

**8<sup>th</sup> ANNUAL SEMINAR: BUDGETING FOR RESULTS: MOVING TOWARDS  
PERFORMANCE BUDGETING**

***Roundtable Discussion 2: Considerations for undertaking PBB Reform:  
Organisational and Technical Requirements***

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***Introduction***

Many African countries are gradually moving towards performance based budgeting (PBB) - and a greater focus on outcomes and results - within the wider framework of more strategic budgeting (linking policy priorities to budgetary allocations), as a policy and decision-making tool that demonstrates to government officials what is being accomplished with public funds (PBB should improve service delivery in the public sector) rather than that they have been used for the approved purposes. PBB is frequently implemented within a programme budgeting structure, which many African countries are also moving towards. At a more advanced stage, these reforms may incorporate explicit performance measures and systems of performance assessment, including higher level accountability with associated sanctions and rewards.

The paper begins by looking at the gradual move towards the adoption of some kind of performance related budgeting within the overall frame of the adoption of more strategic budgetary planning, based on international experience and best practices. Consideration is then given to the organisational changes that this requires, linked to the adoption of new approaches and methodologies which require fundamental conceptual shifts in thinking and new management practices and styles. On the one hand, there are the challenges involved in introducing major systemic changes to the budgeting system of the country while, on the other hand, there are challenges linked to transforming the behavioural attitudes and practices of those tasked with managing and administering this new system. Difficulties and obstacles that have been encountered in countries which have been introducing such a system will be noted. Thus, the focus of this paper is on the changes required in institutional, organisational and management terms for the implementation of such reforms, with a specific focus on changing the behaviour of key actors in the process (such as budget officials and political figures) so as to encourage them to use performance information.

***1. The process of PFM/budget reform***

Before we move to discuss Performance Based Budgeting (PBB), we need to locate it within the Public Finance Management (PFM) reform process since there are some basic prerequisites for PBB which follow logically from earlier steps in the reform process. PFM reforms are all part of the process of reforms within Public Administration (and the civil service) and success is more

likely when with such reforms are all fully harmonized so that PFM reform becomes fully integrated into the entire reform process, with the MoF becoming the focal point and leader for PFM reform.

### **1.1. The move to multi-annual and medium term budgeting**

The move from annual to multi-annual budgeting is itself an important learning process since it involves a new and more detailed system for budget preparation, new formats for preparation and submission of requests from line ministries to ministries of finance (MoFs), a specific unit within the MoF, which is specifically tasked with the preparation of the medium term budgeting process (MTEF or MTBF), preparing ceilings for each sector for 3 or 4 years - and each year within the 3/4 years, based on policy priorities agreed by the government (within a country development strategy or something similar). This then determines how much of the overall amount will be allocated for education, for health and so on – which is then passed down to the sector line ministry or relevant government agency. This is the so-called ‘top down’ part of the process, which helps to instil notions of fiscal discipline, since the sector cannot submit requests, which go beyond the envelopes of resources as set down within the sector ceiling.

Budget reforms are a critical part of overall PFM reform and budget reforms themselves entail the introduction of new processes and methodologies, including programme budgeting and performance based budgeting. It is generally recognised that budget reforms initially relate to the move away from traditional input-based budgeting (with line items) prepared in accordance with an annual budget. Reforms are directed at the need for strategic budgeting, where budget allocations to different sectors are dictated by policy priorities (or directions) as set down and approved within a country development strategy (covering the medium to long term). These allocations will then be prepared over the medium term (usually for a 3 or 4 year period), according to a rolling cycle, where, for instance, year 2 in the first cycle becomes year 1 in the next cycle (and year 3 becomes year 2) and so on. This enables minor amendments to be made to the allocations to take account of new policies and/or exogenous factors (such as repercussions and shocks from an international financial crisis) and ensures that the 3 year cycle is constantly updated.

### **1.2. The Introduction of Programme Budgets and programme-based activities**

The introduction of medium term financial planning is premised on the assumption that requests for funding from sector line ministries and/or government agencies will be based on a group of activities that address a specific policy priority for the sector. Such a group of activities is commonly called a programme and hence the term ‘programme budgeting’ (PB), where budgetary funds are allocated to programmes. By allocating funds to a programme (comprising a number of related activities – and sub-programmes if the programme is sizeable) it is also assumed that all funds necessary to implement the programme will be included in the allocation, both of recurrent and capital expenditure. This is a fundamental difference from traditional budgeting which allocates these items separately, line by line. Programme budgeting allows

more flexibility in the use and mix of inputs to allow the desired outputs and outcomes to be achieved.

Programme budgets also allow for the development of some kind of performance based budgeting (PBB), principally by the addition of more elements to the basic programme budgeting structure. While PBB does not require other budget reforms, such as medium term budgeting and programme budgeting for its operation, the chances of it achieving the success that was intended through its introduction, is far higher if these other reforms are being implemented and PBB evolves logically as such reforms are developed.

As part of the process of medium term budgeting, sector ministries and government agencies have to learn to develop sector strategies which are costed, based on the government policy priorities for their sectors so that their priority programmes are aligned with these national policy priorities. Only once programmes are costed can they be properly prioritised to ensure that there are sufficient funds available within the ceiling.<sup>1</sup> If more resources are requested over and above the ceiling then this has to be fully justified so that it can be properly considered by the Ministry of Finance (or similar body). Thus the reform process becomes output and outcome oriented in contradiction to the former system, which was input based and focused on line items. Sector ministries need to be trained in these new formats and submissions so that there is sufficient capacity within line ministries and government agencies to undertake what is required for such reforms to be implemented.

## ***2. What is the purpose of Performance Based Budgeting (PBB)***

Performance Based Budgeting (PBB) aims to improve the efficiency and effectiveness of public expenditure by linking the funding of public sector organisations to the results to be delivered, making systematic use of performance information. Such mechanisms do not need to be overly complicated or sophisticated but PBB should be seen as both part of the overall evolution of the PFM budgetary reform process, as described above, and also within the broader reform context, designed to focus public management more on the results that need to be delivered (sometimes termed ‘managing for results’) and not just on the technical processes. Such a broader array of reforms would include public administration and civil service reforms, designed to increase the motivation and incentives of public employees; organisational restructuring to increase the focus on service delivery and improve coordination; and institutional and oversight changes to strengthen public accountability for performance.

## ***3. The move from programme budgeting to performance budgeting***

The move from programme budgeting to some kind of performance-oriented budgeting will need to include the following:

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<sup>1</sup> Each activity will need to be costed with the expected outputs which will then enable the anticipated outcomes to be achieved. It is imperative that the outcomes of these activities and programmes contribute to achieving the overall results expected to achieve the policy objectives.

- More information on objectives and results

Systematic information on the efficiency and effectiveness of public expenditure is the most basic tool of performance budgeting systems. The biggest challenge is to keep this information simple, affordable and usable. Such information is generally expensive to collect and requires skilled human resources to interpret. Experience suggests that most countries should aim initially to develop only a handful of key performance indicators for each ministry and subsequently each programme.

- The use of performance information in budget preparation

For performance-based budgeting to influence budget allocations, reconsideration of spending priorities and programme performance needs to be formally integrated into the budget preparation process. These routines need to be timed so that they consider performance information in an organised and progressive manner and should take account of broad policy priorities within the early (strategic) budget phase, an expenditure review process (to review existing programmes) and a process for ensuring that only top priority new programmes are approved for funding.

- Develop appropriate monitoring criteria

In order to assess whether the programme and activities have been successful it is necessary to develop appropriate monitoring criteria (both quantitative and qualitative) and these will enable judgements to be made as to how well a programme is performing. If for some reason progress is slower than anticipated, then additional resources may be required, or external factors which could not be anticipated have unduly affected performance, or progress has been faster than expected and resources are now available for re-allocation to other programmes or to new ones. (A new programme which is considered in any one year has to compete for resources with other programme and there should not be an expectation that a new programme will necessarily attract additional budgetary resources.)

- Greater managerial freedom and accountability

A reduction in the number of controls over line item budgets to which managers must adhere, leaving them responsible for choosing the most appropriate input mix to efficiently deliver services. As a general rule, the relaxation of such controls should not proceed as far in developing countries as has been the case in advanced countries, due to the absence of adequate financial controls and accountability mechanisms. For instance, it is normally considered appropriate to maintain limits on employment levels and line items particularly susceptible to abuse (such as travel, allowances).

- Changes in legislation

This is not a necessary requirement for programme budgeting but, in some countries, programme budgeting links programmes to specific budget allocations in law as, for instance, in countries where the annual budget law passed by parliament specifies the allocation of expenditure between programmes. Elsewhere, however, programme allocations are left to the government (in practice the ministry of finance or ministry of economics and planning) which then allocates an aggregate amount to each sector/line ministry, determined by the total amount required for its programme allocations.

#### ***4. Institutional and Organisational Change and Requirements for PB and PBB***

In terms of basic organisational change, it is imperative that reforms are coordinated – for example budget reforms with functional reviews – so that when ministries and government agencies are being restructured, the need is appreciated for departments/divisions to be operational within each spending unit within the following areas: budget (finance); policy; and monitoring. These are the key areas that are essential for strategic budgeting over the medium term, linking budget allocations closely to national policy priorities with the expertise and skills necessary for the development of monitoring indicators that can measure progress. Thus, the starting point is to ensure that PFM reforms are harmonised with other public administration reforms.

By and large the above involves institutional change – providing the appropriate structure for government ministries and agencies to be able to carry out the new activities and an MTEF unit within the MoF. The latter can ensure that appropriate staff are trained within the MoF and line ministries and government agencies in the new processes and formats, explaining these through both formal training sessions (seminars and workshops) and on-the-job continuous training, the purpose and rationale of the new budget process, how it works and the role and function of organisations and individuals within it.

##### **4.1. Programme structure should be aligned with organisational structure**

One problem that has been identified in some countries is the need for the programme structure to be aligned with the organisational structure and the difficulties that can emerge if this is not adequately addressed. The case of Mauritius is instructive in this context. Although it is generally recognised that it is difficult to change the organisational structure of a ministry, this fact does have important implications for accountability and responsibility. In the Ministry of Public Infrastructure, Land, Transport and Shipping, due to the programme design, a director and deputy-director of a particular unit were placed in different programmes. The lines of reporting were confusing as the deputy-director felt he was accountable to his director and not to the programme manager whom he felt was just a figurative manager and did not have the technical knowledge to be his manager. Similarly, in the Ministry of Education, Culture and Human Resources, the organisation is structured according to Zones which are not aligned to the programme structure. This meant that it is difficult to appoint programme managers, as the programmes cut across zones. To overcome the problem, a particular person has been assigned

to the position of programme manager but the person sees this as an onerous extra task and is not really doing the job properly.<sup>2</sup>

#### **4.2. Overcoming capacity constraints, organisational change and managerial thinking**

While programme and activities are judged on outcomes, results and performance, this can then be further developed to include staff involved in these programmes so that their own individual staff performance is linked to results and outcomes associated with their work. This, however, is a huge step forward since most staff are not used to a career structure which is performance oriented and in most countries it is important to move gradually and to ensure that institutional capacity is adequate for what is being attempted. Moving too far too fast may lead to staff disillusionment and motivation. Support for the successful development of the process is critical.

Initially, the most important factor for staff within government ministries and agencies are the organisational changes that are needed but this also requires a new mode of thinking, and in terms of providing guidance, new management practices for staff at senior levels. With corruption and nepotism often rife within a country's PFM system, the move towards a more objective professionalised system (with achievement and promotion based on merit) is not easy to achieve.

However, the existence of staff capacity to address these institutional requirements is a key institutional prerequisite and thus capacity constraints need to be addressed initially before PBB can be introduced. In essence, staff will need to become outcome and results oriented thinking about processes and procedures and in different ways from how they have been carried out in the past. Management culture has to change too. Management thinking needs to change and a new management culture developed. If staff is to be rewarded for success in meeting targets and/or in achieving outcomes and more effectively and efficiently then proposed career structures will be required with specific targets and objectives.

### **5. Technical requirements for PB and PBB**

At its simplest, PBB aims to ensure that those with responsibility for formulating the government budget take into account, in a systematic fashion, the results that are expected to be achieved by the expenditure. For basic PBB to take place there are a number of requirements though the extent to which these issues will apply in any particular country will vary but all will, to a greater or lesser degree, determine the extent to which programme budgeting improves expenditure performance:

- information needs to be available on the objectives and results of government expenditure, in the form of key performance indicators and a simple type of programme evaluation. Although performance information is critical to the success of programme

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<sup>2</sup> See CABRI website for details (interview with ministry)

budgeting, such information is often inadequate or missing in developing countries. Both resources and capacity are required to select appropriate programme indicators, identify good baseline data and ensure systematic and routine data collection and verification processes. This information then needs to be used in a regular review process to influence the management and budgeting of programmes. While performance targets (usually quantitative, initially) are a common feature of programme budgeting systems, these should be introduced gradually, since they require good baseline data and a thorough understanding of the programme concerned.

- a budget preparation process designed to facilitate the use of this information in decisions concerning what should be funded (including decisions on line ministry budget spending and undertaking simple expenditure reviews). Thus, the budget process needs to be credible and realistic, set within a medium term financial planning framework (linked to clear medium term sector strategies), providing overall fiscal discipline. The annual budget preparation process should be set within the medium term framework and to ensure that programme information can be used to influence budget allocations is to adhere to a revised budget calendar, which serves as the annual timetable for budget preparation<sup>3</sup>.
- a proper budget execution system supported by a modern accounting framework and an information technology infrastructure since programme budgeting requires an accounting system capable of measuring expenditure on a programme basis. This usually requires a review of the 'chart of accounts' which is the coding structure by which individual transactions are entered into the accounting system. The chart of accounts needs to be designed so that it is possible to present all revenues and expenditures according to different budget classification systems (administrative, economic and functional)
- classification of budget expenditure by programme is also recommended, since a programme budget classifies expenditure into groups of similar services with similar objectives and helps budget decision makers to compare costs and benefits of expenditure options.
- agreement on an appropriate programme structure is one of the most difficult aspects of introducing a programme budgeting system since there is no single best programme classification. As a general rule, programmes need to be capable of being monitored

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<sup>3</sup> Programme budgeting involves planning and budgeting on the basis of programmes, rather than on the basis of recurrent and development budgets. In many countries, the preparation of recurrent and capital budgets is managed by separate ministries of finance and planning, using different formats and approval procedures. Programme budgeting requires coordination (and eventual integration) of recurrent and capital budgeting in a single budget preparation process around a commonly agreed structure of programmes.

through the accounting system and be consistent with the organisational structure of government for managerial and accountability purposes. They also need to be manageable in number.<sup>4</sup> Programmes also need to be more accurately costed although initially efforts can concentrate on achieving a better estimation of the costs for individual budget lines.

- Since performance monitoring information provides the basis for allocating resources between programmes and assessing programme performance, it is important to ensure that the various agencies with an interest in developing monitoring systems are involved in the implementation of programme budgeting. In many developing countries, collection of key performance data is often quite limited. It takes considerable time and effort to build systems necessary to capture and verify performance indicators on an on-going basis. Thus, the scope of any monitoring and evaluation system should be manageable and affordable with performance targets being introduced gradually.

While using performance information in the budget process can still improve expenditure outcomes even if this is within a traditional line item budget, the advantages will not be as great or as sustainable since they are not part of a fundamental systemic change.<sup>5</sup>

## ***6. Non-technical changes required***

There are also a number of non-technical changes that are required for such PBB to be successful. Most important, perhaps, there needs to be political will to introduce and support such change since this encourages and provides important incentives for change within the country. The best way of encouraging successful implementation is to try and achieve support among participants on the need to reform the budgeting system in this particular way. This requires agreement at the political, institutional and administrative level to a degree that is sufficient to enable systems to be reformed, hurdles to be overcome and new routines and procedures to become established. Political will is critical to the implementation of results-based accountability, both within the executive and within the legislature. Even a basic system can achieve a great deal if there is the political will to use it; likewise, the most sophisticated system will achieve little if there is not the political will to use it.

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<sup>4</sup> In general the number of programmes should not exceed 8-10 with a general administration programme, though this varies according to the size of ministry and government agency.

<sup>5</sup> Within a traditional line item budgeting system this will necessitate the following: that ministries and agencies report regularly on performance against key indicators and targets; that performance information is consolidated and reported at various levels within government, including the national planning ministry/agency and to cabinet; that ministries and agencies include key performance information, including historical data and targets, in their budget bids; that Revising the budget calendar is revised to allow space for discussion of performance on a joint basis between the central agencies of finance and planning and line ministries; and that key performance information is included in budget documentation submitted to parliament and its committees in respect of financial reporting and appropriations. (D. Hoole)



## **7. Why Performance Based Budgeting can be useful?**

Thus, in summary, there are a number of reasons why the introduction of PBB within a carefully managed budget reform process can produce a more efficient and effective use of public funds as well as provide increased motivation for individuals working within the system to improve their own performance:

- Taking account of results in a systematic manner within the budget preparation process can help to improve expenditure prioritisation (by allocating limited resources to where they will be most effective) and encourage line ministries to spend more efficiently and effectively by making them aware that their performance will influence their funding. In practice, if certain programmes are not delivering the intended outcomes or doing so at a much higher costs than anticipated, then budget decision makers might consider whether the programme should cease, be scaled down or fundamentally restructured.
- Related to a sound PFM system is the ability to enforce the execution of budgets as planned by ensuring that these are governed by budgetary rules and procedures and this requires good accounting and auditing procedures (accountability as part of good governance).
- Basic PBB can also help to improve aggregate fiscal discipline, since improving prioritisation - and focusing on where money is best spent - can create more 'fiscal space' for funding new programmes without needing to increase aggregate expenditure. It also helps to focus spending cuts on the least effective programmes (fiscal consolidation).
- PBB, as noted above, fits within a medium term budgetary framework and the most effective way of achieving overall expenditure efficiency is to use both together where performance information is used to consider the medium term cost implications of expenditure options.
- PBB requires reliable and timely information being available on the results being delivered and thus every spending agency has to define the outcomes that its services (outputs) are expected to deliver and provide key performance indicators to measure the efficiency and effectiveness of its services to the ministry of finance (or equivalent).
- Initially, performance information must be kept simple, affordable and usable while only a small number of key performance indicators should be developed initially for each ministry (and for each programme) recognising the financial and human resources constraints.
- Similarly while evaluation is important initially, a fairly simple monitoring and evaluation process should be used, such as a 'desk evaluation'.

- For PBB to work, performance information must be used in the budget process and, in practice, this means that spending priorities and programme performance need to be formally integrated into the budget process.
- PBB allows spending ministries and programme managers more flexibility in the administrative process to reduce employment of civil servants in some areas (low priority and less efficient) and move to others though how far this can be done depends on quality of governance and also needs important retraining and capacity building efforts. This is crucial for the overall success of PBB since if governance is poor (and leadership corrupt) with little interest in improving public sector performance then PBB is not likely to be successful.<sup>6</sup>
- PBB also acts to reduce the power of politicians and provide for more managerial freedom. One way in which this has occurred can be witnessed in the case of Mauritius where the Prime Minister became the champion of the PBB reform and thus acted to promote its development.<sup>7</sup>

Finally, two case studies from the region exemplify the different approaches to PBB that have been adopted, one demonstrating the ‘all at once’ philosophy and another the gradual step-by-step approach. In the first case it is instructive to look at some of the challenges that have been faced by Mauritius which initially attempted a so-called ‘big bang’ approach where PBB was introduced in all ministries and agencies simultaneously.<sup>8</sup> This, however, resulted in frequent changes during implementation with the need to simplify the processes and generally make the adoption of procedures easier. Such a mode of PBB implementation posed a challenge to its successful implementation since it caused confusion and misunderstanding of what was required by those involved in the process. An important lesson thus emerged for other countries considering the adoption of PBB. It needs time to be introduced and there might well be a process of trial and error so it is best to focus considerable effort on the preparatory phase so as to ‘get it right from the start’. Thus, once the basic building blocks of PFM are in place (fundamental to such budget reforms), there is a need for a well-thought-out implementation strategy and plan, identifying the steps that need to be followed and in what sequence. This strategic planning phase should ensure agreement on terminology, concepts and formats and also ensure appropriate capacity-building for all those involved in the implementation. Capacity also needs to be developed to enable analysis to be undertaken of whether ministry budgets reflect policy priorities, whether programmes are efficiently costed relative to intended performance, and whether the projected performance is achievable.

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<sup>6</sup> See link between a sound PFM system and good governance.

<sup>7</sup> ‘Programmeme Based Budgeting: Experiences and lessons from Mauritius’, CABRI, Joint Country Case Study June 2010, CABRI website

<sup>8</sup> ‘Programmeme Based Budgeting: Experiences and lessons from Mauritius’, CABRI, Joint Country Case Study June 2010, CABRI ([www.cabri-sbo.org](http://www.cabri-sbo.org))

As far as line ministries and government agencies are concerned, a strategic plan for each ministry should be used as the basis for developing a programme structure so that resources can be allocated to programmes and sub-programmes (with larger programmes being divided into sub-programmes to facilitate resource allocation).<sup>9</sup> Ministries need also to define appropriate outputs and performance indicators that are realistic and measurable. Accounting and information systems also need to be revised to cope with the additional classification requirements. Mechanisms and systems to monitor and evaluate programme performance from both a financial and a non-financial perspective are required, taking account of the fact that the quality of information differs across line ministries and government agencies. Improved (external) accountability and oversight should ensure that performance information is included in budget documentation and that members of Parliament and civil society organisations have the ability to use the information presented to them.

In the case of Mauritius, PBB has helped to develop a more collaborative and interactive relationship between the various institutions involved in the budgeting process where the staff not only prepare budgets but also comment on them and assess their quality. In fact, an increase in the both the quality and quantity of information improves with the implementation of PBB. The PBB process has also helped to provide line ministries with greater flexibility to determine and manage their own budgets while overall PBB increases the awareness of performance and the need to monitor achievements of targets. Debates in government are now more focused on targets and achievements rather than on line items while it has been noted that, in some ministries, PBB improves accountability and chief executives have begun to use PBB as a management tool.

Turning to our other case, South Africa's progress towards results-oriented budgeting has been seen as representative of 'best practice' within developing countries because of its sequencing of budget reforms which were gradually phased in over five years.<sup>10</sup> It has been noted that this move to PBB led to an increased emphasis on outputs alongside spending plans which provided a basis for assessing the 'value for money' of expenditure and its alignment with government objectives. While the structure of the budget was changed to accommodate programmes and sub-programmes, subsequent changes - which proved more challenging - needed to be introduced to foster a results-oriented accountability culture and results-oriented incentives for managers and political figures. 'Performance' had to be mainstreamed into the budget to ensure that performance targets are relevant, understandable and realistic, to identify who (or which) was

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<sup>9</sup> Although there are still fundamental problems to address within budget reforms generally, one of the goals within Nigeria is to move towards a system of programme budgeting through defining an appropriate programme structure and enhancing the accounting system to a point where it can report expenditure on a programme basis. (D. Hoole, op.cit.)

<sup>10</sup> M. Andrews, 'Performance Based Budgeting Reform: Progress, Problems and Pointers' in A. Shah, ed., *Ensuring Accountability When There is No Bottom Line*, vol.1, *Handbook on Public Sector Performance Reviews*, vol.1, World Bank, 2003, ch.2, p.7

responsible for performance and the institutions which have to enforce accountability relationships - both managerial and political ones. The importance of sequencing to the success of PBB was emphasised by one writer who notes that 'a bad performance-based reform is probably worse than a good line item budget'.<sup>11</sup>

Yet even best practice countries still have some way to go in fully implementing PBB and a major - and typical - problem in the South African case was accountability within the public sector. Accountability relationships are important and these should be clearly identified so that everyone within an institution can see the relationships and better understand the roles within a performance based organisation or inter-related institutions. Such an understanding then forms the basis for a managerial strategy.<sup>12</sup> The South African case demonstrates that budget reforms entail many changes within institutions and that it is essential that new capacities are developed to facilitate the transformation from what has been called 'the traditional process and control-based accountability structures' to new 'performance based accountability structures'.<sup>13</sup>

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<sup>11</sup> Ibid., ch.2, p.41

<sup>12</sup> Ibid., ch.2, pp.24, 34-35

<sup>13</sup> Ibid., ch.2, p.41

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