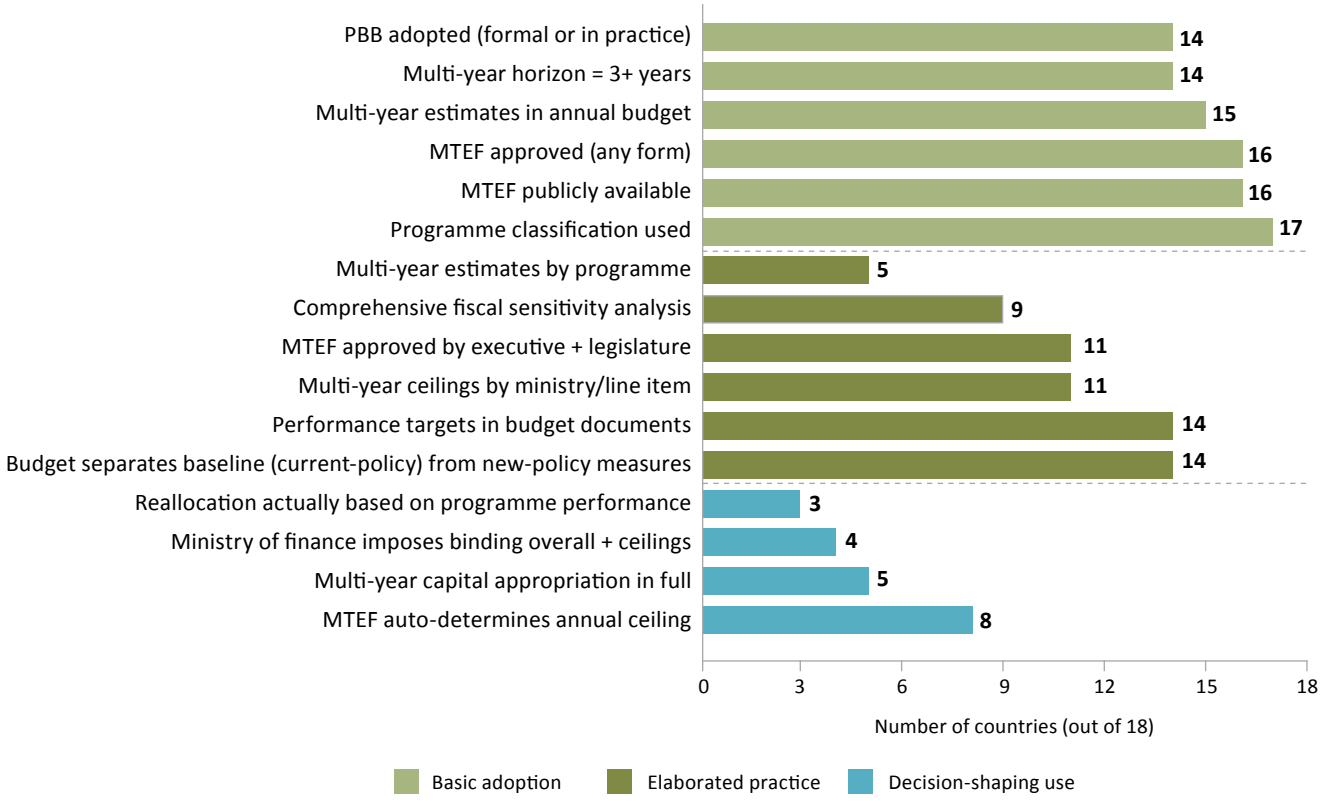
Source: 2025 BPP Survey.

4. Planning and budgeting tools: MTEFs and performance budgeting

Medium-term expenditure frameworks (MTEFs) and programme-based budgeting (PBB) are now near-universal in form across the 18 countries covered by the 2025 BPP Survey: 16 of 18 (89%) have a government-approved MTEF; 17 of 18 use programme classification; 14 of 18 (78%) have adopted some form of PBB; and 15 of 18 (83%) include multi-year estimates in the budget submitted to parliament.

The more consequential question is whether the planning process is decision-shaping in practice. Read across three tiers – basic adoption (is the tool in place?), elaborated practice (deeper versions of the same architecture) and decision-shaping use (does the tool actually constrain subsequent allocation?) – coverage is high on adoption, thinner on elaborated practice and thinnest where the tool must bind allocation.

Figure 4: Planning tools: Basic adoption, elaborated practice and decision-shaping use



Source: 2025 BPP Survey.

Performance information illustrates the gradient. Fifteen of 18 countries (83%) use it to inform allocation between ministries and to prioritise within ministries; 14 countries include performance targets in budget documents; and 11 countries use it to revise or re-sequence programmes when delivery gaps appear. But only 3 of 18 countries (Rwanda, Kenya and Lesotho) report that it actually drives reallocation between programmes, which is the most demanding stage. Producing performance information is technically easier than using it consequentially: reallocation requires credible evidence and enough flexibility in the ceiling structure to move resources away from an incumbent programme. Notably, the usual sequence of law-to-practice is reversed: more countries use performance indicators in practice than have legislated programme-based budgeting (PBB).

Adoption of the MTEF is near-universal but its authority over annual ceilings varies sharply. Only 8 of 18 (44%) report that the MTEF automatically sets the next year's ceilings, while seven countries (39%) use it only partially. Only five countries (28%) publish multi-year estimates at programme level, which is the level most useful for strategic allocation across competing priorities. Likewise, only five countries lock in the full cost of multi-year capital projects through multi-year appropriations, leaving incremental annual funding as a common practice and increasing the risk of stop-start infrastructure delivery.

The survey does not adjudicate the level at which the ceilings bind is partly a design choice. Only 4 of 18 (22%) report that the finance ministry imposes both overall and

binding sub-ceilings on line ministries; seven countries use category ceilings and seven countries only indicative ceilings. Indicative ceilings are not in themselves an indication of budget indiscipline: in some systems a cabinet-led process anchored by stable programme baselines arbitrates competing claims as effectively as fixed sub-ceilings. The analytical question is whether the planning stage retains its arbitrating role, however the envelope is enforced. Where indicative ceilings combine with weak cabinet discipline, the MTEF risks becoming a parallel document.

Across the 10 countries surveyed in both 2015 and 2025, planning instruments have become more decision-shaping: the share where the MTEF automatically determines the next year's expenditure ceilings rose from 0% to 50%, with Burkina Faso, Côte d'Ivoire, The Gambia, Kenya and Mauritius moving into the top category, and the share publishing multi-year estimates at the most granular level available rose from 20% to 40%.

The reform frontier is therefore not further adoption but giving planning tools a load-bearing role at the cabinet table and the line-ministry submission stage, and using performance information at the point of reallocation. Where planning neither informs allocation strongly nor anchors it through reliable baselines, governments are less able to commit credibly to multi-year programmes, capital projects and the service improvements citizens depend on.

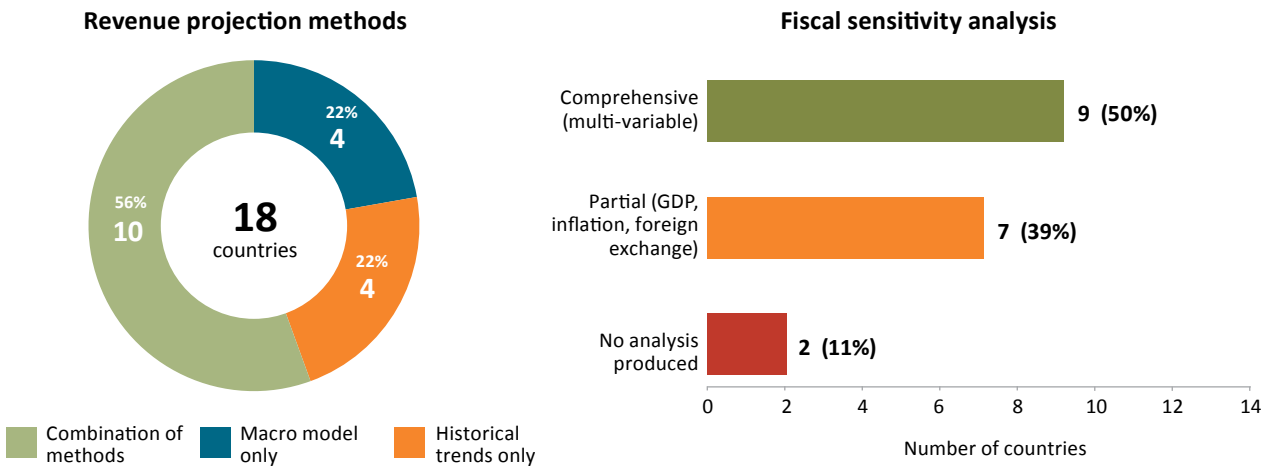
5. Revenue forecasting and fiscal resilience

Revenue forecasting is a foundational input into budget reliability. Just over half the sample, 10 of 18 countries (56%), report combined forecasting methods that integrate macroeconomic modelling with tax-base analysis; the remainder rely on simpler approaches. Half (9 of 18) conduct comprehensive multi-variable sensitivity analysis to stress-test budget assumptions against commodity-price, exchange-rate or growth shocks. The value of forecasting depends not only on method but on how forecasts are embedded in the budget process, including whether documents distinguish baseline commitments from new-policy measures.

A notable pattern is that countries with more sophisticated analysis are not less likely to use supplementary budgets; if anything they more often cite forecast changes as a reason. This may reflect greater transparency about forecast uncertainty rather than weaker discipline, and the survey finds no significant relationship between forecasting sophistication and supplementary-budget frequency, consistent with in-year revisions being driven as much by shocks and political pressures as by technical forecasting capability. The 2022–2024 reference period, which spans COVID-19 and the Ukraine-related shock, reinforces the need to read forecast-related revisions in context rather than as evidence of weak forecasting alone.

Across the 10-country panel, the share reporting comprehensive (rather than partial or absent) fiscal sensitivity analysis fell from 60% to 50% since 2015, one of the few comparable indicators to move backwards. In shock-prone economies, this analytical capability underpins credible medium-term ceilings and more resilient revenue planning. Hence, restoring and deepening sensitivity analysis, covering commodity prices and exchange rates, as well as growth, is a priority for the next phase of analytical-capability investment, with potential consequences for the predictability of funding that reaches front-line services.

Figure 5: Revenue forecasting and fiscal resilience



Source: 2025 BPP Survey.

6. Fiscal risk management and contingent liabilities

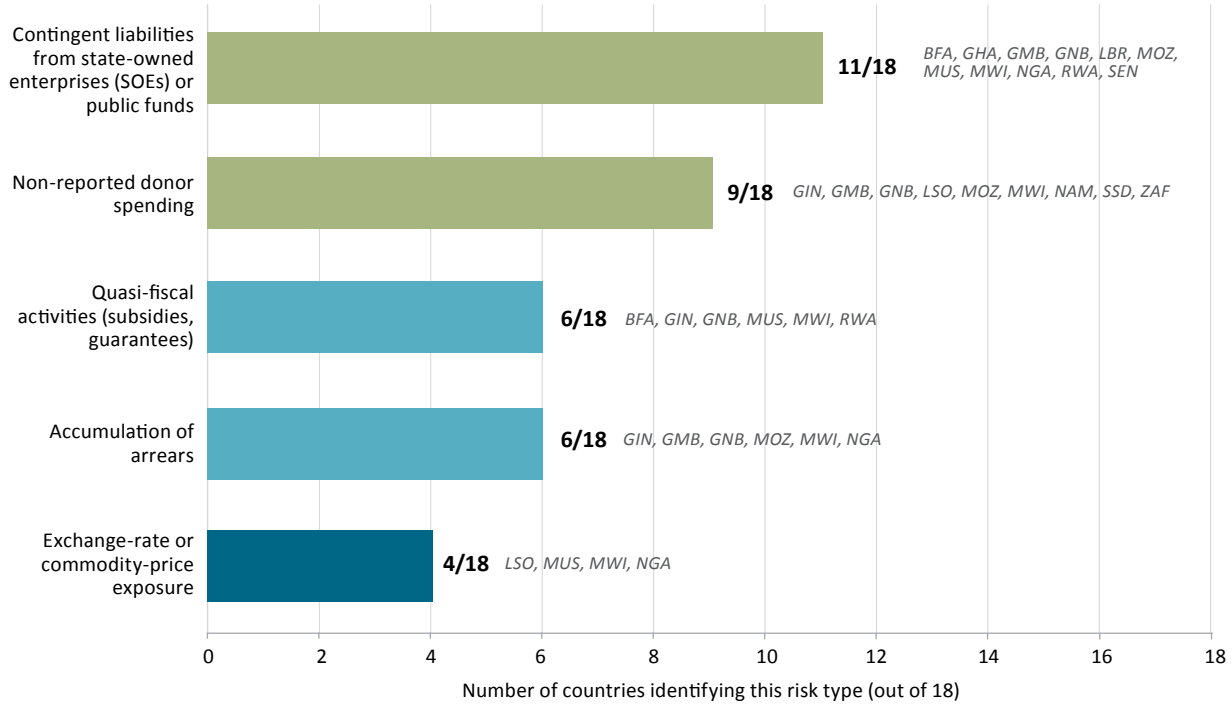
Fiscal risk management has become a critical PFM dimension as governments face contingent liabilities from state-owned enterprises (SOEs), public–private partnerships, subnational borrowing and climate-related shocks. It is distinctive in requiring sustained coordination across the finance ministry, sector regulators, SOE boards, subnational governments and donors. These actors have divergent incentives and varying degrees of transparency, so ministries of finance cannot manage these risks alone.

Contingent liabilities from SOEs or public funds are the most commonly monitored risk (11 countries, 61%), followed by non-reported donor spending (9 countries, 50%); the latter often reflects donors not using country systems rather than a government choice. Quasi-fiscal activities and arrears accumulation are each monitored by 6 of 18 (33%), while exchange-rate or commodity-price exposure is recognised by only four countries (22%), despite its evident relevance in many of these economies.

The range of fiscal visibility varies widely across the sample when assessed across four dimensions: consolidation of off-budget operations; legislative reporting on extra-budgetary funds; tax-expenditure costing; and the reporting and auditing of contingent liabilities. Rwanda, Liberia and Ghana perform strongly across all four. Kenya and Nigeria also perform relatively well, but with gaps in contingent-liability auditing. Countries with stronger fiscal visibility also tend to have more active legislative oversight and stronger donor engagement. This suggests that outcomes are shaped not only by the technical capacity to generate risk information, but also by incentives to disclose it.

Most fiscal-risk items were introduced or substantially expanded in 2025, so the BPP Survey serves as a baseline for future tracking rather than a trend on this theme. On the one comparable analytical input, the share of the 10 panel countries reporting comprehensive fiscal sensitivity analysis fell from 60% to 50% since 2015, suggesting that the analytical infrastructure for identifying and quantifying fiscal risk has not strengthened over the decade and may warrant renewed attention.

Figure 6: Fiscal-risk types Identified by surveyed countries



BFA = Burkina Faso	LBR = Liberia	NGA = Nigeria	LSO = Lesotho
GHA = Ghana	MOZ = Mozambique	RWA = Rwanda	NAM = Namibia
GMB = The Gambia	MUS = Mauritius	SEN = Senegal	SSD = South Sudan
GNB = Guinea-Bissau	MWI = Malawi	GIN = Guinea	ZAF = South Africa

Source: 2025 BPP Survey.

Figure 7: Fiscal-visibility indicators: Off-budget consolidation, extra-budgetary reporting, tax-expenditure costing and contingent-liability management

	Off-budget consolidation	Extra-budgetary funds reported to legislature	Tax expenditures costed	Contingent liabilities reported & audited
Rwanda	Fully consolidated	Reported	All costed	Fully audited
Liberia	Fully consolidated	Reported	All costed	Fully audited
Ghana	No significant off-budget operations	Reported	All costed	N/A
Kenya	No significant off-budget operations	Reported	All costed	N/A
Nigeria	Fully consolidated	Reported	All costed	Fully audited
Lesotho	Fully consolidated	Not reported	All costed	Fully audited
The Gambia	Fully consolidated	Reported	Described, not costed	Partially audited
South Africa	Fully consolidated	Not reported	All costed	Fully audited
Côte d'Ivoire	No significant off-budget operations	Not reported	All costed	N/A
Namibia	Fully consolidated	Not reported	All costed	Fully audited
Malawi	Partially consolidated	Not reported	All costed	Fully audited
Mauritius	Fully consolidated	Not reported	Described, not costed	Fully audited
Burkina Faso	Fully consolidated	Not reported	Described, not costed	Fully audited
South Sudan	Not consolidated	Reported	All costed	Not reported
Guinea	Not consolidated	Reported	Described, not costed	Partially audited
Guinea-Bissau	Not consolidated	Reported	Described, not costed	Missing data
Mozambique	Partially consolidated	Not reported	Described, not costed	Partially audited
Senegal	Not consolidated	Not reported	All costed	Not reported

Green = Strong (75–100); **Blue** = Moderate (50–74); **Orange** = Weak (25–49); **Red** = Absent (0–24); **Grey** = Missing data.



7. Legislative engagement and the executive–legislature balance

Africa's legislatures hold formal constitutional authority over the budget. Across the 18 countries, 17 have enacted legislation governing parliamentary budget powers, 13 consistently meet statutory approval deadlines and 14 can formally amend the executive's proposal. These are concrete foundations reflecting decades of constitutional and PFM development. The central finding of the survey on legislative engagement is that the main constraint is not the presence of formal authority but the institutional capability, analytical capacity and the quality of information reaching parliament to use it.

Legislative budget authority involves real trade-offs. Broader amendment powers can strengthen democratic representation but, if unconstrained, can create pressure to expand spending without regard to aggregate fiscal discipline. The limits many African constitutions and budget laws place on amendment powers, including the francophone inadmissibility rule embedded in the West African Economic and Monetary Union[1] (WAEMU)-harmonised framework, are largely deliberate design choices rather than institutional weakness, even if especially strict constraints can weaken the link between voters' preferences and the budgets their representatives may shape.

The information reaching parliament conditions the quality of scrutiny. All 18 countries provide key macroeconomic assumptions, and 17 countries (94%) a medium-term budgetary framework, but only eight countries (44%) submit all seven key documentary elements and information on sub-national and extra-budgetary activity reaches parliament in fewer than half. Three of 18 legislatures (17%) vote at line-item level; most approve at ministry level, which limits the level at which the legislature can bind the executive, even though committees may still probe programme detail in hearings.

Cross-tabulating amendment powers against executive veto reveals four configurations: the largest cluster (7 of 18) combines limited amendment powers with no executive veto, a more balanced arrangement; a second (6 of 18) combines limited powers with a formal veto, an executive-leaning arrangement; Mauritius, with unrestricted amendment powers and no executive veto, holds the strongest formal legislative position; and a small group can only approve or reject the budget in full. Formal amendment authority is widespread (14 of 18) but often bounded by ceilings or checked by executive prerogatives.

Analytical capability is the main constraint. Only 8 of 18 (44%) have a dedicated legislative budget research office and staffing is highly uneven, from Kenya's 54-strong Parliamentary Budget Service to nine countries with no dedicated in-house analytical function. Countries with stronger analytical capability, active public accounts committees (PACs) and richer budget documentation also tend to show stronger downstream accountability outcomes, as illustrated by Kenya and Ghana, although these associations do not establish causation.

Since 2015, the share of the 10 panel countries with a dedicated legislative budget research office rose from 30% to 50%, and the share publishing in-year fiscal reports monthly rose from 40% to 80%. These are meaningful institutional gains. At the same time, the executive-leaning tilt of the budget calendar documented since 2008 has slowed but not reversed: across the nine panel countries with usable timing data the executive preparation window widened (about 224 to 233 days) while the parliamentary scrutiny window narrowed slightly (about 67 to 63 days). The next phase of reform is therefore less about expanding formal powers than about the information and analytical infrastructure that lets legislatures use the powers they already have, ultimately to give citizens stronger feedback on whether approved resources are used as intended.

1 Union Économique et Monétaire Ouest-Africaine, UEMOA.

Figure 8: Legislative budget engagement across the 18 countries, six dimensions

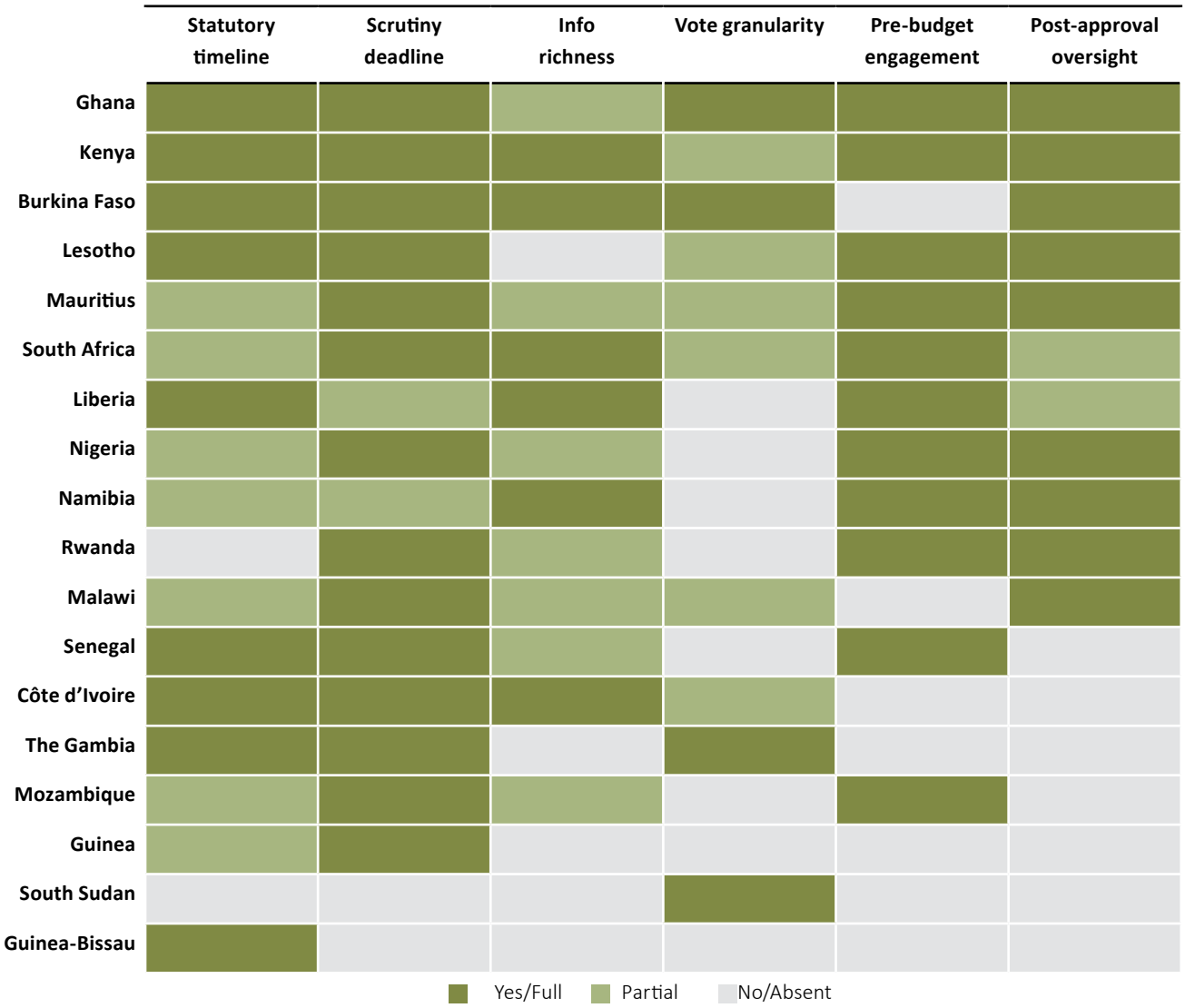
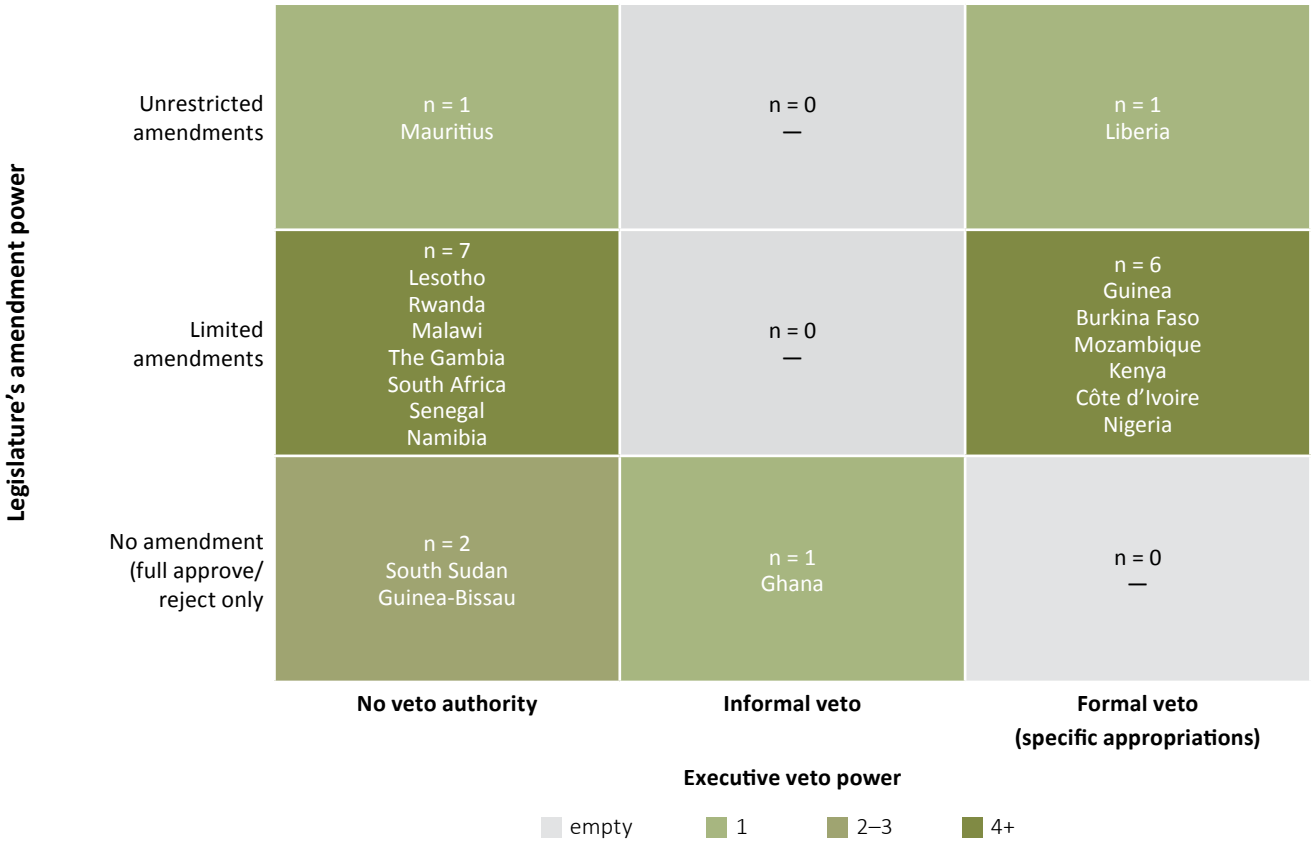


Figure 8 notes:

1. **Statutory timeline:** Legislature has a legally fixed deadline for budget submission and/or passage.
2. **Scrutiny deadline met:** Legislature has consistently met the statutory budget approval deadline over the past decade.
3. **Information richness (element list adapted from the IBP Open Budget Survey and the IMF Code of Good Practice in Fiscal Transparency):** Budget submission includes all seven key documentary elements: fiscal policy objectives, macroeconomic assumptions, budget framework, sub-national/extra-budgetary summary, table of tax expenditures, performance targets and cost estimates for new policy measures (full = all seven; partial = five or six; absent = four or fewer).
4. **Vote granularity:** Granularity of legislative appropriation: line-item votes (full), sector or ministry votes (partial), or a single vote on the entire budget law (absent).
5. **Pre-budget engagement:** Legislature formally engages with the fiscal framework before the budget is finalised, through a Budget Policy Statement debate, legislative approval of the MTEF, or an equivalent pre-submission mechanism.
6. **Post-approval oversight:** Legislature has a functioning public accounts committee (PAC), defined here as a PAC that meets regularly with dedicated staff and reports publicly on its findings, that scrutinises supreme audit institution reports and holds the executive to account for budget execution.

Figure 9: Legislature amendment power and executive veto authority



8. Budget execution and credibility

Budget execution is where the strengths and weaknesses of PFM become most visible. While formulation and institutional design have converged, the translation of approved budgets into actual spending remains uneven. The analysis on budget execution tracks six indicators: supplementary-budget frequency; arrears disclosure; treasury single account (TSA) consolidation; commitment-control enforcement; reallocation flexibility; and overspending rules.

The 2025 evidence is uneven across the six indicators. Commitment controls are the strongest: 9 of 18 countries (50%) report consistently applied sanctions. Overspending is strictly prohibited in 8 of 18 (44%) and eight countries treat arrears transparently as a first charge in the following year's budget. TSA consolidation is complete in only six countries; though incomplete consolidation is not in itself a sign of cash unpredictability, since donors often require separate project accounts. High headline execution rates can coexist with significant in-year adjustment: execution against a repeatedly revised budget is not the same as alignment with the initially approved budget.

Nine of 18 countries (50%) passed three or more supplementary budgets over 2022–2024, a window that includes the tail of COVID-19 and the Ukraine-related shock, so the count alone is not evidence of lower credibility. What matters analytically is the reason for the revision (emergencies, forecast errors, reallocation between appropriations, or new policy) and its size relative to the original budget, which ranges from about 1% (South Africa) to a doubling of the original allocation (Burkina Faso). It is a meaningful safeguard that 14 of 18 countries subject supplementary budgets to full parliamentary scrutiny, including all of those that used them during the period.

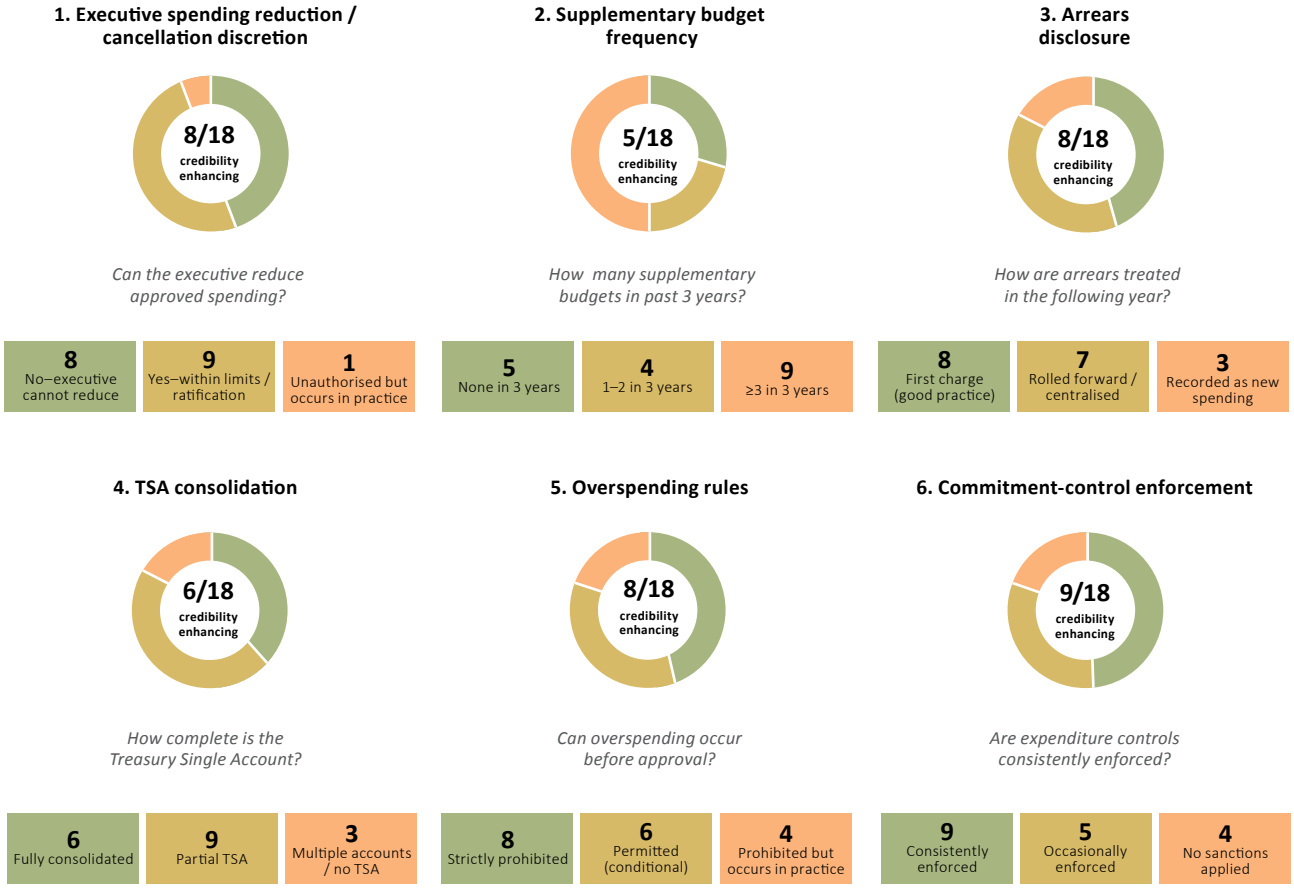
Reallocation flexibility is best understood through two questions: whether the executive can reduce approved spending after legislative approval, which has the clearest implications for the integrity of the approved budget; and whether line ministries can reallocate resources between programmes within the approved envelope. The dominant pattern across the sample is one of controlled flexibility rather than unrestricted discretion. Only a small number of cases, particularly those involving informal or ex-post ratified

reductions, clearly weaken the authority of the approved budget. Overspending rules reveal a familiar gap between formal prohibition and practical enforcement. At the same time, the risk runs in both directions: controls applied too rigidly can lead to persistent under-expenditure, which can be just as damaging for service delivery.

Across the 10-country panel the picture is one of progress, but uneven. Since 2015, the share consistently applying sanctions for expenditure-control breaches rose from 40% to 70%, and the share strictly prohibiting overspending from 30% to 40%; the average number of supplementary budgets per year edged down from 1.1 to 0.8 (annualised from the 2025 three-year measure) with the median unchanged at 1.0 – a broadening of restraint at the lower end rather than across the panel. In the opposite direction, the share with a fully consolidated TSA fell from 60% to 40%, making cash management one of the few areas where the panel has not advanced.

These patterns matter because they affect whether governments can deliver services. Where approved budgets are repeatedly adjusted, or cash is rationed informally, the budget weakens as a commitment, and the effects fall hardest on social sectors where unpredictable funding disrupts delivery and delays procurement. Treasury cannot hold the line alone: durable execution discipline depends on the legislature, cabinet and presidency as well as the finance ministry. The practical priorities are stronger cash–treasury integration, more realistic initial budgets so commitment controls can bite, transparent and proportionate supplementary-budget and reallocation practice, and tackling arrears at their upstream causes.

Figure 10: Budget execution process indicators



Source: 2025 BPP Survey.

9. Procurement and public investment

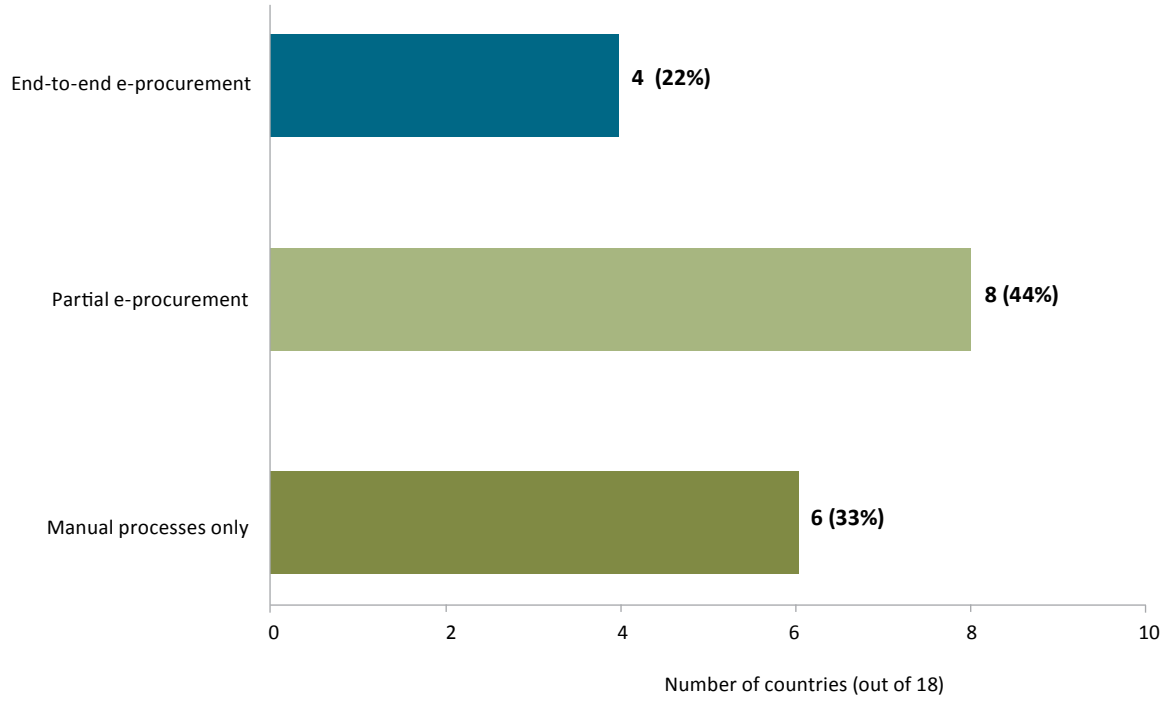
Public procurement and public investment management determine whether budget allocations translate into actual service delivery and infrastructure. The 2025 BPP Survey captures both the institutional frameworks and the functional challenges that persist in turning approved budgets into value-for-money outcomes.

9.1. Procurement frameworks and e-procurement

Legal frameworks for public procurements are now well established: all 18 countries report a dedicated procurement law or regulation, and 12 of 18 (67%) have digitalised at least part of the procurement cycle. Depth varies, however: only a minority have end-to-end electronic procurement covering tender publication, bid submission, evaluation and award, and six countries report no procurement digitalisation. E-procurement is not costless: where platforms are not designed around local market structure, they can exclude the small and medium firms that dominate many African markets, so digitalisation should be assessed by inclusion as well as coverage.

On public accessibility of fiscal and procurement data, the picture is mixed: 6 of 18 (33%) publish through open data portals, three more provide dashboards, a further six share only limited datasets and three restrict fiscal data to internal use. Digital progress appears to have favoured the efficiency of procurement operations over the public transparency of procurement outcomes, a pattern better explained by mandates and capability than by an intent to limit scrutiny, but one that nonetheless leaves an accountability gap between processing data and publishing it.

Figure 11: E-procurement digitalisation across the 18 countries surveyed



Source: 2025 BPP Survey.

9.2. Public investment management

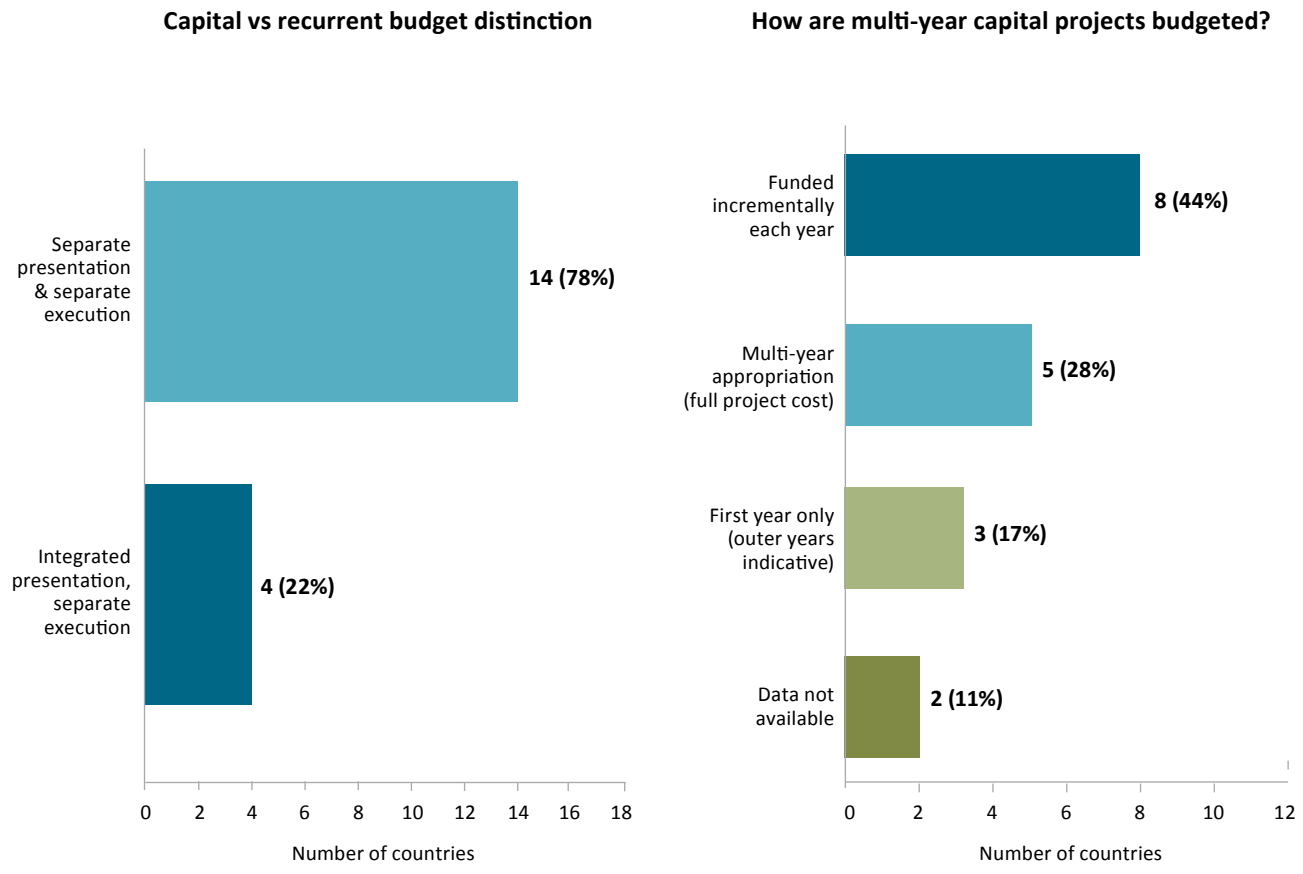
Public investment management (PIM) practices vary widely across the survey countries. Fourteen of 18 countries (78%) maintain separate presentation and execution of capital and recurrent budgets, while four countries present them in an integrated format but execute them separately. From a public investment management perspective, stronger integration is generally preferable because it helps ensure that the recurrent costs of capital projects are fully recognised in budget decisions. Where capital and recurrent budgets remain separated, coordination problems can arise if the operating and maintenance costs of completed projects are not adequately budgeted, with direct consequences for the state's ability to staff, maintain and implement new infrastructure effectively.

On multi-year capital budgeting, the most common approach is incremental annual funding (8 of 18, 44%), with multi-year appropriation covering full project cost in five countries (33%), and first-year-only approval in three countries (17%).

The practice of multi-year appropriation is correlated with the francophone budget law tradition. All three WAEMU/UEMOA member states in the sample (Burkina Faso, Côte d'Ivoire, Senegal) report multi-year appropriation for the full project cost. The prevalence of incremental funding raises completion risk: without secured multi-year financing, capital projects are vulnerable to delay, cost overrun and abandonment during fiscal tightening, a recurring reason why planned infrastructure does not reach citizens on schedule.

Climate-responsive public investment management remains at an early stage. While the IMF's C-PIMA framework offers a structured approach to integrating climate risk into infrastructure planning, only a small number of countries have begun climate-risk screening for major capital projects. As these dimensions are measured for the first time in 2025, they establish a baseline rather than a trend; the gap between climate-budgeting ambition and PIM practice is an important area for the next phase of reform.

Figure 12: Public investment management: Capital–recurrent distinction and multi-year project budgeting



Source: 2025 BPP Survey.

10. Oversight and accountability gap

Effective fiscal governance depends on a chain linking transparency (making information available), oversight (scrutinising it) and accountability (acting on what scrutiny reveals). The survey data on transparency and oversight traces this chain and finds it strongest at the first link and weakest at the last. Transparency and accountability are not the same: publishing documents is relatively low-cost and internationally visible, while audit follow-up and legislative scrutiny depend on inter-institutional cooperation, legal mandates and the wider political environment.

Publication of core documents is now widespread: all 18 countries publish the approved budget and PFM laws, 15 countries (83%) publish MTEF documents, budget circulars and in-year reports, and 14 countries (78%) produce a citizens' budget. Publication thins for information that allows easier and independent scrutiny of performance rather than architecture: machine-readable data in 11 of 18 (61%), external audit reports in full in 10 of 18 (56%) and aid-flow data in only 9 of 18 (50%). The variation could reflect a mix of capability constraints and political choices. Kenya, Rwanda and Ghana maintain relatively comprehensive and timely publication.

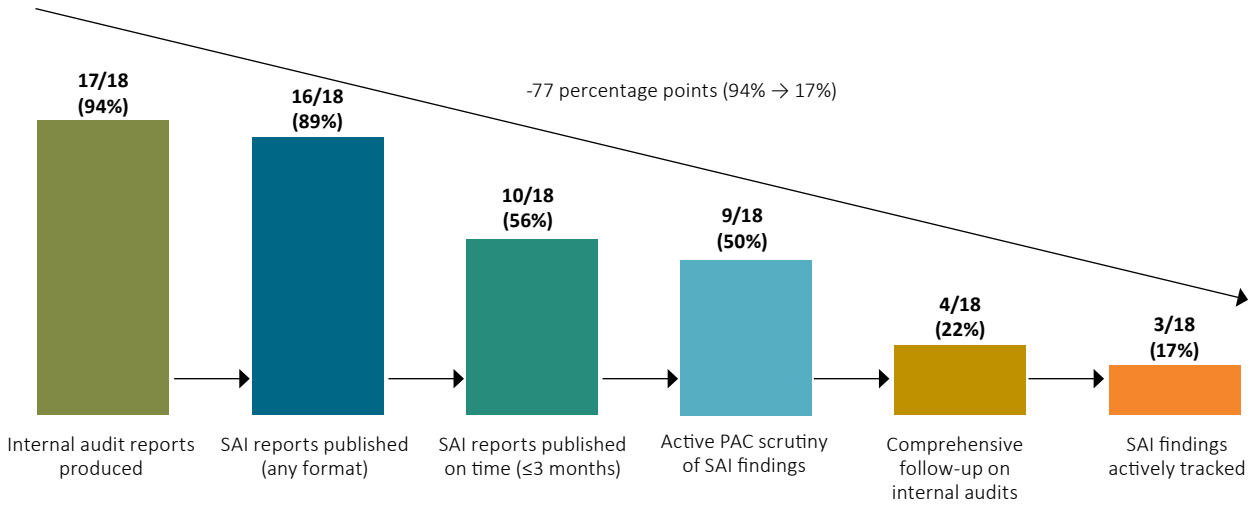
The publication of citizens' budgets has expanded (14 of 18, up from roughly half in earlier rounds), but digital engagement mechanisms remain thin: open budget portals in nine countries (50%) and citizen-engagement platforms in only five (28%). Demand-side pressure is not absent; civil society, media and organised groups already generate accountability pressure in many contexts. The question is whether the system communicates back. Digital channels are not automatically the answer: some citizens prefer in-person engagement, and poorly designed portals can exclude the users they claim to empower.

Oversight institutions are formally in place. Supreme audit institutions (SAIs) submit reports to parliament in 14 of 18 (78%), public accounts committees (PACs) meet regularly with dedicated staff in nine countries (50%) and internal audit is legally mandated in 16 of 17 countries surveyed on the item. But the chain narrows sharply at follow-up. Internal audit reports are produced in 17 countries (94%), yet comprehensive follow-up exists in only four countries (22%); a formal executive response to SAI recommendations is required in only seven countries (39%).

Since 2015, the share of the 10 panel countries publishing SAI findings in full rose from 50% to 70%, and the share with comprehensive internal-audit follow-up across all ministries, departments and agencies rose from 20% to 30%; publicly tracked SAI recommendation follow-up rose from 0% to 20%. Disclosure has moved faster than the institutional capability to act on what it reveals: this might suggest that the accountability function of external audit has been comparatively underweighted in reform agendas over the decade.

Weak follow-up reduces the deterrent effect of auditing and lowers the return on transparency investment, ultimately for the quality of services citizens receive. The reform priority is the institutional architecture that connects information to corrective action: mandated executive responses, stronger PAC and research capability, and robust legal frameworks for SAI independence, sequenced to each country's context rather than imposed as a single continent-wide package.

Figure 13: From audit production to follow-up: Where accountability weakens



Source: 2025 BPP Survey.



11. Cross-cutting reforms: Gender, climate, digitalisation and aid management

Three cross-cutting agendas test whether public financial management (PFM) systems can carry priorities that run across sectors and across the budget cycle: gender and climate budgeting, the digitalisation of PFM and the integration of aid.

11.1. Gender-responsive and climate-sensitive budgeting

Gender-responsive budgeting (GRB) and climate-sensitive budgeting have gained traction across Africa, supported by global commitments, regional frameworks, donor finance, civil-society advocacy, and domestic constitutional and climate-vulnerability pressures. 2025 is the first BPP round to include gender and climate modules, so it establishes a baseline rather than a trend. Adoption at the front of the cycle is now common: GRB tools are applied at formulation in 13 of 18 countries (72%), gender performance indicators in 10 countries (56%) and climate budget tagging in 10 countries (56%).

In practice, these tools are used more to classify and report than to shape allocation or execution. Only 4 of 18 (22%) include gender results in their main budget documents and eight publish no gender results at all; formal audits of gender or climate spending occur in only one country each. Integration is front-loaded, strong at strategic planning and formulation, weak at approval, execution, oversight and monitoring (gender-responsive budgeting tools are applied during execution in only 5 of 18, climate tools in 6 of 18).

Because gender and climate objectives cut across sectors while budget systems remain organised along sectoral and administrative lines, tagging can settle into compliance routines rather than shaping decisions. Under liquidity pressure, debt stress, aid cuts or macroeconomic shocks, tagged programmes might not be consistently protected. So funding for these priorities can be delayed or reallocated without explicit consideration of policy importance. Hard earmarking is generally inadvisable in constrained fiscal environments; the more promising route is using tagging information in cash planning and in-year monitoring, and protecting priority spending only where it is affordable to do so.

The result appears to be a weak feedback loop between planning, execution and oversight: information flows forward from planning to reporting but rarely backward from results to decisions. The next reform step is to move from identification to influence, embedding gender and climate considerations in ceilings, allocation, execution controls and accountability, with future BPP Survey rounds able to track whether budget systems move beyond classification toward real influence on outcomes for citizens.

11.2. Digitalisation of PFM

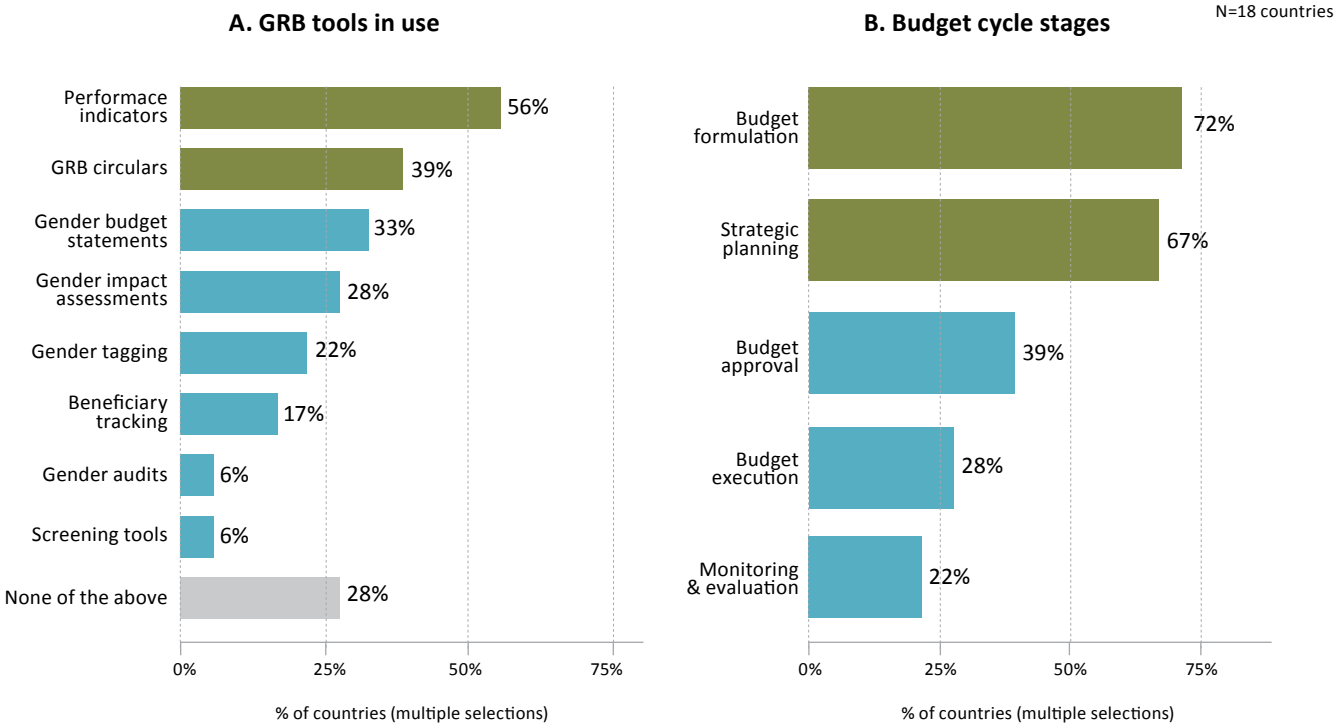
Digitalisation presents a more uneven picture. Core operational functions are now widely digitised: 15 of 18 countries (83%) report a functioning integrated financial management information system (IFMIS), and 12 (67%) have some form of e-procurement. By contrast, tools that support accountability and public scrutiny remain much less developed. Only seven countries (39%) report using e-audit systems, nine (50%) have open fiscal data portals, and five (28%) have citizen-engagement platforms. This is one area where the distinction between form and function is especially important. The presence of a digital system does not, by itself, mean that it is being used effectively to strengthen oversight, transparency or decision-making.

Digital progress appears to have favoured internal budgeting functions over oversight and accountability. The finance ministry's domain is internal management, while accountability-facing tools depend on a wider set of actors. In some contexts, e-procurement can exclude smaller firms and citizens may prefer in-person engagement, so digitising engagement does not automatically strengthen accountability.

Where an IFMIS functions well, it is positively associated with better arrears management, overspending control and parliamentary oversight (correlations coefficient around 0.5–0.6). These are associations, not causal effects, particularly because countries with stronger institutional capacity and political commitment are both more able to implement an IFMIS well and more likely to achieve good PFM outcomes regardless of digital systems. Generally, the value of a digital information system depends on coverage, functional integration (a coherent information environment, not necessarily one monolithic platform), responsiveness to user needs and active use of embedded controls.

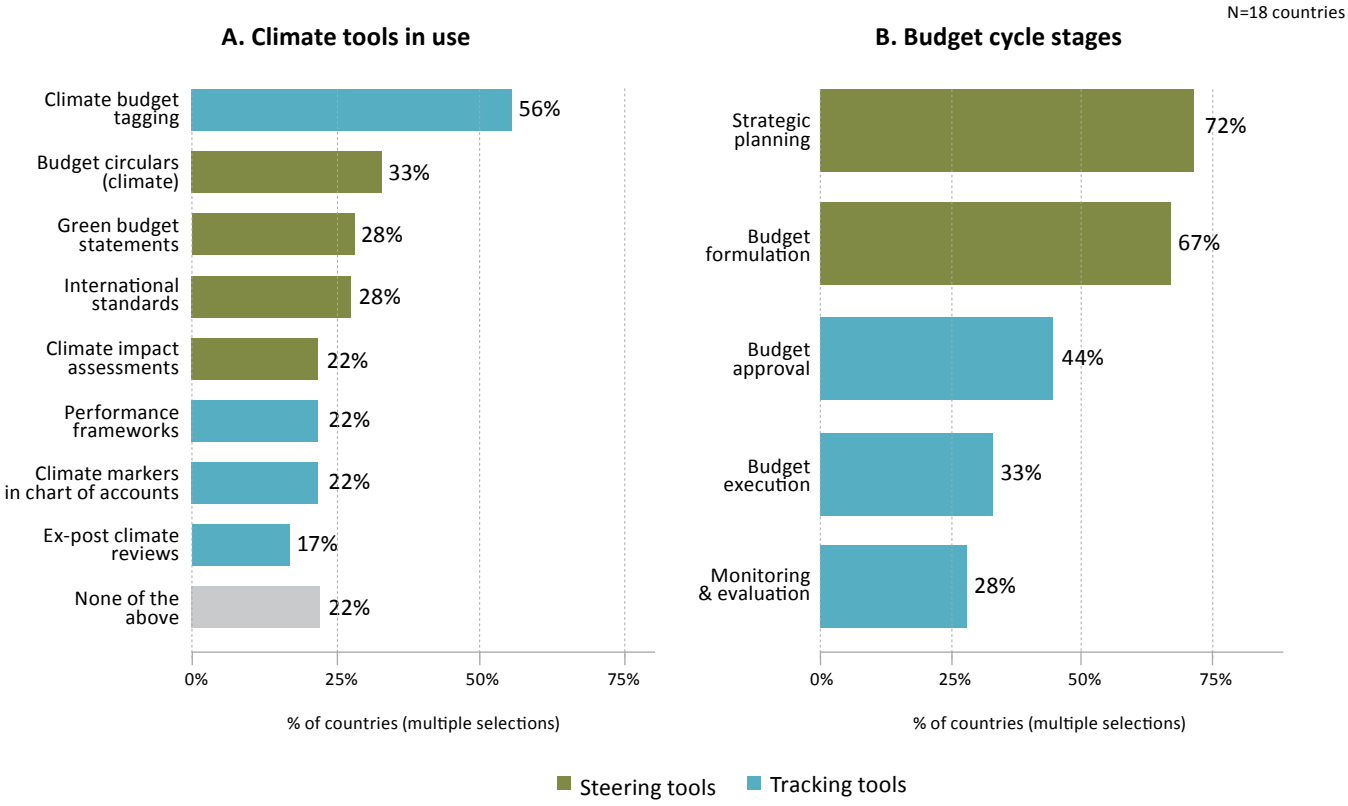
Fragmentation of systems does not necessarily mean fragmentation of information. With strong data governance, common classification standards, interoperability protocols and coordinated reporting, governments can integrate information across platforms without full system consolidation. Going forward, the relevant architecture is interoperable systems built on digital public infrastructure, not the IFMIS as a single central pillar and not wall-to-wall digitalisation.

Figure 14: Gender-responsive budgeting (GRB) – adoption of tools



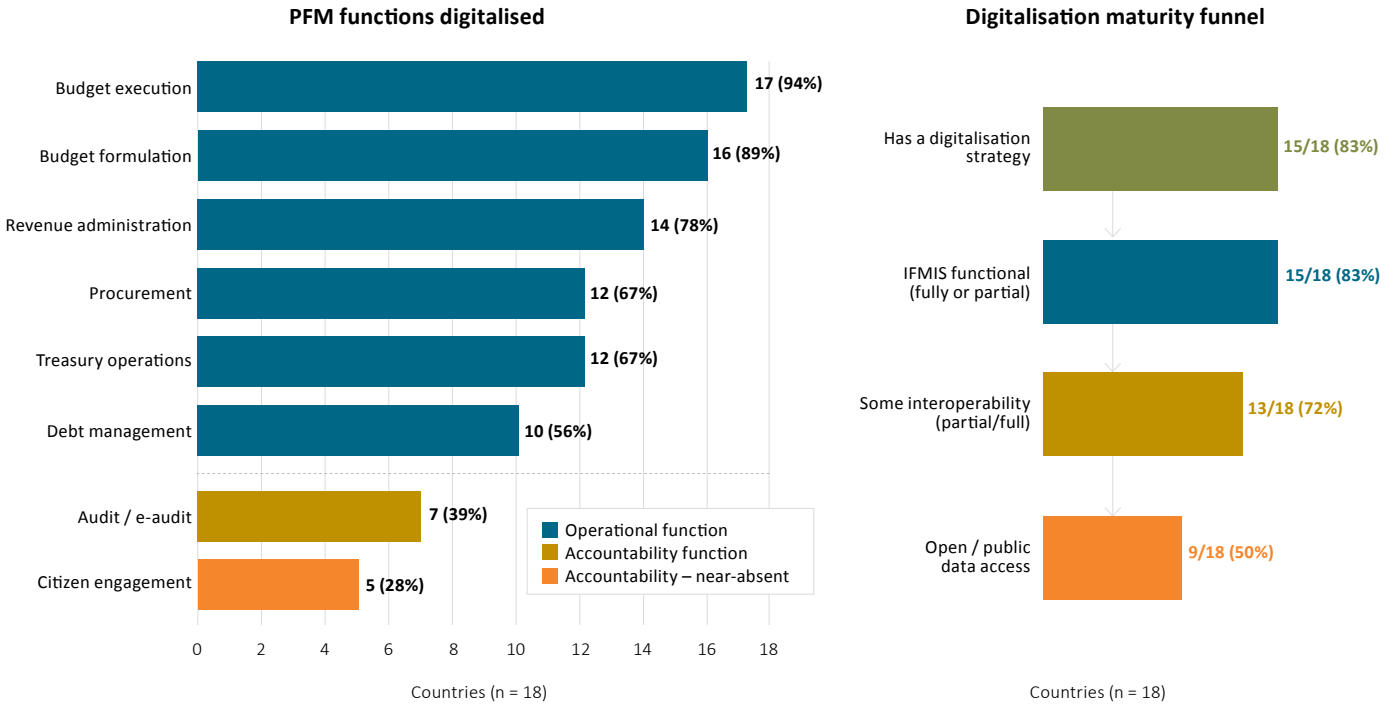
Source: 2025 BPP Survey.

Figure 15: Climate budgeting – adoption of tools



Source: 2025 BPP Survey.

Figure 16: Digitalisation of PFM, operational versus accountability functions



Source: 2025 BPP Survey.

11.3. Aid management and integration

For many of these countries, official development assistance remains a critical source of finance, particularly for social sectors and infrastructure. Bringing aid on-budget supports alignment with national priorities and parliamentary oversight. Fourteen of 18 countries (78%) report a formally approved aid-management policy, though the degree of institutionalisation varies and arrangements range from centralised finance-ministry-led negotiation to more fragmented line-ministry channels.

Centralised negotiation is generally associated with stronger alignment between aid flows and budget priorities, but it is not the norm across the sample. Where line ministries negotiate directly with donors, aid management is more likely to be fragmented, and a larger share of spending may remain off-budget. This often reflects donor preference for parallel systems rather than government choice alone. Rwanda, Liberia, Kenya and Burkina Faso combine approved aid-management policies with comprehensive aid databases, placing them among the stronger performers on this dimension. Lesotho, The Gambia and Namibia also maintain comprehensive aid databases but with more limited central negotiation capacity.

Aid-management practices were not measured on a basis comparable with the 2015 panel indicators, so the 2025 results are best read as a baseline for future tracking rather than as a trend. Countries with comprehensive databases and centralised negotiation are better positioned to integrate donor resources into planning and to report total public expenditure inclusive of external financing, a precondition for credible budgeting wherever aid remains significant.



Figure 17: Aid-management country profiles — policies, negotiations and completeness of aid databases

	Score	Aid management policy	Ministry negotiation (grants)	Ministry negotiation (loans)	Aid database content completeness
Burkina Faso	8/8	Formally approved	No (centralised)	No (centralised)	Comprehensive
Kenya	8/8	Formally approved	No (centralised)	No (centralised)	Comprehensive
Lesotho	7/8	Formally approved	No (centralised)	No (centralised)	Standard
Liberia	7/8	Formally approved	Yes – with approval	No (centralised)	Comprehensive
Malawi	7/8	Formally approved	Yes – with approval	No (centralised)	Comprehensive
The Gambia	7/8	Informal guidance	No (centralised)	No (centralised)	Comprehensive
Mauritius	7/8	Informal guidance	No (centralised)	No (centralised)	Comprehensive
Senegal	7/8	Formally approved	No (centralised)	No (centralised)	Standard
Côte d'Ivoire	7/8	Formally approved	Yes – with approval	No (centralised)	Comprehensive
Namibia	7/8	Formally approved	Yes – with approval	No (centralised)	Comprehensive
South Sudan	6/8	Formally approved	No (centralised)	No (centralised)	Minimal
Rwanda	6/8	Formally approved	Yes – no approval	No (centralised)	Comprehensive
South Africa	6/8	Formally approved	Yes – no approval	No (centralised)	Comprehensive
Guinea	5/8	Formally approved	Yes – with approval	Yes – with approval	Standard
Mozambique	5/8	Formally approved	Yes – with approval	Yes – with approval	Standard
Ghana	5/8	Informal guidance	Yes – with approval	Yes – with approval	Comprehensive
Nigeria	4/8	Formally approved	Yes – no approval	Yes – no approval	Comprehensive
Guinea-Bissau	2/8	Unclear	Yes – with approval	Yes – with approval	Minimal

Strong/compliant Partial/mixed Weak/concern No data

12. Conclusions and policy implications

The 2025 BPP Survey shows that PFM systems in the 18 surveyed countries have made substantial progress on institutional architecture and, on the comparable panel indicators, on several enforcement practices too.

The formal architecture – consisting of rules, strategies, frameworks and reform plans – is now largely in place, and the 2015–2025 panel shows enforcement-oriented indicators such as sanctions for expenditure-control breaches and monthly fiscal reporting also improving on average. But the gains are uneven across countries and indicators, and the cross-section still points to persistent challenges in audit follow-up, potentially excessive reliance on supplementary budgets, cash consolidation and legislative scrutiny.

The task now is to sustain and extend enforcement gains, close remaining form–function gaps where they persist, strengthen accountability mechanisms that have real force and address the political economy factors that can blunt even well-designed formal frameworks, including power asymmetries between executives and legislatures, the difficulty of inter-institutional coordination and strategic opacity.

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