

THE PROGRAMME-BASED BUDGETING REFORM IN MAURITIUS

Preconditions, achievements and challenges ahead

The Mauritius programme performance-based budget reform has attracted significant attention since its introduction in 2007/08. In this briefing paper, Rubyna Boodhoo, Group Manager, Emmanuel Bor, UNDP Technical Public Financial Management Advisor, and Ram Hitto, Cluster Leader in the Ministry of Finance and Economic Development of Mauritius provide an insider account of the key mechanisms and successes, as well as challenges, in the reform process. Over the last two years, in particular, the ministry has taken important steps to enhance the quality of performance indicators, such as reducing their number, documenting explicit standards and requiring metadata to be documented, and to improve reporting mechanisms.

INTRODUCTION

Since its independence in 1968, Mauritius has successfully transformed itself from a low-income, mono-crop agricultural economy based largely on sugarcane, to an upper middle-income country with a gross national income (GNI) per capita of US\$8 240 in 2011. Economic growth has been accompanied by significant progress in the areas of human development, governance and economic freedom, as evidenced by recent international evaluations¹. Mauritius has remained resilient in the wake of the world economic crisis.

These results have been made possible through the implementation of a bold reform agenda, to which a transition from a culture of administration to a focus on performance in the public sector has contributed progressively. Since the introduction of programme-based budgeting (PBB), Mauritius has put in place a budget management process that, by linking public resources to clear and agreed outcomes and outputs, and providing a framework for reporting on results, has encouraged stronger accountability in terms of performance.

This paper aims at analysing the conditions, achievements and challenges faced by Mauritius in developing a performance-based approach to public finance management. The first part of the paper analyses the enabling political and technical factors of the PBB reform in Mauritius; the second part presents some key achievements of the budget reform; and the third part highlights remaining challenges, and reviews recent initiatives to consolidate and deepen the PBB reform.

**THE PBB REFORM IN MAURITIUS:
TECHNICAL AND POLITICAL
PRECONDITIONS***Context and origins of the PBB reform*

The introduction of PBB in Mauritius may be linked to both international trends in public financial management (PFM) and a national context marked by a keener focus on the efficiency of public expenditure.

The PBB reform in Mauritius can be associated with a global and fundamental evolution of public governance, which is characterised by a transition from a bureaucratic and centralised model inherited from the nineteenth century to a new model based on increased participation, competition, innovation, responsiveness and accountability towards citizens (Shah 2004). Whereas the classical budget principles of unity, universality and annuality have long been the dominant ones, recent trends in PFM pay greater attention to the new principles of transparency and performance (Lienert 2007).

The introduction of PBB in Mauritius is also strongly linked to a specific national context. The early 2000s have been characterised by a triple shock – the loss of trade preferences in the sugar and textile sectors, the rise of energy costs and the deterioration of the macroeconomic situation, marked by declining growth and rising debt. A medium-term expenditure framework (MTEF) was introduced in 2001 to provide a multi-year perspective in budgeting, and PBB was tested in six ministries on a pilot

¹ With a human development index of 0.728, Mauritius was ranked 77th out of 187 countries and 2nd in sub-Saharan Africa in the 2011 Human Development Index (UNDP 2011). Mauritius was ranked 1st out of 52 countries in the 2012 Ibrahim Index of African Governance (Mo Ibrahim Foundation 2012). The 2013 Doing Business report ranked Mauritius 19th out of 185 countries and 1st in Africa (World Bank 2012).

basis. In 2006, it was decided to implement three-year PBB in a whole-of-government approach, as part of the economic reform programme launched in 2005 by the new government. This involved four objectives: (a) fiscal consolidation and improving public sector efficiency; (b) improving trade competitiveness; (c) improving the investment climate; and (d) democratising the economy by way of participation, social inclusion and sustainability. Through its focus on programme outcomes and performance, the budget reform aimed at improving transparency in the budget process and shifting budget allocations to performing areas, thereby creating fiscal space for social and development spending. Since 2008/09, Parliament has approved funds by programme; estimates for Year 1 are appropriated, while estimates for Year 2 and Year 3 are indicative.

Political support and institutional drive

The implementation of PBB and other relevant reforms has been possible, to a large extent, due to continuous political support, despite a change in the regime in the process. The political timing of the revision of the legal framework and the extension of PBB to all ministries and departments in 2008 was also an important factor. The PBB reform has benefited from an era of appetite for fiscal reform and has been an integral part of the government's economic reform programme.

Moreover, the institutional drive has been significant. The Ministry of Finance and Economic Development (MoFED) has championed this bold reform and has provided effective leadership in spearheading the implementation of the different aspects of the reform. Another important element contributing to the successful implementation of the reforms has been ownership by the line ministries/departments. Ministries/departments have become progressively aware of PBB's potential as an effective planning tool to allow them to better achieve their goals and, thus, justify their requests for funds for innovative projects. PBB has also allowed them to have more flexibility in budget execution and to better monitor progress made by institutions falling under their purview. Lastly, the reform has benefitted from the support of development partners, such as the United Nations Development Programme (UNDP), the International Monetary Fund (IMF) and the World Bank, which have provided technical assistance, including hands-on support, all the way through, under the co-ordination and leadership of the MoFED.

A rapid adaptation of the legal framework

The rapid adaptation of the legal framework constituted a key condition for reform. A global (or 'big bang') approach was adopted in 2007, on the basis of the limited results achieved by the pilot experience of six ministries. The revision of the legal framework was preceded by a one-year test phase for the Budget 2007/08, with 3-year estimates by programme submitted to the National Assembly for information in parallel with the traditional line-item budget, to help validate the format and facilitate the transition for members of Parliament.

The Standing Orders and the Finance and Audit Act were amended in 2008 so that henceforth the National Assembly would approve the national budget in terms of programmes instead of votes.

Meeting technical preconditions

At the operational level, before the introduction of PBB, Mauritius already had a well-developed budgeting system, and solid and reliable institutions and processes. Several key characteristics of the PFM system and technical innovations assisted in the effective introduction of PBB:

- > Credibility of the budget prior to the introduction of PBB, a key precondition for success, which has often been overlooked when embarking in multi-year performance budgeting (Bor 2010), was reasonably strong in Mauritius; the credibility of both aggregate expenditure and aggregate revenue was given an A rating by the 2007 PEFA assessment, while the credibility of the composition of expenditure was rated B (SIPU 2007).
- > Several sectors had already formulated their strategic plans, defining their mission and a set of long-term goals (outcomes) and specific objectives.
- > A reliable input-based budgeting system and sound expenditure control procedures were already in place to ensure smooth implementation of PBB.
- > The Treasury accounting system was well developed and could accommodate a new chart of accounts (COA), which has significantly improved budget classification for greater visibility and has integrated relevant recurrent and capital expenditures into programmes.
- > The new COA made provision for PBB output costing, in compliance with the reporting requirements of the IMF's Government Finance Statistics (GFS) principles. The COA has improved the quality and accessibility of management information.
- > Mauritius had already made significant progress in aligning definitions and the methodology of classification of fiscal transactions with those of the 2001 GFS Manual.
- > Accompanying changes were made to the Financial Management Manual with the integration of a Manual for Programme-Based Budgeting and an Investment Project Process Manual.
- > The national audit system, already well established, was extended to cover performance auditing.

On the basis of these enabling technical factors, an independent evaluation concluded that in 2007, when PBB was introduced in all ministries and departments, 78 per cent of the prerequisites for PBB implementation were met by Mauritius (Quist 2012). These prerequisites relate to the achievement of specific performance levels with regard to planning, monitoring and evaluation, budget formulation,

budget implementation and financial reporting, as determined by PEFA assessments undertaken prior to PBB implementation.

Focusing on a simple approach for PBB design

In designing the PBB, excessive sophistication and complexity were avoided, which has been considered a key factor in successful implementation (Tommasi & Hanoomanjee 2011). The choice of a simple and practical format is highlighted by its key characteristics:

- > a standard and short format for all ministries and departments, which allowed for publishing the PBB in a single volume (including performance information);
- > a simple programmatic classification, based to the greatest extent possible on existing administrative and reporting structures, with two levels only (programmes and sub-programmes), avoiding cross-ministry programmes as well as any other sub-levels, such as 'actions' within programmes and sub-programmes;
- > a common management programme for all indirect costs in all ministries and departments, avoiding complex analytical apportionment of administrative overheads; and
- > a focus on output indicators in the initial phase, as outcome indicators are more difficult to formulate and monitor.

Implementing parallel reforms to strengthen the PBB approach

An important condition for successful implementation of the PBB reform in Mauritius has been its linkages with parallel reforms, especially in the areas of investment project planning, procurement and human resources management. Mauritius has developed a Public Sector Investment Programme (PSIP) linked to the PBB framework, with a view to adopting a strategic and coherent approach for investment planning and financing; the process for approval of investment projects was reviewed to focus on results and prevent weakly prepared projects from going ahead.

Significant parallel reforms were also undertaken in the procurement process, which has been modernised to empower ministries to conduct their own procurement, as well as in human resources management, to stimulate a performance-based approach and evaluation in the civil service. The Performance Management System (PMS) was introduced in 2006, progressively replacing the annual Confidential Reports, which were abolished in 2012. The PMS was introduced in three departments on a pilot basis, and extended to the whole civil service as of 2008. The integration of PBB and PMS remains an area where progress is needed, especially in better linking key performance areas at the individual level with outcomes and service standards at the programme level.

Investing in training

The paradigm shift in mindset at all levels, from the highest decision-makers to the operational level, has been made possible by the massive training/sensitisation exercise carried out over time. Members of the National Assembly were sensitised to the benefits of the PBB and the importance of focusing on results.

Training in PBB tools and concepts has covered both initial and continuous learning. Prior to the launch of the reform, specific training needs were identified on the basis of surveys and interviews with officials in line ministries. A PBB and MTEF training programme was designed and completed for over 800 civil servants from October 2007 to May 2009 to develop internal capacities. A partnership was established with the University of Technology, Mauritius (UTM) to strengthen the competencies of targeted senior officers from the financial and administrative cadres. A 120-hour professional certificate on PBB and strategic planning for civil servants has been designed jointly by UTM and the MoFED; and the content of a BSc degree in financial management, with a specialisation in public finances, has been reviewed to integrate the innovations brought by the PBB reform.

THE PBB REFORM IN MAURITIUS: KEY ACHIEVEMENTS

Supported by a series of political and technical enabling factors, the PBB reform has helped improve the budget preparation and execution process in three main areas: strategic direction, performance information and accountability.

A stronger strategic orientation in the budgeting process

The planning function has improved with the elaboration of three-year PBB strategic plans prepared by all ministries and some main departments for the first time in 2011. These strategic plans set out the direction ministries intend to take to reach their goals and objectives, and identify and prioritise the required resources. Forward-looking and costed strategic plans are prepared according to the same programme structure as the budget. However, costing skills are being improved as most ministries still lack the capacity to cost their strategic plans.

Ministries and departments are encouraged to draw up their own strategic plans, thereby ensuring ownership and buy-in by the different managers and service delivery units. The budget is now about determining priorities and focusing on services to be delivered, effectively linking service delivery to resources. The number of ad hoc projects introduced during the year has also decreased.

Results-oriented public financial management

PBB has changed the budgetary focus from an input-based annual activity to a performance-based exercise that improves the efficiency and effectiveness of resources and lays the foundation for the modernisation of PFM. The formulation of programmes based on objectives to be achieved rather than on the administrative structure of the organisation enables ministries and departments to make conscious and rational decisions on resource prioritisation and allocation. Each programme provides information on the outcomes of the programme, the services to be provided, the service standards, the financial and human resources required, and performance, on a three-year rolling basis.

The quality and quantity of information has improved with the introduction of PBB. The Cabinet is now in a better position to set targets and priorities based on information in the budget. Debates in the National Assembly are focused on targets and achievements. The concern in the Committee of Supply is more about performance monitoring and staff capacity than about under- or over-spending.

Better transparency and accountability

Many ministries have taken ownership of their budget and are fully involved in the budget process. They have greater flexibility in determining and managing their budgets. In the budget formulation phase, ministries are free to allocate resources between programmes and sub-programmes as long as they are within the ceilings set by the MoFED. In the execution phase, ministries and departments are authorised to proceed with reallocation of funds within and between programmes (up to 5 per cent of the programmes' appropriated funds). The role of the MoFED has evolved from preparing budgets to conducting quality assessments, providing guidance and ensuring co-ordination.

Reporting and monitoring are the responsibility of each ministry/department, with the MoFED playing a supervisory role. The introduction of PBB has increased awareness of performance and the need to monitor the achievement of targets. Some ministries have started to use PBB as a management tool; the identification of key-role players under each programme, for instance, has promoted transparency and accountability, although the link between the PMS and PBB remains weak.

The National Audit Office (NAO) is responsible for auditing performance information. It focuses on the systems and processes that generate performance information to ensure that the information is reliable, consistent and comparable over time. Such performance audits are conducted annually by the NAO on selected sectors.

Non-financial performance results achieved by all ministries and departments are published in the Annual Report of the Accountant-General, which is a public document available online (Republic of Mauritius 2012a).

The Rodrigues Regional Assembly Act was amended in 2009 to introduce PBB in Rodrigues. Since 2010, the Rodrigues Regional Assembly (RRA) has prepared three-year PBB, which has helped strengthen transparency on resource allocations and priorities, while over 98 per cent of RRA resources are provided by way of a contribution from central government.

Positive evaluations on the implementation of PBB

The 2010 Public Expenditure and Financial Accountability (PEFA) assessment showed that Mauritius performed better against the PEFA benchmarks than in it had in 2007. In 2010, 23 out of the 31 reported ratings were higher than or equal to those obtained in 2007, and 71 per cent of the ratings were in the top two categories, A and B (IFM 2011). Mauritius has also received positive national and international feedback on the implementation of PBB.

Recently, the Director of Audit commended the progress made in the implementation of the PBB reform:

While there is scope for improvement, this major public finance reform has helped in bringing forward a national awareness on the need for institutional performance and also provided a framework whereby use of public funds is subject to greater transparency and accountability. (Republic of Mauritius 2012b)

In a 2010 report, CABRI noted that PBB had made a noticeable impact on budgetary processes, including flexibility and ownership, better resource allocation, performance orientation and transparency:

The implementation of PBB has increased awareness of performance and the need to monitor the achievement of targets... There has also been an improvement in the quality of budget submissions, and budget hearings have shifted from focusing only on line-items to including a focus on the determination of priorities and services to be delivered. (CABRI 2010)

In addition to the positive evaluations received, it is worth noting that the public sector debt had dropped to 53.1 per cent of GDP in December 2012, under the 60 per cent threshold imposed by the Debt Management Act, and that the budget deficit as a percentage of GDP had fallen from 4.3 per cent of GDP in 2007 to 1.8 per cent in 2012.

Although continuous improvements made to the set of PBB performance indicators over the years make it difficult to formulate a comprehensive assessment of progress in public service delivery on the basis of these indicators (Tommasi & Hanoomanjee 2011), the CABRI assessment confirmed that the PBB output and activity indicators were taken into account by managers and played a role in boosting focus on public performance (CABRI 2010).

CONSOLIDATING THE PBB REFORM IN MAURITIUS: CHALLENGES AND NEW INITIATIVES

New initiatives have been taken to consolidate and deepen the PBB reform, with three key objectives: improving the integration of the planning and budgeting framework, enhancing performance information management and strengthening internal and external accountability.

Towards a stronger integration of planning and budgeting frameworks

The government of Mauritius announced in February 2012 the preparation of a ten-year Economic and Social Transformation Plan (ESTP) that will strengthen the framework for medium-term strategic planning, at the level of both central and line ministries, thereby enhancing the benefits of PBB. The ESTP will set out a roadmap for the country's future and provide the physical infrastructure and human resources to support progress and development at an accelerated pace in a sustainable and equitable way, so that Mauritius can move to being a high-income country with a GDP per capita of above US\$14 000 by 2022. The ESTP aims at providing a practical way of delivering on the Maurice Ile Durable (MID) Vision, the Government Programme 2012–2015 and international commitments, including the African Peer Review Mechanism. By linking the ESTP to PBB, the objective is to ensure that resources go first to the long-term priorities that are essential for transforming the country and raising the standard of living of the population.

As part of the ESTP process, ministries and departments have identified ten-year outcomes and indicators.² The integration of ten-year outcomes and associated targets under each programme in the PBB 2013–2015 submitted to the National Assembly represents, to our knowledge, an unprecedented initiative in the field of programme budgeting and a first step towards further strengthening the link between planning and budgeting.

Initiatives are also being taken to strengthen the PBB strategic planning framework. Since 2011, all ministries and key departments have been preparing and updating three-year PBB strategic plans at the start of the budget process, with a view to providing a stronger strategic orientation to budget preparation and to informing the setting of budget ceilings. Since 2011, the formulation of PBB strategic plans has supported the organisation of bilateral 'policy dialogue' meetings at the ministerial level to review policy priorities prior to decisions on budget ceilings. However, integration of the mid-term strategic planning framework in the budget cycle needs to be improved, which calls for the formulation of innovative, actionable and affordable policy measures in the PBB strategic plans. Broadening the preparation of PBB strategic plans to local authorities and remaining statutory

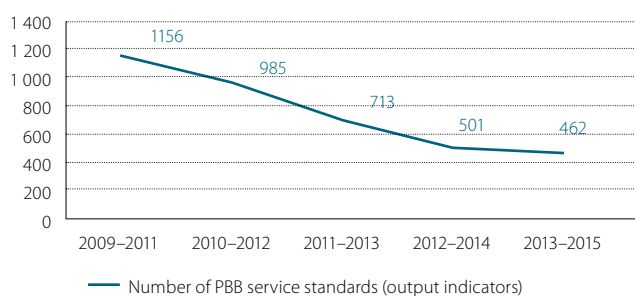
bodies will be achieved in phases, in line with the requirements of the Statutory Bodies (Accounts and Audit) Act.

Improving performance information

Notwithstanding the progress made in performance information, acknowledged by both international and national evaluations, PBB implementation in Mauritius is facing the key challenges in performance budgeting – designing meaningful indicators and integrating performance information in the budget allocation process.

Until 2011, PBB indicator specifications were not documented, leading to a lack of clarity on how performance was measured and raising occasional concerns about the reliability of reported data. In order to improve the quality of performance information, three initiatives have been launched. Firstly, in line with the Director of Audit's recommendations, the number of service standards has been progressively and significantly reduced, from 1 156 in 2009³ to 462 in 2013,⁴ with an effort to reduce the number of activity indicators and to focus rather on output indicators. While in the initial phase of PBB implementation, there was a tendency by ministries and departments to push for a high number of indicators, a reduction was necessary to make this exercise more meaningful and more manageable for the central level and for members of Parliament. Recent progress in the area of performance information has been acknowledged by the Director of Audit in the latest Annual Report (Republic of Mauritius 2012b).

Figure 1: Reduction in the number of PBB service standards, 2009–2013



Source: Author's calculations based on PBB published from 2008 to 2012

Secondly, a review of all PBB indicators was conducted by the MoFED in 2012 to check the degree of compliance of PBB indicators with the SMART (specific, measurable, achievable, relevant and time-bound) criteria; consequently, indicators that did not meet the SMART criteria or which did not show any improvement in service delivery have been eliminated. Thirdly, documentation of indicator specifications has been initiated and is now part of the MoFED's budget requirements. As of November 2012, 210 indicators have been documented,

² Examples include: percentage of households owning their houses; ranking in the Environment Performance Index; infant mortality rate; and percentage of the poor covered by social assistance.

³ The data for 2009 refer to the period from July to December 2009, following the decision to align the fiscal year with the calendar year as of 2010.

⁴ The 2013–2015 PBB also includes 142 outcome indicators with targets for Year 1, Year 3 and Year 10.

representing 41 per cent of all indicators included in the PBB strategic plans for 2013–2015. Full coverage of the PBB indicator specifications is expected to be completed by the end of 2013.

Consolidating the accountability framework

Strengthening reporting on results represents a third key challenge to improving accountability in the use of public resources. In the current reporting system, information on results achieved with regard to PBB outcomes and outputs is published in an annexure to the Accountant-General's Annual Report (see Republic of Mauritius 2012a). This process ensures a certain level of transparency, as the report is an official public document, but analysis of performance is very limited and explanations for variances between expected and actual results are usually not provided, while the reported information is neither controlled nor audited. A new annual reporting framework is being prepared, which will provide an integrated account of financial and non-financial information by each ministry and department, including an analysis of gaps between planned and actual performance, and lessons learned. The MoFED has initiated a review of the PFM legislative framework with the intention of strengthening accountability mechanisms, including the reporting framework. A stronger use of PBB as a management tool by line ministries and departments will also be encouraged, and this should be facilitated as of 2014 by the implementation of a new e-budgeting system, allowing for an effective, transparent and regular tracking of public performance by all ministries and departments. Public expenditure reviews have been launched in selected ministries to identify potential sources of efficiency gains. These initiatives are expected to help PBB move further from a 'presentational performance budgeting' approach towards 'performance-informed budgeting' (Tommasi & Hanoomanjee 2011).

The accountability framework will also be improved through various measures aimed at strengthening the capacity of Parliament, the NAO and the Ministry of Local Government and Outer Islands to exercise firmer control on expenditure from central government and local authorities. To address some of the capacity challenges faced by Parliament's Public Accounts Committee (PAC), including the need to enhance legislative scrutiny of external audit reports (as highlighted in the 2011 PEFA report), the PAC will be empowered by the provision of two full-time analysts for its secretariat. The analysts will support the members of the PAC in their oversight functions, especially with the review of the audited accounts and the report submitted by the Director of Audit. In addition, interim audits will be introduced in 2013 by the NAO with a view to improving in-time monitoring. These interim audits, which will be facilitated by the recruitment of 19 additional examiners of accounts, would give supervising officers enough time to take corrective measures, thus improving the efficiency of audit and its impact on performance. Finally, a Local Authority Governance Unit was set up in 2012 to answer the dual needs of transparency and better reporting. It is focusing on benchmarking between local authorities for improving service delivery, with (as a first step) a report analysing the

waste collection services and the delivery of building and land use permits by local authorities.

CONCLUSION

Whereas implementation of strategic budgeting in Mauritius needs to be consolidated and deepened, the country's progress in this area has received international recognition and has led to several requests for the sharing of its experience with other countries, including from Botswana, Ethiopia, Liberia, Lesotho, Madagascar and Namibia over the last few years. In February 2013, as a way to promote South-South collaboration, the MoFED organised a joint study tour for two delegations of senior budget officials from Maldives and Zanzibar to develop further exchange on lessons learned in implementing PBB reforms and setting up operational mechanisms to improve accountability on results. The new initiatives that are currently being implemented to consolidate PBB in Mauritius will certainly provide additional opportunities to support South-South co-operation in the field of results-based PFM and to improve national systems for the benefit of citizens.

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