

3rd Annual African Network of Parliamentary Budget Offices Conferences

Public finance situation and
development path in Africa

22-23 August 2018

Cape Town

What should a functional finance system achieve

Prudent fiscal decisions

- Spending decisions are affordable
- Public debt is taken seriously
- Deficits, debts, obligations are sustainable

Credible budgets

- Budgets are comprehensive and reflects promises
- Binding expression of priorities and plans
- Revenue collection reflects proposals and forecasts

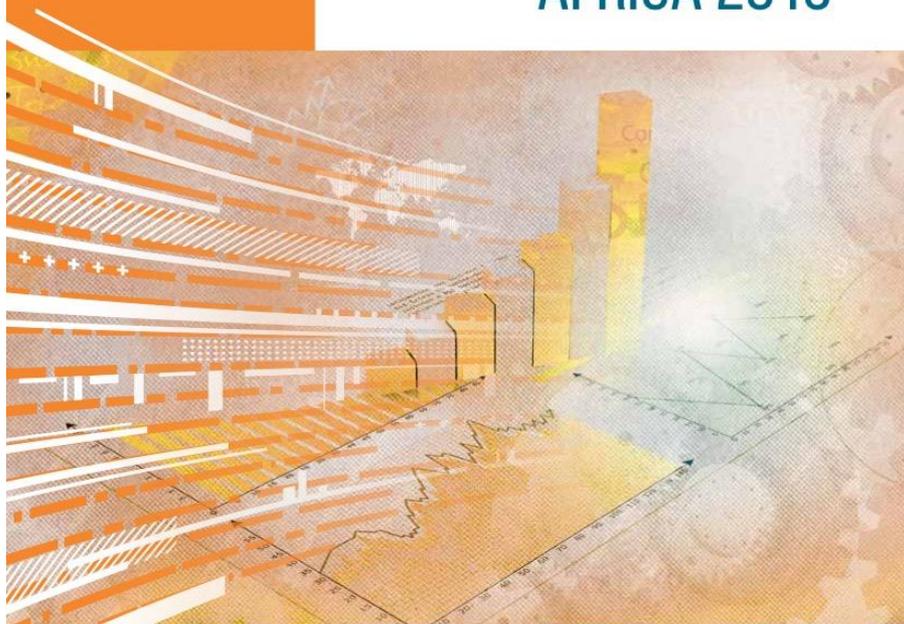
Reliable and efficient resource flows and transactions

- Cash is provided to spending agencies, when agreed and in agreed amounts
- Salaries paid on time
- Goods/services procured when planned – quality and price
- Contracts paid on time
- Financing for capex when agreed and agreed amounts

Institutional accountability

- Funds flow can be tracked to service delivery units
- Financial reports are comprehensive, timely, allow comparison between actual and planned expenditure is accessible
- Independent assurance of value for money

BUDGET PRACTICES AND PROCEDURES IN AFRICA 2015



**THE LEGISLATURES' CHALLENGE: POWERS WITHOUT
INFORMATION, INFORMATION WITHOUT POWERS**

CABRI 
CONNECT • SHARE • REFORM

From tabling to approval

Duration	No. of countries	Countries
4 months	1	South Africa
3 to 4 months	2	Burkina Faso, Comoros
2 to 3 months	3	Benin, Guinea, Namibia
1 to 2 months	9	Central African Republic, Côte d'Ivoire; Kenya, Lesotho, Mauritius, Niger, Sierra Leone, Tunisia, Zanzibar
A month or less	7	Botswana, Burundi, Ghana, Madagascar, Seychelles, The Gambia, Uganda

Access to information

Information	No. of countries
Main macroeconomic assumptions	21
Fiscal policy objectives for the medium-term	18
Medium-term budget framework, covering at least total revenues, total expenditures and financing for central government	14
Medium term budget framework, covering at least total revenues, total expenditures and financing for general government	10
Non-financial performance targets for programmes and/or agencies	10
Estimates of the cost of new policies proposed in the budget	10
Fiscal sensitivity analysis of the macroeconomic assumptions	10
Comprehensive table of tax expenditures	8

Improved frequency in fiscal reporting

	Monthly	Quarterly	Every 6 months	Annually
2015	7 (Ghana, Guinea, Lesotho, Madagascar, Sierra Leone, South Africa, Tunisia)	4 (Benin, Burkina Faso, Kenya, Mali)	2 (Ghana, Uganda)	1 (Namibia)
2008	4 (Botswana, Burkina Faso, South Africa, Tunisia)	5 (Benin, Kenya, Madagascar, Mali, Sierra Leone)	3 (Ghana, Guinea, Uganda)	2 (Lesotho, Namibia)

Thank you

WWW.CABRI-SBO.ORG