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Country experience with Programme and Performance Budget Reforms: 6 mini case studies

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Introduction

The case studies in this paper - of Burkina Faso, Ghana, Mali, Mauritius, Morocco and Mozambique - represent rich experience in the introduction of programme and performance budgeting in Africa. They illustrate both divergent approaches and significant commonality in the content and implementation of programme and performance budgeting in the six countries. Particularly, programme and performance budget reforms go hand in hand with the introduction of medium term expenditure frameworks, decentralisation of expenditure responsibilities, budget classification reforms and improvement in public financial management systems. In some, the programme performance approach represented a central part of budget reforms since the late 1990s (e.g. Burkina Faso and Mali). Others have embarked on this path somewhat later (e.g. Mauritius and Morocco), while others have included some programme and/or performance elements in their budget reforms, but have not made it a central part of their programmes (e.g. Mozambique and Ghana).

Different countries have followed different routes in implementation. Some have gone for an explicitly piecemeal approach, where the reform is rolled out by government over time and/or only after pilots had been done. Others employed a 'big bang' reform, rolling out programme performance budgeting across government in one step.

Significantly, in many of the countries, the introduction of fully fledged sector medium term expenditure frameworks often lags the introduction of programmes. Where programme performance budget reforms however were introduced without a medium term fiscal and budget framework and top-down ceilings, the experience was somewhat negative.

The introduction of programme budgeting as a parallel system while the core budget functions of allocation and control of expenditure are still conducted on the administrative line item classification base, has also, in most cases, not been conducive to a strong programme performance budgeting system. In such cases, the focus of effort by spending agencies remained on preparing, allocating and monitoring budgets by inputs.

The case studies also illustrate the difficulty of developing functional performance indicators, linked to the lack of capacity and in some cases, too little attention in rolling out the reforms to technical and training support from the centre. While in most cases some benefits have been identified on account of reforms, the case studies also illustrate the difficulty of achieving the full objectives intended.

Case Studies

1. Burkina Faso

1.1. Nature of Reforms

In Burkina Faso, the introduction of programme budgeting, a medium term expenditure fiscal framework and the use of information on results was part of a 'second phase' of reforms initiated at the end of the 1990s which stressed results. This followed on an earlier wave of reforms, which focused on creating a unified budget management system for the finance ministry and stabilising budget execution, by automating the chain of expenditure, creating unified expenditure controls, closing private accounts in the budget system, strengthening Treasury management and accounting and creating a centralised fiscal framework (Lawson, Chiche et al., 2012).

This second phase of reforms, included the introduction of several analytical, planning and budgeting tools, a programme budget (1998), regular Public Expenditure Reviews (PERs) and a global medium term expenditure framework (in 2000).

The nature of reforms in Burkina Faso is significantly influenced by the six directives on PFM of the West Africa Economic and Monetary Union. These directives were updated in 2009, incorporating modern PFM concepts, aimed at increasing control, transparency and accountability in budgeting. Besides including aspects of accrual accounting, enhancement of Parliamentary debates, strengthened powers for the Supreme Audit Institution and the use of treasury single accounts, they also provide for a set of measures aimed at programme-based, medium term, results-based budgets. These measures in turn include the delegation of spending authority to spending ministers and using the programmatic classification system as the basis for appropriation in the Finance Law (Kone 2011).

Burkina Faso is highly committed to implementing these changes within its budget systems, with its translation into national organic budget legislation by the end of 2011 and implementation from 2012 (Lawson, Chiche et al., 2012, p24).

1.2. Implementation

The implementation of programme and performance budgeting can be seen in two phases. The first decade (from 1999 to 2008) was characterised by some confusion over the process. In 1999, with public financial management reform support from the World Bank, programme budgets were launched, initially in pilot ministries, but rolled out to all ministries in 2000. However, sector ministries 'misunderstood the objectives' (Lawson, Chiche et al., 2012, p25), seeing it as an opportunity to argue for additional funding rather than as an approach to reprioritise all of spending. When a fiscal framework was introduced in 2001, with top down ceilings for ministries, the use of programme budgets to submit wish lists was curbed. However, ministries still were not using the formats to assist in budget management, even if submitting them in parallel to traditional administrative input-based budgets to the ministry of finance.

In 2008, the finance ministry formed a review committee to develop a revised approach to programme budgeting. The need for clear guidance on programme structure, indicator selection, the elaboration of medium term budgets and the use of programme performance budgets to monitor expenditure implementation was recognised and methodological guides were developed in 2011, based on pilots of the new approach in 2010 in seven ministries. In 2011, the pilot programme using the new guides was rolled out to a further nine ministries. The intention is to have fully formulated programme budget as an annex to the Finance Law by 2013 (Taiclet and Murara 2011).

1.3. Impact of programme performance budgeting

By the late 2000s, the impact of programme performance budgeting on budget formulation and management in Burkina were seen by many authors as limited (Lawson, Chiche et al., 2012; Ouedroago, 2008; World Bank 2005). While ministries produced notional programme performance budgets, these were not used in reaching decisions on allocations and were, in 2005, not adjusted to reflect decisions in the core budgeting process, which was still constructed around the administrative input-based budget. Taiclet and Murara (2011) sees the revived programme as having some success, but point out the need to make the programme budget format the core budget format for appropriation and reporting.

According to Lawson, Chiche et al. (2012), the low impact of programme budgeting in the first ten years of implementation is because the initial implementation did not take into account the complexity of programme budgeting, and the difficulties which would be encountered in the absence of a fiscal framework and uniform programme classification in the chart of accounts. Ouedroago (2008) points to the legal status of programme budgets and insufficient capacity building as further contributing factors to the low impact of the reform up to 2008, despite good results in some ministries. The presentation of the budget in parliament remained in the administrative input based format, with the result that most effort in the budget process continued to be to this format of budget preparation and submission. Other factors highlighted by a cross-country study of performance budgeting and management (World Bank PRMPS 2005) include high turnover of staff who dealt with performance budgets in spending agencies, poorly formulated targets and a lack of good data to monitor performance against spending.

2. Ghana

2.1. Nature of Reforms

Ghana's modernisation of its budget system began in 1998 with the introduction of a medium term expenditure framework. An integral part of this reform was the compression of spending agency budgets into four main expenditure lines and the use of a 'Services' item to capture the core business of each ministry, department and agency (Oduro 2003)[1]. The budgets of sector MDAs include statements on the goals of spending, related to the funding to achieve these goals. The introduction of the MTEF can therefore be seen as a first step in establishing a performance management culture in Ghana. The introduction of the MTEF also included activity-based

[1] Other main items are personnel emoluments, non-salary administration and investment.

budgeting where MDAs break down their services into activities and cost these to compile budgets.

In the second half of the 2000s, Ghana revamped its budget process, creating opportunities for use of performance information. Within the Ghana budget process, MDAs are also required to undertake an annual policy review, where objectives, services and policies are re-assessed against national strategies and priorities. MDAs also assess their own broad expenditure requirement - in other words, the forward cost of their existing policies and activities - and identify gaps in funding and mismatches between requirements and their current rolled over distribution of funds. While the budget process provides the necessary instruments for departments to undertake this step towards an increasingly realistic set of budget year allocations and better forward planning, take-up of the opportunity has differed among MDAs. Some MDAs have had very detailed costed, sequenced and prioritised strategic plan documents. Others have not (Adjei-Mensah 2009).

The focus on objectives and performance is also carried through to sector meetings, where broad policies are set. These meetings are linked to the implementation of national strategies. At the central level, the objectives, goals and targets of sectors are also taken into account in the setting of final ceilings – a mid-way point in the budget process where MDAs are given a final ceiling within which trade-offs need to be made (Adjei-Mensah, 2009). These ceilings are contained in the budget guidelines, which signal the shift from a three-year strategic budget view in the first half of the budget process, to the concern with annual allocation.

A next step where performance information features in the budget process, is in the budget hearings when all MDAs present their policies, objectives and targets, together with their strategic plans and the outcome of their internal policy reviews. The finance ministry together with the National Development Planning Commission meet all MDAs to review their costed activities, objective, inputs and outputs within the strategic plans as presented during the policy hearings (Adjei-Mensah, 2009). This is to ensure that the final estimates fall within the approved ceilings.

Ghana has been working for some time on the implementation of an integrated budget and financial information system (Budget and Public Expenditure Management System) and which will support the budget process, and link it to budget execution. In 2011, a revised chart of accounts which streamlines the linkages and enables compatible government finance statistics budget classifications was introduced. At the local level – where funding of service delivery has so far been fragmented between earmarked funding through national funds, funding through the national ministries and funding through local government – composite budgeting has also been introduced on a pilot basis, as a precursor to more complete programme budgeting (Betley, Bird et al., 2012).

2.2. Implementation and impact of reforms

A key factor slowing down the effective implementation of a performance orientation in the Ghana budget is the inability to link actual budget expenditures to appropriated expenditures. While it is expected that the new chart of accounts which was introduced in late 2011 would address this issue, up to this point, it has undermined credible planning and the introduction of several planning and budgeting instruments, including the medium term expenditure framework.

Performance monitoring is also seen to be weak, with little independent verification of performance results. The function of the finance ministry in budget execution is still largely control oriented, and focused on controlling costs against the main line items of the budget. The complexity of funding flows – through the main budget, earmarked funds and other authorities, together with donor flows – make it difficult to monitor performance using strategic plans. The quality of indicators across sectors is also not consistent (Oduro 2003), although in ministries where sector wide approaches have been in place for some time, the documentation supporting joint funding includes better quality performance planning.

Oduro (2003) also pointed to institutional fragmentation – between budgeting and planning – as a core underlying reason for weak programme performance budgeting. Weak political commitment to reforms (although the MTEF reforms initially attracted significant political support), weak leadership and a pervasive non-performance culture is also noted as factors for a slow progress to a performance orientation (Oduro, 2003; Betley et al., 2012).

3. Mali

3.1. The nature of reforms

Mali first introduced programme budgeting in 1998. By 2002, the annual Programme Budget – presented to Parliament as an annex to the Finance Law – identified 99 different programmes and posted 1000 indicators for the programmes. After reviewing the objectives and targets set in the Programme Budget and reviewing the results of the previous year, Parliament approves it. However, allocations are still approved as the main administrative line item budget (Raffinot, Muguet et al., 2003).

Programme budgeting was adopted in order to improve coherence between budget allocations and policies, to get a better appreciation of strategic allocations, especially in social sectors, and to strengthen monitoring and evaluation throughout the budget process (Bio-Tchane 2010).

As the programme and main budget are prepared on parallel tracks, however, allocations do not always correspond. The adjustments made to the main budget during budget preparation are not always fully translated in the Programme Budget. Furthermore, reporting on expenditure in the Budget Review Law is by administrative vote and economic classification only.

Indicators for the programme budget are chosen by sector authorities, using strategy documents for sectors where they exist. The Programme Budget in Mali is backed by ten year plans in health and education, which are translated to three year investment programmes and annual operational plans. These plans provide a framework for inputs in these sectors. These sectors also have sector medium term expenditure frameworks that correspond with the national budget framework. Sector medium term expenditure frameworks however, had not been rolled out to all sectors by the middle of the second half of the decade (Achour, Betley et al., 2010).

Programme Budget bids are prepared through regional workshops and at ministry level where programming and statistics units work with directorates of administration and finance in some ministries to prepare performance-based plans, programmes and budgets.

In 2003, Mali also introduced more elaborate coding of expenditures, which allowed implementation to be tracked against the programme budget. Monitoring processes however are not well-developed – no report is presented to Parliament although technically it would be possible - nor are systems to verify information. In 2003, Raffinot, Muguet and Toure reported that the quality of performance data was poor and inconsistent.

More recently, Mali has reviewed the programme structure and indicators of 29 line ministries with a view to improving the programme budget presentation and the quality of performance information. Two diagnostic studies were commissioned of the structure and content of ministries' and institutions' programme budgets. Principal recommendations from the study included: to strengthen budget officials' capacity; to simplify the content of the budget document for it to be more accessible and encourage its use as a strategic tool and as an instrument of consultation, reference and decision; to set up a monitoring system and to integrate programme budgeting in the legal framework of public financial management (Bio-Tchane 2010).

Subsequently, government has prepared draft bills to update its core public financial management legislation to align with the new WAEMU directives (see discussion under Burkina Faso). The new WAEMU classifications that have been introduced are also included in the new computerised accounting system that is being rolled out. It is the intention of Mali to have result-oriented budgeting fully operational in line with the WAEMU directives by 2017 (Taiclet and Murara 2011).

3.2. Implementation and impact of reforms

Raffinot et al. (2003) reported that the initial implementation of programme budgeting in Mali occurred without sufficient capacity building, which affected the quality of programme budgeting. Furthermore, in the absence at the time of a credible fiscal and budget framework and cash short falls, budget execution deviated from budget preparation further affecting the credibility of performance budgeting. As the performance budget is parallel to the main budget, adjustments to and fro are not always consistent or complete.

By the end of the decade, the perceived benefits from programme budget reforms included the availability of more information on spending agency performance and improvements in the transparency of the budget (Bio-Tchane, 2010).

However, the impact of programme budgeting was still seen as limited as the integration with the main budget was still limited. The MTEF does not adequately express the correlation between public expenditure, indicators and spending agency achievement and was not reliable as a forecaster of fiscal performance. There was also a need to deconcentrate and decentralise the budget further and improve participation by line ministries in the budget process. This means extending the budget timeline to give spending agencies sufficient time to assess their performance, objectives and targets and allocate resources accordingly (Toure, A, 2009).

Monitoring and evaluation of the programme budget remained weak and capacity in the Supreme Audit Institution to audit performance was poor.

4. Mauritius

4.1. Nature of Reforms

Mauritius' budget reform programme is built around the implementation of programme-based budgeting within the context of a medium term expenditure framework. The main aim of introducing programme budgeting is to improve the efficiency and effectiveness of public spending, so as to achieve better social and development outcomes (Ba 2010). By 2010 – when the reforms were the subject of a CABRI Joint Country Case Study - the architecture of the reforms was largely in place, with the focus currently on building capacity and deepening the implementation of the reform.

An earlier phase of reforms in Mauritius was launched in 2003, with the introduction of programme and medium term budgeting in six pilot ministries. However, this effort led to no change in the culture of budgeting, which remained incremental (SIPU 2007, World Bank 2007). In 2006, programme based budgeting formed a central component of an overall economic reform programme. In order to overcome the perception created by the earlier programme that this reform was just an add-on with no real impact on budget practice in 2006 programme budgeting was introduced in all ministries simultaneously. This meant focusing on using programme-based budgeting to introduce performance orientation in the budget, and on employing it as a policy instrument to rationalise and prioritise resource allocation rather than just as an ad-hoc addition to the budget process.

The Mauritius programme budget is structured according to programmes, which are then broken down into sub-programmes and activities. Each programme needs to have at least one priority objective, and the activities are linked to services that are to be delivered (outputs) and performance standards and targets (with indicators). These targets are set over the three years of the medium term framework. Programme structures are linked to medium term plans: spending agencies can request changes to the programme structure through the budget analysts at the ministry of finance. However, the requirement is that the programme structure should remain stable. This means that a programme would be linked to one of the core functions of the ministry. They were also expected to be limited in number and ministries were tasked with linking programmes to their administrative structures by assigning a senior manager to each programme.

In Mauritius, programme budgeting is closely linked to performance management. The Ministry of Civil Service and Administrative Reforms is implementing a performance management system to improve individual performance and the delivery of public services. The plan is to align individual performance management to the programme based budget by 2012. The introduction of a new financial management information system formed a further crucial co-reform, as did the introduction of the audit of performance information and performance audits by the Supreme Audit Institution. The latter is done annually on selected sectors.

4.2. Implementation of reforms

A critical step supporting the implementation of the programme budget reform was the amendment of the organic budget law to enable the 2008/9 budget to be presented in Parliament in a programme format. Other crucial co-reforms were the modernisation of budget classification, its alignment with the Chart of Accounts to programmes and the modernisation of the budget documentation. It was also important to have developed simple definitions and ensure a clear understanding of the concepts involved – even then in implementation ministries struggled with implementation. This meant that significant ground work was done in the ministry of finance itself, to agree on the budget format and methodology, before introducing programme-based budgeting into the line ministries (Shall 2010).

The finance ministry also set out on the reforms with a reform strategy and action plan, to sequence steps in the implementation of the reform. While some pre-conditions were in place, such as a stable macro framework, sound budget execution and the ability to track expenditure, A first step was to introduce the programme-based budget reform to Cabinet by bringing in former ministers of finance from countries that had already implemented programme budgeting to Mauritius to meet with Cabinet and members of the National Assembly.

A second step was to work for a short period with an indicative programme budget to iron out problems and to illustrate to line ministries how budget planning had to shift from planning for the administrative costs of institutions. Ba (2011) points out that it allowed for a change in mindset, particularly of the importance of the interaction between the finance section and programme implementers in formulating the budget. It also resulted in the identification of capacity building as important, and the development of a standard set of training modules. After training trainers, the programme was rolled out, covering 400 officials from across government by 2010.

The finance ministry also saw the implementation of programme budgeting as an opportunity to strengthen the development of strategic plans. The system was therefore introduced together with the commissioning of fifteen sector strategies.

4.3. Impact of reform

Initially, line ministries resisted the reform and did not want to take charge of their performance information. However, Shall (2010) together with a CABRI peer review panel judged that by 2010 a clear shift in attitude to a performance oriented budget system had been achieved. While there are still capacity gaps in some line ministries, overall there is buy-in into the system from all levels of staff.

There is however still need for further work. For example, the costing of programme baselines is still being done. This is crucial: without a clear understanding of the cost of activities bundled into programmes, baseline allocations are not necessarily correct leading to virement and undermining confidence in the system. How indirect costs should be treated – beyond the standard policy and management programme in each ministry – were also being established at the time of the CABRI peer review process in 2010. An output-based costing model was therefore piloted in 2011, to improve the accuracy of progamme allocations.

More work is also required on the reporting and monitoring system, where performance budgeting reports are not fully integrated with financial reporting and reporting on investment projects.

However, the introduction of the reform was judged by the Peer Review to have led to the following impacts:

- The introduction of PBB has resulted in a more collaborative relationship between the finance ministry and line ministries. Whereas the former had previously prepared budgets, its role now is one of analysis, assessment refining proposals and coordination.
- Budget submissions have improved, supporting a shift in budget hearings to a discussion of priorities and services. However, there is room for improvement, particularly with regards to using performance information.
- Budgets in Mauritius are now more transparent, with role players such as Cabinet and Parliament having better information on the objectives and achievement of spending.

5. Morocco

5.1. Nature of Reforms

Performance budgeting and management are at the heart of Morocco's programme of budget reform, initiated in 2002 ((Touimi-Benjelloun and Chafiki 2007; Karim 2008), with the other pillars being the introduction of a multi-annual budget framework and budget decentralisation with contracts between the centre and line.

Sub-aspects of the Morocco reforms are (OECD 2010, p104):

- The shift to a programme-structure in the budget;
- Delegating spending authority to ministries and putting in place performance indicators;
- Modernising control systems to facilitate initiative by managers;
- Experimenting with innovative partnerships across traditional administrative boundaries between NGOs, local authorities and central authorities for example, in some sectors like health, education, transport and water management;
- Significantly improving systems to manage expenditure data.

The purpose of the reforms was to bring greater clarity to the strategic choices in budgeting by structuring the budget according to programmes and to enhance performance through the introduction of performance information. The delegation of decision-making powers was aimed at creating incentives for managers to be more responsive to service delivery needs. The introduction of performance information particularly, was seen as a way to build logical connections between objectives, allocations and results and to build a culture of transparency, performance and accountability (Karim 2008).

However, performance information is not used to determine allocations by the finance ministry as such: rather, it is used so that budget managers can make better decisions about priorities for managerial decisions on programmes (OECD, 2010).

The use of performance information in the budget and management process has been built up through trial and error in ministries. The system in Morocco rests on the use of quasi-contracts to manage performance. The first layer of agreements are between the finance ministry and the main national ministries, where the finance ministry grants spending authority and flexibility to the ministry, in exchange for the commitment to deliver a specific amount and quality of services. At the centre, the ministry would then structure similar agreements between itself and its programmatic units, local offices and authorities. This has required the merger between ex-ante and ex-post controls and the development of a financial information management system, which makes information on commitments available to all parties as soon as a manager has made the commitment (OECD, 2010).

5.2. Implementation approach

Morocco took into account that the pace of implementation of reforms would be constrained by capacity in government. It therefore chose to proceed incrementally, not in terms of the sequencing of elements of the reform, but rather in rolling out reform across government. Implementation was aimed at learning by doing and culture change, with most changes introduced at the same time, to ensure that different aspects complement one another. Participation by ministries was voluntary initially and experimentation was encouraged, allowing for lessons to be learnt before a main implementation phase from 2004 onwards (OECD 2010).

Thereafter implementation sites for the programme budget and development of indicators were selected, so that by 2009, altogether 30 departments, including the largest ones, worked with a programme-based budget and had a set of performance indicators.

A similar approach was followed with implementing a medium-term expenditure framework: by 2009, nine departments - again including the biggest ones - were utilising a full MTEF. The MTEF format of budget presentation was also initially used as an internal instrument, with the Finance Law still only showing one year of allocations. The roll-out of delegation of expenditure authority and an integrated financial management system was also done ministry by ministry.

Morocco initiated the changes in practice, with little adjustment to the legal framework. A new organic budget law however was in design in 2010 (OECD 2010), in order to create a more conducive legal environment for the reforms, such as making the annual Finance Law align with a medium term approach to budgeting.

5.3. Impact of reforms

According to the OECD case study on the reforms (OECD 2010), the benefits of the approach was particularly visible in the quality of the budget negotiations between the finance ministry and spending agencies. There have also been particular cases of service delivery improvement on account of the new budget management context and incentives for performance created. Departments who had invested in switching their internal budget negotiations from being about the cost of running administrative units to the objectives of programmes and the resources required to reach goals have noted that this investment has paid off in improved discussions with the finance ministry in terms of technical content and tenor.

In this way, the incremental approach has paid off: it has allowed the development of capacity and skills together with a knowledge base on what works and what does not. Furthermore, by rolling out the performance aspect faster than the MTEF, the approach ensured that the focus was on the improvement of service delivery.

6. Mozambique

6.1. Nature of reforms

Since the late 1990s, Mozambique has undertaken a second generation of reforms, such as decentralisation and improved public financial management, which included the introduction of a medium-term expenditure framework, an integrated financial management system (SISTAFE) and a reformed budget calendar (De Renzio 2007). The SISTAFE includes a budgeting module for ministries to directly enter budget submissions into the system.

The reforms in Mozambique were spearheaded by the introduction of two pieces of legislation, the Budget Framework Law of 1997 and the SISTAFE Law of 2003. The reforms were aimed at improving transparency and accountability, enhance the sustainability of fiscal policy and improve the quality of spending.

After diagnostic work had found that the link between priorities and the budget was very weak - partly because the structure of the budget did not lend itself to identifying links - a programme budget approach was piloted in 2008 and rolled out comprehensively across government in 2009.

This was intended to address weaknesses in strategic budget formulation. Programme budgeting aimed to establish a narrow link between strategic policy decisions, the MTEF, the allocation of budget ceilings, the programming of resources in the budget formulation process, budget execution, accounting and assigning responsibility for results achieved. The change was not just technical, but a new management approach to forge closer links between planning and budgeting at the central, provincial and district levels (Lawson, Umarji et al., 2008, p33). The approach works with predetermined outcomes, and defines outputs and the quantity of resources required linked to outcomes and the necessary outputs to achieve them.

However, the way in which programme was identified in the Mozambique reform, did not allow for the classification of all expenditure across government by programme, only for clusters of projects and programmes that can be directly related to the five year government programme and poverty reduction strategy. This means that the programme classification cannot be used as a comprehensive expenditure allocation tool (Lawson, Umarji et al., 2008).

6.2. Implementation of reforms

The introduction of programme budgeting in Mozambique is within an environment in which the budget is fragmented between different revenue streams (included a high level of aid support) and complex expenditure structures, including a significant use of off-budget agencies. While the introduction programme budgeting in this environment can assist in defragmenting budget spending against objectives, it would depend on the clarity with which programmes are formulated and the quality of the indicators associated with programmes.

While the programme budget format has provided the mechanism, effectively connecting government programmes to the priorities identified under national strategies remain problematic. For the pilot ministries in 2008, the format of the national plan did not lend itself easily to being translated into budget programmes (Lawson, Umarji et al., 2008).

The fragmentation of planning and budgeting in 2005, when the previously joint function was separated into two ministries, has also not helped forge a stronger link between priorities and budget allocations. In Mozambique, the planning ministry is responsible for all planning instruments, including the MTEF; it also compiles the consolidation of provincial and sector level plans, and manages the national plan implementation. The finance ministry on the other hand, is largely input driven, by defining the ceilings for spending agencies and for key inputs, such as personnel spending, goods and services, investment and so forth. This split perpetuates weak linkages between priorities.

In 2007, Warren-Rodriquez identified weak coordination and weak implementation - for example of the MTEF and the unifying system adopted for planning and budgeting - throughout the system of mechanisms to address shortcomings as underlying factors preventing faster improvements in budget functionality, including programme-based budgeting (Warren-Rodriguez 2007).

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