



**OWNERSHIP GAPS IN IMPLEMENTING PERFORMANCE-BASED PROGRAM
BUDGETING IN GHANA AND CAMEROON:
A DIY PROCESS BETWEEN MIMICRY, MIRAGES, AND MIRRORS**

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To Mama Sara
To Giovanni and Grace

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TABLES

Table 1.	The 2005 Paris Declaration pyramid	4
Table 2.	Level of transposition of CEMAC and UEMOA Directives related to finance laws	14
Table 3.	Examples of national trajectories for introducing PB ² in some African countries	17
Table 4.	PB ² Reform Ownership Empirical Framework	66
Table 5.	Comparing theoretical approaches of PB ² and the OTA approach	94
Table 6.	Breakdown of the number of interviewees by department/agency in Cameroon	115
Table 7.	Breakdown of the number of interviewees by department/agency in Ghana	115
Table 8.	List of thematic nodes (interviews)	117
Table 9.	List of nodes related to the budget cycle and by country (interviews)	118
Table 10.	Survey coding categories	121
Table 11.	Total number of survey participants	125
Table 12.	Research questions platform	128
Table 13.	Methodological framework synopsis	129
Table 14.	Comparison of selected socio-demographic indicators	138
Table 15.	Sectoral structure of the economy	148
Table 16.	Comparison from selected economic indicators	150
Table 17.	Institutional framework of PB ² implementation plan (PFMRP) in Ghana	156
Table 18.	Institutional framework of PB ² implementation plan (PMFP) in Cameroon	160
Table 19.	PB ² main objectives as formally described in both countries	162
Table 20.	Comparison in policy introduction and sequencing approaches	165
Table 21.	The Public Finance Modernization Plan (PMFP) components in Cameroon	169
Table 22.	The PFM Reform Project (PFMRP) components in Ghana	169
Table 23.	Overall assessment of PB ² implementation process in both countries	170
Table 24.	Main interviewees' comments in both countries regarding cognitive ownership	176
Table 25.	Assessments of PB ² implementation through the budget cycle in both countries	185
Table 26.	PB ² ownership trajectory framework at the macro-institutional level	188
Table 27.	Comparison of MMDA and MDA Planning and Budgeting Steps and Timings in Ghana	194
Table 28.	Comments interviewees offered when asked, "What are the major challenges to PB ² implementation and ownership as far as organizations are concerned?"	200
Table 29.	Executive budgetary powers	208
Table 30.	Comments interviewees offered when asked, "What would you suggest to improve PB ² implementation and ownership?"	210
Table 31.	PB ² ownership trajectory framework at the meso-organizational level	217
Table 32.	Comments interviewees offered when asked, "What are the major challenges to PB ² implementation as far as capacity issues and acceptance are concerned?"	234
Table 33.	Comments interviewees offered when asked, "What would you suggest to improve PB ² implementation and ownership?" (Micro-level)	238
Table 34.	Comments interviewees offered when asked, "What are the major challenges to PB ² implementation and ownership as far as attitudes are concerned?"	241
Table 35.	Vote of budget in parliament	254
Table 36.	Reform actors' main perceptions about PB ² and the budgeting system	259
Table 37.	The PB ² ownership trajectory approach (OTA) framework at the micro-behavioral level	275
Table 38.	Salient points of the PB ² reform trajectory in Ghana and Cameroon	278
Table 39.	Some macro-institutional factors' influence on political ownership	281
Table 40.	Comparison of a few PFM reform approaches to OTA in how they address contextual factors	328
Table 41.	How reform ownership matters in the reform implementation or strategy design	339

FIGURES

Figure 1.	The influence of globalization in the PB ² reform introduction in SSA countries	5
Figure 2.	Retracing the evolution of both concepts of performance-based budgeting and ownership over time	59
Figure 3.	Building the PB ² Reform Ownership Block in SSA Countries	68
Figure 4.	The PB ² reform diffusion circles: From the center (apex) to the periphery	86
Figure 5.	The PB ² reform ownership gaps and the formal budget cycle	96
Figure 6.	The PB ² reform ownership and the policy implementation stage	97
Figure 7.	Diagram of the data coding process	116
Figure 8.	Profile of the survey respondents	123
Figure 9.	Sample distribution through the budget cycle	125
Figure 10.	Sample distribution by organization and by country	125
Figure 11.	The PB ² reform road in Ghana	154
Figure 12.	The PB ² reform road in Cameroon	158
Figure 13.	The PB ² reform implementation assessment in Ghana	170
Figure 14.	The PB ² reform implementation assessment in Cameroon	170
Figure 15.	PB ² reform overall implementation assessment in both countries and during the budget cycle	181
Figure 16.	Budget preparation changes and challenges in both countries	186
Figure 17.	PB ² reform overall implementation assessment in both countries and during the budget cycle	187
Figure 18.	Budget calendar in Cameroon	192
Figure 19.	Parliament budgetary powers – Cameroon	208
Figure 20.	Parliament budgetary powers – Ghana	209
Figure 21.	Budget management incentives and penalties	229
Figure 22.	Budget execution actors' training in both countries	235
Figure 23.	Legal foundations of PB ² and the budget cycle in both countries	240
Figure 24.	Conflicts resolution during budget preparation in both countries	240
Figure 25.	A process map showing the core activities and timings of Ghana's budget cycle	244
Figure 26.	Role distribution among budget preparation actors in Cameroon	247
Figure 27.	Role distribution among budget preparation actors in Ghana	247
Figure 28.	Expenditure target definition in Cameroon	249
Figure 29.	Expenditure target definition in Ghana	250
Figure 30.	Criteria for assessing long term and short-term expenditure in both countries	251
Figure 31.	Third parties' reviews and consultations during budget preparation in both countries	251
Figure 32.	Budget projections and hypotheses in Cameroon	252
Figure 33.	Budget projections and hypotheses in Ghana	253
Figure 34.	Information of the parliament in both countries	256
Figure 35.	Influence of the PB ² reform on the budget procedure at the parliament	257
Figure 36.	Budget execution actors in Ghana	257
Figure 37.	Budget execution actors in Cameroon	258
Figure 38.	PB ² influence on budget execution in both countries	260
Figure 39.	Budget execution procedure: overspending and under-spending since the introduction of PB ²	261
Figure 40.	Ministerial powers over the budget in both countries	264
Figure 41.	Budget evaluation actors in Ghana	265
Figure 42.	Budget evaluation actors in Cameroon	265
Figure 43.	Performance information categories in Cameroon	266
Figure 44.	Performance information categories in Ghana	266
Figure 45.	Definition of performance targets and budget evaluation procedure in both countries	270
Figure 46.	The use of performance information in both countries	273
Figure 47.	Understanding the ownership trajectory approach theoretical framework	332
Figure 48.	PB ² through the OTA empirical framework	342
Figure 49.	Building policy coherence through the budget cycle	344
Figure 50.	OTA as a reform policy implementation model	344
Figure 51.	Building policy coherence around three levels of ownership	345
Figure 52.	From best practice to best fit: OTA paving the way for future research avenues	346

List of abbreviations and acronyms

AAA	Accra Agenda for Action
AAP	Annual Action Plan
ABB	Activity Based Budgeting
ACBF	Africa Capacity Building Foundation
ACI	Actor-centered institutionalism
AfDB	African Development Bank
BDU	Budget Division Unit (Ghana)
BFSP	Budget Framework Strategy Paper
BPEMS	Budget and Public Expenditure Management System
BRD	Budget Reform Division (Cameroon)\
CABRI	Collaborative African Budget Reform Initiative
CAGD	Controller and Accountant General's Department
CDF	Comprehensive Development Framework
CEMAC	Communauté Economique et Monétaire d'Afrique Centrale (ECCAS in English)
CSO	Civil Society Organization
DP	Development Partners
FY	Financial Year
GAS	Ghana Audit Service
GBS	General Budget Support
GDP	Gross Domestic Product
GESP	Growth and Employment Strategy Paper
GIFMIS	Ghana Integrated Financial Management Information System
GOC	Government of Cameroon
GOG	Government of Ghana
GRA	Ghana Revenue Authority
GSGDA	Ghana Shared Growth Development Agenda
HIPC	Heavily Indebted Poor Countries Initiative
IMF	International Monetary Fund
LOLF	(in French) <i>Loi Organique relative aux Lois de Finance</i>
LSFR	Law on state fiscal regime
MCA	Millennium Challenge Account
MDA	Ministries, Departments and Agencies
MDG	Millennium development goals
MDRI	Multilateral Debt Relief Initiative
MMDA	Metropolitan, Municipal and District Assemblies
MOE	Ministry of Education
MOF	Ministry of Finance
MOFA	Ministry of Food and Agriculture
MTDP	Medium Term Development Plan
MTEF	Medium-Term Expenditure Framework (<i>Cadre de Dépenses à Moyen Terme – CDMT</i>)
MTFF	Medium Term Fiscal Framework
NDPC	National Development Planning Commission
OBI	Open Budget Index
OBL	Organic Budget Law
ODA	Official development aid
OECD	Organization of Economic Cooperation and Development
OHCS	Office of Head of Civil Service
PB ²	Performance-Based Program Budgeting

PDIA	Problem-driven iterative adaptation approach
PEFA	Public Expenditure and Financial Accountability
PER	Public Expenditure Review
PFM	Public Financial Management
PPBS	(In French) <i>Planification, Programmation, Budgétisation et Suivi évaluation</i>
PPP	Public and Private Partnerships
PRGF	Poverty Reduction and Growth Facility
PROBMIS	Program Budget Management Information System
PRSP	Poverty Reduction Strategy Paper
PUFMARP	Public Financial Management Reform Program
SAP	Structural Adjustment Programs or Plans
SDG	Sustainable development goals
SSA	Sub-Saharan Africa
UEMOA	Union Economique et Monétaire Ouest-Africaine (WAEMU in English)
UNO	United Nations Organizations

Acknowledgements	iii
List of Tables	iv
List of Figures	v
List of abbreviations and acronyms	vi
Table of contents.....	viii
Abstract.....	xiii

TABLE OF CONTENTS

RESEARCH PROBLEM, DESIGN AND STRATEGY

CHAPTER 1.0	INTRODUCTION: THE CONTEXT OF INTRODUCING PERFORMANCE-BASED PROGRAM BUDGETING (PB²) IN SUB-SAHARA AFRICAN COUNTRIES AND THE CHALLENGE OF OWNERSHIP	1
	Introduction	1
	1.1. THE PRE-EMINENCE OF THE BUDGETARY INSTRUMENT IN THE FIGHT AGAINST EXTREME POVERTY IN SUB-SAHARAN AFRICAN COUNTRIES	2
	1.1.1. From numerous generations of public sector reforms to public financial management reforms	2
	1.1.1.1. New public management as a catalyst for public sector performance at the international level	2
	1.1.1.2. The 2000 New York Conference and the 2005 Paris Declaration	3
	1.1.2. Public sector reforms in African countries linked to the global fight against poverty	5
	1.1.2.1. PFM reforms and African countries' international financial commitments	5
	1.1.2.2. PFM reforms	7
	1.2. THE THEORETICAL AND CONCEPTUAL LINEAGE BETWEEN PFM REFORMS AND PB ²	9
	1.2.1. Definition of PFM reforms	9
	1.2.2. PB ² reform triggers	11
	1.2.3. The transferability of the PB ² reform	12
	1.2.4. Is PB ² reform in African countries doomed to fail?	12
	1.2.5. From sub-regional harmonization to national implementation trajectories	13
	1.3. THE PROMOTION OF REFORM OWNERSHIP AS A POINTER OF SSA GOVERNMENTS CONTROL OVER THEIR DEVELOPMENT	18
	1.3.1. Definition of ownership	19
	1.3.2. The international development agenda's strengthening of public performance and ownership requirements within the SSA public sector	19
	1.4. THE INTEREST OF STUDYING THE PB ² REFORM OWNERSHIP IN THE FIELD OF PUBLIC ADMINISTRATION	20
	1.4.1. The rationale for studying PB ² ownership in the Public Administration field	20
	1.4.2. Rationale and scope of the research	24
	1.4.3. Summary presentation of the empirical case	26
	1.4.4. Empirical and theoretical contributions to knowledge	27
Conclusion		29
CHAPTER 2.0.	OWNERSHIP OF PERFORMANCE-BASED PROGRAM BUDGETING (PB²) IN SUB SAHARA AFRICAN COUNTRIES: A LITERATURE REVIEW	31
	Introduction	31
	2.1. THE METHODOLOGICAL FRAMEWORK OF THE LITERATURE REVIEW	34
	2.2. THE PB ² REFORM AND REFORM OWNERSHIP: TWO HIGHLY CONTEXTUAL NOTIONS	35

	2.2.1.	Three schools of thought on PB ² implementation in SSA countries	38
2.3.		REFORM OWNERSHIP AS A RESPONSE TO FAILURE PATTERNS?	45
	2.3.1.	Historical and philosophical background	45
	2.3.2.	The salience of ownership to supplement the failure of SAPs in developing countries	47
	2.3.3.	The upsurge of ownership in the global development agenda: The 2005 Paris Declaration	51
2.4.		A COUNTRY-LED APPROACH TO REFORM OWNERSHIP	53
	2.4.1.	Conceptual and ontological dilemmas of ownership	53
		2.4.1.1. What is reform ownership?	53
		2.4.1.2. The donor-driven approach to ownership and PB ²	56
	2.4.2.	Methodological challenges of reform ownership and its assessment	62
		2.4.2.1. The methodological challenges	62
		2.4.2.1.1. Weak theoretical foundations based on Public Choice theory	62
		2.4.2.1.2. Assessment of reform ownership	63
	2.4.3.	Suggestion of a country-led approach of reform ownership linked to reform implementation	66
Conclusion			70
CHAPTER 3.0.		THEORETICAL FRAMEWORK	72
		Introduction	72
	3.1.	IMPLEMENTATION THEORIES: FROM DILEMMAS TO GAPS, HOW IS CHANGE DELIVERED?	74
		3.1.1. General implementation theories	74
		3.1.2. Policy implementation in SSA countries	76
		3.1.3. Budgetary reform implementation in SSA countries	79
	3.2.	INSTITUTIONAL STEERING OF PB ² IN SSA COUNTRIES: OWNERSHIP GAPS	81
		3.2.1. The institutional level: New institutionalism	83
		3.2.2. The meso-level of analysis: Organizational or administrative culture	84
		3.2.3. The micro-level of analysis: The actor-centered approach	86
	3.3.	THE OWNERSHIP TRAJECTORY APPROACH: ADDRESSING IMPLEMENTATION AND REFORM OWNERSHIP GAPS	90
		3.3.1. Limits of the empirical field of the PB ² reform and different scales of analysis of its ownership	90
		3.3.2. Suggestion of a country-led approach to the PB ² reform ownership: Sequencing PFM reforms	90
		3.3.3. The determinants of the ownership trajectory approach (OTA) as an analytical framework	92
		3.3.3.1. Cognitive ownership: How do actors construct and make sense of the PB ² reform narrative?	93
		3.3.3.2. Organizational ownership: The intra and inter-organizational dynamics resulting from the PB ² reform implementation	94
		3.3.3.3. Behavioral ownership: What drives attitudinal changes in reform policy administrative actors?	96
	3.4.	RESEARCH OBJECTIVES	97
Conclusion			98
CHAPTER 4.0.		RESEARCH DESIGN AND METHODOLOGICAL FRAMEWORK	101
		Introduction:	101
	4.1.	EPISTEMOLOGICAL ORIENTATION: CRITICAL REALISM	102
	4.2.	RESEARCH DESIGN: COMPARATIVE CASE STUDY	104
	4.3.	OVERVIEW OF THE EMPIRICAL CASE	105
		4.3.1. Why study PB ² reform ownership	106
		4.3.2. Why Ghana and Cameroon?	107
		4.3.2.1. Ghana	108
		4.3.2.2. Cameroon	110

4.4.	MIXED METHODS RESEARCH FOR DATA GATHERING AND DATA ANALYSIS	111
4.4.1.	Data gathering sources	111
	4.4.1.1. Qualitative sources: Documentary analysis and semi-structured interviews	113
	4.4.1.1.1. Creation of codes with NVIVO	119
	4.4.1.2. Quantitative sources: survey and descriptive statistical analysis	121
4.4.2.	Data analysis methods	127
	4.4.2.1. Path analysis	127
	4.4.2.2. Process tracing	130
4.5.	METHODOLOGICAL LIMITATIONS	130
4.5.1.	Regarding data collection	131
4.5.2.	Regarding data analysis	132
Conclusion		133

RESULTS

CHAPTER 5.0.	PB² REFORM IMPLEMENTATION AT THE MACRO-INSTITUTIONAL LEVEL: COGNITIVE OWNERSHIP	135
	Introduction	135
5.1.	BACKGROUND AND BROAD CONTEXT OF THE PB ² REFORM IN GHANA AND CAMEROON	136
	5.1.1. Social and demographic indicators	137
	5.1.2. Governance and political indicators: Legal and PFM institutional framework	139
	5.1.3. Selected economic indicators	147
5.2.	ROADS TO THE PB ² REFORM AND THE REFORM RATIONALE	151
	5.2.1. Implementation or steering plans	151
	5.2.2. The PB ² reform objectives	161
	5.2.3. The PB ² reform sequencing	164
5.3.	MAJOR INSTITUTIONAL DETERMINANTS DURING REFORM IMPLEMENTATION	166
	5.3.1. Public marketing of the PB ² reform	167
	5.3.1.1. The PB ² reform institutional framework in Ghana and Cameroon	167
	5.3.1.2. The PB ² reform steering plans in Ghana and Cameroon	168
	5.3.2. Three dimensions of reform ownership at the institutional level	171
	5.3.2.1. Political and administrative ownership	172
	5.3.2.2. Intellectual and conceptual ownership	177
	5.3.2.3. Technical and scientific ownership	180
5.4.	THE OVERALL ASSESSMENT OF PB ² IMPLEMENTATION PROCESS	184
	5.4.1. Comparison results of the PB ² reform implementation process assessment	186
	5.4.2. The PB ² reform analytical grid at the macro-institutional level	187
Conclusion		188
CHAPTER 6.0.	PB² REFORM IMPLEMENTATION AT THE MESO LEVEL: ORGANIZATIONAL OWNERSHIP GAPS	189
	Introduction	189
6.1.	ORGANIZATIONAL FRAMEWORK VERSUS CORE VALUES OF PB ² REFORM: HORIZONTAL FRAGMENTATION AND VERTICAL STRATIFICATION	190
	6.1.1. Within the ministries and agencies in charge of finance and economy	191
	6.1.1.1. Criticism of the administration around the conduct of PB ² reform implementation	191
	6.1.1.2. Criticism of MoF leadership in the annual budget cycle	192
	6.1.1.2.1. Organizational setting	192
	6.1.1.2.2. Government marketing of the reform	195

	6.1.2. Across other organizations, ministries, and agencies	197
6.2.	APPARENT SYNERGY: THE EFFECT OF FUNCTIONAL INCOHERENCE ON THE CONSISTENCY OF THE PB ² REFORM NARRATIVE, IMPLEMENTATION, AND OWNERSHIP	205
6.3.	CONTRADICTION DYNAMICS OF BARGAINING AND MISTRUST: FUELING TRUST ISSUES IN BUDGETING AND PUSHING FORWARD INDIVIDUAL NOT INSTITUTIONAL APPROACHES TO PB ² OWNERSHIP	209
	6.3.1. Trust issues in budgeting	209
	6.3.2. Sense of budgeting and sense of the budget	213
6.4.	The Analytical grid of the PB ² reform ownership trajectory at the meso-organizational level	217
Conclusion:		217
CHAPTER 7.0.	PB² REFORM IMPLEMENTATION AT THE MICRO-LEVEL: THE CHALLENGE OF BEHAVIORAL OWNERSHIP	219
	Introduction:	219
7.1.	STRATEGIC OWNERSHIP: ADMINISTRATIVE LEADERSHIP, SCIENTIFIC LEGITIMACY, AND DIVERGENT INTERESTS	220
	7.1.1. IFI experts: the “power of the purse” and the legitimacy of technical assistance	221
	7.1.2. MoF officials: privileged position but criticized leadership	225
	7.1.3. Public managers in sector ministries	227
7.2.	CAPACITY ISSUES: TECHNICAL OWNERSHIP IN SHAPING PB ² IMPLEMENTATION DESIGN	231
	7.2.1. Contrasting results on the issue of individual capacities to drive PB ² reform	231
	7.2.2. The weakness of monitoring and evaluating the PB ² reform training programs	237
7.3.	BEHAVIORAL OR ATTITUDINAL ISSUES: ENFORCEMENT GAPS	239
	7.3.1. Commitment or resistance toward the PB ² reform	239
	7.3.2. Behaviors, tools, and challenges throughout the budget cycle	246
	7.3.2.1. Budget preparation (new budget presentation tools-programs, targets, indicators)	246
	7.3.2.2. Budget approval	253
	7.3.2.3. Budget execution	256
	7.3.2.4. Budget evaluation	263
7.4.	The Analytical grid of PB ² reform ownership at the micro-behavioral level	274
Conclusion:		275

DISCUSSION AND CONCLUSION

CHAPTER 8.0.	THE PB² REFORM OWNERSHIP TRAJECTORY: A DIY PROCESS BETWEEN MIMICRY, MIRAGES, AND MIRRORS	276
	Introduction:	276
8.1.	RESEARCH RESULTS SUMMARY AT THREE LEVELS OF ANALYSIS	277
	8.1.1. The PB ² reform implementation process entangled in mimicry, mirages and mirrors	277
	8.1.1.1. The broad picture	277
	8.1.1.2. Results summary from the three levels of analysis	279
	8.1.1.2.1. The macro-institutional level: cognitive ownership entangled in many discrepancies arising from mimicry	280
	8.1.1.2.2. The meso-organizational level: organizational ownership ensnared in reform mirages	283
	8.1.1.2.3. The micro-behavioral level: behavioral ownership trapped in attitudinal mirrors	293
8.2.	DISCUSSION ABOUT PUBLIC SECTOR REFORM (PSR) AND PUBLIC	299

	FINANCIAL MANAGEMENT (PFM) REFORM STRATEGIES	
	8.2.1. General public sector reform (PSR) frameworks or approaches	299
	8.2.1.1. Institutional theory and isomorphic approaches to PSR in SSA countries	299
	8.2.1.2. Schools of thought within organizational theory	305
	8.2.1.2.1. Change management	305
	8.2.1.2.2. Leadership approaches to public sector reforms in SSA countries	307
	8.2.1.2.3. The science of delivery	311
	8.2.2. Public financial management (PFM) reform strategies	313
	8.2.2.1. The “basics first” approach	314
	8.2.2.2. The “platform” and the “plateau” approaches	320
	8.2.2.3. The problem-driven iterative approach (PDIA)	324
8.3.	A SUGGESTED REFORM APPROACH FOR PFM REFORMS IN SSA COUNTRIES: THE OTA	329
	8.3.1. OTA theoretical foundations: new institutional economy	330
	8.3.2. Methodological framework: major determinants of the OTA	335
	8.3.3. OTA empirical framework: addressing ownership gaps	336
	8.3.3.1. Development of policy design capabilities: reform ownership is a DIY process	336
	8.3.3.2. “Selling” reforms through effective policy marketing	340
	8.3.3.3. Building a policy coherence diagram	343
Conclusion:		346
CHAPTER 9.0.	THE PB² REFORM IMPLEMENTATION PROCESS IN GHANA AND CAMEROON: FROM IMPLEMENTATION TO OWNERSHIP GAPS, THE WAY FORWARD	348
9.1.	THE METHODOLOGICAL TURN OF MANAGERIAL REFORMS IN DEVELOPING COUNTRIES	348
9.2.	REFORM OWNERSHIP: A DYNAMIC CONSTRUCT OF REFORM STRATEGY	350
9.3.	THE OTA: FROM IMPLEMENTATION TO OWNERSHIP GAPS IN DEVELOPING COUNTRIES	352
9.4.	MAIN CONTRIBUTIONS AND FUTURE RESEARCH AVENUES	357
References		361
Appendices	I- List of interviewees and their organizations	390
	II- Interview protocol	391
	III- Survey questionnaire	392

ABSTRACT

This dissertation examines reform ownership as a specific pointer to the reform implementation trajectory in two Sub-Sahara African (SSA) countries. Since the 2005 Paris Conference during which ownership was laid down as a principle entrusted on aid-recipient countries' governments, in order to improve the effectiveness of official development assistance (ODA), only few studies have actually explored this phenomenon. Besides, research on public sector reforms (PSR) in SSA show that the implementation phase is the most challenging. Indeed, among the hurdles to efficient and effective implementation is the issue of reform ownership—an issue that is repeatedly brought up in the field of International Development. However, this study suggests a specific Public Administration perspective, which indirectly implies many levels of policy learning processes, trials and errors, as well as routine or daily operations. Furthermore, although authors agree in recognizing the importance of ownership in successful PSR, they do not agree either on the methods of evaluation or on the most suitable way of constructing, or rather enhancing, ownership. Still, many SSA countries heavily depend on external funding and aid subsidies but are called to develop their own homegrown policies as well as their reform strategies, in order to build a “best fit” model. **So how do these countries reconcile financial dependence with endogenous reform approaches?** I argue in this study that reform strategy, unlike the technical package of the reform policy, is a deliberate choice of each SSA government. Consequently, through the reform approach, there is room for enhancing reform ownership. This study therefore compares the experiences of performance-based program budgeting (PB²) in Ghana and Cameroon, to demonstrate an upward and inside perspective of reform ownership, derived from the analysis of its implementation process, as opposed to the donor-driven perception. For instance, Public Financial Management (PFM) models proliferate but mostly focus on institutional arrangements and results rather than how these reforms are executed and conducted and, consequently, how reform ownership happens. As a result, analysis of the implementation process—in other words, the concrete policy execution, organizational settings, and actors' behaviors—remain largely overlooked, as African public managers, who are generally at the frontline of the management and execution of these reforms, are often absent from theoretical conversations. Therefore, the main research question stands as follow: **How does reform ownership impact the nature, extent and outcome of PB² reforms in Ghana and Cameroon?** This thesis assesses the issue of reform ownership through two dimensions: (1) the steering phase of the reform policy (implementation design) and (2) the execution of the reform, throughout the budget cycle and within three line ministries (health, education, and agriculture). From this twofold perspective and primary data, this study presents a more holistic analysis grounded in critical realism and inspired by both actor-centered institutionalism and implementation theories. It also proposes another approach to PB² termed here the ownership trajectory approach (OTA), which provides both theoretical and empirical contributions to the analysis and execution of public sector reforms in sub-Saharan Africa. Finally, this dissertation suggests that the traditional notion of “implementation gaps” should be supplemented with the concept of “ownership gaps,” as reforms inspired by the New Public Management ideology have taken a methodological turn in developing countries.

CHAPTER 1.0. INTRODUCTION: THE CONTEXT OF INTRODUCING PERFORMANCE-BASED PROGRAM BUDGETING (PB²) IN SUB-SAHARA AFRICAN COUNTRIES AND THE CHALLENGE OF OWNERSHIP

Introduction

The overall context of public sector reform implementation in Sub-Sahara Africa (SSA) is not the same as it was twenty years ago. Such a statement may seem obvious or sound like basic common sense. However, in research on the failure of public sector reforms in these countries, heated arguments, already read or heard, emphasize the tendency of failure of such reforms rather than explaining it in the particular contexts of these countries. For example, some argue that institutions in SSA countries are not supportive of or ready for reform, or that these reforms are externally mandated through financial facilities from donors, such as the International Monetary Fund (IMF) and the World Bank. It seems that, even after more than fifty years of these countries' international sovereignty, the bureaucratic elite does not appear to be accountable for policy implementation, at least to a minimally acceptable threshold—for policies that are executed in other parts of the world with varying degrees of success. At the same time, while analyzing how these reform policies are introduced in SSA countries, some authors deliberately omit the globalization effect that is taking place. This dissertation, by presenting the context of PB² implementation in SSA countries, suggests taking two important steps away from the mainstream literature—steps that may seem contradictory at first glance, but are not in reality. First of all, analysis of the introduction of reform policies in most SSA countries should take into account that these reforms occur in the context of globalization, where policy transfer is no longer the exception but the standard. Regional groups such as the European Union (EU) and the Organization for Economic Cooperation and Development (OECD) and sub-regional groupings such as the Economic Community of Central African States (CEMAC¹) and West African Economic and Monetary Union (UEMOA) convey these policies through policy harmonization or even standardization. Secondly, when it comes to the concrete implementation of public sector reforms in these countries, it seems advisable for them to distance themselves from the normative considerations, which often lack empirical evidence and foundation, and consider national trajectories, in order to get a better understanding of the challenges encountered and the major determinants of an eventual

¹ CEMAC (ECCAS in English, Economic Community of Central African States) stands for *Communauté Economique et Monétaire d'Afrique Centrale* includes six countries: Cameroon, Chad, Congo, Central Africa Republic, Equatorial Guinea, and Gabon. UEMOA (in English, WAEMU: Western Africa Economic and Monetary Union) stands for *Union Economique et Monétaire Ouest-Africaine* and includes the eight following countries: Benin, Burkina Faso, Côte d'Ivoire, Bissau Guinea, Mali, Niger, Togo, and Senegal.

successful execution. The following presentation of the context of introducing and implementing PB² reflects these two points.

1.1. THE PRE-EMINENCE OF THE BUDGETARY INSTRUMENT IN THE FIGHT AGAINST EXTREME POVERTY IN SUB-SAHARAN AFRICAN COUNTRIES

1.1.1. From numerous generations of public sector reforms to public financial management reforms

1.1.1.1 New public management as a catalyst for public sector performance at the international level

The current of public sector reforms in developed countries in the late 1970s had consequences not only on the national level—affecting the size and actions of these countries’ public administrations—but also internationally, especially in how they defined their assistance policies towards developing countries. The word “reform”, from the Latin verb *reformare*, refers to changes in something—typically a social, political, or economic institution or practice—in order to improve it. Hence, this dissertation defines reform as a set of intentional changes of the structures and processes of public sector organizations in order to run them better (Pollitt and Bouckaert, 2011: 8), as well as changes in the perceptions and representations of the actors involved. In his seminal article “A Public Management for All Seasons,” Hood (1991) refers to the assumptions and main criticisms of trending neo-liberal reforms of the late 1970s and the 1980s in many member countries of the OECD—including Britain, the US, France, New Zealand, Australia, and to a lesser extent Canada (Pollitt and Bouckaert, 2011)—as “new public management” (NPM). Initiated by the conservative governments of Margaret Thatcher in Britain and Ronald Reagan in the US, NPM itself is based on neoliberal economic theory and emphasizes administrative performance. While the development of an international agenda (Hood, 1991: 3) is a main characteristic of that Public Administration trend, it is also a main target in the attacks against it, which refute its underlying assumption of “one-size-fits-all”. Despite these criticisms, a large majority of western countries have adopted NPM-inspired reforms, each according to its institutional and cultural configurations (Pollitt and Bouckaert, 2011).

With regard to aid assistance at the international level, during the 1998 Asian crisis, major shareholders at the World Bank and the International Monetary Fund (IMF), such as the UK and the US, voiced internal and external criticism against these institutions (Best, 2014: 94). The high social costs of structural adjustment programs/plans (SAPs) implemented in developing countries created a “deep legitimacy crisis” (Sjöstedt, 2013: 146) among international financial institutions (IFIs), motivating

them to review their lending policies. By the end of the last millennium, the feeling of “aid fatigue” added to various crises: economic, financial, and mostly human. On the other hand, given the mixed results of official development assistance (ODA), donors came to a twofold observation: extreme poverty still existed and was even growing, and international aid assistance seemed inefficient. In effect, various pressures, notably from taxpayers and civil society organizations (CSOs) within developed countries experiencing “aid fatigue”, led to demands for more aid effectiveness with better results in developing countries.

In short, in a global context of financial resources scarcity, donor countries, most of them members of the OECD, spurred on by neoliberal theory, carried out a series of public sector reforms following the example of Great Britain and the US. The twentieth century ended with several crises that extended this model of governance, characterized by summary budget cuts, the economy, efficiency and performance of public spending within OECD countries. This had huge consequences on their international aid agenda on developing countries. In other words, hit by various crises undermining their financial resources and faced with the challenge of extreme poverty in the developing world, OECD countries and IFIs responded courageously but with mixed results. This double observation steered a major global movement to tackle the issue of poverty. Particularly, two international conferences forever reshaped international aid policies towards developing countries.

1.1.1.2. The 2000 New York Conference and the 2005 Paris Declaration

At the turn of the twenty-first century, globalization led to a heightened awareness of the problems ravaging the developing world. Several global initiatives were undertaken, among which were two outstanding global conferences.

The first, held in New York, 6–8 September 2000 under the auspices of the United Nations, was intended to raise the political awareness of the international community of the indivisibility of the destiny of mankind and, consequently, the imperative need to address problems affecting the most vulnerable countries of the world. Indeed, the New York Conference noted the persistence of extreme poverty in the developing world and put the fight against it on the global agenda. The conference culminated in the adoption of eight Millennium Development Goals (MDGs) with a target date of 2015. These goals were later revised in 2015, transformed into seventeen objectives and renamed Sustainable Development Goals (SDGs) with a new horizon set for 2030. SDGs provide a harmonized

overall framework for global action against poverty, with the eradication of extreme poverty and hunger at the forefront (UNO, 2016).

Table 1. The 2005 Paris Declaration pyramid

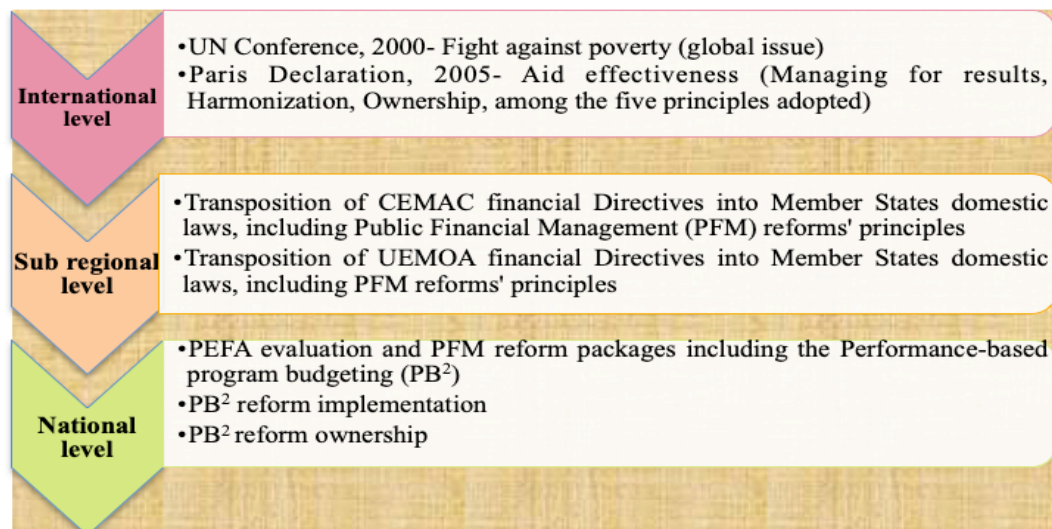
4- Managing for results				
1-	Ownership <i>Partner countries</i>	Partners set the agenda		
2-	Alignment <i>Donors–partners</i>	Aligning with partners’ agenda	Using partners’ systems	
3-	Harmonization <i>Donors–donors</i>	Establishing common arrangements	Streamlining procedures	Sharing information
				5- Mutual accountability

(**Source:** Retrieved from OECD, 2012: 18)

The second conference, held in Paris in 2005, had more pragmatic intentions, addressing the challenge of poverty alleviation under five grounding principles. In effect, the 2005 Paris Conference attempted to define a new global architecture for development assistance in order to make it more effective. The resulting 2005 Paris Declaration devotes five major pillars—ownership, alignment, harmonization, results-based management, and mutual accountability—to the development of countries of the global South, referred to here as countries’ “partners” (Paris Declaration, 2005). Indicators for evaluating the implementation of each pillar accompany the Declaration. The Accra Agenda for Action (AAA, 2008) followed, as did several other evaluative conferences. Although some authors see the implementation of these principles as mixed and inconsistent—even relegating them to the level of wishful thinking (Raffinot 2009; Saliba-Couture, 2011)—the fact remains that the 2005 Paris Conference insists on the efforts developing countries must make to control their own economic destiny (Best, 2014). The Declaration’s pillars of results-based management and of harmonization clearly imply a two-pronged approach for African countries: first, policy standardization at the sub-regional level regarding national budgets, and second, financial management of recipient countries with a special focus on the planning and performance of public expenditure. These two conferences clearly indicate that the fight against extreme poverty in developing countries requires better management of public resources— and financial resources in particular— be better managed and that reform be owned by African governments. Hence, the promotion of results-based management in bureaucratic organizations is reflected in the introduction of public financial management (PFM) reforms in African countries and the need for African public managers to take ownership of this management principle.

In short, the first dimension of the dissemination of the trend of performance-related reforms occurred at the end of the Glorious Thirties, initially within several OECD member countries and later at the international level through their international aid policies, notably ODA sent to developing countries. The reforms of the internal dynamics of the public sector of most OECD countries yielded to including the same principles in their international policies and their application in the field of international aid assistance. The transfer of NPM principles—from the international arena to sub-regional organizations in Africa— characterizes the second dimension, and later to individual states that transposed these harmonized rules of public financial management into their national legal arsenal. Thus, developing countries in general and African countries in particular have not been spared the discourse of “reinvention,” “re-engineering,” or state reform. Consequently, the analysis of the ownership of these NPM-inspired reforms should follow the exact opposite dialectic, from within aid recipient countries.

Figure 1. The influence of globalization on PB² introduction in SSA countries



1.1.2. Public sector reforms in African countries linked to the global fight against poverty

1.1.2.1. PFM reforms and African countries' international financial commitments

Public sector reforms in developing countries are a key area of social science research. On an empirical level, African countries since the 1980s have been through at least three generations of several and varied public sector reforms (Owusu, 2012: 136). SAPs were introduced first as austerity policies arising from the “Washington Consensus.”² The contraction of public spending and the state pulling

² The Washington Consensus, according to the economist John Williamson (1990), corresponds to ten restrictive macroeconomic measures including a strict fiscal policy, aimed at lifting developing countries out of the cycle of debt and poverty.

out from the productive sector (Ngnitedem, 2013: 477) were two flagship austerity measures. Following the 16th Franco-African Summit held in La Baule, 19–21 June 1990, public aid assistance became contingent upon demonstrating “good governance” from recipient countries. Finally, the most recent reform agendas in Africa—that of the third generation (Owusu, 2012: 139; Owusu and Ohemeng, 2012: 120) or post-Washington Consensus (Stiglitz, 2002) in force since the beginning of the millennium—aim at building a strong state.

Considering the above reforms, African governments have access to certain financial facilities: including the “Poverty Reduction and Growth Facility” (PRGF); the IMF’s “Multilateral Debt Relief Initiative” (MDRI), the “Heavily Indebted Poor Countries Initiative” (HIPC), and multiple bilateral initiatives, such as the Debt Reduction Agreement and Development (C2D) of France (attached to social sectors) and the Millennium Challenge Account (MCA) of the US government (spent on productive sectors). All of these reforms are clearly aimed at two main concerns: first, to financially discipline African governments so they can meet their external commitments, and second, to meet the needs of their populations through better quality public spending. This unfinished agenda of macro-economic reforms is riddled with intense controversy over its results, while a certain reform fatigue³ seems to be taking hold of its local implementers.

On the theoretical level, studies devoted to public sector reforms in African countries focus primarily on their origin against a backdrop of the issue of their transferability. These studies, mostly normative and prescriptive, challenge the transferability of such reforms—their central argument following from the evaluation of the institutional environment (Dia 1994: 40; Olowu, 2012: 610) or the rather mixed results of these reforms (Stiglitz, 2002). They also note the dysfunctions in African administrative systems—the corruption, heavy bureaucracy, etc. (Schick, 2003; Gracia-Zamor, 2001: 718; Ondoua, 2015a)—and their consequent inability to accommodate derivative reforms from elsewhere (Ohemeng, 2009: 117; Andrews, 2012; 2013). Moreover, Bierschenk and Olivier de Sardan (2014) note the strong presence of external experts and consultants in implementation of public finance reforms in Africa, which may suggest a passive attitude of local managers and bureaucrats. Some authors view these public sector reforms as mere political window-dressing, without genuine political will or cultural commitment: adopted for the sole purpose of meeting international financial

³ “Reform fatigue is defined as the lack of public support, the loss of confidence in the benefits of pro-markets reforms, or a less proactive stance toward reform” (Eduardo et al. 2004:1).

community requirements and facilitating the ability to borrow more (Yonaba, 2011: 632).

From the methodological point of view, several public sector performance-related studies in Africa tend to generalize the results obtained on a sample of some countries to the whole continent: “In fact, nowhere does the temptation to succumb to such continent-wide generalizations appear to be as strong as it is for Africa (Keller, 1991)” (Bierschenk and Olivier de Sardan, 2014; Garcia-Zamor, 2001: 718).⁴ This implies a certain ignorance of the specific dynamics taking place inside the public sector correlated to each country’s context (Leonard, 1987; Bierschenk and Olivier de Sardan, 2014) and the singular national trajectories of administrative reforms, which are often linked to socio-historical circumstances (Tamekou, 2017). Consequently, despite the accumulation of reforms, which produces a settling effect (Bézès, 2009), the real causes of their failure are still to be uncovered, leading to a concrete need for empirical studies on public sector reforms in African countries.

1.1.2.2. PFM reforms

Many authors analyze public sector reforms in Africa as if they were abstract approaches, detached from any global goal or even the local economic and political context. This is especially the case for PFM reforms, which, supposedly universal, are seen as designed to improve public management on the basis of internationally accepted principles and standards—the “best practice.” PFM reforms are represented in the literature as neutral apolitical management tools and techniques, technical changes promoting economic growth, budgetary discipline, and a better quality of public spending, with thorough accounting, reporting, and assessing systems. In addition, the concept of “ownership” has resurfaced on the international agenda to mark the responsibility of African states over their own development. However, in order to better analyze and understand both the implementation of these reforms focused on public sector performance in African countries and the issue of ownership, it is important to link them, on the one hand, to the overall goal of combating extreme poverty and, on the other hand, to the need to improve the effectiveness of ODA.

Among these reforms, those specifically devoted to public finances predominate because of the close link between public finances and the economy and, more broadly, between a country’s public finances and overall administrative and institutional organization (Gilles, 2010: 27). Implemented in several SSA countries successively and sometimes concomitantly, these reforms relate to revenue collection

⁴ The author himself agrees to a “sweeping generalization” and says: “As in the case of developed societies, all developing countries are not alike. Therefore, it is difficult to offer empirical evidence that will apply to all of them”.

(fiscal reforms), state accounting, or revenue management (budgetary reforms). With particular regard to the latter, many policies are initiated and tested by international donors and modeled on foreign administrative patterns that are culturally or historically close to those of the target countries. To set the context for public sector reforms in Africa, it is important to link these reforms to their overarching goal—that is, fighting poverty—as this objective further structures public financial management (PFM) reforms.

Most African countries had just emerged from SAPs—austerity policies stemming from the “Washington Consensus”—with accumulated debts and were beginning to benefit from substantial total or partial debt remittances when they engaged in PFM reforms. This macroeconomic context saw two somewhat contradictory outcomes. On the one hand, the scarcity of financial resources during the SAP’s era severely hampered the economic take-off of these countries. Several other factors exacerbated the situation, including liberalization and the precipitous withdrawal of the state from the productive sectors, the precarious social responses provided by the state (with health and education sectors often neglected), the drop in key commodity prices (sources of substantial revenue for most of these countries), and the deterioration of the terms of international trade and a massive unsustainable debt (the burden of debt service). The political context in many of these countries was not better. After the euphoria of the late 1990s—marked by the advent of the multiparty system and the wind of freedom and democracy following the fall of the Berlin Wall—several countries suffered political instability characterized by the resurgence of coups. Moreover, poor governance and the corruption of the elite led to gradual internal disintegration of state structures and, more significantly, growing disrespect of the administrative and political elite by citizens. On the other hand, the increased volume of cash flow resulting from multiple bilateral and multilateral debt remittances representing donors’ contribution to the fight against poverty (as committed in New York and Paris) was meant to target specific sectors where it was most visible (notably education, health, and agriculture). Meanwhile, African countries continue to experience permanent mood swings between euphoria about a promising future (volumes of cash flow) and pessimism (scarce financial resources) and even consternation over a “seemingly chaotic present” (Sarr, 2016: 11). But a constant observation remains: the public sector in most African countries is the main economic and development agent. Consequently, calls persist for a stronger public sector leadership (African Union, 2011) or the rise of a developmental public service in Africa. This plea, which implies that resilient institutions—not strong men—play the major role in the economic transformation of African countries and can guarantee economic growth, is becoming the gospel and gaining momentum.

It was in this context—marked on the one hand by extreme poverty that numerous reforms and technical and financial assistance could not overcome, and on the other hand by large cash flows—that both concepts of PFM reforms and ownership in the international agenda appeared almost simultaneously. Switching their functional standards, international organizations such as the World Bank, therefore, requested homegrown policies under the umbrella of a discrete paradigm called “best fit” (World Bank, 2012b). Indeed, the literature shows that the implementation of PFM reforms tends to be highly influenced by “soft” issues (Vanlandingham et al., 2005: 234), often those related to specific institutional and organizational frameworks and to the attitudes or behaviors of the reform actors. This research thus hopes to capture this “soft” dimension, in addition to the “hard”, technical one, in a more holistic approach through exploring and analyzing PB² reform ownership in Ghana and Cameroon. The starting point of this research stands thusly: The literature on public sector reforms in SSA countries does not provide satisfactory answers on their mixed results because it overlooks the implementation stage of these reforms and shows little interest in local public managers’ narratives and experiences.

1.2. THE THEORETICAL AND CONCEPTUAL LINEAGE BETWEEN PFM REFORMS AND PB²

With regard to public financial governance, the principles enunciated by the 2005 Paris Declaration suggest that SSA countries (most of which are also Official Development Assistance [ODA] recipients) adhere to generally accepted good practice in this area. In the wake of this Declaration, harmonized public financial management frameworks have emerged within the CEMAC and UEMOA sub-regional groupings. The harmonized frameworks also aim for these regional economic communities (RECs) to produce comparable data in order to better carry out the economic multilateral surveillance exercise. Furthermore, the comparative perspective reveals that if the objectives of the PB² reform are somehow the same in these countries, then national budgets establish privileged links between development policies, on the one hand, and the needs of the populations, on the other. However, national trajectories of the PB² reform implementation remain singular.

1.2.1. Definition of PFM reforms

As demonstrated above, the expansion of PFM reforms in Africa, while not an entirely new budgeting framework in essence, stems directly from the New Public Management (NPM)–inspired reforms movement. PFM reforms have the same quest for the performance of public finances based on results

indicators. This is a package of reforms affecting tax, budget, treasury, accounting, control of the action of the state, allocation of resources, and quality of service delivery. As an economic instrument of state reform, they are intended to modify the management of public finances. Theoretically, PFM reforms are rooted in many approaches: NPM, public choice, and new institutional economics. From this lineage, PFM reforms inherited, on the one hand, a strong propensity for universalism and, on the other, a technical complexity rendered by a hermetic jargon mostly diffused in the English language. Nevertheless, authors have begun to agree that PFM reforms go far beyond their technical contents to embrace complex factors such as political and behavioral dynamics (Pretorius and Pretorius, 2008: iii).

In that vein, Allen et al. (2013: 116) give PFM reforms the following systemic definition:

“PFM is concerned with the laws, organizations, systems and procedures available to governments wanting to secure and use resources effectively, efficiently and transparently. While PFM encompasses taxes and other government revenue, borrowing and debt management, its main focus is expenditure management, especially in the context of public budgeting.”

By contrast, Andrews et al. (2014: 2) adopt a simplified definition:

“PFM stands for Public Financial Management and relates to the way governments manage public resources (both revenue and expenditure) and the immediate and medium-to-long-term impact of such resources on the economy or society.”

This second definition, although simplistic, has the advantage of giving concrete meaning to this complex framework, namely, the management a government undertakes of public resources. In this regard, the level of abstraction and persistent sophistication in the literature calls for efforts towards pragmatism and simplification.

However, both definitions merge in the background because they frame the two main research subjects in this field: public revenue and expenditure, both of which directly refer to national budgets. In fact, PFM reforms in African countries regularly come as a package of multiple reforms (Vanlandingham et al., 2005), affecting all aspects of public finances and placed under a single overarching framework. Nevertheless, as many participants in this study asserted, at the heart of PFM reforms is the PB² reform. Therefore, the sole focus of this study is the latter during its implementation stage. Moreover, the literature review (Chapter 2 of this dissertation) clearly shows that researchers from both the global North and South see the PB² reform as the flagship reform of the whole PFM reforms package.

The theoretical debate, however—as in other studies on other public sector reforms in developing countries—focuses on an inadequate comparison between what is done in the North and what is done in Africa. It thus revolves around three major themes. The first is the origin of PB² reform, allegedly imposed from abroad. The second, which arises from the first, is the question of its transferability from the North to the South. And the third theme is this debate’s premature prediction of this reform’s failure as a fact, and one that follows the same pattern of previous generations of public sector reforms in SSA countries. This research goes beyond this comparison and presents the context of the PB² reform from its catalysts (external and internal) and the impact of sub-regional Directives on its implementation strategies within individual states.

1.2.2. PB² reform triggers

The basic rationale behind introducing PB² in SSA countries is to avoid the vicious cycle of public indebtedness these countries are trapped in by improving the quality of their public expenditure. Indeed, the abundant cash flow from multiple debt remittances compels donor countries and IFIs to ensure that aid-recipient countries manage these resources in such a way that they can repay new loans and efficiently and effectively use these funds to target poverty. However, beyond the mimicry and pressure of aid donors that many authors regularly underline (Vani and Dorotinsky, 2008; Ondoua, 2015a) — analyzes that should be put into perspective, as some SSA countries did not wait for external pressures or donor injunctions to use results-based budgeting models (for example, the case of Nigeria). The introduction of PB² reform should also be seen as the expression of an internal demand for change, either because of political instability (the cases of Mali and Ethiopia), obsolete and inoperative budgetary legislation (the case of Cameroon), post-conflict situations (the case of Rwanda), or regulatory requirements from the basic texts establishing RECs (case of CEMAC and UEMOA countries). In any case, in addition to these rather disparate political factors triggering the introduction of PB² reform in many African countries, similar macroeconomic constraints justify it even more; considering the underlying assumption of prioritizing public expenditure that underpins this budget reform. These constraints involve heavy fiscal deficits, budget indiscipline, massive accumulated debt, and high inflation rates, all leading to macroeconomic instability. PB² reform is devoted to the managerial turn of public management in Africa (Tamekou, 2017) following the post-Washington consensus. Indeed, for most SSA countries, it seems more accurate to assert that a combination of factors—internal and external, political and economic—triggered the introduction of

the PB² reform with the financial and technical assistance of IFIs and other main development partners from the North.

1.2.3. The transferability of the PB² reform

Although the broad macroeconomic context warranted the introduction of PB² reform, debate persists within the literature over its transferability to African institutional environments. There has been a longstanding, mostly normative, discussion in the existent literature on the pre-conditions for this transferability or how this transferability might be better conducted (Ondoua, 2015a). While some scholars argue that basic conditions should be conducted simultaneously with the reform or have to be met by SSA countries prior to the introduction of any PFM reforms, others argue that those reforms are doomed to fail given that they have not even met success in Western countries where these pre-conditions exist.

“There is little systematic evidence about the overall effects of such reforms [business-style management of public services] on cost saving, and certainly no consensus among policy experts or in the academic world that such changes significantly cut costs overall” (Hall, 2013: 216).

This dissertation suggests going beyond this normative debate and approaching the PB² reform from a pragmatic position, because regardless of whether it is transferable or not, it does indeed exist in several SSA public administrations. Therefore, instead of speculating on what the PB² might be (in ideal institutional settings), this research analyzes how it is concretely implemented in two specific African countries—Ghana and Cameroon.

1.2.4. Is PB² in SSA countries doomed to fail?

Among the third-generation reforms aimed at the performance of African public sectors, those dedicated specifically to public finances occupy a prominent position. This is because of the close link between public finances and the economy and, more broadly, between public finances and the entire administrative and institutional organization of a country (Gilles, 2010: 27). Therefore, implementing PFM reforms in general, and PB² reform in particular, has for the past ten years become one of the most—if not the most—daunting yet exciting experience of policy implementation within many African administrative systems. Implemented in several African countries, successively and sometimes concurrently, PFM reforms relate to revenue collection (tax and customs reforms), state accounting, and the management of such revenues (budgetary reforms). Particularly with regard to budget reforms, several policies have been tested, initiated by donors and often designed after

administrative models that are culturally or historically close to those of African countries. There is consensus, however, on the “overwhelming tendency” of administrative reforms to fail, mostly at the implementation stage (Polidano, 2001: 346). In the case of SSA countries, Roberts and Andrews (2005) and Ondoua (2015a), analyzing the case of budget reform in Ghana and Cameroon respectively, describe a process marked by early enthusiasm at the infancy of the reform process and later disappointment after only few years of implementation. The realistic stance of this study, while not ignoring these contrasting views (which interviewees also expressed), does not evaluate the results of this relatively young reform (five years of implementation in Cameroon and four in Ghana). This study is not longitudinal. It aims instead to capture the PB² reform implementation process in two parts: the implementation design and the daily execution performed in a few selected organizations.

1.2.5. From sub-regional harmonization to national implementation trajectories

A comparative perspective cannot leave out the scope and influence of sub-regional community laws (Directives) in the African context (see Table 2 below). Certainly, at both UEMOA and CEMAC levels, Harmonized Public Financial Management Framework Directives prescribe performance-based program budgeting. Adopted respectively in 2009 and 2011⁵, these Directives are a pledge of convergence and harmonization of public financial management within countries that make up each Union, as well as a vector for the diffusion of “international management standards” and “best practice”⁶. In UEMOA, a first deadline for the transposition of these Directives into domestic law was set for December 31, 2011. This was extended to December 31, 2016, with two additional years for the implementation of the property accounting rules (UEMOA, 2009: 8). In the CEMAC zone, the deadline for bringing national laws and regulations into line with the so-called second-generation 2011 directives was initially set at December 31, 2013. After a missed deadline at the end of December 2014⁷, the updated deadline was set for December 31, 2017⁸. Despite this extension, many member states are yet to transpose these Directives into their domestic laws. In the end, these multiple postponements of transposition deadlines indicate either serious practical, technical hitches

⁵ Les Directives n°01/11-UEAC-190-CM-22 relative aux lois des finances ; n°02/11-UEAC-190-CM-22 relative au Règlement Général sur la Comptabilité Publique ; n°03/11-UEAC-190-CM-22 relative au Plan Comptable de l'Etat ; n°04/11-UEAC-190-CM-22 relative à la nomenclature Budgétaire de l'Etat ; n°05/11-UEAC-190-CM-22 relative au Tableau des Opérations Financières de l'Etat ; n°06/11-UEAC-190-CM-22 relative au Code de Transparence et de Bonne Gouvernance dans la Gestion des Finances Publiques. Directives n°01/2009/CM/UEMOA portant Code de transparence ; n°06/2009/CM/UEMOA portant lois de finances ; n°07/2009/CM/UEMOA portant règlement général sur la comptabilité publique ; n°08/2009/CM/UEMOA portant nomenclature budgétaire de l'Etat ; n°09/2009/CM/UEMOA portant plan comptable de l'Etat ; n°10/2009/CM/UEMOA portant T.O.F.E.

⁶ UEMOA (2009). Guide didactique de la Directive n°06/2009/CM/UEMOA du 26 juin 2009 portant lois de finances au sein de l'UEMOA, p.8.

⁷ With the exception of few provisions, which effective application was postponed to December 2019 (Article 82 Directive on Finance Laws).

⁸ CEMAC (2016). Aide-memoire on the Second Awareness and Dissemination Tour on the Harmonized Framework for Public Financial Management in CEMAC.

Table 2. Level of transposition of the two CEMAC and UEMOA Directives related to finance laws by member states

CEMAC								
	CAMEROON	CONGO	GABON	EQ. GUINEA	CAR	CHAD		
Directive N.01/11-UEAC-190-CM-22 of December 19, 2011 on Finance Laws	Law N.2007/006 of December 26, 2007 on the State Financial Regime was revised in 2017	Law N.20/2012 of September 3 rd , 2012 on Organic Budget Law, reviewed by the Commission and examined by the Constitutional Council before its promulgation	Law N.020/2014 of May 21 st , 2015 on Organic Budget Law and budget execution	Draft Law having received the Commission 's Notice of Compliance	Draft Law having received the Commission's Notice of Compliance and awaiting transmission to Parliament	Law N.004/PR/2014 of February 18, 2014 on Organic Budget Law		
UEMOA								
	BENIN	BURKINA FASO	COTE D'IVOIRE	BISSAU GUINEA	MALI	NIGER	TOGO	SENEGAL
Directive N.06/2009/CM/UEMOA of June 26, 2009 on Finance Laws	Organic Budget Law N.2013-14 of September 27, 2013 on Finance Law	Organic Budget Law N.073-2015/CNT of November 6, 2015 on Finance Law	Organic Budget Law N.2014-336 of June 5, 2014 on Finance Law	Organic Budget Law on Finance Law of 2015	Organic Budget Law N.2013-028 of July 11, 2013 on Finance Law	Organic Budget Law N.2012-09 of March 26, 2012 on Finance Law	Organic Budget Law N.2014-013 of June 27, 2014 on Finance Law	Organic Budget Law N.011-15 of July 8, 2011 on Finance Law

(Source: Computed by the author from: IMF country report (N.17/176 of June 2017); Dakar workshop report (May 2016); CABRI report (2013); and CEMAC Economic Commission (September 2017).

or some reluctance of the member states, which are protective of their sovereignty, to integrate this harmonization process into their national trajectories of reform implementation. However, while sub-regional commissions and development partners increased training sessions, the experts involved in drafting these guidelines considered the processes for their adoption, in both the UEMOA and CEMAC zones (**Interviewee D**), to be participatory, and the projects prepared by the consultants were amended to suit the particular economic realities of each economic zone.

For example, when the UEMOA Directive refers only to sincerity, realism, and prudence in discussing the Pact of Convergence, Stability, Growth and Solidarity among UEMOA member states, the CEMAC Directive goes further by totally prohibiting, on behalf of the CFA common currency, any excessive budget deficit. Another fundamental divergence between the two sub-regional financial directives is the treatment of donor funds. In the CEMAC zone, management of these funds is carried out through special trust accounts (regular funding) or competition funds (ad hoc funding); the UEMOA Directive provides for settlement accounts with foreign governments and agencies and specifically regulates the financing of public-private partnerships (PPP). These two examples recall the major economic divergences between the two zones. The CEMAC zone, whose countries are insufficiently integrated economically, remains highly dependent on increasingly volatile oil revenues

(out of the six CEMAC members, only the Central African Republic does not yet export oil). The excessive spending tendencies in these countries call for a stricter budgetary discipline⁹ in order to deal more effectively with exogenous shocks, particularly in the oil and security sectors¹⁰. The UEMOA zone, on the other hand—whose countries have more diversified economies based on agriculture, goods and services—benefits as much from external financing but has more room for maneuvering in its management.

Current discussion in UEMOA is focused on the effective implementation of PB², because, despite the transposition by all member states of the directive concerned, the final switch to program mode is continually postponed. In the CEMAC zone, on the other hand, the main issue is that of completing the transposition of directives into the legislative and regulatory corpus of each country—to date, only Chad and Gabon have fully transposed all six directives. All other states have submitted their draft texts to the CEMAC Economic Commission for notices of compliance. In particular, with respect to the Finance Law Directive, the average transposition time is greater than 4.5 years in both areas (see Table 2 above). As an illustration, Cameroon, once a leading figure in this reform and despite the significant progress recorded so far, has (as of September 2017) communicated its draft bill on PFM reforms to the commission for a notice of compliance. For Cameroon, the main constraint is notably that of amending its Constitution to include the creation of an independent Audit Bench in charge of the judicial control of budget operation—one that is truly independent in the execution of its mission—in place of the current Supreme Court Chamber of Accounts, and to this end holding a special parliamentary session devoted to budgetary debate. Obviously, the stakes of such a constitutional amendment go far beyond the budget framework and imply a political redistribution of cards between the executive, legislative, and judicial powers. In any case, these Directives provide the PB² reform with an additional foundation of credibility and legitimacy of supranational value. The highest political authorities must work towards their full transposition, not only for the reason noted above, but also to indicate their support for this reform.

From an economic analysis perspective, however, this approach to harmonize policies and budgetary frameworks recalls the debates on the feasibility of the convergence project of economic policies (Owoundi, 2009) that support the common currency. The principle of budget harmonization itself is commendable since it is supposed to strengthen integration within each sub-region or economic zone

⁹ IMF proposed in 2014 “a more pronounced and brutal effort to rebalance public finances” in the CEMAC zone. See IMF (2014), IMF report n.14/252 on CEMAC, August 2014, p.7.

¹⁰ Final address of the Extraordinary Summit of Heads of States on the CEMAC monetary situation, Yaounde, December 23, 2016.

and, indirectly, that of the franc zone, while serving as a multilateral surveillance mechanism between member states. Nevertheless, it has several limitations. First, the top-down approach adopted by CEMAC and UEMOA bodies toward the member states hinders the endogenous ownership approaches of this reform. Moreover, the more intrusive the Directive is, the more it seems like a straitjacket that member states are obviously reluctant to put on. Finally, even if the transposition of the Directives is carried out, this harmonization can neither erase sub-regional economic development asymmetries (and therefore the specific economic weight of certain states within the sub-regional community that are more inclined to a solitary trajectory) nor mask the procrastination of a weak political will regarding the full implementation of PB². Consequently, these Directives, although necessary, are not enough, because in the end it is only through a combination of efforts—first at the internal level of each member state and then at the sub-regional and regional levels (bottom-up approach)—that PB² reforms will reach citizens through clear improvement in the quality of public spending and satisfaction of their needs. It is therefore at the level of an improved service delivery that the effectiveness of the PB² reform in SSA countries will be appreciated. In those countries, this reform is not an end in itself, but an important lever for achieving a global overarching goal, namely, the fight against extreme poverty.

Beyond these triggering factors, it is also interesting to dwell on how SSA countries approach and experience PB². Since the publication of the 1965 UN Handbook¹¹ advocating program budgeting in developing countries, there has been no question of a mimetic transfer of the approaches of the budget reform applied to the entire US Federal government that same year—that is, the Planning-Programming-Budgeting-Systems (PPBS)—or the French Budget Rationalization (RCB) (which also presents strong analogies with the American PPBS).¹² Decades later, a comprehensive methodological analysis reveals that the French LOLF (French Organic Budget Law or OBL) adopted in 2001 and fully implemented since 1 January 2006, serves as an inspiration in most countries of the franc zone. Cameroon, for example—the first CEMAC member country to present its national budget in the form of programs and following the abandonment of the line-item budget, well before the adoption of the first generation CEMAC Directives—chose the “big bang” in the sequencing approach of the reform. In other words, Cameroon followed neither the sequencing nor the classic “summit” approach generally prescribed by the “best international practices” and defended in particular by the IMF and

¹¹ United Nations Organization (1965). A manual for programme and performance budgeting, UN, New York.

¹² Services du Premier Ministre, France (1970). La rationalisation des choix budgétaires (La méthode RCB), rapport présenté par Jean-Charles Godard (Cour des Comptes) au Comité Central d'Enquête sur le coût et le Rendement des Services Publics, p.2.

the World Bank. These suggest a phasing-in process of three successive incremental objectives in implementing this reform: firstly, introducing the “basics” or fundamentals falling within the objective of financial compliance; secondly, establishing macro-financial stability and sustainability, and, thirdly, realizing efficiency and effectiveness.

Table 3. Examples of national trajectories for introducing PB² in some African countries

1976	NIGERIA	Introduction of “Programme and Performance Budgeting” emulating the US PPBS
1994	MALI	At the initiative of the National Assembly, Mali launches performance-based program budgeting
1998		First French-speaking African country to fully present its national budget in the form of programs
2000		Presentation of the first Medium Term Expenditure Framework (MTEF) in the country
1996	NAMIBIA	Introduction of program budget through a presidential Cabinet decision
1999		Introduction of “Performance and Effectiveness Management Programme” (PEMP) together with the MTEF
1998	BURKINA FASO	Budget circular on the preparation of program budgets
2000		Presentation of the first MTEF
1999	BENIN	Introduction of the program budget through the lending mechanism of the World Bank (Public Expenditure Reform Adjustment Credit-PERAC)
		Experience of program budgeting in five ministries (National Education, Public Works and Transport, Public Health, Rural Development and Environment, Housing and Town Planning)
2005		First presentation of national budget in programs of the Ministry of Communication and New Technologies
2007	CAMEROON	Adoption of Law N.2007/006 of December 26, 2007 on the State Financial System
2009		Presentation of the first Guide for the preparation of MTEF.
2014		MTEF later became mandatory with Circular N.004/CAB/PM of 19 August 2014
2005	SENEGAL	Adoption of MTEF
2011		Adoption of the Organic Budget Law, with full entry into force deferred on 1 January 2016
2013		Adoption by the Council of Ministers of the Multiannual Budget and Economic Programming Document and organization of the Budget Orientation Debate with the National Assembly
2015	GABON	Adoption of the Organic Budget Law
2015		Introduction of the first budget in programs
1997/8	GHANA	Adoption of the MTEF framework
2010		Introduction of the Activity-based budgeting (ABB) budget reform
2014		Introduction of the program budget to all MDAs, after a pilot phase conducted in six ministries
2016		Adoption of the Public Financial Management Law

(Source: Supplemented from official documents of each country).

Cameroon executed these three levels simultaneously, involving all ministries, state-owned enterprises (SOEs), and regional and local authorities in the roll-out phase of the reform implementation. However, Cameroonian PB² reform actors pledge to execute a “progressive” sequencing with regard to the scope of the reform and the country’s 2007 OBL.¹³

In Ghana, on the other hand, the government has abandoned “activity-based budgeting” and opted for an incremental approach in implementing the PB², both in scope and in various areas of the reform. The Ghanaian approach is based on the “learning-by-doing” principle: through first, a pilot phase in six ministries (2012); second, a phase of generalizing program budgeting processes to all ministerial departments and agencies (MDAs) (2014), and finally, adopting a legislative text laying down the overall framework for public finance reform (2016). Elsewhere, some countries take the “plateaus” approach as opposed to the “summits” perspective (Peterson, 2011): Ethiopia, for example, took twelve years to implement the reform. Indeed, coming out of a civil war, the country took advantage

¹³ Law n°2007/006 of December 26, 2007 on the State Financial Regime (article 76).

of two reforms going on at that time—one on decentralization and the other on civil service—to introduce PFM reforms and, subsequently, PB². The “plateaus” approach capitalizes on existing factors, taking advantage of strengths while studying and carefully monitoring weaknesses. Change is then made in a parsimonious way—only when it is absolutely necessary—and, above all, through decentralized regions more than central governments.

These divergent approaches of the PB² reform implementation design (see Table 3 above) do not, however, undermine the essential content of the reform, which remains almost identical in its main thrusts: that is, prior development of public policies (sectoral strategic planning) and national-multiannual programming documents (MTBF, MTEF, PBEP¹⁴; flexibility, transparency, decongesting, and accountability in budget execution; redefinition of management dialogue and budget cycle; and monitoring and evaluation of performance. As a result, even though the inspiration of imported models is perceptible in several SSA countries through their OBLs, it is obvious that these models are adapted, contextualized, and implemented in light of each country realities. It is the singularity of these various national trajectories that leads to questioning the ownership mechanisms of this reform carried out by the local actors. As Best (2007:96) put it, the concept of ownership somewhat implies “recognition of particularity.”

1.3. THE PROMOTION OF REFORM OWNERSHIP AS A POINTER OF SSA GOVERNMENTS CONTROL OVER THEIR DEVELOPMENT

The concept of ownership is more commonly studied in International Development and Political Economy literature, remaining quite uncommon in the Public Administration field. In this context, the question arises: Why should Public Administration scholars be interested in reform ownership, in developing countries in general and SSA countries in particular? This study suggests that the influence of a country’s context in reform implementation inspired by international standards calls for analysis of the specific national reform trajectory of each country. The concept of ownership appears to establish this link between the technical or economic (financial, budgetary, and process-related) aspects of the reform and the political and symbolic ones, all of which influences the implementation of the reform as well. As mentioned above, the principle of “ownership” is one of the five pillars of the 2005 Paris Declaration on Aid Effectiveness, alongside results-based management, from which

¹⁴ MTBF: Medium-Term Budget Framework; MTEF: Medium-Term Expenditure Framework; PBEPD: multi-annual Budget and Economic Programming Document.

arose the PFM reforms trend that has been sweeping through many SSA public sectors in the past decade. At the same time, IFIs identify the insufficiency or lack of reform ownership by aid-recipient countries as one of the stumbling blocks to their development.

1.3.1. Definition of ownership

This dissertation defines “reform ownership” as the ability of policy entrepreneurs to take responsibility for the fate of a policy trajectory, through strong participation of various stakeholders and organizations directly or indirectly involved in its implementation in order to generate a multi-level coherence between the context, the reform policy and the reform strategy. The concept of ownership has been studied in the field of International Development in greater depth than that of Public Administration. Nevertheless, “reform ownership” is assumed to be important for the success of reforms in developing countries (Roberts and Andrews, 2005).

However, the literature on ownership conveys an unavoidable mixed message regarding its definition, contents, and practical utility. The notion has a long history, especially among IFIs, namely, within the World Bank and the IMF, as well as the donors’ community. The concept raises serious antagonisms and passionate controversies, because both aid-donor and aid-recipient countries use it without necessarily attributing to it the same contents or agreeing on its method of evaluation. Therefore, the notion has been valued, then discredited, and again, surprisingly, reinstated as a major contributor, if not the most important, to successful reforms in developing countries. A decade ago, ownership, alongside results-based management, gained renewed attention through the new aid architecture. Both requirements are considered central pillars of this architecture. However, a critical analysis shows that the literature is more normative and empirical evidence is scarce, therefore giving more room to donor-driven than country-led approaches from aid-recipient countries.

1.3.2. The international development agenda’s strengthening of public performance and ownership requirements within the SSA public sector

The fight against poverty has intensified since the beginning of the third millennium, becoming a global issue shared by low-income countries (LICs), their main technical and financial partners, and IFIs. LICs, which are the main beneficiaries of ODA, are also recipients of various reforms that have the same watermark or obvious purpose. To this end, the international development agenda has introduced, particularly in LICs, two major principles: results-based management and ownership. International funding and reforms seem to be going through the same channels and directions: from

rich countries or IFIs to LIC aid recipients, most of which are SSA countries. However, LICs' resources are not exclusively made up of ODA funds, donations, debt cancellations, or bilateral or multilateral loans. This gives a greater scope to donor-driven reforms within aid-recipient countries. In SSA countries in particular, the turn of the twenty-first century began with an economic setting marked by extreme poverty and a desire for corrective actions to curb this.

1.4. THE INTEREST OF THE STUDY OF THE PB² REFORM OWNERSHIP IN THE FIELD OF PUBLIC ADMINISTRATION

1.4.1. The rationale for studying PB² ownership in the Public Administration field

It is important to keep in mind that public sector reforms in most OECD countries—which were greatly inspired by the NPM trend—have had an impact on their international aid policies towards developing countries. As a result of the expansion of this trend, SSA countries also, somewhat reluctantly, followed the state re-engineering movement in a package that intertwines public sector reforms and development assistance. For most SSA countries receiving international assistance, the national budget is at the core of this reform package—hence, the importance of PFM reforms and, particularly, of PB² reform, which is the main focus of the PFM reforms package. On the theoretical level, PFM and PB² share the same lineage, which conveys a supposedly universal approach to public management; whereas from the empirical perspective, the national trajectories of implementing these reforms plead for some relativism. Moreover, in the specific context of SSA countries, PB² reform ownership also conveys a contrasting managerial dynamic in which universalism and particularism intersect.

Therefore, this study of the PB² reform ownership is vital for the field of Public Administration in SSA countries for at least two major reasons. First, as stated above, the PB² reform trend is an outcome of an international dynamic—which is itself, rooted in some OECD countries—in favor of the neo-liberal movement or “state-re-engineering.” Thus, the questions to explore concern the internal mechanisms of administrative systems; the collaborative dynamics over reform implementation; and actors' roles, attitudes, and behaviors within the two African countries reviewed. Exploring these helps to understand and explain how this reform is carried out and, consequently, which factors observed—in the mechanisms, tools, and strategies of implementation—are crucial for constructing or enhancing reform ownership. This understanding, based on practical knowledge (Haverland and Yanow, 2012), would clearly feed the discussion in both the field of Public Administration and the sub-field of Public Management. The purpose of this study is thus to design the ownership trajectory of a specific reform

policy in two different countries, tracing its implementation strategies, processes, and challenges. As shown above, the PB² reform is one of the most emblematic PFM reforms.

The literature review (Chapter 2 of this dissertation) provides a brief evolution of both concepts—reform ownership and PB²—over time. The study then draws a parallel between these concepts, not necessarily to see whether they are compatible or not, but mainly to see how reform ownership (defined here as a symbolic and pragmatic posture of the managerial commitment and responsibility of local policy entrepreneurs in carrying out a reform in order to generate internal policy coherence) and PB² (a fiscal policy as well as a budgetary technical tool derived from results-based management, with a view to improving the performance of public administrations) are constructed within SSA countries' administrative systems. This dissertation suggests a new conceptualization of reform ownership by arguing for a double shift in the reform methodological approach. The first suggestion is that both concepts are better observed through analyzing the reform implementation process. Second, the argument explored here suggests that it may be time to carry out research on the notion of reform ownership upstream instead of downstream, that is, by looking not from the perspective of who provides development aid (the development community), but rather from that of who is receiving it. Furthermore, the analysis must not only look at how and why aid is given, but at how it is allocated and spent within aid-recipient countries.

This double shift therefore shows that the research is relevant to the field of Public Administration, especially in developing countries, for it allows a comprehensive and in-depth exploration of African countries' administrative systems. Moreover, this study is intended to be a more holistic contribution to the analysis, often overlooked, of the implementation phase of reform policy in African administrative systems, as this phase contains the technical aspects of the reform (thus the content of it), implementation aspects of the process (sequencing the reform), the symbolic and political dimension of the reform (values, institutions, and organizations, otherwise called “soft issues”), and, finally, the routinization of the reform, through its daily implementation by public managers (actors' attitudes). The study thus incorporates several scales of analysis at once—macro, meso, and micro—in order to try to understand why, on the empirical level, the political and technical narratives of reforms are rarely translated into effective and successful implementation within SSA contexts.

To this end, this study suggests a new approach to PB² reform implementation known as OTA. This approach is based, on the one hand, on neo-institutional theory (North, 1991; Di Maggio, 1983),

specifically actor-centered institutionalism (Scharpf, 1997: 1). This is a model of analysis that is both empirical (dealing with the explanation of implementing PFM reforms in Africa) and theoretical (constituting a more holistic framework of analysis of these reforms). The literature often overlooks this policy stage. Despite the fact that policy implementation was addressed three decades ago under the paradigm of the traditional (bureaucratic) model of Public Administration, it has received little attention under the NPM paradigm, which in theory seems more interested in results than in implementation processes. Paradoxically, as Polidano puts it, “NPM reforms can themselves be highly process-oriented even if they are otherwise in theory” (Polidano, 2001: 339). But the regaining of the process-tracing tool announces a clear future for more implementation studies. As the “science of delivery” increasingly gains ground, especially within consultant literature, there will be a crucial need to understand how to deliver change beyond the technical features of reform—that is, to take into account the specific environment or context of implementing policy. Implementation also refers to the classic view of public administration, as “Public administration is the detailed and systematic execution of public laws” (Wilson, 1887: 212).

However, traditional Public Administration addresses implementation issues quite differently from NPM. In the former, the separation of politics from administration is the rule and public service values guide the implementation of policies. In the latter, the neutrality of public administration demands more technocrats than civil servants, and the implementation of policies (because it is done by the private sector) is more about cost saving (efficiency). As the field of Public Administration faces new challenges, and in the shifting from NPM to public governance, addressing “wicked problems” in uncertain times, studying policy implementation obviously becomes a very daunting task, despite the great outcomes anticipated, as many scholars have observed:

“Studies that attempt to monitor reforms implementation are certainly more difficult to design and build than those focused on their emergence” (Catrice-Lorey and Steffen, 2006: 172, translation added);

“Lindblom argued that describing what we actually do and trying to improve our processes provides public administrators with both intellectual honesty and a path to improve outcomes” (Kelly and Rivenbark, 2011: 47);

“The study of public policy implementation is both theoretically beneficial and it has practical utility for those who implement federal (or subnational) policies” (Lester and Goggin, 1998: 1).

The premature halt of studies on implementing public policies is now totally denied. On the contrary, this stage of public policy analysis is being renamed and updated under the label, as noted above,

“science of delivery” (Gonzales and Woolcock, 2015), which is growing rapidly. This research seeks to bridge these two divergent positions by assessing the implementation stage of the PB² reform and how the various actors shape the reform ownership. It is neither an organizational nor a behavioral approach, but rather a more holistic one, focused on the complexities of the reform ownership trajectory, which itself involves the context, the content, and the behavior of reform actors and the implementation process *per se*.

The analytical and empirical link between these three concepts is the concept of actors. Many questions arise regarding their roles in policy design and execution. Indeed, reform actors appreciate the context and can even modify it: How do they interact with this environment and how does the environment shape their own perceptions? They explicitly define the content of the reform: What are the substantive problems that those countries are trying to solve through this reform? Who defines these problems and which actors execute the reform? Who are the reform implementation experts? Are they local public managers who know their environment and political system or are they external consultants that aid-recipient countries are somehow compelled to accommodate because those consultants often come along with the reform funding? How is the reform implemented? Because African public managers are left out of the PFM reform conversation, PFM reforms appear to be ready-to-wear, intended to enhance public finance efficiency, performance, and public delivery. But surprisingly, the reform as it is implemented is the result of crossed trajectories of actors’ interests and relationships, whether they are domestic, international, or both. While PB² is often presented as if it were a neutral tool, merely a technical reform, this research argues here that it is downright political, managerial, and technical.

The OECD states it clearly:

“There is no model of performance budgeting; countries need to adapt their approach to the relevant political and institutional context [...] Even when countries have adopted similar models, they have taken diverse approaches in implementing these reforms and they have adapted them to national capacities, cultures and priorities” (OECD, 2007b: 12, 22).

In short, the entire budgeting model unfolds as if there is consensus on the reform content (technical aspects) and only the strategies and approaches of implementation involve the specific context of each country. Contrary to the findings of Andrews (2013), according to which reform strategies— as well as reform technical contents — are imposed on developing countries, this study demonstrates that they

are left to the discretion of the local reform actors and political leaders. Therefore, analysis of the reform implementation process may make the reform outcomes more predictable.

Hence, this research thoroughly examines the implementation stage of the PB² reform. The research is based on an actor-centered institutionalist approach and tracks the implementation stage using a process-tracing analytical tool, analyzing the interactions of the various actors involved, mostly within the bureaucratic realm. In particular, it examines how the conflicting logics between the “one-shot ‘quick fix’ of visiting consultants” (Pollitt, 2013: 411), the local public managers, and the political system in power affect reform implementation. The mapping of the various categories of stakeholders shows at least contrasting views among administrative, political, and economic realms. In order to explain the constraints and distortions of policy from the decisional to operational stage (distortions known as the implementation gaps), this study analyzes how the various stakeholders involved deal with these policies, and indirectly draws lessons on how reform ownership is built within government.

Among many other SSA countries, Ghana and Cameroon embarked on the PB² train in 2013 and 2014 respectively, and it is interesting to examine if and how their cultural, historical, and political differences influence the implementation process and, consequently, reform ownership. Howlett et al. (2009: 168) rightly state: “The process of giving substance to a government decision always involves choosing among several tools available that could each make a contribution to advancing policy.” But what is the rationale behind this choice? What factors cause a government to choose certain reform tools over others? Answers to these questions are the essence of this study.

1.4.2. Rationale and scope of the research

This research is inspired by the overwhelming literature on public sector reforms failure, especially in the SSA context and the contrasting experiences of English-speaking and French-speaking African countries. According to Lienert¹⁵ (2003), the former would be better reformers than the latter. Previous research examining PFM reforms in African countries focuses mainly on identifying the barriers and facilitators of these reforms, rather than on how they were concretely implemented within a specific context. Furthermore, studies examining PFM reforms emphasize the technical aspects (the content) of the reform package, according to “best practice” spread around the world, as a result providing an incomplete analysis of the reform implementation. The literature on public sector reforms in SSA

¹⁵ Lienert is cited in this study only for his work on public sector reforms in developing countries, specifically in Africa, where he intervened several times as an expert of the International Monetary Fund (IMF) (see page p of the references).

countries thus provides no satisfactory answers on the implementation stage of those reforms and fails to consider the administrative and bureaucratic processes meant to deliver change. This research seeks to thoroughly examine the implementation stage of the PB² reform, the complex relationships between context, contents, and actors' behaviors or attitudes in two specific countries, Ghana and Cameroon. The aim is to understand the various implementation approaches (implementation design or strategy), the constraints and distortions of this policy during its decisional and operational trajectory (implementation gaps), and how local public managers involved deal with them, as well as their struggle to own this reform (reform actors' perspectives).

The primary research question of this study stands as follow: **How does reform ownership impact the nature, extent and outcome of PB² reforms in Ghana and Cameroon?** This research assumes that reform ownership is a distinctive feature that can be observed particularly (but not exclusively) during policy implementation stage. The secondary research questions are as follow: (1) which determinants influence reform ownership during PB² execution? (2) How do public managers involved in this reform implementation process shape its ownership in Ghana and Cameroon?

This study has three main objectives:

1. Description and analysis of the PB² implementation stage (implementation design—context, processes, content, stakeholders' behaviors—and daily implementation);
2. From this description, uncover reform ownership determinants and assess the reform ownership trajectory within the two countries selected;
3. The suggestion of a new approach to the PB² implementation and analysis in SSA countries, called the ownership trajectory approach (OTA).

The use of a comparative case study design seems quite appropriate to meet the aforementioned objectives. Ghana and Cameroon were purposefully selected—the former from the UK colonial heritage and the latter mainly from the French inheritance—to break down the “iron curtain” of language that seems to separate countries of different languages as well as the research realm in these countries. The study was realized in two phases. During the first phase, interviews and survey questionnaires were conducted with key informants (officials from donor or IFIs' local agencies, government, parliament, audit service, CSOs, and private sector organizations) involved in the PB² reform in both countries. All participants were informed of the purpose of this research. During the second phase, data collected in phase one was analyzed, compared, and cross-examined, and combined with public or official data and statistics using software such as NVIVO and EXCEL and tools from mixed research and analysis methods.

Finally, the comparative perspective of this study enriches the knowledge of the administrative systems of SSA countries. Especially, it highlights what distinguishes the countries of Anglo-Saxon obedience from the French-speaking ones in their respective trajectories of implementing public sector reforms. English-speaking SSA countries are commonly assumed to be better reformers than French-speaking ones. From this viewpoint, this thesis, through a combined inductive and hypo-deductive analysis, seeks to understand how PB² reform implementation affects or reflects the reform ownership. Therefore, the analysis explores a broad framework of institutional and organizational constraints, as well as the reform actors' behaviors and attitudes towards the reform. For this purpose, participants—selected through snowball sampling technique, from initial formal letters of invitation, belonged mainly to ministries and agencies in charge of finance, planning, the economy, the parliament, the audit services, CSOs, private sector organizations, IFIs, and development partners. They did not receive any form of compensation for either the interviews or to do the survey questionnaire. The study was designed using mixed research methods to allow both interpretation and replication. The small-scale survey (about 40 participants in each country) was meant to capture the building of reform ownership throughout policy implementation stage.

First angle of the analysis: The PB² reform implementation process (the introduction of a new reform policy).

Three sets of selected determinants cover the three levels of analysis mentioned above:

1. The favorable public policy space (context and institutions)—macro analysis.
2. The adaptability of organizations to change (organizations' flexibility)—meso analysis.
3. The actors' roles, attitudes, and behaviors regarding the disruptive function of the technical content of the reform—micro analysis.

I.4.3. Summary presentation of the empirical case

Supra-state, sub-regional, and regional groupings appear or consolidate in Africa—as elsewhere—as a consequence of globalization. This situation drives and facilitates policy transfers and the overall dissemination of reform policies. The regionalization also seeks to make states less vulnerable to various crises—endogenous and exogenous—of economic, financial and, above all, human nature inherited from the previous century (Wolfensohn, 1998). Worsening crises in the present century call into question the funding conditions of IFIs, particularly those of the World Bank and the IMF.

Ghana reached the decision point of the HIPC Initiative in February 2002.¹⁶ In Cameroon, the financial improvement following the cancellation of that country's multilateral debt after the completion point of the HIPC Initiative in 2006 is now being replaced by new austerity measures. As in many other SSA countries, Cameroon needed to improve its economic image while preserving its ability to repay his debts. To this end, several reforms were prescribed including PB², a reform aimed at the performance of the public sector through efficiency of expenditure. It has three main categories of players: (1) international finance experts, intended to master technical and technological know-how and, more importantly, provide substantial financial resources; (2) political authorities, who are anxious to preserve the good graces of the international bodies but are in fact driven by a lukewarm will concealing their wish to see the status quo maintained; and (3) the local administrative elite, which is caught in a crossfire and ultimately guided by its own interests. The analysis of these contrasting logics shows permanent tension between political, administrative, and economic rationality. Based on actor-centered institutionalism, this dissertation provides a mapping of the PB² reform actors in Ghana and Cameroon, critically examining the exercise of public financial governance by this configuration of actors with antagonistic visions. This research thus contributes to the literature on SSA countries public sector reforms by systematically analyzing and comparing the implementation stage of PB² reform in the two African countries reviewed.

1.4.4. Empirical and theoretical contributions to knowledge

In order to achieve the aforementioned objectives, this study adopts a quite eclectic methodological approach, examining the exploration, design, and steering process of the reform, on the one hand, and its daily implementation once into the routine of the administrative system, on the other. The study uses primary data from semi-structured interviews and a survey questionnaire collected from key reform actors, and secondary data from official or un-official documentation sources on each country. In addition, because PB² reform reflects the contradictory feelings of enthusiasm and disappointment among both policy analysts and bureaucrats, this study is based on critical realism. In this way, far from any normative dogmatism, it examines in a pragmatic and neutral (as possible) way the factors facilitating or hampering the effectiveness of the reform in Ghana and Cameroon.

¹⁶ See <http://www.imf.org> and <http://www.worldbank.org/hipc>, Ghana—Enhanced Heavily Indebted Poor Countries (HIPC) Initiative Decision Point Document, February 2002.

The main argument of this dissertation thus stands as follow: the literature on both reform ownership and PB² reform is abstract and mainly oriented towards understanding them within the circle of international aid and their consequences in the borrower-lender relationship that binds developing countries and their financial benefactors. Yet, it is during the policy implementation stage that these concepts can be more accurately observed and apprehended. Hence, this dissertation uses implementation theories to construct a model of analysis termed the ownership trajectory approach (OTA), to study how two SSA countries, Ghana and Cameroon, are striving to build the PB² reform ownership. From an empirical perspective, data analysis shows that the formal processes (budget cycle) and technical contents of the PB² reform are the major foci of the implementation strategies in both countries. Furthermore, the analysis identifies the main factors influencing the implementation stage, which slightly differ from country to country—and categorizes those under three generic concepts: mimicry, mirages, and mirrors. Indeed, in examining the actors' relationships and their interaction with the reform process, along with the results from the simulations of some selected parameters (contextual/institutional, organizational settings; plus actors' behaviors or attitudes) over the PB² reform implementation process, the research yields both sets of findings, providing evidence of a neglected ownership trajectory in favor of the technical or legal application of reform content. Clearly, the reform implementation phase either suffers from a conceptual neglect (Ghana) or its design is assimilated to a vague academic exercise that hardly impacts day-to-day public management activities (Cameroon). In both cases, the implementation phase seems to be left to chance, automatically fueling disenchantment towards the reform effectiveness. During the interviews, many key informants in both countries regularly stressed the challenge of reform ownership.

However, the roles, attitudes and behaviors of participants do not reflect their awareness of this underlying issue or any sense of responsibility towards it. This dissertation therefore suggests the concept of “**ownership gaps**.” As a contribution to the PSR literature, this study defines ownership gaps as the multiple level of disconnect between the context (opportunities and constraints) on the one hand, the content of the reform policy (its principles and objectives), and the reform strategy, on the other hand. From actors' perspective, ownership gap results in a claim of legitimacy of a reform policy without necessarily bearing the responsibility of the challenges stemming from its effective implementation. This notion supplements the concept of “implementation gaps” already documented in the literature. In this vein, in both countries reviewed, the planning gap in the budget cycle (the difference between what has been planned during budget preparation and what is actually executed)

shows that the implementation strategy fails the realism test. But the explanation behind this result is different in each country.

While in Ghana the **ownership gap** is mainly a result of the **resource gap**, in Cameroon, it is the **compliance gap** that mostly biases reform ownership. From a theoretical perspective, this study develops a more holistic approach, based on actor-centered institutionalism and implementation theories, a three-scale analysis (macro, meso and micro), and provides a country-led approach to the concept of reform ownership, as opposed to the existing donor-driven approach. It is a valuable contribution to the implementation theories applied to African countries in the field of Public Administration. The study also adds some value to the literature on aid-driven reforms implementation strategies. By applying an upward, inside-out or country-led approach to reform ownership, this research contributes to the long-neglected area of policy-making in developing countries. Lastly, this dissertation seeks to bridge a theoretical and empirical conversation among donor countries, IFIs, and LICs, as well as academic and practitioners of PFM reforms in SSA countries, regardless of their language of expression or research, either English or French. The rest of the dissertation is organized as follows. Chapter 2 presents and discusses the literature on both notions of reform ownership and PB². Chapter 3 is about the theoretical framework. Chapter 4 highlights the research design and the methodological approach regarding data gathering and analysis. Chapters 5, 6, and 7 present the main results of the research, at each level of analysis. Chapter 8 discusses those results. Finally, chapter 9 concludes this dissertation.

Conclusion:

This study is about exploring the issue of ownership during the implementation stage of a reform policy, notably, performance-based program budgeting (PB²), within the specific contexts of two SSA countries, Ghana and Cameroon. The primary research question of this study stands as follow: **How does reform ownership impact the nature, extent and outcome of PB² reforms in Ghana and Cameroon?** From its inception, this research suggests two fundamental shifts. First, in spite of the fact that globalization infers more policy transfer across governments, one of the important lessons learned from the multiple generations of public sector reforms executed in SSA countries—which yielded mixed results—and preceded PFM reforms is the finding that there is no universal approach to their execution, contrary to the international agenda of the New Public Management advocated under the one-size-fits-all claim. Second, in those countries, whose economies are essentially extrovert-oriented, and politics are historically linked to a former colonial master, PB² implementation challenges are linked to socially constructed conceptions about budget and budgeting functions within governments. Consequently, as a central instrument in the global fight against extreme poverty in most

developing countries, as it results from the Sustainable Development Goals (SDGs) and the 2005 Paris Declaration on aid effectiveness, the state budget, through the execution of this reform, deserves a special attention, anchored in an analysis of the specific reform trajectory of each country. While PB² is often presented in the literature as a mere technical reform, a fiscal policy as well as a budgetary technical tool derived from results-based management, with a view to improving the performance of public administrations, this research asserts that it is not a neutral tool, but downright political, managerial, and technical. As such, the construction of reform ownership within African administrative systems entails the recognition of national reform trajectories. Subsequently, this research, first, suggests the need for African countries to re-examine their understanding of PFM reforms and promote more endogenous reform approaches rather than ready-made initiatives formulated elsewhere. Secondly, this study also advocates a theoretical and methodological shift in the analysis of the concept of reform ownership, from the dominant down-stream donor-driven perspective to a pragmatic aid-recipient countries' interpretation. Finally, this research takes a realistic stance and moves the focus of analysis from the results and technical content of the reform to the specific national trajectory (context, processes, and actors' attitudes), especially during the reform implementation stage, in order to understand the ownership mechanisms at play. Explored through a comparative case study design, these ideas lead to two main contributions, both theoretical and empirical: the study suggests the concept of 'ownership gaps' to supplement the traditional notion of 'implementation gaps' and the Ownership Trajectory Approach (OTA), a conceptual model dedicated to reform implementation strategies within developing countries specific contexts.

CHAPTER 2.0. OWNERSHIP OF PERFORMANCE-BASED PROGRAM BUDGETING (PB²) IN SUB SAHARA AFRICAN COUNTRIES: A LITERATURE REVIEW

Introduction

In Sub-Saharan African (SSA) countries, the PB² reform is an idea whose time has come. Indeed, at the beginning of the new millennium, following the admitted failure of structural adjustment plans (SAPs) and several debt relief initiatives of donor countries, International Financial Institutions (IFIs) and Official Development Assistance (ODA) agencies, many SSA countries hastily embarked on Public Financial Management (PFM) reforms. Since then, much has been said, written, and demonstrated on these reforms, with an abundance of gray literature (working papers) and scholarly papers. However, empirically, the consensus is far from being reached on these reforms' content or objectives, on the necessity or appropriateness of transposing them into developing or low-income countries (LICs), and on the technical problems they raise. On the theoretical level, scholars debate over the need for analysis to go beyond purely technical or economic data and include political factors, the institutional and not only macro-economic context of reform implementation (particularly the optimal sequencing of their execution), reform challenges, and risks and opportunities. Finally, on the empirical level, authors disagree on the methods of executing PFM reforms, which range from "summits" to "plateaus" via mixed approaches. This lack of consensus on PFM reforms reveals at least two things: first, PFM reforms are complex; and second, the multitude of currents and approaches on these reforms reflects a microcosm of the field of Public Administration, torn between values, actors, policies, techniques, results, resources, and causality. Indeed, PFM reforms are a set of technical, informational, and managerial processes affecting national budgets, public accounts, and auditing and resources management systems in collection and expenditure, as well as in reporting, monitoring, and evaluation. They aim to control the action of the state and the quality of service delivery and change public finances as a political tool of the whole government reform.

Conceptually, two streams of thought within Public Administration, New Public Management (NPM), and Public Choice mainly support PFM reforms. Through this dual theoretical connection, PFM reforms inherited, on the one hand, a strong propensity for universalism and, on the other hand, a technical complexity rendered by an almost hermetic jargon. Promoted as "best practice" worldwide, PFM reforms are the result of a global neo-liberal agenda spread throughout the world under the banner of NPM.

However, the literature tends to minimize the influence of contexts, political and institutional rules, and the central roles of budget actors or implementers (humans), and rather endorses a dominant or universal model—that of performance budgeting—because it exists in several OECD countries. Particularly in SSA countries, PFM reforms intended to introduce a paradigm shift in public sector management, focused, on the one hand, on public organizations’ performance, accountability, and more efficient and transparent public spending in order to meet citizens basic needs; and, on the other hand, on restoring those countries’ ability to repay their loans to IFIs. The main target of these reforms is the budgetary reform, which is supposed to include all the other components of the PFM reforms package. Thus performance-based program budgeting (PB²) is the most noted reform of this package. However, if observers and actors generally agree on the utility and founding principles of this reform, they disagree over and criticize how it is carried out. The ontological paradox of PFM reforms lies in the fact that they are “sold” as a package of essentially technical measures, but nevertheless aim to affect the whole sphere of public management. Indeed, despite the stakes at play with this “big ticket” reform, the debate remains paradoxically very normative and prescriptive—mainly because of the mixed results of previous successive generations of public sector reforms in SSA countries. Moreover, considering the scarcity of empirical studies on those countries (World Bank, 2012), especially French-speaking ones, little is known about the effective implementation of PB²; the decisive factors enabling or hampering its implementation; the interactions between individual actors and the implementation process; the inter-agencies coordination mechanisms and intra-agency dynamics; or, above all, how SSA governments’ machineries strive to construct reform ownership.

The notion of ownership has a long history, especially within IFIs—namely the World Bank and the International Monetary Fund (IMF)—and the broad donor community. Paradoxically, the concept of ownership has been studied in greater depth in the field of International Development than in Public Administration, even though ultimately public organizations and civil servants are essential in the execution of these aid-driven reforms. While ownership is assumed to be important for the success of reforms in developing countries, the empirical literature on ownership conveys a mixed message regarding its definition, contents, and practical utility. The concept raises antagonism and controversy as both aid donor and aid recipient countries use it without agreeing on its meaning or method of evaluation. Therefore, the notion has been valued, discredited, and reinstated as a major, if not the most important, contributor to successful reforms in developing countries. However, a critical analysis shows that literature remains normative and makes more room for donor-driven approaches.

This review is drawn from three main strands of literature: Public Administration, International Development, and Political Economy. In short, the purpose in this chapter is twofold: (1) to present a critical synthesis of the existing literature on PB² and ownership, and (2) to suggest an alternative approach to the analysis of PB² reform in SSA countries in a scholarly debate that remains mostly technical and, therefore, reserved to economic experts. The main argument here is that a double shift in the methodological approach to both concepts is necessary. First, with regard to the PB² reform, this research emphasizes the roles of bureaucratic actors and considers the specific context of the reform. Plus, this dissertation shows the need to examine the concrete execution of the reform for a more holistic vision—beyond the reform’s technical contents. Second, regarding the issue of ownership, this dissertation suggests that the notion should be related to its purpose—its object, more precisely—rather than its subject.

Hence, this study prefers the idea of “reform ownership” to “country ownership” or “national ownership.” Moreover, the dissertation suggests shifting to study the notion of ownership upstream instead of downstream, from the perspective of how it is received rather than from the perspective of who is providing development assistance. In other words, it will not look at what and why assistance is provided, but at how budget is elaborated, allocated and spent by the recipient country. This change of perspective justifies why this topic is of interest in the field of Public Administration, especially in SSA countries. Consequently, following a brief explanation of this review’s methodology (2.1), the chapter presents three dimensions of PB² implementation in SSA countries (2.2). Then it explores conceptual dilemmas and methodological challenges of both PB² and ownership in the existing literature (2.3). In the fourth section, drawing on studies on reform ownership and following in the footsteps of many implementation theorists, the review suggests a more holistic, country-led and actor-centered approach to PB² reform ownership (2.4), in this way capturing the reform from its implementation design stage (cognitive ownership) to its execution (change delivery). Built on these two theoretical foundations, the next chapter details the PB² reform ownership trajectory framework. The suggestion made here is to analyze the PB² implementation process—both as a reform policy and a budgetary technique—from the actors’ perspective given that they are the common denominator in the context, institutions, technical content, and tools of the reform. Moreover, implementation and ownership are two dynamic processes, but while one is material and mostly uses a top-down perspective (decisional pattern), the other is rather symbolic and multidimensional (self-quest exercise). It seems therefore pertinent in the case of a reform such as PB², which emphasizes the

responsibility of budgetary actors, to examine how these two trajectories are constructed. In other words:

how do they interact in order to deliver the expected change?

2.1. THE METHODOLOGICAL FRAMEWORK OF THE LITERATURE REVIEW

PFM reforms aim to transform the administrative culture from the logic of spending to the logic of results (Bézès, 2009), giving them the potential to change governments beyond the public sphere. Thus, the PB² reforms that stem from PFM reforms are a topic that transcends several academic disciplines. The International Development field approaches PFM reforms from the point of view of the effectiveness and efficiency of development assistance, as a means to enhance the capacity of borrowing countries to repay their loans and alleviate poverty for their most vulnerable citizens. Meanwhile, Political Economy highlights political factors affecting economic reforms in developing countries. However, a distinct Public Administration perspective suggests going beyond this dichotomy (PFM reforms versus aid effectiveness and efficiency, and political science versus the economic science) to explore PB² reform through the complex lens of actors involved in the dynamics of concretely executing the reform. Taking this neglected perspective allows us to explore in-depth the interactions between three different levels of analysis: macro, meso, and micro; or institutional, organizational, and operational.

This study used a search query built around the following expressions in English and French: “performance-based budgeting” or “program budgeting” AND “ownership” or “reform ownership;” “*appropriation*,” “*budgétisation par programmes*,” and “*budget-programme*.” The selected articles came from peer-reviewed articles and journals; working papers; white papers; technical reports mainly from the World Bank, IMF, OECD and Collaborative African Budget Reform Initiative (CABRI) libraries and websites; and government documents, which provided useful insights and up-to-date facts and statistics on performance-based program budgeting implementation in both the developed and the developing worlds. This review adopts a thematic approach rather than a chronological one, which is useful for understanding the considerable effect of international trends in Public Administration on SSA public sector reforms. Moreover, it integrates the existing literature into three schools of thought, whose synthesis leads to a more holistic perspective: that is, the country-led approach to PB² reform ownership suggested here.

2.2. THE PB² REFORM AND REFORM OWNERSHIP: TWO HIGHLY CONTEXTUAL NOTIONS

Despite the fact that some authors treat PFM reforms as politically neutral management tools, these reforms are well-established as highly contextual, as they are “part of broader national policy processes, which produce directives or plans that inform public resource allocation” (Andrews et al., 2014:2). Indeed, developing countries in general and SSA countries in particular were part of the neo-liberal reforms’ movement set by the Thatcher and Reagan administrations that came into office in 1979 and 1981 respectively. For both leaders, the welfare state was “a significant source of social and economic problems instead of a solution” (Starke, 2006:105). Thus, Structural Adjustment Programs or Plans (SAPs) were introduced in SSA countries during the 1980s, emphasizing state retrenchment, as the first wave of austerity policies arising from the Washington consensus.¹⁷ During the 1990s, tough conditionalities linked development assistance to reform policies.¹⁸ The mixed record of these austerity policies, as well as the distressing ineffectiveness of aid conditionalities, have led IFIs, International Organizations, developing countries, and diverse development stakeholders to agree to a new global aid architecture through the 2005 Paris Declaration.

As part of the most recent reform agenda in SSA countries, PFM reforms or post-Washington consensus (Stiglitz, 2002) reforms constitute the third generation of reforms—after the SAPs of the 1980s and the “good governance” reforms of the 1990s (Owusu, 2012:139). They are the result of a global agenda to fight extreme poverty and a better control of donor countries and IFIs of the use of development assistance funds. Furthermore, by the start of the new millennium many OECD countries included performance-based budgeting in their internal procedures. Considering the pressure both in OECD countries (Best, 2014) and in developing ones from their citizens and civil society organizations (CSOs) for tangible results in development assistance, both sides of the table agreed to put performance-based budgeting on the global aid agenda as well. Indeed, official development assistance (ODA) flows divert part of developed countries’ public funds to developing countries’ national budgets. Moreover, the international context of the late 1990s was marked by various economic, financial, and human crises (Wolfensohn, 1998), to which was added a sense of fatigue in the North as well as the South. “Aid-fatigued” donor countries and agencies in the North questioned their own internal procedures and stance toward aid conditionalities (Best [2014: 96] calls it a “soul-searching

¹⁷ The Washington Consensus, according to the economist John Williamson (1990), corresponds to ten restrictive macroeconomic measures including a strict fiscal policy, aimed at lifting developing countries out of the cycle of debt and poverty.

¹⁸ After the 16th Franco-African summit held in La Baule, from June 19 to 21, 1990, Official Development Assistance was conditioned upon demonstrating “good governance” from recipient countries.

exercise”) and the effectiveness of ODA. In the global South, “reform-fatigued” ODA recipient countries—freshly emerging from SAPs, whose rigid IFIs conditionalities and numerous reform policies were economically strangling them—suddenly received large amounts of funding through debt cancellations, which had to be used wisely to avoid the vicious cycle of indebtedness.

The 2000 United Nations summit committed to:

“Meeting the special needs of Africa [with the purpose of] bringing Africa into the mainstream of the world economy [while taking] special measures to address the challenges of poverty eradication and sustainable development in Africa, including debt cancellation, improved market access, enhanced Official Development Assistance and increased flows of Foreign Direct Investment, as well as transfers of technology” (United Nations Organization Millennium Declaration, 2000: 8).

The second meeting, taking place in Paris on 2 March 2005, resolved to:

“Take far-reaching and monitorable actions to reform the ways we [ministers of developed and developing countries responsible for promoting development and Heads of multilateral and bilateral development institutions] deliver and manage aid” (Paris Declaration, 2005: 1).

The 2005 Paris meeting was in line with that of New York 2000 in the pursuit of the MDGs, to which the 2005 Paris Declaration refers to several times. But whereas in New York general principles were admitted—in particular relating to transparency in financial, monetary and trading systems and the increase of ODA and other development resources—in Paris, the objective was to bring those principles to a pragmatic level. The main concern was aid effectiveness or, in other words, how to ensure that the cash-flow increase was profitable to the poorest and how to monitor the use of ODA by their recipients, most of which were in SSA. One of the five pillars adopted by the 2005 Paris Declaration was “managing for results:” “Managing for results means managing and implementing aid in a way that focuses on the desired results and uses information to improve decision-making” (OECD, 2005: 20). PFM reforms were part of the indicators of progress in implementing the second principle, that is, “alignment:” “Number of partner countries have procurement and public financial management systems that either (a) *adhere* to broadly accepted *good practices* or (b) have a reform programme in place to achieve these” (OECD, 2005: 9, emphasis added).

Subsequently, PFM reforms were introduced in many African countries in return for the commitment of donor countries and agencies to increase ODA and foreign direct investments. The 2005 Paris Declaration embodies this new global aid architecture backed by reform agendas, notably PFM reforms. The two main features in this new aid/reforms architecture are the emphasis on “ownership” and “results-based management” (OECD, 2005). Some authors find that these two requirements are irreconcilable since the former implies admitting the specific context and situation of each ODA

recipient country and the second recommends adhering to “broadly accepted best practices” in public management (Sjöstedt, 2013: 144). They contrast a symbolic and long-term logic with a short-term, pragmatic, technocratic, and managerial one in a dialogue plagued with mutual suspicion (Saliba-Couture, 2011: 188). However, it is interesting to explore and analyze how country-led approaches to PB² are constructed.

This historical recap reveals that PFM reforms in SSA countries stem from a double observation at the global level: the persistence of extreme poverty and the ineffectiveness of development assistance. Both sides (developed and developing countries) adhere to PFM reforms according to their interests. Indeed, they commit themselves in the same spirit of shared responsibility in order to improve transparency and effectiveness in development assistance management (developed countries and IFIs) and to earn the trust of IFIs and donor countries and attract more resources to finance their development (developing countries). It is therefore a simplistic shortcut to assert that these reforms are imposed on African countries (Ondoua, 2015a).

That said, the clearly stated objective of bringing Africa into the mainstream economy required African countries to implement “reliable country systems,” budget policies, tools, and technology that donor countries and agencies could easily apprehend and monitor. The “apparent persuasiveness” of those policies, tools, and technology is a distinctive feature of the ideas related to the NPM trend and fuels its international agenda (Hood, 1991). Although some isolated voices have advised those countries not to follow New Zealand’s extreme neo-liberal model (Schick, 1998), it has been promoted by IFIs (e.g., the World Bank and the IMF) and international organizations (e.g., the OECD and the European Union) as well as regional and sub-regional groupings (e.g., West African Economic and Monetary Union [WAEMU, in French UEMOA] and the Economic Community of Central African States [ECCAS, in French CEMAC]). These sub-regional groupings disseminate PFM reforms, and especially the PB² reform, as part of the harmonization (another principle of the 2005 Paris Declaration) of public finance management systems. They have established deadlines of 1 January 2017¹⁹ (for West Africa) and 1 January 2019²⁰ (for Central Africa) for the adoption of PB² frameworks by all their member states, with the main financial and technical support of the EU. As part of the PFM reforms’ package, the PB² reform was adopted in several SSA countries in the late 1990s

¹⁹ Art.86 of 2009 WAEMU Directive sets January 1, 2017 as the deadline for the full implementation of this Directive on finance laws in West Africa.

²⁰ Art.82 2011 ECCAS Directive sets December 19, 2019 as the deadline for the full implementation of this Directive on finance laws in Central Africa.

(Namibia–1996²¹, Mali–1998²², Burkina Faso–1998²³), and a large majority (80% of African countries according to CABRI²⁴, 2013a Report) in the 2000s. As an illustration, the PB² reform was introduced in Cameroon as part of the Public Finance Modernization Program (in French *Programme de Modernisation des Finances Publiques*) adopted in 2007, and in Ghana through the Public Financial Management Reform Programme (PUFMARP) launched in July 1995 but officially initiated in May 1996. By introducing new rules in the presentation, allocation, management, and control of public financial resources, PB² effectively seeks to transform the organization, culture, and administrative practices of those countries.

Therefore, implementing or executing PB² in SSA countries raises particular, crucial, and complex issues related to each SSA country's context, the highly technical contents of this reform, and the capacity of local actors to control and execute its implementation and internalization. Note that in developed countries, NPM studies highlight the risk of this movement breaching ethical standards set by the traditional Public Administration trend (Hughes, 2003:44). In SSA countries, on the other hand, NPM is welcomed as a tool to fight endemic ills such as corruption (Polidano and Hulme, 1999:128). In SSA countries, PB² embodies the hope for healthier public financial management in an environment that is supposedly ill-equipped for performance. Consequently, the question arises of whether the context of SSA countries is conducive for such a reform? One PB² objective is to improve the quality (effectiveness and efficiency) of service delivery, while allowing aid-recipient countries to eradicate poverty and honor their financial commitments toward their contributors. Hence, this reform cannot be analyzed without considering these two fundamental features of the SSA context proceeding from a political economy viewpoint and which are inextricably bound: internality and externality (Killick et al., 1998). This implies finding a balance between what is universal and what is particular to a specific context.

2.2.1. Three schools of thought on PB² implementation in SSA countries

Empirically, in many SSA countries, hybrid models of PB² are proposed that clearly display the objective of performance and present budgets in the form of programs with measurable indicators of

²¹ IMF (2008). Namibia: Report on observance of standards and codes- fiscal transparency module, retrieved from <http://www.imf.org>, on Oct. 29th, 2015.

²² Mali was the first country in French speaking Africa to present its entire budget as programs in 1998. Source: CABRI (2014). *Elaboration du budget-programme expériences et enseignements tirés du Mali*, Etude conjointe de cas-pays, GIZ, 44p.

²³ Akouandambou, T.B. (2012). *L'implantation juridique du budget programme au Burkina Faso : vers une nécessaire révision constitutionnelle*, Editions Universitaires Européennes (EUE), 104 p; Yameogo, V. de P. (2009). *Présentation du Ministère de l'Economie et des Finances du Burkina Faso*.

²⁴ Collaborative Africa Budget Reform (CABRI) is an independent organization created in 2008; it brings together officials from Ministries of Finance and/or Planning from African countries (www.cabri.org), to promote best practices in the area of public finance reforms in Africa.

achievement but in which the actual performance information does not affect the allocation of credits. This hybrid design raises the issue of cognitive ownership, as it will be demonstrated later.

In analyzing PB² reform implementation in SSA countries, we need to consider domestic politics and international economic aspects. The first dimension clearly questions the ability of African governments to meet their citizens' expectations, while the latter refers to the general debate on the financial sovereignty of African countries subject to the harsh laws of international capital markets.²⁵ These two, somewhat opposing, directions²⁶ trigger the main issue of the debate on the implementation of PB² in Africa, namely, whether it can be transferred into overly extrovert financial environment and an administrative system not geared toward high efficiency (Lienert, 2003: 22). This may be the reason why the “basics first” approach (Andrews, 2006) is dominant when it comes to analyzing PB² implementation in SSA countries. This section summarizes three main streams of analysis of performance-based reforms in these countries. Indeed, theoretically, heated debates mainly involve mostly three contrasting views on the issue of the transferability of performance-based reforms in the African context: the first is totally opposed (1); the second is in favor, but under certain conditions (2); and the third is neither in favor of nor against but analyzes the concrete conditions for its their implementation in this specific context (3).

(1) Among the first group—which includes mainly financial experts from the World Bank,²⁷ the IMF, or other related organizations and think tanks—Schick (1998) plays a central role. His position has evolved over time. He initially stated his belief “that there are *important preconditions for successfully implementing* the new public management approach and that these should not be ignored by countries striving to correct decades of mismanagement” (Schick, 1998: 124, emphasis added). Then he shifted to suggest retaining traditional administrative practices at the expense of NPM-inspired reforms: “A strong case can be made that the least developed countries may benefit more from old-fashioned administrative controls than from new-fangled performance-based procedures” (Schick, 2003: 77). He declared PB² to be the latest fashionable reform that pro-development “reformers” have grasped with the hope of abandoning the “path-dependent pathologies” that condemn a large proportion of citizens of developing countries to live in abject inhuman conditions (77). This position, however, is

²⁵ As it was recently the case in several central European countries including Greece, Portugal, and Italy.

²⁶ Noam Chomsky (2008) writes in this vein: “Financial liberalization has effects well beyond the economy. It has long been understood that it is a powerful weapon against democracy. Free capital movement creates what some have called a ‘virtual parliament’ of investors and lenders, who closely monitor government programmes and ‘vote’ against them if they are considered irrational: for the benefit of people, rather than concentrated private power”, Chomsky (2008). “Anti-democratic nature of US capitalism is being exposed”, New York Times, www.nytimes.com

²⁷ Many are current or former WB or IMF senior analysts or work in partnership with those two Bretton Woods institutions, which are considered to be the major disseminators of NPM reform ideas (Pollitt and Bouckaert, 2011: 21) besides regional organizations such as OECD and EU.

intellectually untenable, given the totally extrovert nature of public financial governance in foreign aid-dependent SSA countries, and especially the “power of the purse [...] the extensive influence exercised by overseas aid donor agencies in the design of public sector reforms” (Polidano and Hulme, 1999: 128) that IFIs have over those countries. Analyzes in this vein remain peripheral, making clearer what should be done to improve it while revealing little about how it is actually executed.

(2) In the second group, a “basics first” approach remains normative and mostly prescriptive, as institutional, organizational, and managerial prerequisites are set up as “doorstep conditions” (Allen, 2009: 6), to ensure the success of PB² reform in developing countries. While other authors denounce the importation of this budget format, arguing that it is unsuitable to the African institutional and cultural context (Ondoua, 2015a), they do not sufficiently demonstrate what exactly in SSA countries institutional setting is incompatible with the reform and why. They then emphasize the need for African countries to fulfill certain preconditions before implementing the PB² or outline future prerequisites for successful implementation. Indeed, in the wake of IMF and World Bank experts who advocate, in practical terms, some “necessary preconditions for any move to performance-based budgeting,” an impressive crowd of authors—including Moynihan (2003), Fölscher (2012), Robinson and Last (2009), Allen²⁸ (2009), CABRI (2013:34) and Hilton and Joyce (2012)—share the same reform narrative: preconditions²⁹ are essential to successful implementation of PB² in developing countries. “If a government cannot establish these basic prerequisites, the chances are slim that a successful, meaningful, marriage of performance information and the budget can be carried out” (Hilton and Joyce, 2012: 484). Allen (2009:4) shares this “basics first” approach since he sees budgetary reforms in developing countries as related to the development of political and economic institutions in each country. He nonetheless raises slight differences, taking into account the institutional context, and recommends implementing strategies based on a close selection of budgetary reform objectives and a process centered on learning by error.

Meanwhile, several African researchers, often through legal (Biakan, 2010; Akouwandambou, 2012) or economic analyzes (Ngnitedem, 2013), support this “basics first” method and its normative vision, but with different arguments. Indeed, Schouel (2008: 34, 35) analyzes PB² reform as a “transplant in the national legal environment of a foreign body” (translation added) that fails to take into account the “administrative and political sociology of the country” and the “realities and the local administrative

²⁸ In 2009, Allen, Robinson and Last were Senior Economists in the Department of Fiscal Affairs of the IMF.

²⁹ For Hilton and Joyce (2012), those preconditions are institutional, organizational and technocratic: rule of law; transparency; a functioning accounting system; audit capacity; budget adherence; publicly expressed preferences; avoidance of structural deficits; timely budget adoption.

culture.” Ondoua (2015a), based on an institutional theory, builds her analysis around the same biological analogy and establishes a dual diagnosis of pre- and post-introduction of PB² in six French-speaking African countries. She highlights “strong administrative resistance, persistence of administrative culture in opposition to the performance-based approach” (p. 36; translation added), despite a clear political will. She also believes, “The legal environment in which the program budget is set is not conducive for its success” (p. 133). Ohemeng (2015) shares this skeptical view and wonders if PB² is a panacea or just another illusory reform for Ghana. He also stresses the need to improve individual and organizational capacities, organizational culture, transparency, and involvement of all actors, as well as to strengthen the fight against corruption, as conditions for successful PB² implementation in Ghana. PB², he writes, “will not turn out to be the sought panacea if steps are not taken to address certain institutional capacity constraints that continue to afflict the public sector in Ghana” (Ohemeng, 2016). Therefore, the “basics first” approach seems to be based on a confusing idea that PB² could either be a panacea, capable of solving all public management issues in these countries (Ohemeng, 2016) or it is doomed to fail (Schick, 2003: 83). In examining the case of Florida, VanLandingham et al. (2005) clearly state that PB², while being useful, is definitely not (and should not be expected to be) a panacea. Furthermore, this consideration alone removes the debate from the real issues at stake with regard to PB² reform implementation in SSA countries.

The “basics first” strategy derives from preconceptions about the success of the NPM-inspired reforms in OECD countries (Pollitt, 2013: 409; Hood, 2013: 216). It also seems self-contradictory as it challenges the universal scope of public management on the basis of cultural or sociological particularities yet at the same time advocates that African countries adopt institutional, organizational, or managerial conditions peculiar to the developed countries, indirectly bringing back the universal model of public management (also referred to as “best practice” or the “one-size-fits-all” ideal). Furthermore, methodologically, this approach lacks empirical foundations (Andrews, 2006), thus depriving the field of any factual relevance, as Lindblom has said,

“[D]escribing what we actually do and trying to improve our processes, offers public administrators both intellectual honesty and a path to improve outcomes” (Kelly and Rivenbark, 2011: 47).

In short, the “basics first” approach seems historically outdated (Alford and Hughes, 2008; Andrews, 2013) because of the emergence of alternative models of development, especially in some Asian countries (China, Singapore), where state capitalism and developmental-state models strongly compete with private capitalism and liberal democracy dear to Western countries.

The second dimension worth mentioning in analysis of the African perspective of PB² arises from the aforementioned debate and is related to the contents of this policy. In other words: Are the contents of PB², as applied in developed countries, fit or appropriate to African ones? Indeed, PB² was introduced in many SSA countries to replace “line item budget”—a budget approach from their independence days. The main characteristic of the line-item budget model is its focus on in-puts (the means) and not outcomes and outputs, as with the PB². Many deemed the line-item budget approach obsolete, as it no longer met the increasing demands for transparency and accountability from citizens recently converted to democratic principles. For some analysts, PB² has the potential—in Africa more than in OECD countries—to modernize public sectors (Hilton and Joyce, 2003: 491) by transforming them from a spendthrift logic (means) “focused on the regularity of operations and the economic use of the budget” (Schouel, 2008: 32; translation added) into one of performance (results), integrating the managerial dimension and the principles of effectiveness and efficiency of public management while increasing accountability of mechanisms and the parties involved (Moynihan, 2003). But PB² is a complex and multifaceted budget reform. It involves different areas of expertise, such as planning, budget preparation, budget execution, budget control/audit, and budget reporting. It is more complicated than the British model referred to as the Medium-Term Expenditure Framework (MTEF), which involves only the first three activities (Roberts and Andrews, 2005: 302). However, PB² seems to have the same fate as the other major past reforms in African countries, such as market-sector liberalization of the 1980s and the democratization of the early 1990s, as disappointment seems to gradually take precedence over enthusiasm (Ondoua, 2015b).

(3) The third group, which is just emerging, could be called the “realistic” one, as authors (Andrews, Polidano, Best, Tsikata, just to name a few) within this category claim to suggest “realistic” solutions, addressing the limits of institutional reforms. Indeed, once the administrative context of SSA countries is set—a context deemed resistant to performance and dealing with the highly technical nature of a reform whose formulation stage has often slipped out of local actors’ hands—the issue of the capacity of those actors to own the reform while implementing it naturally follows. This is the main concentration of the third group of authors, called here the realistic group. The question arises: Who controls the pace of PB² reform implementation in SSA countries? The focus here is twofold: these authors offer a critique of the “basics first” approach and posit the importance of the local bureaucrats in the fate of the reform. On the criticism of the dominant approach to PB² in developing countries, Andrews (2006: 144) explicitly but moderately begins by asking the following question: “Do countries really need technical basics in place before progressing to performance-based reform?” His

comparative study of seven cases demonstrates that developed countries' establishing of prerequisites (basics) is not the determining factor for successful implementation of performance-based budgeting. He notes the highly subjective nature of the suggested pre-conditions and the ambivalent character of phasing in these requirements before PB² is introduced. Finally, he shows the inadequacy of this normative concept—rooted in “best practice”—in the context of developing countries (Andrews, 2012).

In the same vein, the World Bank (2012b), in a report titled “The World Bank’s Approach to Public Sector Management 2011-2020: Better Results from Public Sector Institutions” rethinks its position on the conduct of public finance reforms in developing countries by promoting “best fit”³⁰ instead of the traditional “best practice.” This latter approach focused on the technical content of reforms and was more consistent with a vision of universalism, grounded in NPM precepts. Meanwhile, the “best fit” approach aims to integrate the specific context and reform process deployed in each country: “What works in PSM [Public Sector Management] is highly context-dependent and explicit evidence remains limited” (World Bank, 2012b: 5). However, some authors doubt the ability of the World Bank to adopt a resolutely managerial approach that incorporates the challenges of implementing the reform into those related to the context, content, and implementation process *per se* (Pollitt, 2013; Polidano, 2013). Nevertheless, others appreciate this change of vision by the World Bank, as Pollitt (2013: 411) recalls: “In both worlds reform talk is often much more ambitious than the formal decisions that eventually get taken, and there is then frequently a substantial implementation gap between what was decided and what finally gets put into operational practice.” The same author underscores humility and the importance of local knowledge in implementing of public management reforms in both developed and developing countries.

On their part, Polidano and Hulme (1999: 129) point to a high risk of reform failure at the implementation stage, irrespective of the country, arguing that “[p]ublic sector reform generally fails” or “most reforms in governments fail” (Polidano, 2001: 346). In this view, it is not the content of the reform that should concern researchers and practitioners, but the implementation approach. In the case of developing countries, donors thus emphasize reforms that offer a wide range of promises, known as “big ticket reforms” (Allen, 2009), even if they are not essential for the local governments and their citizens (Polidano, 2001: 350). Reforms in this way become both marketing tools and management

³⁰ One might compare it to *Public Value Pragmatism* of Alford and Hughes (2008), in which priority is given to each country’s particular circumstances and not to the universal standards of public management.

tools (Polidano, 2013: 421), and as a result are often considered mere “political window-dressing” (p. 357): “Indeed, genuine commitment or ownership of a project—particularly among officials who have to make the project work, as opposed to political leaders, who merely approved it—is less likely to come about when the project originates from abroad” (Polidano and Hulme, 1999: 128). According to these authors, the absence of the local ownership of reform has two direct practical consequences, namely, the decision vacuum and the irresponsibility of the bureaucratic elite (Polidano and Hulme, 1999: 128; Polidano, 2001: 350). Theoretically, this situation of “fool’s bargain” has led researchers, mainly IMF and WB consultants, to focus more on the technical content of reforms, neglecting the stakes related to their implementation strategies and tactics (Polidano, 2013: 422). This is why Polidano and Hulme recommend an approach of public sector reform implementation in developing countries, one that considers the context and implementation and national implementation strategies and tactics. This approach should moreover incorporate three criteria: (1) the scope of the reform; (2) the role of donors; and (3) bureaucratic leadership in the management of the change (Polidano, 2001: 346). Finally, Polidano (2013: 422) writes, “Reforms have to be based on the conditions and circumstances particular to a given country *at a given time*” (emphasis added); a more concrete argument than that of Batley and Larbi (2004), who simply note, “Reform approaches need to be sensitive to the institutional conditions of particular countries.”

The second dimension of the realistic group focuses on local actors. Public agencies/organizations and their senior civil servants (“mandarins”) are commonly depicted as “instinctively conservative and opposed to change” (Pollitt and Bouckaert, 2011: 19). Many studies debunk this assertion in the African case as well. They explicitly attribute the success of public sector performance-based reforms to “small groups of dedicated technocrats [...] which played an active role” (Tsikata, 2001: 42; Devarajan et al., 2001: 10), whose major preoccupation is instilling a performance and accountability culture (CABRI, 2013: 31) into their peers and their organizations. For other scholars, the actors’ perspective is based on two main criteria—remuneration and hiring process—and is actually a determining factor in the distinction between well performing and poor performing public organizations (Owusu, 2006).

A critical analysis of the above literature on the implementation of performance-based reforms in African countries reveals two important shortfalls. First, except for CABRI (2013b), VanLandingham et al. (2005), Roberts and Andrews (2005), and Owusu (2006), who based their analysis on empirical data (mostly case studies), many analyzes of those reforms are more normative and descriptive than

explanatory. Moreover, the reform narrative in SSA countries, as well as elsewhere, is overly subjective: “Most stories about reform progress can be criticized for a lack of objectivity” (Roberts and Andrews, 2005: 292) or “Reform language is very frequently deployed with an overly persuasive purpose” (Pollitt and Bouckaert, 2011: 22). Furthermore, the existing literature on implementation stages of reform policy in SSA countries, fails to consider the World Bank 2012 report with its new orientation of “best fit.” Some authors also point to the weak level of local administrative ownership in the formulation stage of the reform—what is called in this study “cognitive ownership”—to explain the mixed results of its implementation in SSA countries (Roberts and Andrews, 2005:298). They advocate enhancing reform ownership yet analyze this issue only partially. However, the fact that PB² reform implies greater responsibility of budget actors should result in an interest in these actors especially their essential role in the implementation phase and in the ownership mechanisms of the said reform. This dissertation goes beyond explaining PB² implementation merely through the lenses of mimicry and coercion or oversimplifying the various ownership trajectories. In this regard, the analysis circumscribes the study of PB² ownership within the government. This is not to suggest that we ignore the other major determinants highlighted by a consistent literature, such as a strong political leadership and the political and economic context, historical antecedents to the reform (Tsikata, 2001: 31). However, it is interesting to find out how African bureaucrats behave when implementing the PB² reform, as they are caught in a crossfire, with, on one side, the local political power often showing little interest in the reform except for the funds it may bring to the country, and on the other side, external donors driven by the mercantile interests of their agencies.

This research, in line with the above realistic posture, shifts focus from evaluation and assessment of the results (outputs and outcomes) of the technical content of the PB² reform to analyze in a more holistic way the context, contents, and actors’ perspective during implementation. In this way, it understands and explains not only what does not work, but also how PB² reform is actually executed in each country. Analysis of the PB² reform ownership trajectory during its implementation stage thus stands as a measure of success of this policy in its own right.

2.3. REFORM OWNERSHIP AS A RESPONSE TO FAILURE PATTERNS?

2.3.1. Historical and philosophical background

The concept of ownership—although evoked by International Development researchers and practitioners in the 1950s and 1960s—remained marginal until the 1990s. Authors disagree on the

philosophical genealogies of ownership. For some of them, the concept goes back to Karl Marx. Lamarche-Vadel (2014), examining the daily life and changes of urban policies, places “*appropriation*” (as the French translation of ownership) at the crossroads of politics and art, based on Marx’s philosophical and economic analyzes. Marx’s ideas certainly exposed his critique of private property (or the right to own something) and a critique of capitalism. However, Marx’s English translators used the word “appropriation” and not “ownership,” stressing the idea of property or the quality attached to the fact of being the legitimate owner (politically, socially, and economically) of the means of production, rather than the symbolic or mental attitude of owning an idea. French-speaking authors unanimously recognize the unfortunate translation of the concept of “ownership” into “*appropriation*,” whose wider meaning forces them to specify “ownership” in parentheses whenever they write about “*appropriation*” (Bergamaschi, 2011: 138; Saliba-Couture, 2011: 181, Lamarche-Vadel, 2014:177). Nevertheless, Marx looked at the group, the society, and how the mass of proletarians—those who do not possess the means of production—can emancipate themselves through revolution from the domination of the bourgeoisie, who possess everything.

Other authors relate the concept of “*appropriation*” (in French) in the sense of taking ownership of one’s destiny to the development optimism in the 1960s and 1970s. From his case studies of three externally sponsored micro-projects in Burkina Faso, Ouédraogo (1992) traces the origins of the concept of ownership to the utilitarian economic philosophy of Adam Smith. Newly politically independent SSA countries faced with the Cold War and collapsing commodity prices demanded more economic sovereignty over their destiny and an “endogenous and ascending” development as opposed to a development “from above” (translation added). For Ouédraogo, ownership and development share this “generous and ambiguous” character. He argues that the concept of development, which historically appears in the years 1940–1950, highlights the marginalization of certain groups, both within so-called rich countries and in relation to developing countries, then shaken by decolonization. Ownership also introduces, in his view, human, cultural, and value dimensions in economic growth and wealth creation: “Ownership is in line with a development philosophy that places people and their communities at the forefront, and it is endogenous, global, self-centered, and ascendant [...]. Development is endogenous when it finds its dynamism in itself, within the village community, while integrating the external contributions considered beneficial” (Ouédraogo, 1992: 20). Cooke (2003) deepens and criticizes this perspective. Indeed, from a historical perspective and from a dual critique of development and management, he situates the concept of ownership in the continuum from colonial administration through the principle of indirect rule and the managerial approach of development.

Ownership, according to him, is conceptually based in the approach initiated by John Collier (1945) called “Action research.” Cooke believes that although ownership professes a relative empowerment of the indigenous through participation, especially the American Indians of the Collier era, it is in fact only a subtle way to keep them under the colonialist influence.

However, it is by locating this concept in the field of Public Administration, and more specifically Development Administration, that one can truly capture all the richness of its genealogy and the questions it carries. Certainly, the concept of ownership is associated with the idea of empowerment that emerged in the 1950s in American communities, which referred to one’s ability to control, lead, design, and implement new policies, strategies, and operations to achieve expected results. Ownership nevertheless entails asymmetries of means, knowledge, and power, and a certain idealism that only concrete actions can contain. On the other hand, we can infer from this diverse, but economically strong, philosophical lineage that ownership denotes a “quintessentially political struggle” (Esser, 2014: 45) that is expressed in the economic emancipation of the least-favored class from the influence of the ruling one. This continuum between realism and idealism is one of the significant characteristics of aid patterns relationships between donor countries and recipient ones. The 2005 Paris Declaration seems to erase these congenital inequalities when referring to “partnerships” between both groups of countries, although the context of the insertion of the principle of ownership in the international agenda clearly shows these underlying tensions.

2.3.2. The salience of ownership to supplement the failure of SAPs in developing countries

In the 1980s, many African countries adopted SAPs, under the firm hold of the World Bank and the IMF, thus joining the dominant liberalism trend of that time. The end of the 1990s saw a context of “aid fatigue” in developed countries and “reform fatigue” in developing countries, aggravated by the global financial crisis (Wolfensohn, 1998). The contraction of public spending and the state retrenchment from the productive sector (Ngnitedem, 2013: 477) were two flagship austerity measures contained in SAPs. In this context, and especially faced with the emerging mixed results of SAPs, scholars analyzed the absent, insufficient, or weak ownership in recipient countries as a main factor explaining SAPs failure. They agree that the failure of SAPs propels this notion as a panacea for at least two problems: first, the ineffectiveness of aid conditionalities in developing countries and, second, the shared belief among developing countries that the reforms attached to those conditionalities were imposed from abroad. Therefore, the notion of ownership as the cure for policy failure is propelled by a crisis in both expertise and legitimacy resulting from the mixed records of

SAPs. Even if authors emphasize the latter crisis (Sjöstedt, 2013: 146) and minimize the former (Best, 2014), they all acknowledge the high social costs of SAPs in many SSA countries where aid conditionalities are seen as intrusive. Many societies and their government opposed such “imposed” policies. The first purpose of bringing forward the notion of ownership was therefore to legitimize programs sponsored by donor countries and IFIs, while operating a subtle transfer of responsibility for possible subsequent failures to local governments and hiding the flaws of foreign expertise in executing these reforms.

Indeed, scholars tend to agree that the notion of ownership only began to gain momentum in the field of International Development in the late 1990s (Best, 2014: 50). In the 1970s, IFIs relied mostly on strategies that separated politics from economy. In the 1980s, as most African countries were launching SAPs, IFIs, contaminated by the intellectual revolution toward monetarism triggered by Thatcher and Reagan, progressed in the same vein. Advocating state retrenchment and liberalism in many African countries and claiming to be apolitical, they redrew the lines between what was to be considered political or not; indeed, they just “colonize[d] new terrain as economics and therefore subject to universal economic principles rather than particular political values” (Best, 2014: 52). At the same time, aid conditionalities expanded “in a way previously inconceivable” (OECD, 2009: 29).

The 1990s were marked by both the end of the Cold War—with the fall of the Berlin Wall and the wind of liberties in SSA—and a major financial crisis. In this tense context, pressures and critics were mounting both inside and outside the IFIs, notably at the World Bank and the IMF, calling to reform development assistance architecture, IFIs, and development agencies’ operating procedures and lending conditions toward recipient countries. Around the same period, that is in the mid-1990s, World Bank economists in charge of evaluating its programs—who were especially concerned about the pronounced program failure trend—suggested the concept of “country ownership.” It was in 1996 that the Development Assistance Committee (DAC) of the OECD first defined “a strategy where ownership of aid policies by recipient countries themselves is an essential pillar” (Contamin et al., 2008: 163, translation added). That same year, DAC adopted a fundamental text entitled “Shaping the 21st Century: The Future of Development Co-operation” (OECD/DAC, 1996), which emphasized the importance of ownership for aid-recipient countries. This 1996 OECD paper indicated the “shifting ground within the donor community” (OECD, 2009: 31).

In 1998, researchers at the Development Research Group ensured that country ownership was a remedy for aid effectiveness and development assistance (Best, 2014: 93). On 6 October 1998, James

Wolfensohn (1998: 14), then World Bank Group President, in the context of multiform political, economic, financial, and, human crises affecting Asian and SSA countries, stated in one of his most cited addresses before the World Bank Board of Governors:

“Ownership matters. Countries and their governments must be in the driver’s seat, and, in our experience, the people must be consulted and involved. Participation matters—not only as a means of improving development effectiveness, as we know from our recent studies, but as the key to long-term sustainability and to leverage. We must never stop reminding ourselves that it is up to the government and its people to decide what their priorities should be. We must never stop reminding ourselves that we cannot and should not impose development by fiat from above—or from abroad.”

The following year, Wolfensohn launched the Comprehensive Development Framework (CDF) “in a bid to improve aid effectiveness, in part by fostering country ownership” (Best, 2014: 93). His aforementioned 1998 speech states: “The CDF had four main principles: long-term thinking; citizen participation; country ownership, and measurable results.” Wolfensohn speech was decisive in the promotion, at the international level, of the concept of ownership. By 1999, following the CDF and explicitly emphasizing this principle, the IMF and World Bank replaced the Poverty Framework Papers (PFPs) developed in the late 1980s with the Poverty Reduction Strategy Papers (PRSPs), which were made mandatory for every aid recipient country (Saliba-Couture, 2011: 181; Best, 2014: 106).

The push for PRSPs came in a context of Heavily Indebted Poor Countries (HIPC), in which aid-recipient countries authorities showed little commitment to programs or policies attached to the credits they received from IFIs and donor countries. The IMF and the World Bank urged borrowing countries to draft their own PRSPs before their debt could be eligible for relief or cancellation. IFIs made the recipient governments responsible for setting their own priorities and responding to their populations’ needs. PRSPs were meant to encourage countries to design their own programs and policies according to their priorities and specific context and described as homegrown programs that worked cooperatively between the country and the IMF and World Bank (Khan and Sharma, 2003: 239). They are “a more active process of generating the country ownership that is needed for streamlined conditionality to work” (Best, 2014: 106). However, even if PRSPs are seen as a “unifying instrument for the World Bank conditionality,” they remain a “controversial and complicated mechanism introduced in 1999 that purportedly puts recipient countries in charge of defining overarching strategies for poverty reduction and growth” (OECD, 2009: 24).

At the IMF, while ownership was discussed in the mid-1990s—when the mixed results of adjustment policies was affecting growth in borrowing countries—the issue was not put on the agenda until 1997,

when the IMF commissioned internal and external reviews of its Enhanced Structural Adjustment Fund (ESAF) (Best, 2014: 94). Both reports identified either the lack of country leaders' "commitment to reform" or the inability of IMF programs "to solicit country ownership" (Best, 2014: 94). Later on, criticism against IMF's response to the Asian crisis in 1998 led it to engage in a "soul-searching" exercise, where its staff tried to forge new molds of its conditions and, as a result, the nature of its missions and interventions (Best, 2014: 96). In 2000, the executive board of the IMF adopted five guiding principles: parsimony, tailoring, coordination, clarity, and ownership. Parsimony implies that only macro-critical conditions on structural programs were to be issued. Tailoring means that programs were to be fitted to each country's specific context. Ownership entails taking into consideration both technical and political considerations.

"Country ownership" was therefore less about re-establishing IFIs' intellectual authority than about responding to critics (Western NGOs, major shareholders of the IMF, such as the UK and the USA) (Boughton, 2003). Given the long history of donor institutions appearing apolitical, objective, and neutral, the strategy of ownership seems paradoxical. "Both institutions [World Bank and IMF] thus embraced the practice of fostering ownership as a way of responding to what were perceived to be some serious failures in their policies [...]. Rather than admitting wholesale to their responsibility for these past failures, IMF and World Bank staff redefined the terms of the debate by introducing the concept of country ownership" (Best, 2014: 94). As we can see, the World Bank and IMF both adopted "country ownership" first in response to the need to reform their own internal operating procedures dictated at that time by the international context; and second as an operational tool to shift the responsibility of their programs' failure to borrowing countries' authorities, yet advocating the concept as essential and promoting it worldwide. Moreover, for many donor countries, demands from taxpayers, non-government organizations (NGOs), and major shareholders at the World Bank such as UK and USA for more tangible results and flexible policies (ones that developing countries could adapt to their realities) generated political pressure for a culture shift in the aid assistance architecture. For example, the UK Department for International Development (DFID) adopted new policies, and the USA created a new agency—the Millennium Challenge Corporation (MCC)—in 2004.

As Sjöstedt (2013: 146) notes:

“Officials from the UK in turn gave the following rationale: “[...] We will not make our aid conditional on specific policy decisions by partner governments, or attempt to impose policy choices on them [...] we believe that it is inappropriate and has proven to be ineffective for donors to impose policies on developing countries. Conditionality which attempts to “buy” reform from an unwilling partner has rarely worked [...] developing country governments were becoming more accountable to donors than to their own people, and [...] this distorted national priority in the process (DFID-FCO-HMT, 2005: 2– 6).”

There was also evidence in the Swedish International Development Cooperation Agency of the need for results-based management, as the Swedish minister for development cooperation declared in 2011: “If we cannot transparently and systematically report on how our aid budget is spent, and what is achieved in the form of results, the credibility of development cooperation itself will be undermined” (Sjöstedt, 2013: 147).

In short, empirical literature in International Development tends to convey an apparently coherent message about ownership. While at the outset, donor countries, international organizations, and IFIs asserted that everything affecting the political environment in aid-recipient countries was beyond their control, they later admitted explicitly (via the MCC mechanism) or implicitly (via the IFIs, advocating the need to enhance “country ownership”) that it was no longer part of the problem but part of the solution. Following, on the one hand, the mixed results of SAPs and its consecutive reforms in most developing countries and especially in SSA countries, and taking into consideration, on the other hand, the fatigue of both donors (“aid fatigue”) and the recipient countries (“reform fatigue”), both parties had to find a way out. Hence the principle of ownership was included in the global agenda of development assistance.

2.3.3. The upsurge of ownership in the global development agenda: The 2005 Paris Declaration

The 2005 Paris Declaration on Aid Effectiveness took place after the High-Level Meeting on Aid Harmonization held in Roma in February 2003 and the round-table on managing for results in Marrakech in February 2004. From February 28 to March 3 in 2005, over 100 donor and developing countries’ representatives, along with IFIs, civil society organizations, the UN, and other agencies, gathered to adopt core principles as “an attempt to morally rehabilitate the aid industry” in what was termed the “the new agenda of aid” (Sjöstedt, 2013: 146).

The scholarly debate about ownership intensified after the 2005 Paris Declaration, which made ownership as one of the five pillars or “partnerships commitments.” Those five pillars are: (1) ownership, in which “partner countries exercise effective leadership over their development policies and strategies, and coordinate development actions;” (2) alignment, in which “donors base their overall support on partner countries’ national development strategies;” (3) harmonization, in which “donors’ actions are more harmonized, transparent, and collectively effective;” (4) results management, which includes “managing resources and improving decision-making for results;” and (5) mutual accountability, in which “donors and partners are accountable for development results” (OECD, 2005: 3-8).

These principles were reiterated in the 2008 Accra Agenda for Action (AAA). The AAA was “designed to strengthen and deepen implementation of the Paris Declaration” (OECD, 2008: 10) and represents an alliance of more than 80 developing countries, donors, CSOs, global funds, the UN and multilateral institutions to achieve the 2005 commitments by 2010. The 2008 AAA defines ownership as follows: “Developing countries determine and implement their development policies to achieve their own economic, social and environmental goals” (p.2). It adds, “Without robust capacity—strong institutions, systems, and local expertise—developing countries cannot fully own and manage their development processes. [...] Donors’ support for capacity development will be demand-driven and designed to support country ownership” (OECD, 2008: 2).

“Country ownership is key. Developing country governments will take stronger leadership of their own development policies and will engage with their parliaments and citizens in shaping these policies. Donors will support them by respecting countries’ priorities, investing in their human resources and institutions, making greater use of their systems to deliver aid, and increasing the predictability of aid flows” (OECD, 2008: 3).

“To strengthen country ownership and improve the predictability of aid flows, donors agreed in the Paris Declaration that, whenever possible, they would draw their conditions from developing countries’ own development policies” (OECD, 2008: 6).

The Fourth High Level Forum on Aid Effectiveness took place in Busan, Korea, from November 29 to December 1, 2011. It centered on one question: “Have global commitments to make aid more effective been implemented?” The forum assessed the implementation of the 2005 Paris Declaration on Aid Effectiveness and the 2008 AAA up to 2010. The answer to this question was that despite some progress, “donors and developing countries have fallen short of the goals that they set themselves for 2010” (OECD, 2011b: 20).

In short, the 2005 Paris Declaration laid down both principles of ownership and managing for results. The 2008 AAA deepened those principles by focusing on the quality of human resources in African countries. However, evaluation of the implementation of those principles reveals mixed results. Despite the multiplicity of international instruments and the many thematic and evaluative meetings, the literature is still not fixed on the deep mechanisms of the construction of ownership. This raises many challenges for research. It is therefore important to consider the implementation of a given public policy to analyze this dynamic and symbolic notion, which lies at the confluence of political science and political economy. This is with the intent not so much to question who owns what, but to understand what is at stake and, moreover, how ownership takes place in a specific environment and context.

2.4. A COUNTRY-LED APPROACH TO REFORM OWNERSHIP

2.4.1. Conceptual and ontological dilemmas of ownership

2.4.1.1. What is reform ownership?

First, the prevailing literature admits that the concept of “country ownership” is not operational. Moreover, this expression remains vague because of its generality (i.e.: Is it the executive, the legislative, or the judiciary branch of the government or any other entity that is inferred by “country”?). This makes it a challenge to define ownership mechanisms and, consequently, the different scales of responsibilities within a country’s government. However, this dissertation suggests studying ownership from a pragmatic and dynamic perspective. Additionally, it focuses more on understanding a specific reform ownership; for this reason instead of analyzing the “whose” or “who” (subject of ownership), the research analyzes the “what” (object of ownership), which seems less confusing, and the “how” (the construction mechanism), from a perspective of understanding rather than rating.

The empirical literature conveys mixed messages about the notion of ownership, its contents, and its assessment. Critics rely on these differences of view to disqualify the notion, denying it any scientific relevance in International Development or any other field of study (Buiter, 2004). The first disagreement concerns the definition, focusing on the term and its substance. Whose ownership is concerned? The first interrogation relates to the subject of ownership: on an empirical level, who owns what? Or in research terms, at what level of analysis should we study ownership—the “national,” the “country,” or the “local”? In other words, is it about “national ownership” (Boughton and Mourmouras, 2002; Bird and Willet, 2004), “country ownership” (OECD/DAC, 1996; OECD, 2005; OECD, 2008;

OECD, 2011; Wolfensohn, 1998; Khan and Sharma, 2003; Best, 2014; Sjöstedt, 2013), or “local ownership,” among others? The second interrogation centers on the object of ownership: What is to be owned? Furthermore, we have “program ownership” (Broughton, 2003) and “reform ownership” (Kazzi, 2010; Tsikata, 2001). The third question focuses on how ownership is built, operationalized, and assessed. And finally, why or for what purpose?

These questions help frame the following sections on the choice of terminology, the definition of ownership, and its methods of evaluation. The global upsurge of the notion of ownership has led researchers and practitioners—in the context of epistemological, even ideological, ‘turf battles’—to study the theoretical, methodological, and empirical inferences of this concept, which at first glance seems appealing. However, while ownership is promoted in different walks of life and fields of study, when a new idea or technique needs to be reflected in an actor’s behavior to deliver change, scholarly recognition of ownership, as a critical factor of reform success remains controversial. Moreover, we still do not know how important reform ownership is or who is responsible for constructing it. Results-based management, which many SSA countries generally include in the larger framework of Public Financial Management (PFM) reforms and have translated into PB², has been the current trend in those countries for over a decade—even though the question remains of how an overtly political notion (ownership) can be reconciled with a technocratic management reform policy (PB²)?

In fact, even in International Development, the field in which ownership has been most discussed, there is lively debate on the appropriate terminology. The 2005 Paris Declaration and other OECD reports use the terminology “country ownership,” referring to broad participation in the development process. They also stress the horizontal or inclusive relationships among various policy makers, in or out of government, namely civil societies’ organizations (CSOs) and the private sector (OECD, 2011: 2). Critics of ownership believe that the appropriate terminology depends on the model of development and governance emphasized. Therefore, they either narrow it to “government ownership” or broaden it to “national ownership” even if the aid literature on ownership tends to favor “hybrid models that incorporate elements of all other models,” most of which remain “institutionally incoherent” (Castel-Branco, 2008: 4). At the heart of the matter is not only the definition of ownership, which remains “fuzzy,” but also how it is measured or evaluated, since various normative analyses edict proposals or strategies aimed at “building,” “fostering,” or “enhancing” ownership, implying that it is somehow lacking, weak, or unsatisfactory. This literature review reveals the dilemmas and ambiguity and yet underlines the practical and theoretical utility of the notion of ownership. It also

stresses the neglected perspective of the reform implementation stage when it comes to PB² ownership. Nevertheless, what is often overlooked is that the issue of ownership is not only an international trend. Ownership has also been encouraged in the public organizations of developed countries, especially the US, in promoting neo-liberal trends of the late 1970s and early 1980s, with the same logic of political emancipation of a given community with respect to another. Indeed, in 1992, Osborne and Gaebler published the bestseller *Reinventing Government: How the Entrepreneurial Spirit Is Transforming the Public Sector*, which was referred to as “the new gospel of good government” by *Business Week*. This book, presented as a map outlining ten core principles, exemplifies US communities’ ideas and experiences of a more effective and efficient government, one made of public entrepreneurs. Ownership and results-oriented management figure among the ten principles promoted in order to renew governments.³¹ The authors asked the participants of their study, “What have you changed that has changed everything else?” (Osborne, 1993: 350). Ownership proved to be the decisive ingredient to change delivery. Osborne and Gaebler defined ownership as placing the control of a given community’s destiny into its own hands, in lieu of government services, in a participatory democratic system. The second principle—results-oriented management—refers to expenditure control budgets set to substitute line-item budgets, where mission-driven governments, rather than rule-driven ones, deliver measurable results. Of course, the principles themselves were not new, but the attractive and audacious presentation of successful cases in many different American states, mostly at the local level, makes them appear less normative and closer to common sense. The authors opposed empowering to serving, meaning that empowering public managers and employees to design their own policies and budgets enhanced motivation, creativity, and a mission-driven government, where policies were “no longer dictated by individuals far removed from agency operations [...] Community-owned government pushes control out of bureaucracy and into community” (Osborne, 1993: 356). This interpretation can be applied, by analogy, to the relationships between donor and aid-recipient countries. One can therefore say that from the inside, ownership (here, precisely, community ownership) is opposed to bureaucracy, whereas from the international perspective, ownership is opposed to aid conditionalities. In other words, the authors suggested that fewer conditionalities increased ownership. By contrast, more conditionality seems intrusive and undermines ownership. The donor-driven approach derives from this understanding.

³¹ The ten principles are: Steering rather than rowing; Community-owned government: empowering rather than serving; Competitive government: injecting competition into service delivery; Mission-driven government: transforming rule-driven organizations; Results-oriented governments: funding outcomes, not inputs; Customer-driven government; Enterprising government: earning rather than spending; anticipatory government: prevention rather than cure; Decentralized government: from hierarchy to participation and teamwork; Market-oriented government: leveraging change through the market.

2.4.1.2. The donor-driven approach to ownership and PB²

Considering the above-noted diverse terminology regarding ownership, it is not surprising that definitions and interpretations also vary to the point of confusion and ambiguity (Rafinot, 2010). What is striking is the fact that ownership is defined in confrontation with international aid, on both the empirical and theoretical levels. On the first count, the IMF, the World Bank, and the OECD position themselves as the champions of this approach. The IMF defines “national ownership” as “a willing assumption of responsibility for a programme of policies, by country officials who have the responsibility to formulate and carry out these policies, based on the understanding that the programme is achievable and is in the country’s best interests” (IMF, 2001 cited by Boughton and Mourmouras, 2002: 3). From the IMF’s perspective, emphasis on ownership is a practical way to ensure the effectiveness of its programs and respond to its critics, while balancing the alleviation of its own internal conditionalities and shifting the responsibility of failure onto local politicians (Best, 2014). The challenge is therefore to design conditionalities in such a way that they maximize ownership “while providing safeguards for IMF lending” (Khan and Sharma, 2003: 227). As Khan and Sharma put it, “Country ownership of programs is essential, because it aligns the incentives of the borrower and the lender” (Khan and Sharma, 2003: 228). For these authors, ownership is a shared goal of the IMF, and its member countries (p.245) aimed at fostering programs’ effective implementation and the client’s capacity to repay its loans. One easily postulates, however, that in the event of ambiguity between these two requirements, the latter will easily override the former in terms of priority, from IFIs’ point of view.

From the World Bank’s perspective, the analysis is more nuanced. As indicated above, this quest for country-led approaches to development is a constant and evolving preoccupation of the World Bank. This was the rationale behind the CDF. James Wolfensohn, in his address before the World Bank Board of Governors on 6 October 1998, cited above, suggests that ownership aims to improve the effectiveness of development policies and implies, at a minimum, three consequences: (1) borrowing countries governments’ leadership, (2) their responsibility, and (3) the broad participation of the social body. These are all important notions in the elaboration and implementation of public policies which could, for each of them, constitute an entire thesis. Besides, the World Bank also contributed to the promotion of ownership at a global level and operationally through the practice of PRSPs introduced in 1999 to replace PFPs developed by the World Bank and the IMF in the late 1980s (Best, 2014:106). More recently, the World Bank published a report mentioning the concept of “best fit” in lieu of “best

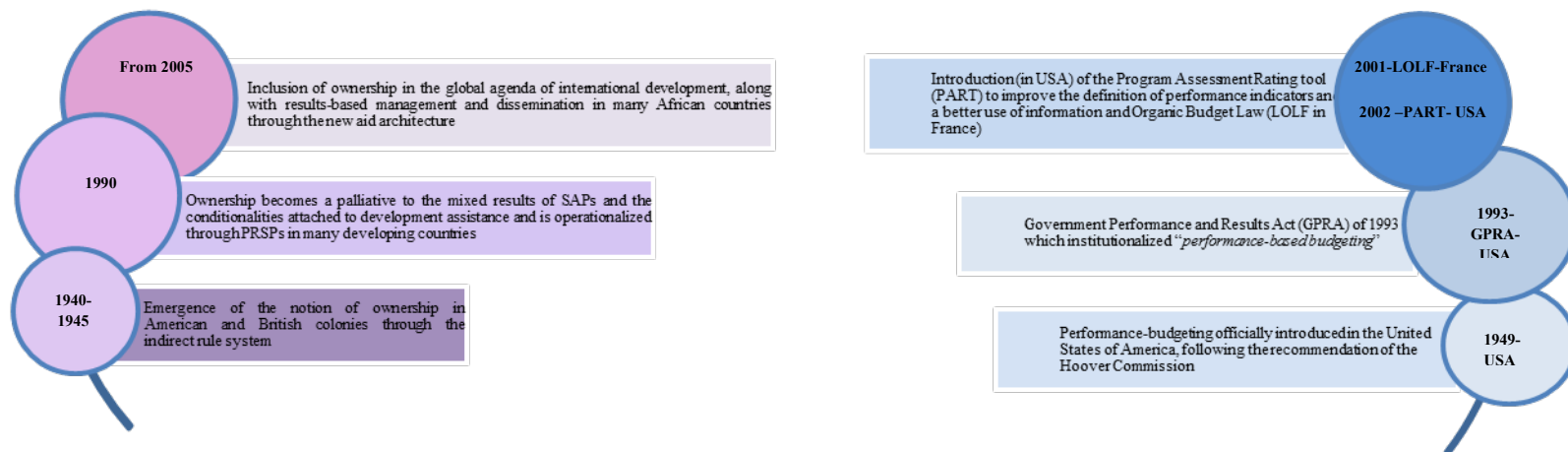
practice.” This evocation, even short-lived and more or less forgotten, is built on the CDF inheritance (World Bank, 2012). However, here too the concept of ownership is analyzed as the flip side of the conditionalities attached to international aid packages destined to developing countries, through the lens of the borrower-lender relationship. The central question then remained that of its operationalization. To address this concern, PRSPs were launched jointly with the borrowing countries, the IMF, and the World Bank. But as many critics have shown, PRSPs have been diverted from their original objective, which was to foster ownership, and serve only as levers for a larger fundraising campaign. Thus, it is still not clear which of the three is in charge (Fraser, 2005; Whitfield, 2010). Consequently, the empirical literature evokes donor-driven PRSPs as well as donor-driven ownership.

The OECD assimilates ownership into a broad participation in the development process under the leadership of governments (OECD, 2005, 2011), which in return will be rewarded with continuous aid: “Developing countries’ governments will take stronger leadership of their own development policies, and will engage with their parliaments and citizens in shaping those policies. Donors will support them by respecting countries’ priorities, investing in their human resources and institutions, making greater use of their systems to deliver aid, and increasing the predictability of aid flows” (OECD, 2008: 3). “Inclusive ownership” also stresses the need for robust capacity, strong institutions and systems, and local expertise (OECD, 2011: 3) and aims at two main values: “[G]reater transparency and accountability for the use of development resources—domestic as well as external—are powerful drivers of progress” (AAA, 2008; OECD, 2011: 4). Nevertheless, this perspective illustrates well that ownership is supposed to be a tool for borrowing governments to gain the OECD’s trust through the observance of certain procedures.

In addition to this rather broad definition of ownership, the OECD adds a practical perspective: technical expertise and the quest for tangible and measurable results. Moreover, the 2005 Paris Declaration and its subsequent agreements and reviews show a broad-based pyramid in which ownership occupies the base and the expected results the top (Figure 1). In fact, what the OECD tried to achieve in Paris in 2005 was to reconcile the positions of (1) its members, the majority of whom were development assistance providers in need of tangible results; (2) IFIs, mainly preoccupied by their clients’ capacity to repay their debts; and (3) borrowing countries’ yearning for trust and more financial resources. How then do they promote those twin logics of universal standards in economic governance and transparency and, at the same time, call for a greater “country ownership” of the

policies from developing countries? The concept of “country ownership” implies a “recognition of particularity,” a “particularity of a specific and limited kind” (Best, 2007: 96). Therefore, the following questions arise: To what extent is “country ownership” specific and what constitutes its limits?

Figure 2. Retracing the evolution of both concepts of performance-based budgeting and ownership over time



On the theoretical level, the definition of ownership is neither unanimous nor clear. For Bergamaschi (2011), ownership is a controversial notion. Her research, focusing on Mali and its ownership of the fight against poverty, shows that actors on the field interpreted both notions of ownership and poverty in a challenging way. They believed that ownership implies that “people should make their own something that comes from outside” and suggested replacing ownership with a more political notion like “self-determination” (Bergamaschi, 2011: 138, translation added). Best, for her part, notes that general budget support (GBS) became a very popular form of aid in early 2000s. It entails directly providing funds to the finance ministry in developing countries, giving those aid-recipient governments the liberty to allocate them using their own internal mechanisms. She believes that GBS triggered a broader emphasis on country ownership and on IFIs’ move to work within government systems (Best, 2014: 94) that they had to redefine first. She asks two important questions: How broad ownership needs (or ought) to be, and who should own the Fund-supported policies. Thus, she contrasts a minimalist and a broad definition of ownership. The former refers to “the acceptance by borrowing country actors of the ‘correct’ path to reform;” however, she criticizes this definition, preferring the latter: “A meaningful engagement in defining the scope and direction of that reform” (Best, 2014: 199). Best (2007) has identified four sets of dilemmas that revolve around the notion of ownership, as defined by the Breton Woods institutions. She also considers ownership as the empirical form of legitimacy for any local government receiving the Fund’s money. She admits that ownership shifts the legitimacy of the Fund, from a less technical, apolitical, or neutral legitimacy with obvious limits to a more political and institutional legitimacy. According to her, many “legitimacy dilemmas revolve around the tensions between the uneasy coexistence of expert and political claims to legitimacy” (Best, 2007: 480). The notion also implies “paradigm dilemmas” and “methodological dilemmas” that the Fund needs to address besides the “capacity dilemmas” of developing countries (Best, 2007: 482). Best’s very enlightening work on the notion of ownership, however, remains limited to the borrower-lender relationship that this research suggests supplementing with an introspective vision from countries receiving development assistance.

Following in the footsteps of many detractors, Saliba-couture (2011) qualifies the concept of ownership as vague, ambiguous, hermetic, emptied of its meaning, and especially reserved to experts. Before him, Castel-Branco (2008), positing that ownership depends on the model of development and governance, narrowly defined it “in relation to the recipient government

(government ownership of the policy package and policy process) or, more broadly, in relation to the society at large (national ownership)” (Castel-Branco, 2008: 4). In the policy field, criticism—both positive and negative—abounds on ownership. Sjöstedt refers positively the 2005 Paris Declaration, especially its two core pillars: ownership and results-based management. He considers ownership a remedy for the negative effects of externally imposed policies and a potential solution for chaos and donor fragmentation (Sjöstedt, 2013: 146). Esser (2014), by contrast, analyzes the health development assistance literature and considers ownership to be a “functional tautology,” “ostensibly insubstantial,” lacking conceptual clarity, and encompassing a definition deficiency. Despite this, donors rally around it. For Esser, “national ownership” is defined “as the recipient government’s ability to control the administration, operations and strategies of development programmes” (Helleiner et al., 1995, cited by Esser, 2014: 45). He posits that ownership as a political commitment has three main dimensions: expressed, institutional, and budgetary. Moreover, he views ownership as a discursive and bargaining tool, instrumentalized by donor countries “to reduce their accountabilities both internationally and domestically which increases their tactical elbowroom and thus helps them gain an edge over external recipients as well as internal political rivals” (Esser, 2014: 53). For Esser, ownership entails a political struggle between donor countries and recipient countries in which the former paradoxically tend to reduce (through stricter prioritizations) the policy space of the latter, which are to own the policy process and the policies (Esser, 2014: 48).

Beyond this ontological debate about the definition and contents of ownership lies the methodological challenge—that is, how ownership is operationalized or “how to move from analysis to operational practice” (Unsworth, 2009: 886). However, this debate focuses on “reform ownership,” emphasizing not the subject (the potential owner)—which is vague in the above expression of “country ownership” (Saliba-Couture, 2011: 182)—but rather the object concerned (what is to be owned and how). The expression “reform ownership” also allows a consideration of a large variety of mechanisms at play on the empirical level and different scales of analysis on the theoretical level, without ignoring important methodological challenges.

2.4.2. Methodological challenges of reform ownership and its assessment

The above literature seems to consider that ownership is realized in the abstract—like a norm or a value. Naturally, if ownership is an abstract and non-operational concept, then it is impossible to assess it, except through behaviors or attitudes. Paradoxically, however, many IFIs promote ownership as one of their core operating principles. In this way, authors and development practitioners agree to erect ownership as a functioning principle, thus consecrating its importance. But whose ownership is it about— “country ownership,” “national ownership,” or “reform ownership”? Here again, authors disagree. Research on reform ownership opposes two main areas, focusing on (1) the role of donors looking at the effectiveness of development assistance and (2) the outcomes of the attached reforms in aid-recipient countries (Tsikata, 2001: 2).

2.4.2.1. The methodological challenges

As shown above, in the field of International Development and during the growing disillusion of the 1990s, four economic factors led to the promotion of ownership: (1) the intellectual shift toward monetarism; (2) the IMF’s and World Bank’s extension of their missions; (3) the aid conditionality expansion; and (4) the mixed reviews of SAPs, especially in SSA countries. Indeed, IFIs and donor countries simply realized that they cannot “buy” development. However, from aid-recipient countries, eager for more financial resources and desiring to gain the trust of potential donors, the question of engaging in an introspection exercise is twofold: on the one hand, ensuring effective and efficient use of these resources to reduce poverty; and, on the other, understanding how their own institutional, organizational logics and local actors’ attitudes come together to produce the expected change or not. This last perspective is the subject of this research.

2.4.2.1.1. Weak theoretical foundations based on Public Choice theory

In his seminal article “Principals, Agents and the Failings of Conditionality,” Killick (1997) sets the tone. Using a principal-agent framework, Killick analyzes how and why conditionalities cannot induce changes in economic policies and institutions: “The essential problem is of how principals (in the present case, donors) can design contracts which embody rewards that make it in the interests of agents (recipient governments) to further the principals’ objectives” (Killick, 1997: 487). Authors justify the use of agency theory by pointing out that “country ownership is an elusive concept” (Khan and Sharma, 2003: 234). Indeed, Public Choice theory guided many of the

analyses on the failure of conditionalities and the rise of commitment or ownership. Public Choice researchers at the World Bank explained programs failures by indexing the poor “policy environment” of many developing countries: that is, the poor macroeconomic performance and distorted institutions. Furthermore, they assess willingness to reform as essential for the reform to succeed (Best, 2014: 92).

2.4.2.1.2. Assessment of reform ownership

The assessment of program ownership is a “subjective exercise” (Killick, 1998: 14). Ownership evaluation therefore relies on a perception of its weakness or absence. But scholars’ methodology varies, theoretically and empirically, according to how they see ownership: either as a process, a means to an end, or an end or outcome in itself.

Johnson and Watsy (1993) analyze “borrower ownership” or the commitment for project outcomes in 100 adjustment programs in 42 countries. Their study is one of the first attempts to define and quantify empirically verifiable antecedents of borrower ownership. Treating ownership as a four-dimensional factor, the authors determined the factors and antecedents that account for differences in the intensity of ownership. “For each dimension, there were four levels reflecting the intensity of ownership: locus of initiative; level of intellectual conviction among key policymakers; expression of political will by top leadership; efforts toward consensus-building among various constituencies” (Johnson and Watsy, 1993: 4). They concluded that there are no objective standards as measurement criteria for borrower ownership (Johnson and Watsy, 1993: 2).

Boughton and Mourmouras (2002: 14) state that case studies and econometric studies using proxies—which are “assessed indirectly by relating program success to indicators of political openness and unity and administrative capacity”—provide evidence that ownership is crucial to implementation. Conditions of reform success include political stability, ethnic unity, and democratic governments that have not been in power for long (Boughton et Mourmouras, 2002: 17 interpreting Dollar and Svensson). The World Bank Operations Evaluation Department (1999) conducted a study correlating project outcomes to government’s commitment for each project using econometric measures. Dollar and Svensson (2000) also relied on econometric methods to examine why about 200 World Bank SAPs in developing countries succeeded or failed.

However, Dollar and Svensson, as well as Johnson and Watsy, analyzed programs and projects outcomes, not their implementation processes. Institutional and political economy causes were the main components of both studies. They conclude that ownership cannot be measured, as it is not an operational concept, but a “judgment about the state of mind and degree of internal commitment on the part of the country’s officials” (Boughton et Mourmouras, 2002: 3).

Unsworth (2009: 884) notes the “powerful intellectual and institutional barriers” within IFIs and many international organizations or donor countries agencies such as the DFID, whose default position is still technocratic. They are reluctant to investigate the complex processes that underpin development policies and rely on quantitative analysis of outcomes evaluations. She understands the challenges of in-depth research of such processes and underlines the lack of reliable empirical data, from macro-level analysis to more detailed, policy-relevant analysis. She recommends that—as there is no single approach or uniform method for development—donors’ programs be informed by state-level political analysis (p.885).

Bird and Willet (2004: 434) see ownership “as a means to an end, rather than an end in itself.” For them, ownership is a vague concept and should not equate to participation. Moreover, they consider that ownership is not necessary to implementation, which may still be feasible even in its absence (Bird et Willett, 2004: 438). They criticize Boughton and Mourmouras’ (2002: 21) position, according to which, “[s]uccessful implementation of economic reforms—indeed, economic success—depends on national ownership and ownership depends on successful processes in which every key participant is fully empowered”. Tsikata (2001: 14) underlines the ambivalence of donors around the ownership issue. “Some demand that the government take greater control of their programmes and at the same time resist when it attempts to do so at the expense of their own preferred projects.” For her, ownership is about bringing many on board and buying some implementation space. It has important implications for donors and recipients because both need to “create conditions to ensure that policies are properly defined, articulated and implemented” (Tsikata, 2001: 15). Ownership is a dynamic concept that draws upon historical antecedents to reform—that is, political commitment, a better analytical capacity among implementing institutions, and strong institutional mechanisms for accountability.

Best (2007) presents a well-structured approach to the debate on evaluating ownership. She analyzes ownership as an outcome rather than a process. Furthermore, ownership, “an inherently

subjective concept,” triggered greater reliance on qualitative forms of assessment in program compliance (Best, 2007: 480). Even if the concept implies more qualitative methods, there is still a bias within the Fund “that quantitative evidence is the most legitimate” (Best, 2007: 481). Answering the question of how the Fund would determine country ownership, she states that its experts would use “their own judgment [...] ideally by drawing on some depth of knowledge of that country’s history and political culture” (Best, 2007: 481). In fact, Best inscribes the issue of ownership at the heart of three different dilemmas. The first is the “**dilemma of scope:**” whereas the new conditionality policy of the Fund was theoretically intended to narrow its scope, in practice it ended up widening it. The second is the “**paradigm dilemma:**” Best emphasizes the fact that the Fund’s view of economics as a value-free science makes its shift toward more ownership problematic. She sees “crucial tension at the heart of its conception of ownership: whereas ownership requires political negotiation and debate over alternatives and priorities [...] the Fund’s economic paradigm generally assumes that there is one best solution for any given problem and that it can be determined through the application of economic expertise” (Best, 2007: 481). She also suggests that to resolve this tension, a “pretty radical transformation of the Fund’s institutional culture is required” (p.482). Her third dilemma—a consequence of the two previous—is the “**methodological dilemma.**” While this step toward ownership helped to solve some “legitimacy gaps,” it also caused a “tension between qualitative and quantitative methods of evaluation.” IFIs present their expertise as universal because they are tackling universal issues such as global poverty, sound economy, and human rights. Thus, they tend to standardize procedures without actually considering each borrowing country’s specific environment. The “new global economic order” launched in early 1990s spread around the world despite the wake of contested failures those IFIs faced. Best (2014) also stresses the methodological difficulties attached to evaluating ownership and their practical implications. She criticizes the “obsessive measurement disorder” (Andrew Natsios, former USAID Director, 2001-2005, cited by Best, 2014: 198) embraced by the IMF and the World Bank; meanwhile, issues such as institution building are “notoriously difficult to quantify [...]. There is just too much temptation to massage results matrixes to show that things are going well” (Best, 2014: 199). The above analyses thus highlight several points that inspire this study and lead to the suggested country-led approach of reform ownership.

2.4.3. Suggestion of a country-led approach of reform ownership linked to reform implementation

Why should we analyze PB² reform ownership in SSA countries through the lens of policy implementation? First, on the question of whether ownership is a means, and end, or a process, this study considers that it is both an end and a process. As an end, reform ownership becomes a perfectible quest and, as acceptable thresholds are established arbitrarily, is somewhat illusory. Therefore, its evaluation becomes subjective. However, considered as a process, ownership is a dynamic and endogenous exercise that can be assessed at several stages (empirically) and levels (theoretically) in the evaluation of a public policy. First, in terms of policy design, the locus of initiative (Johnson and Watsy, 1993)—given the dynamic nature of public policies—should be associated with the time factor. This study refers to this as “**cognitive ownership**,” for it not only encompasses the intellectual processes involved, including spatial and temporal implications, but also adds a voluntary approach to conceptualizing and understanding a specific reform policy. Secondly, regarding the concrete articulation of policy implementation, the notion of ownership makes it possible to observe the various new technical instruments in steering and coordinating government organizations and actors in executing the reform process. In this thesis, it is called “**organizational ownership**.” Finally, during the daily execution of the reform, the concept of reform ownership allows a profound exploration of the behavior of individual actors through the life cycle of the new policy (introduction, articulation, and execution), which is termed here “**behavioral ownership**.” The three dilemmas that Best raises (scope, paradigm, and methodology) also cut across the PB² reform implementation process. The thesis suggests “ownership gaps” to supplement the classic concept of implementation gaps, especially in developing countries.

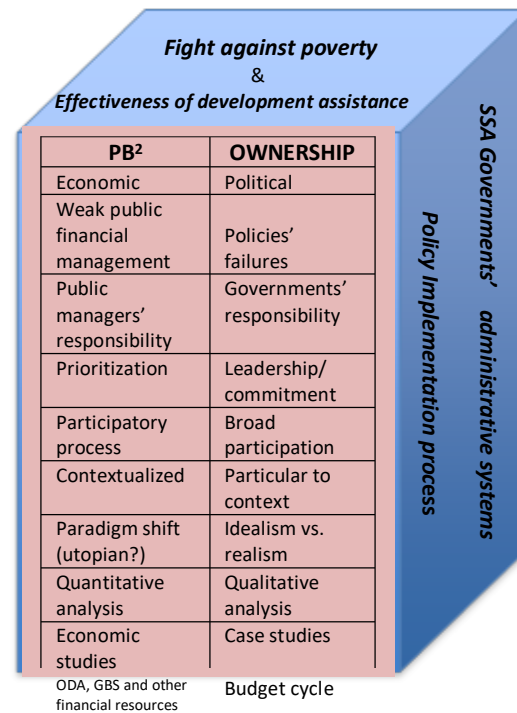
Table 4. PB² Reform Ownership Empirical Framework

Dilemmas	PB²	Ownership
Scope	Definition and introduction of the reform (policy implementation design or reform strategy)	Cognitive
Methodology	Steering and coordinating strategies, new instruments and mechanisms (policy articulation)	Organizational
Paradigm shift	Change delivery (policy execution)	Behavioral
Gaps	Implementation gaps	Ownership gaps

The political economy literature makes extensive use of the concept of “reform ownership” in research on the efficiency of foreign aid assistance to developing countries. In studies uncovering the relationship between ownership and policy implementation (Devarajan et al., 2001), the former has been found to be a major determinant of successful achievement of the latter (Tsikata, 2001: 30). However, its definition remains elusive, and the different stakeholders of public sector reforms in SSA countries ascribe different meanings to this notion. For example, from the donors’ perspective, reform ownership suggests the recipient country’s execution of what the lender-institution has decided through policy (Tsikata, 2001: 32) in spite of the official narratives of those institutions, which advocate country-owned policies (James Wolfensohn, 1999; CABRI, 2013: 34). Reform ownership is thus “dynamic and endogenous;” as ownership means both that “political commitment exists” (Tsikata, 2001: 36) and that there are “able technocrats who can work out the details of the reform” (Devarajan et al., 2001: 29). The ontological challenge of this study is therefore to identify some major triggers at play, establish the appropriate causal links between those parameters and various mechanisms deployed for reform ownership during implementation, as this concept entails commitment to institutional building (Devarajan et al., 2001: 32) and consideration of local bureaucrats in internalizing foreign policy (Owusu, 2006).

In fact, if we were to schematize the construction of the PB² reform ownership in developing countries, we would see that this issue correlates the political and economic realms, namely the fight against poverty and the effectiveness of official development assistance, on the one hand, and the governance systems of these countries as well as their institutional patterns of implementing reform policies, on the other hand (see Figure 3 below), thus showing the complexity of this study.

Figure 3. Building the PB² reform ownership block in SSA countries



Ownership is thus seen as an ironical feature. Donors' ambivalence toward it reflects the "fool's bargain" predicament underlined by Polidano (2013) and mirrors the ambivalence of foreign-aid assistance to developing countries—as a "foreign policy tool rather than a tool for economic development" (Devarajan et al., 2001: 12).

Is reform ownership therefore a devalued coin diluted in global quarrels over economic positioning? The "best fit" approach of the 2012 World Bank report clearly builds on the controversial legacy of its ancestor the CDF. As Blake (2000:160) stated, "Perhaps most importantly, [the CDF puts] the country [...] in the lead, both 'owning' and directing the development agenda, with the Bank and other partners each defining their support for their respective plans." Just as the World Bank's CDF was considered an important advance in International Development despite its failure (Blake, 2000: 180), some authors already doubt the World Bank's capacity to pursue a genuine "best fit" approach to public sector reforms in developing countries even though they welcome this new approach and appreciate the sincerity of this disguised *mea culpa* (Pollitt, 2013; Polidano, 2013).

As stated above, a sterile opposition dominates International Development's empirical debate on ownership. Ownership is only apprehended in relation to conditionalities attached to development assistance: "Conditionality is in effect the other side of the coin of ownership" (OECD, 2009: 12). Articles are therefore normative and prescriptive in their essence. This debate seems sterile for two main reasons. First of all, conditionalities may vary; they can be eased or hardened or even stopped. But the authorities in developing countries must always build reform ownership, which is a major symbolic contributor to institution building. Secondly, aid conditionality did not end with the 2005 Paris Declaration, which established a new era in the international aid architecture. However, around the same period, NPM principles, based on the neo-liberal economy, were spreading the idea of "one size fits all" throughout the world, especially from the developed to the developing countries. Despite criticism against this trend highlighting the specific contexts of each country, and despite those criticizing donors' conditions that violate the sovereignty of many developing states (therefore advocating for more local ownership of policies, programs, and projects), "no consensus exists on how to reduce conditionality and enhance ownership" (OECD, 2009: 12). Finally, both the donor community and the borrowing countries have priorities other than addressing this debate: The former are dealing with "aid fragmentation and the lack of coordination amongst donors" (OECD, 2009: 13); and the latter with how to get their country out of aid dependency and regain control of their economic destiny through sound policies specific to their particular situation and aimed at the well-being of their citizens.

This debate has constrained two solitudes, excluding each from the other: "the world of those who know and the world of those who do not know" (Ouédraogo, 1992: 21). However, these two worlds are bound to merge during the policy implementation phase, regardless of who designed the policy or where it originated. Therefore, analyzing this concept through the lens of public administration, via theories of implementation, gives it a new depth. Moreover, from the inside, this concept also makes it possible to address aid-recipient countries officials' passivity with regard to their countries' economic destiny. In fact, ownership implies a revolutionary ambition because it involves mitigating colonialist and paternalist dimensions of development assistance through an endogenous process of emancipation. At the same time, as it seeks to revolutionize conceptions, representations, values, tools, and practices, ownership engages collective imagination, creativity, and intelligence in an original process that infiltrates political, economic, administrative, and social systems. In this process, resistance, hybridization, and consensual logics are molded into a whole

that produces a coherent and efficient policy. “The main issue that has surfaced is how to move from analysis to operational practice” (Unsworth, 2009: 886). This is the purpose of the next chapter on the theoretical framework of this research.

Conclusion:

This chapter provides a literature review on ownership and performance-based program budgeting, two notions that certainly deserve more interest within the Public Administration field. First, the review discusses the conventional donor-driven perspective of “national” or “country” ownership, as the mainstream literature has opposed it aid conditionalities, in a downward approach. However, paradoxically, thrust into the global aid agenda through the 2005 Paris Declaration and its subsequent instruments, ownership became a panacea: a remedy for reform policy’s anticipated failure. Consequently, ownership serves as a palliative when it comes to blaming the failure of reform policies implemented in developing countries to their governments. On the other side, these same governments, by committing themselves to the 2005 Paris Declaration, which epitomizes the international adoption of this rather old managerial principle at the same time as the dissemination of the performance-oriented budget reform, do not seem to have satisfactorily taken proper account of the practical implications of their commitment and addressed them. As a result, research has not sufficiently been used to elucidate the internal mechanisms of reform ownership, including discussions on reform implementation strategies by the administrative systems of the various countries involved, particularly through the PB² reform. As a consequence, studies within the International Development field have dismissed the relevance of that notion, for being non-operational. Second, the literature review presents the triple dimension of PB² ownership trajectory in SSA countries, in order to expose why the PB² reform ownership in these contexts should be analyzed through the lenses of implementation theories, in a Public Administration approach. First, the concept of ownership appears in relationships between colonies and settlers; within a single country, in particular in the US; or in application of the indirect rule principle. Later on, the same concept figures among Osborne and Gaebler (1993) ten principles of renewed and efficient governments. Second, this notion has been widely deployed in relations between IFIs, IOs, and donor countries, on the one hand, and aid-recipient countries, on the other, in response to criticism of aid ineffectiveness the continuing failure of reform policies in these countries. Despite ontological and epistemological dilemmas, ownership has been associated to results-based management. This study suggests a third sequence of analysis of this notion, withdrawn from the

antagonistic views opposing IFIs and donor countries versus aid-recipient countries, and focused on its construction within SSA administrative systems during a policy implementation process. This study therefore suggests that analyzing the logics that govern the construction of PB² ownership upstream, at the level of developing countries' administrative systems, may contribute to understand the link between both concepts (reform ownership and implementation process), thus anticipating a richer and more holistic explanation of reforms' success or failure in developing countries.

CHAPTER 3.0. THE THEORETICAL FRAMEWORK

Introduction

The main purpose of this research is to understand the ownership of performance-based program budgeting (PB²) in Ghana and Cameroon during the reform implementation stage. As revealed through the literature review of the previous chapter, many pointers drive the theoretical framework presented in this chapter, namely, institution building, historical antecedents and path dependency, political will and commitment, organizational culture, administrative leadership, conceptual dilemmas, and the methodological challenges of evaluating notions of reform ownership and PB². Researchers and practitioners clash in empirical and theoretical debates over the appropriate theoretical framework for evaluating and implementing PFM reforms, in particular PB², in sub-Saharan Africa (SSA). Moreover, the concept of reform ownership is often analyzed through Agency Theory—derived from Public Choice frameworks—which highlights the dichotomy of IFIs versus aid-recipient countries. PB² is also torn in conceptual debates that compare what should be done (best practices) with the different approaches implemented mainly in OECD countries. Consequently, the study had to clarify the scope of reform ownership and PB² reform in order to move from overly broad conceptions to a more concise approach to both notions.

As this research uses the prism of critical realism and in view of the multiple normative studies and insufficient empirical studies on both notions, this epistemological position also guides the framework presented here. This thesis suggests an upstream and inward analysis of reform ownership instead of the dominant donor-driven and downward approach. Indeed, the prerequisites of the “basics first” approach are grounded on institutional theory. Meanwhile, the contrasting, realistic approach, especially seen in Grizzle and Pettijohn (2002), Polidano (2013) and Andrews (2013), calls for a more holistic reflection on the context, the content, and the reform actors’ behaviors. Moreover, and particularly with regard to the concept of reform ownership, my thesis has been inspired by Best’s research on how the internal operating logics of IFIs, notably the World Bank and the International Monetary Fund (IMF), have affected the allocation of financial resources to developing countries (Best, 2014). This thesis complements Best’s in showing the other side of the coin, proposing a thorough investigation of the internal implementation logics of a budgetary reform within the administrations of two African countries, Ghana and Cameroon. The aim is to understand, first, how this reform (driven by the same IFIs) is executed, and, second,

and more concretely, what logics govern the allocation and use of budgetary resources in these countries. This research thus goes beyond the dominating macro-level or institutional analysis of the “basics first” approach that PFM reform studies take regarding developing countries, which stresses institutional and capacity building as the main ingredients to enhancing reform ownership.

However, traditional theoretical perspectives on both concepts are not mutually exclusive. Therefore, the present study attempts to reconcile contrasting theoretical positions on PB² and reform ownership using actor-centered Neo-institutionalism, organization theories, and implementation theories of public policies in one unified and multi-level theoretical framework. The proposed framework includes two specific and complementary angles of analysis. First, the PB² reform is analyzed as any public policy. Here, the analysis seeks to capture the steering of the reform at the institutional, organizational, and operational levels. Second, the proposed framework aims to capture fully the concrete implementation of the reform through the different stages of the budget cycle. Hence, the framework considers both the levels of policy analysis and the temporal stages of its concrete implementation.

The challenge here is not to identify what works, although success stories of PFM reforms in SSA countries are scarce, but to determine what factors are suitable for each country (empirically) and how to analyze (theoretically) PB² reform ownership at institutional/organizational, technical, and attitudinal levels during its implementation. OTA enriches the research on the theoretical level, especially in developing countries; as this reform is coming from “elsewhere”, it is important to understand how international “best practice” fits into national priorities and contexts (3.3.). OTA benefits from the explanatory power of implementation theories and supplements the traditional notion of “implementation gaps” with that of “ownership gaps” (3.1.). This emphasizes the roles of the public officials who control the national budget and influence resource allocations and execution through their personal conception of responsibility, accountability, and transparency. Therefore, the two concepts of “ownership gaps” and “implementation gaps” with regard to the institutional steering of the reform and its concrete execution complement each other in the specific context of the African public sector (3.2.).

3.1. IMPLEMENTATION THEORIES: FROM DILEMMAS TO GAPS, HOW IS CHANGE DELIVERED?

The policy implementation stage is one the seven stages³² in the linear model of the policy cycle developed by Lasswell (1956) and reiterated by Anderson (1975). Howlett et al (2009: 98) defines it as “The effort knowledge and resources devoted to translating policy decisions into action comprise the policy cycle’s implementation stage” This step entails the operationalization of a political decision. An apparent neutrality of interests and power interaction emerges from this simplistic presentation. Hassenteufel (2013: 79) recalls the politics–administration dichotomy of Wilson, as the latter writes: “Although politics set the tasks for administration, it should not be suffered to manipulate its office [...]. Public administration is detailed and systematic execution of public laws” (Wilson, 1887: 210, 212).

This thesis moves away from managerialism’s emphasis on change management and focuses instead solely on the public sector sphere—and therefore the implementation of public financial management reforms. Thus, in this study the term implementation refers not only to the implementation stage of public policy, but also to the concrete execution of the policy. This section summarizes the major trends of this subfield (3.1.1.) and then considers the specific literature of policy implementation in SSA countries (3.1.2.) before addressing the empirical and theoretical debates on budgetary reforms and PB² in these countries (3.1.3.).

3.1.1. General implementation theories

The literature on the implementation of public policies distinguishes three generations of research in this subfield (O’Toole, 2000; Howlett et al., 2009; Winter, 2012a; Saetren, 2014), which have developed unevenly with the influence of American researchers. In the early 1970s, the pioneers of this subfield mainly described the implementation of certain programs in the United States by analyzing the factors affecting the production stage of public policies. Pressman and Wildavsky (1979) and Lipsky (1968, 1980) pointed out the difficulty of identifying the intrinsic complexity of this reality, namely the translation of public policies into practice (Pressman and Wildavsky, 1979: 175). Moreover, these early studies highlighted the theoretical challenges in circumscribing

³² These seven steps are: **emergence** (problem identification); **agenda setting** (problem is included among the activities planned by the Government according to a deadline); **policy formulation** (various options to solve the problem are presented); **decision** (adoption of one of the options); **Implementation** (operationalization of an option); **evaluation** (the stakeholders analyze the results against objectives), **feedback** for the drafting of new policies. Anderson will later sum them up to five.

policy implementation analysis, asking, for example, whether implementation was the translation of a government decision into “subsequent links in the causal chain so as to obtain the desired result” (Wildavsky, 1973) or the concrete achievement of policy goals through tangible operations and actions. By analyzing the implementation of an economic development program in Oakland, California, Pressman and Wildavsky (1979: 205) asked: “How well was this authoritative mandate (law, regulation, program, official pronouncement) implemented?” These studies also noted that the considerable leeway and discretion public officials have in practice condition them to “make” public policy, instead of simply execute it (Lipsky, 1980). In the United States at that time, some authors considered implementation to be the “missing link” (Hargrove, 1975; Hjern, 1982) in the study of the public policy cycle, with several studies showing the multiple distortions between decision and implementation (called the “implementation gap”) but also the strong autonomy of those responsible for it (Fontaine and Hassenteufel, 2002: 14).

Given this twofold observation, the second generation emerged in the late 1970s and early 1980s and tried to reconcile the positions of the previous generation, especially those of supporters of a *top-down* approach focused on decisions, public policy formulation, and the context of execution (Mazmanian and Sabatier, 1981) and the supporters of a *bottom-up* analysis (Hull and Hjern, 1987; Hill, 1997), who envision implementation as closer to the actors and objectives of public policy. Some authors suggested that either approach can be applied based on certain criteria (a single legislative act, extent of the means deployed, multiple actors) (Sabatier, 1986). Others relied instead on the ambiguity of the means and objectives of a public policy to determine the appropriate approach (Matland, 1995).

Lastly, in the late 1980s and early 1990s, the third generation sought not only to demonstrate the purpose of this research subfield—which some had already pronounced as dead—but to develop more comprehensive and less complex theories of implementation. In this vein, Winter (2012b: 270) proposes an “integrated implementation model” that comprises three categories of factors: socio-economic conditions; the development of public policy and inter-organizational relationships; and the behavior of actors, street-level bureaucrats or target groups. May (2012: 279) discerns the elements for appraising the ability of actors to implement a policy to be in the policy’s formulation. Another point of contention concerned the scope of the analysis devoted to implementation: Should implementation studies incorporate outputs and outcomes or merely

assess a process? Winter (2012) proposed integrating outputs and outcomes into the analysis for a more complete view, while Lester and Goggin (1998: 5) suggested focusing not only on results, but on the decisional and operational trajectory leading to effective implementation: “Policy implementation is a process, a series of sub national decisions and actions directed toward putting a prior authoritative federal decision into effect.” This thesis shares this last point of view, because it is more realistic and also because the PB² reform is still young, with five years or less of implementation in the two countries under review.

In short, authors of the third generation diversified implementation approaches by proposing, for example, an analytical framework integrating theories of organizations and public governance (Conteh, 2011); networks theory (O’Toole, 2000); game-theory or that of principal-agent, and an instrument-centered approach of public action (Hood, 1986; Lascoumes and Le Gales, 2012). While updating the essence of implementation studies, this generation does not revitalize its theoretical and conceptual ambiguity and complexity. Thus, for Lascoumes and Le Gales (2012: 40), “analyzing implementation is ultimately trying to explain comprehensively the logic of an often-unpredictable dynamic in its forms, its actors, and its effects,” translation added). Winter (2012a: 256) thinks that studies on the implementation of public policies are designed as “policy analysis at the delivery level of policymaking.” For him, such analysis identifies the causes and consequences of the behavior of those responsible for implementing the given policy; the hurdles to effective implementation and factors likely to improve it; and the patterns of behavior or behaviors and model trajectories of implementation (Winter, 2012b: 258). Therefore, it can benefit from concepts drawn from organizational theory and bureaucratic politics. O’Toole (2000: 266), for his part, considers that “[i]mplementation research concerns the development of systematic knowledge regarding what emerges, or is induced, as actors deal with a policy problem.” In short, general theories of implementation show the complexity of, on the one hand, defining a unipolar theoretical framework and precisely limiting the scope of the study and, on the other hand, introducing a level of analysis that captures the experiences of the actors of the policy implementation.

3.1.2. Policy implementation in SSA countries

In addition to general theoretical challenges of policy implementation, issues specific to the African context also require attention. Research on policy implementation in developing countries,

and in Africa in particular, tends to focus on the complexities of this environment. This is the result of a number of factors: the historical, colonial legacy; the postcolonial evolution of notions of nation and state in Africa (Bayart, 2010); and the linguistic barriers that make comparative studies between African countries more difficult, just to name a few. However, certain consensus emerges to reject the use of linear models of analysis in favor of interactive, realistic, or complex approaches.

Thomas and Grindle (1990) criticize linear models of policy implementation analysis in developing countries, in particular their main focus on strengthening developing countries' institutions and local managers' capacity, which results in calling for donor countries' technical assistance. In the linear model, they suggest, the "lack of political will becomes a catch-all culprit" (p.1164). They propose an interactive model built on a political economy approach, in which policy reform is viewed as a process with formal and informal stages, numerous actors, required resources and, above all, significant tensions and pressures among policy elites. Implementation therefore consists of "a series of choices that are made by decision makers and policy managers in response to obstacles, changing conditions, and divergent priorities" with multiple potential outcomes (Thomas and Grindle, 1990). With their empirical study of twelve developing countries, Thomas and Grindle clearly show that policy implementation analysis should be inspired by the major characteristics of the specific reform under review. Their interactive model reveals the difficulty of policy analysis in developing countries. Indeed, policy research in sub-Saharan Africa explores policy implementation as a "process of complex economic change" (Juma and Clark, 1995). Starting from a realistic observation, according to which policy "should be viewed in the context of metaphors that practitioners use" (p.123), Juma and Clark (1995) rebuke linear models of analysis dominated by a mechanistic world view, as well as generalized statements of the standard literature, which are "relatively weak on following through what actually happens in practice and then using this knowledge to inform theory" (p.124). From an applied social sciences perspective, they analyze policy research as messy, yielding to complicated political, social, and institutional processes. They attribute policy implementation failure mainly to the lack of effective problem formulation approaches. They stress the enormous power of politicians and civil servants in shaping public policies implementation and the interdisciplinary nature of policy implementation analysis and criticize top-down and bureaucratic approaches that do not encourage communities' participation.

Mbembe (2000: 37) meanwhile takes a postmodern approach, arguing that research in Africa has not often incorporated non-linear phenomena or complex behaviors beyond the double angle of “unpredictability” or “irrationality” (translation added). He suggests avoiding explaining social phenomena in Africa through coercion or mimicry or oversimplifying the various ownership trajectories. Mbembe criticizes an “economy of predation” where, on the one hand, African states are financially supervised by their international creditors and, on the other hand, a general regime of privileges and impunity reigns, highlighting the “perversion of bureaucratic logics [...] the way in which measures advocated by IFIs have been diverted, rearranged or abused by local bureaucracies.” This reaches the point where, for example, a formal national budget is established, but is held and executed according to purely contingent and informal criteria (Mbembe 2000: 117, translation added). In short, the theoretical debate on policy implementation in SSA countries is structured around policy implementation failure, emphasizing that the problem in Africa “is not about poor policy design as such but rather the inability or failure to implement” policies (Chigudu, 2015: 12).

Yet, from a critical viewpoint, policy failure at this stage is not exclusive to African administrative systems. Plus, many industrial countries did not resort to PFM reforms when they started their development journey. As the diversity of the few above-mentioned models of analysis shows, a unanimous theoretical framework is far from being achieved (and is this even desirable?). Moreover, in Africa more than elsewhere, the notion of “implementation gaps” seems to be cast in stone. Nevertheless, it is argued in this study that the robustness of a theoretical framework is less assessed in relation to the peculiarities of the context or the environment of the social fact studied than by its explanatory added value to the analysis of the said phenomenon. Moreover, since African bureaucracies are often indexed in that failure, their exploration should be integrated into the theoretical framework to try to understand and explain this fact.

In this vein, policy researchers should adopt an uninhibited attitude and start analysis from a neutral and not a negative viewpoint—that is, not one where policy implementation failure seems a permanent, predictable, fact and the objective of policy analysis research is to provide solutions to the inadequacies identified, anticipated, or supposed. Instead, the researcher should objectively observe the implementation of a specific policy (social fact) without preconceptions about its various ramifications and directions—that is, in its entire complexity. This research avoids a

comparison between developed and less developed systems, in order to try to understand, for each country under review, the specific challenges faced during policy implementation. This posture coheres with the notion of reform ownership, which implies an introspective or reflexive approach. Indeed, before they adapt to what other countries or IFIs might offer, SSA countries must first discover what they are, what they have, and what they can do, thus the self-quest exercise entailed in the concept of reform ownership.

3.1.3. Budgetary reform implementation in SSA countries

The PFM reforms gospel, as experienced in developing countries, increasingly highlights diverse theoretical and empirical approaches. However, scientists, practitioners of economic reform policies, and policy analysts acknowledge at least three fundamentals about performance budgeting in “new best practice.” The first is that automatic “blueprint” transfers from developed to developing countries should be avoided. The second is that PFM reforms are political reforms as well as economic ones. And the third is that the “basics first” approach might not be the appropriate point of entry (CAPE- conference on budgeting in the real world-, 2013: 4).

Yet, despite this fragile accord, “[t]his ‘soft consensus’ does not provide much practical guidance on what donors or reforming governments should actually do in a country” (CAPE, 2013: 4). The question that remains to be answered is more about “how” PFM reforms happen in the developing world than their content (what) or objectives (why). As Andrews et al. (2014: 12) put it, the major challenge of PFM in the future, and not exclusively for developing countries, relies on “better assessing the functionality of PFM systems and working out how to shape reforms around the challenge of improving functional performance.” This chapter proposes a theoretical framework that seizes the specificity of the contexts of SSA countries, the complexity of reforms (with the PB² reform as an example) and, consequently, how these reforms they should be shaped, analyzed, and even implemented.

Caiden and Wildavsky (1974) emphasize the difficulties in implementing comprehensive planning and budgeting in poor countries to effectively address poverty and development efforts, despite the advice of the mainstream writings on economic development. In general, budgetary reforms in developing countries are still perceived as necessary but challenging (Schick, 2006; Allen, 2009). More recently, experts, analyzing the forms (official laws and rules) and functions (concrete

capability) of budget systems and reforms, have mentioned that “[i]n developing countries, the two main constraining factors are scarcity and uncertainty” while authors, PFM experts and practitioners ponder such issues as developing “soft skills” as well as technical skills, filling the “missing links, [and] building political as well as economic ‘coalitions’ within the public space arena” (CAPE, 2013: 7). Nevertheless, from a critical point of view, the proposed approaches leave some gray areas untouched in their analysis of implementation of PFM reforms in developing countries, including (1) the justification of those reforms; (2) the object of the study; and (3) the relations between various reform actors and stakeholders.

With regard to justifying the reform, authors underscore the scarcity of financial resources, as well as the “substantial oil and mineral reserves in many African countries” that will raise challenges if not contained with “good PFM” (Sayeh, 2013: 5). This ambiguous justification clarifies that PFM reforms are a demand from IFIs and donor countries, as they consider the same economic and budgetary reforms appropriate to curb both financial scarcity and anticipated abundance of natural resources. In other words, it seems that regardless of their economic situation, developing countries must undertake these mandatory PFM reforms. In addition, this ambiguous justification accentuates the interests of IFIs and donor countries over those of developing countries in the PB² reform demand. This calls for rethinking, to show the relevance and usefulness of this reform for the latter, as well as the fact that their commitment goes beyond continued accessibility to financial assistance.

Regarding the object of the analysis—and in order to better capture the implementation stage of the PB² reform—we must separate two areas of analysis: first, analysis of the implementation of budgetary reform (which lays down the broad framework of budget formulation, approval, execution, and evaluation) (Andrews et al., 2014) and, second, analysis of the annual and routine execution of these budgets after implementation (which should be done according to the reform principles). And lastly, with regard to the third gray area of analysis, the relational dynamics between reform actors at both individual and organizational level seem a highly worthwhile focus of study.

Finally, PFM reforms are highly contextual, even though some processes, which are generally competitive and contentious, are similar across countries (Andrews et al., 2014). PB² reform shares common objectives among many of the countries that have adopted it, such as controlling

expenditure; efficiently allocating public funds; and improving public performance, accountability, and transparency. Some scientists advocate for greater functionality of PFM reforms in developing countries, arguing they should be based on locally defined issues and problems. They emphasize a common set of interventions, such as MTEF, formalized budget preparation processes, and “program or performance-based budgeting.” This latter “is based on the idea that effective policy implementation requires a shift in budget management from simply controlling inputs and ensuring financial compliance to an emphasis on the outputs and outcomes associated with public policy objectives” (Andrews et al., 2014: 8). These authors also point out that the financing of PFM reforms has multiplied by ten in two decades, “from around US\$50 million in 1995 to around half a billion US dollars in the late 2000s [...] The dependency relationship makes it both challenging and important to ensure that space is left for local choice of reform types, adaptation and learning” in many developing countries (Andrews et al., 2014: 12). In sum, the debate on PFM reforms has largely left the field of the absolute abstraction of the “basics first” (or blueprint) approach to enter a more practical era of analyzing PFM reforms’ systems’ functionality and adaptability to the specific context of developing and SSA countries. However, this thesis suggests that the forms (institutional) need not be opposed to the functional (or operational) and addresses the issue of institutional steering of the PB² reform in SSA countries through a multi-level perspective.

3.2. INSTITUTIONAL STEERING OF PB² IN SSA COUNTRIES: OWNERSHIP GAPS

In principle, public policies are those that originate within a government institution (Dye, 2002: 12) to provide answers to a problem. Anderson (2005: 79) defines public problems as “conditions or situations that produce dissatisfaction on a wide spectrum of people and for which government redress is sought.” In developing countries, some reforms, as well as the definition of their underlying public problem, come from outside entities. As a result, studies belonging to the third, realistic group discussed in the Chapter 2 remain scarce for SSA countries (World Bank, 2012b). Research is essentially normative and descriptive, consistent with the dominant “basics first” approach that highlights the absence of factual data related to national trajectories of PB² implementation. Furthermore, these studies focus on the technical aspects and desirable institutional or organizational arrangements, ignoring the visions, perceptions, and interpretations of the reform by local actors, in particular those acting within governments. In the case of SSA

countries, two contradictory logics clash—an idea imported from abroad and the local administrative culture.

Therefore, studies fail to satisfactorily explain **the problem of ownership of performance-based program budgeting during the reform implementation stage**. Although many researchers have studied ownership (“country ownership”), especially in the field of International Development, few consider the links between reform ownership and policy implementation, and fewer studies in Public Administration focus on reform ownership. Yet, as it will be demonstrated later, the notion of ownership is at the confluence of political science and economy. More concretely, reform ownership introduces political determinants into the field of development assistance, often regarded as the preserve of economists. Furthermore, much of the literature on this issue, mostly by former or current staff of IFIs, provides basic knowledge on the idea of “country ownership” but lacks empirical foundations, even when authors agree that the concept is neither objective nor operational. These studies argue that the matter is far more interesting to Public Administration scholars, despite the scarcity of related studies, because they recognize the ministries of finance and economy as the apex of PFM reforms (CAPE, 2013). Moreover, local bureaucrats are seen as the main actors of its implementation. However, the idea of “country ownership” is promoted as an essential determinant of successful reforms, especially in developing countries.

This study thus prefers the concept of “reform ownership,” which is more concise than “country ownership” or “national ownership.” There is no pedagogy of reform ownership, nor is the subject taught academically, unlike the notion of leadership. Reform ownership is an empirical construct whose operationalization is indirectly defined through the implementation process of a given policy. Consequently, in this research, reform ownership is defined as a symbolic and dynamic construct of internalization of a reform policy, reflected at the level of institutions or values (macro level: policy implementation design or reform strategy), organizational changes (meso level: policy articulation), and agents in charge of its implementation (micro level: policy daily execution). Operationally, this definition is analyzed through three concepts (cognitive ownership, organizational ownership, and behavioral ownership) and along the budgeting process.

The suggestion made here is a deep exploration and analysis of the reform implementation process, not just of its results. This implies observing and analyzing the instruments and mechanisms at play, first in the conceptual understanding of the reform, then in introducing and steering the PB²

reform policy, and finally in defining the analytical framework for its concrete implementation. This thesis also recommends shifting reform ownership away from the opposition between development aid donors and aid-recipient countries to focus on the internal logic and mechanisms of reform ownership construction within administrative organizations. This unique Public Administration perspective on issues of both reform ownership and PB² contributes to understanding both concepts. It enriches research in both policy evaluation and public management through an in-depth and detailed investigation of the behavior of actors in SSA countries, organizations, and institutions settings involved in the PB² reform implementation process. The theoretical framework of this study thus combines three sets of theories or perspectives and applies three levels of analysis. Those three sets of series integrate macro-level analysis (Neo-institutionalism) (3.2.1.), meso-level analysis (organizational theories on SSA administrative culture and systems) (3.2.2.), and micro-level analysis (the actor-centered approach on the attitudes of bureaucratic elite toward the PB² reform) (3.2.3.).

3.2.1. The institutional level: New institutionalism

New institutionalism analyzes the influence of institutions, which bind organizations and actors' behaviors to certain standards and social values (March and Olsen, 1984). DiMaggio and Powell (1997: 39) write, "Institutions have always been considered as the structuring basis of social and political life." Organizations are therefore social constructs. Pollitt and Bouckaert (2011), in their comparative study of twelve OECD countries, highlight how the existing political and administrative systems influence the change management process, referring to institutions as the "topography," the map that reformers need to consider when designing and executing reform policies.

At the institutional level, Gow (2014: 15) asks the following question: "Of what importance are the existing institutions to the adoption and progress of reforms and what changes in institutional relations do these reforms introduce?" (Translation added). Historically, new institutionalism sought to interpret "'path dependence,' where past policies determine those of the future, punctuated by 'critical junctures'" (Hall, 1993; Scott, 2014). Rational choice Neo-institutionalism emphasizes the rationality of actors having unlimited computational capabilities and acting to maximize the satisfaction of their preferences in a perfect information situation (North, 1991). Here, strategic calculations (as institutions become constraints or opportunities) and not history

shape actors' behavior. Sociological Neo-institutionalism (or organizational institutionalism [Scott, 2014]) is based on the culture, values, symbols, formal or informal frameworks that are shared by a given social group (Hall and Taylor, 1996) and that determine the meaning and identity of actors. Change is determined by the development of alternative cognitive benchmarks (Hall and Taylor, 1996). Under the new institutionalist approach, change is incremental (Lindblom) or results from external factors (Hall, March). However, critics of new institutionalism argue that its explanations focus not on change, but rather on stability, and emphasize the constraints influencing the administrative process by legitimizing conventional standards (Howlett et al., 2009). Furthermore, because it is applied to organizational theory, the theory rejects the rational actor model (DiMaggio and Powell, 1997: 122). "Institutionalization constrains conduct in two main ways: by bringing it within a normative order, and by making it hostage to his own history" (Selznick, 1996: 271). It is therefore overly deterministic (Scharpf, 2000: 773), as it cannot, for example, explain how some organizations overcome institutional constraints to achieve what are now called "pockets of efficiency"—that is, achieving performance in an ocean of ineffectiveness (Roll, 2014).

3.2.2. The meso-level of analysis: Organizational or administrative culture

As with any public policy, once the institutional framework is set it is important to ensure the coordination among the stakeholders and organizations involved. This is the classic "science of muddling through" (Lindblom, 1959). PFM reforms, as a participative practice, require great coordination of settings, practices, and methods. Since Weber's study on the bureaucratic model of organization, many theories have emerged to highlight the importance of organizations as they shape actors' behaviors. Taylor, Fayol, and Weber, as precursors of organizational analysis, followed the origins and prosperity of the industrial age in Europe and the United States. In their wake, the School of Human Relations shifted focus from structures and methods of maximizing production to human factors, such as motivation (Mayo) and the hierarchy of needs (Maslow) and also personality and leadership (Barnard, Herzberg). More recently in the evolution of the theories of organization, the sociological school "attempts to demonstrate that there is no one-to-one relationship between the type of organizational structure chosen and the performance obtained" (Aïm, 2008; translation added). Crozier and Friedberg (1977) thus strategically analyze the complex and contradictory dynamics playing out within an organization, defined as "the realm of power relations, influence, bargaining and calculation."

This school's several currents include the cultural stream, which is of interest in this analysis of the complex coordination mechanisms entailed in PB² reform implementation. For Schein (2010), culture is a structural concept that he defines as: "A pattern of shared basic assumptions learned by a group as it solved its problems of external adaptation and internal integration, which has worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to perceive, think, and feel in relations with those problems." But organizational culture can also refer to a more or less cohesive system with "informal behavior patterns" (Alvesson, 2013). Culture thus provides a cognitive repository of beliefs, symbols, and values through which individuals define their environment, express feelings, and form judgments. Rouillard and Giroux (2005) argue that the fusion of values in both traditional Public Administration and New Public Management (NPM) does not lead to rational management of complex public organizations; on the contrary, the tension between the two currents results in macro-organizational confusion and disillusionment. They also posit that organizational culture must shift from the informal/unconscious to the formal/conscious through the sharing of vision and communication, especially in the presence of a major reform such as PB².

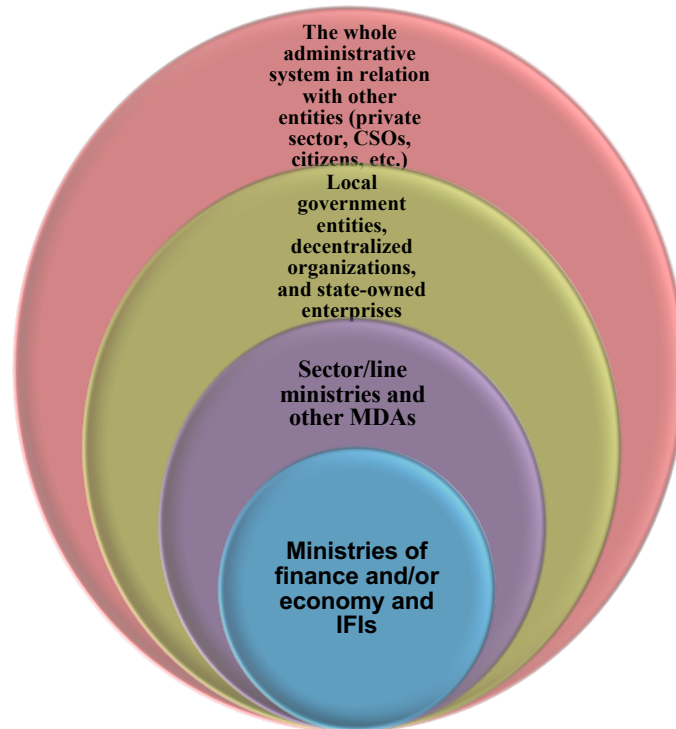
Some scholars focus on developing countries in which the public sector is generally considered to be inefficient, inert, and corrupt (Mercier, 2011). In these countries, donors—including the IMF, the World Bank, and the EU—are pushing PFM reforms for better management of official development assistance (ODA). The situations in these countries are quite diverse and varied. In examining the decentralization process in Indonesia, Brinkerhoff and Wetterberg (2013) observe that despite the persistence of the "neo-patrimonial governance," some progress has been made, that they call "islands of efficiency." A recent study on developing countries reinforces this analysis, showing that there are also successful organizations in these contexts. Roll (2014) argues, "Pockets of effectiveness are effective public organizations in environments in which almost all other public organizations do not perform well at all." For him, the performance of public sector organizations in developing countries is often assessed through the prism of international (meaning universal) indicators, such as the "worldwide governance indicators," thus yielding hasty generalizations. Thomas and Grindle (1990: 1172) find that "[t]he outcome of some reforms is largely determined by how bureaucratic agencies, public officials, and administrative routines respond to changes," thus encouraging political analysis of economic reforms in SSA countries.

Yet, if the context and external constraints are important but not decisive (Scharpf, 2000), then it makes sense to adopt a complementary actor-centered approach.

3.2.3. The micro-level of analysis: The actor-centered approach

Under NPM, public managers are the real craftsmen of reforms. James Oliver (2003) demonstrates this in the case of the vast reform expansion dubbed “Next Steps” in the UK. He focuses on the bureaucratic elite, that is, all the administrative actors involved in the implementation process of PB² and holding high-ranked positions with decision-making power. As the actor-centered approach postulates: “Nothing happens without human agency” (Batley, 2015). In the present case, the diffusion of the reform takes place through, at least, two major sequences: first, from donor agents to SSA governments and, second, from central government actors towards those of the periphery. Only the second sequence is of interest here (Figure 4).

Figure 4. PB² reform diffusion circles: From the center to the periphery



Building on Scharpf (1997: 180), three basic concepts of this approach need to be defined here. First, the concept of “actor” refers to any individual or group of individuals capable of making intentional choice among several options, which are likely to affect the implementation of PB². Second, the term “strategy” is a guideline or series of actions available to actors in an

interdependent relationship where the results of the conduct of some affect the subsequent conduct of others. And third, “payoff” corresponds to the value placed on a possible outcome by the actors involved. Even if the actor-centered approach itself is not new (Greenwood et al., 2008; Scott, 2014), there are differences of opinion about the use of this perspective. Crozier (1963) and Crozier and Friedberg (1977), among the first to adopt this approach in a study on bureaucracy in France, demonstrated that the formal organizational structure does not completely limit the capacity of actors to develop personal strategies based on their interests. These authors interpreted the supposed bottlenecks of bureaucracy as resulting from the strategies and games of individual actors (Bierschenk and Olivier de Sardan, 2014). Some authors even consider institutions as actors *per se* (Batley, 2015), while others distinguish between organizations and individual actors (Greenwood et al., 2008). Giddens (1984) concludes, “Agents shape or reshape institutional structures with their actions, because they use as well as interpret existing institutional rules.” However, within organizations, these actors are not totally free: according to Crozier and Friedberg (1977), the organization is the realm of complex and contradictory dynamics, “the kingdom of power relations, of influence, of bargaining and calculation” (translation added). Actors thus bring with them cognitive, cultural and institutional knowledge and begin permanent negotiations with other stakeholders.

Actor-centered institutionalism (ACI) emanates from a conjunction of economic and the cultural paradigms, which are considered here as not mutually exclusive (Scharpf, 1997: 21). The former calls for rational actors and tends to predict the behavior of economic actors, notably based on general or so-called objective laws. The latter highlights the complexity and uncertainty of environments in which subjective actors resort to their worldview or preferences. ACI identifies culture and institutions as pre-conditions for human interaction, given that “[h]uman knowledge is limited and human rationality is bounded” (Scharpf, 1997: 21). It proceeds from the principle that social phenomena are the results of interactions between intentional, individual, or collective actors and are constituted by the institutional environment in which they occur (Scharpf, 1997: 1). This combines sociological New-institutionalism and a variant of rational choice with the actor-centered approach and game theory. It explains strategic interactions (actors or groups of actors, strategies and payoffs) and points of equilibrium.

ACI has two dimensions: individual and organizational. Based on the idea that public policy is an intentional action of actors interested in achieving specific results, ACI suggests that actors typically act in the interest of larger units (ministries, trade unions, political parties, etc.) and not only in their personal interest. This theoretical framework provides insights into potentially relevant factors, causal chains and contextual conditions and is applied in areas where the level of state commitment is very high (Scharpf, 1997: 34). It therefore equally allows both strategic and relational actions of interested actors, as well as the effects of institutional structures and institutionalized (changing) standards that facilitate, constrain, or influence them (Scharpf, 1997: 34). “In our own framework of actor-centered institutionalism [...], we therefore find it necessary to treat actors’ orientations (i.e., their preferences and perceptions) as a theoretically distinct category—influenced but not determined by the institutional framework” (Scharpf, 2000: 771).

Although Scharpf (1997) framework does not specifically address the implementation stage of public policies, it nevertheless provides logical and adequate conceptual tools to study reform ownership (O’Toole, 2000: 275). It is adopted in this study for several reasons.

First, local actors of the reform are caught in two, crossed paths: they are represented by a national policy (domestic) and influenced by their external partners (international). This creates an interdependence of two dynamics: that within the government and that of the interplay of multiple actors (O’Toole, 2000: 276).

Second, it is not known what precisely happens within SSA administrative systems between the time the political decision to reform is taken or ratified and when it begins (or is supposed to begin) producing its results. This raises the question of how the vision or idea of PB² reform is translated into reality. As O’Toole (2000: 269) aptly puts it: “It seems clear that research performed in ignorance of the understanding that implementation actors themselves have about their circumstances is likely to miss important parts of the explanation for what happens.” Howlett et al. (2009: 160) add, “Bureaucrats are the most significant actors in most policy implementation, bringing the endemic intra-and inter-organizational conflicts of public agencies to the fore of the stage in policy cycle (Dye, 2001).”

Third, the peculiarity of SSA managers is mainly due to earlier public sector reforms (including structural adjustment policies [SAPs]), which significantly degraded their own self-worth

regarding their roles, froze recruitment, and, in the early 1990s, drastically cut wages (Ngnitedem, 2013: 477). At the same time, in the CFA currency zone, comprising mainly French-speaking countries, the CFA franc was devalued by 50% (in 1994); and other SSA countries—especially the English-speaking ones, which have their national money—struggled with high inflation rates (e.g., Ghana) (Tsikata, 2001: 61). Paradoxically, PB² implies a greater responsibility of both political and administrative actors (Ondoua, 2015a: 149; Ngnitedem, 2013: 491). Roberts and Andrews (2005: 301) add, “Budget reforms are only sustainable if they demonstrate early benefits to key players in the process.” Therefore, how can these “unappreciated administrative actors” (Abouem, 2013: 17; translation added) and “demoralized and demotivated personnel” (Owusu, 2006: 694) undertake a complex reform with such a great potential impact for all citizens? Doubts about the capacity of SSA bureaucrats echo suspicions developed vis-à-vis the external “experts”. So Schick (1998: 127) states, “It would be foolhardy to entrust public managers with complete freedom over resources when they have not yet internalized the habit of spending public money according to prescribed rules.” And Schouel (2008: 35), analyzing the introduction of a new Organic Budget Law (OBL) reform in Cameroon, argues, “The choice to entrust the drafting of this project to French ‘experts’ suggests there may be difficulties in implementing this law at the local level”. As Ondoua (2015a: 130) writes, “Public officials are ‘freer’ than one might think, and *their acts are less dictated by regulations* than they would want us to believe” (translation and emphasis added). Nevertheless, Lienert (2003: 31) recognizes: “The disappointing features observed are due not to the PEM [Public Expenditure Management] systems themselves, but *in the way they operate*. Thus, even if budget legislation and implementation are clarified, in the absence of *attitudinal changes by all players* of the budget process—in the executive, legislative, and judicial branches of government—it is unlikely that significant improvements will occur” (emphasis added).

The role of the African bureaucratic elite and the motivations of their attitudes and actions in the PB² ownership process thus remain unclear. Instead of adopting a pessimistic attitude that draws attention to the deepening of the internal crisis of public administration in African countries despite reform efforts (Oluwu, 2012), it seems interesting and timely to try to understand how the actors involved carry out these reforms and build reform ownership. The ACI integrated approach is thus consistent with the problem examined here. As Andrews (2013) puts it,

“Successful reforms will need the delivery of a hybrid of different approaches—often containing elements of best practice but merged with the local context to make them work” (CAPE, 2013: 17).

3.3. THE OWNERSHIP TRAJECTORY APPROACH: ADDRESSING IMPLEMENTATION AND REFORM OWNERSHIP GAPS

3.3.1. Limits of the empirical field of the PB² reform and different scales of analysis of its ownership

There is no single definition or a unified model of PB², only various patterns in many different countries (Joyce, 1999). PB² entails at least three different functions. First, PB² identifies a specific budget presentation format (emphasizing outputs rather than inputs regarding public expenditure). Second, PB² is a technique that structures public expenditure around missions or programs: that is, activities with goals and targets intended to yield outputs and outcomes or satisfy specific, predefined demands attached to various public policies. And third, PB²'s main objectives are performance, accountability, and transparency. In OECD countries, the performance budgeting debate revolves around integrating performance measurement and information into budgeting and management processes (Hood, 1995; Joyce, 2011). In developing countries, we also must add to this third reality the goal to adapt PB² and PFM reform “best practice” requirements to national characteristics, institutional and organizational settings, administrative culture, fiscal discipline, and stability in order to generate national trajectories that fit each country's particular priorities, opportunities, and constraints. The notion of reform ownership emphasizes construction of these singular trajectories. “Ownership is a fundamental concept in public sector reform in general and in PFM reform specifically. [...] Ownership should be the defining variable of a financial reform, and it connotes property—physical and intellectual” (Peterson, 2011: 209). This thesis analyzes PB² in a dual exploration, first as a public policy, and second through the examples of a few selected ministerial departments, focusing on the concrete execution of reform policy as transcribed into their annual budgets. This dual angle of analysis enriches the understanding of the PB² ownership trajectory in the two countries selected for the study.

3.3.2. Suggestion of a country-led approach to reform ownership: Sequencing PFM reforms

A fundamental dimension of my theoretical framework is the inclusion of the time factor—understood here as both the moment the reform intervenes in the life of a state and the temporal

sequence of its introduction. This factor clearly adheres to, on the one hand, the sequential articulation of implementing PB² reform, an object of great contention among researchers, and, on the other hand, the dynamic character of policy learning, specific to the concept of reform ownership. The idea of trajectory implies the dynamic character of the reform implementation process as well as of its ownership, because it considers the country's historical experience of other reforms, the construction in progress, and the expected result at a specific deadline, set by sub-regional entities such as CEMAC (central Africa) and the UEMOA (western Africa).

Indeed, performance-based program budgeting is rarely introduced as a stand-alone reform within sub-Saharan African countries, but is usually part of a PFM reform package, conducted either before or most often simultaneously with the specific budget reform under review. Moreover, in most cases adoption of PB² reform is preceded by a Public Expenditure and Financial Accountability (PEFA) review.³³ The challenge, then, is to build the institutional and organizational settings of the PB² reform not only with other competing reforms but also with pre-existing institutional and organizational structures. This issue of institutional timing and organizational settings of reform policy management divides authors and practitioners in search of the “proper” sequencing approach. Therefore, a number of trends (detailed in chapter 8 of this thesis) have emerged in sequencing PFM reforms in developing countries, among which are the mainstream or dominant “basics first” (also called “summits” or “blueprint”) approach; the “platform” (Tommasi, 2009) or “plateaus”/“evolutionary” approach (Peterson, 2011); and the problem-driven iterative adaptation approach (PDIA) (Andrews et al., 2013).

The literature review of the previous chapter shows that NPM-inspired reforms carried out in OECD countries consider both international standards (best practices) and distinctive national contexts. OECD (2009) and experts agree that “there is no general recipe for sequencing reforms in developing countries [as] several complex variables, such as the demand for reforms, stakeholder interests and also country-specific factors hinder a universal model” (Bietenhader and Bergmann, 2010: 58). In a singular national trajectory of the reform, institutions constitute a topography containing all the main characteristics of the state that reformers must navigate and that are likely to influence the process of reform or change management (Pollitt and Bouckaert, 2011). According to these authors, those features involve (1) the structure of the state; (2) nature

³³ PEFA is a multi-agency partnership program sponsored notably by the World Bank, the IMF, and the European Commission.

of the central government; (3) functional elements (relations between political leaders and senior administrative officials); (4) administrative culture; and (5) means of stimulating reform. The theoretical framework proposed in this thesis retains this idea of trajectory, arguing that the processes of reform ownership and PB² reform implementation are concomitant or even parallel.

3.3.3. The determinants of the ownership trajectory approach (OTA) as an analytical framework

This research, which is in line with a PFM realistic posture (Polidano, 2013; Andrews, 2013), suggests shifting from assessing results (outputs and outcomes) or technical content of the PB² reform to more holistically analyzing the conduct of the reform and its susceptibility to produce change: that is, to study the context, content, and actors' behaviors during the implementation stage. Focusing on this phase, the study seeks to understand the determinants of the reform ownership. It is not an evaluative study of what works or does not work; the objective here is to explain how reforms happen in the two countries selected for this study. The OTA model of analysis is constructed on the basis of two gaps in both the theoretical and empirical fields (see Table 5 below).

The first gap is related to the reform implementation stage. Implementation theorists have much to say about crucial factors at play specifically during that policy stage. Furthermore, the OTA approach explores the implementation gap between policy design and effective execution of the reform. This study therefore aims to find the missing link in the policy analysis field on the PB² reform during its implementation stage in SSA countries. The second gap is related to the notion of ownership. This research revisits the notion of reform ownership and adopts an upstream approach rather than the downstream one currently promoted, especially by IFIs. The analysis of PB² through the ownership trajectory approach demonstrates that the implementation stage stands as a measure of success of this policy in its own right. This theoretical framework advocates for a posture of coaching for reform ownership instead of coaching for results, as the study argues that reform ownership automatically implies results, and even outcomes, rather than the opposite. Moreover, I present the issue of reform ownership here through a unique Public Administration perspective that emphasizes not the PB² reform results, but its implementation strategies, techniques, and instruments, as well as actors' attitudes, preferences, and interests.

3.3.3.1. Cognitive ownership: How do actors construct and make sense of the PB² reform narrative?

The theoretical framework proposed here is actor-centered, but nevertheless integrates at the macro, meso, and micro levels briefly mentioned above. At the macro level, which corresponds to the cognitive ownership of the reform, reform ownership is constructed from the macro or institutional data made available and subject to the actors' interpretation during reform implementation. The cognitive approaches presented here combine structural and institutional analysis (dimension of permanency and constraints) and actor-centered analysis (interaction, argumentation, interpretation of public policy) with several competing reference systems (Muller, 2005). In most SSA countries, Weber's bureaucratic model of public administration is undermined by the managerial shift and the model of "good governance" that is now in vogue. With this in mind, the claim is that PB² is a cognitive and normative idea or matrix offering a coherent framework of interpretation that is made essential for public action and aimed at constructing meaning. PB² thus becomes a dynamic medium that maintains certain coherence between different competing standards in order to reduce or avoid the risks of social fragmentation (Durkheim/Parsons), while ensuring the continuity of the budget cycle.

In other words, it seems appropriate to examine how an idea (reform policy) creates a space in which a given group of actors defines its relationship to the world by constructing the meaning of the said policy. For instance, policy entrepreneurs or reformers, who are mainly located in finance or economic ministries, play an important role as policy mediators (or policy brokers) between donor representatives and political leaders, on the one hand, and the rest of the public administration, other sectoral ministries, and all social entities, on the other. Through their own reference system, the administrative elite (Mills, 1959) constitutes networks with considerable power in constructing the reform narrative and ensuring its transcoding (Lascoumes) from a repository to another in a violent process. This elite also prioritizes its interests, either personal or organizational. Thus, they elaborate—through cultural values, norms, and context—the positive or negative mental representations of the reform to be imposed on a larger group. These affect the design, agenda, content, and choice of the instruments of reform policy, encouraging the participation or passivity of the larger set. *Policy learning*, in a global context of the economic market of ideas, is part of a process of social learning, built on past mistakes or flaws and new knowledge acquired and developed around the following three sets of elements: central objectives,

institutional instruments, and frameworks for implementing public policy. It is the best path for cognitive ownership of reform and a paradigmatic change (Hall, 1993).

In sum, the cognitive approaches mobilized here underline the importance and complexity of the role of actors in defining the cognitive matrices of reform ownership. Those approaches are undoubtedly close to the idea of *path dependence* valued by historical Neo-institutionalism. They establish a relationship between a reflexive dialectic of the actors (Ingram and Schneider, 1993), binding structures and institutions in which a group of influential actors (the elite) imposes a repository and its vision of the reform, and change intervenes only incrementally by adjustments at the margin. This comparative study of the implementation of the PB² reform in two African countries, agrees with Hall and Muller that the state is no longer the privileged space for the formulation of public policies, even if their implementation falls entirely on the state.

Table 5. Comparing theoretical approaches of PB² and reform ownership to the OTA approach

	PB²	OWNERSHIP (National or Country)
Current theoretical frameworks	New-institutionalism (Historical institutionalism, cultural institutionalism, actor-centered institutionalism: history, context, path dependency, constraints, values, actors' behaviors and preferences) – Macro level New Public Management (Universalism, best practices, reform sequencing- “plateau” or “summits”) – Macro and meso levels	Agency Theory (IFIs versus aid-recipient SSA countries; downstream approach) Macro level Public Choice (Methodological individualism, bureaucratic actors' interests) – Micro level
Proposed analytical framework	The PB² Ownership Trajectory Approach (OTA) - A blend of multiple approaches (cognitive, ACI, organizations and implementation theories, and behavioral analysis. - Multi-level analysis of a reform (macro, meso and micro levels) - Policy implementation stages (time factor) - Upstream and inward method (orientation) - Trajectories (dynamic) versus the “plateaus” or “summits” approaches	

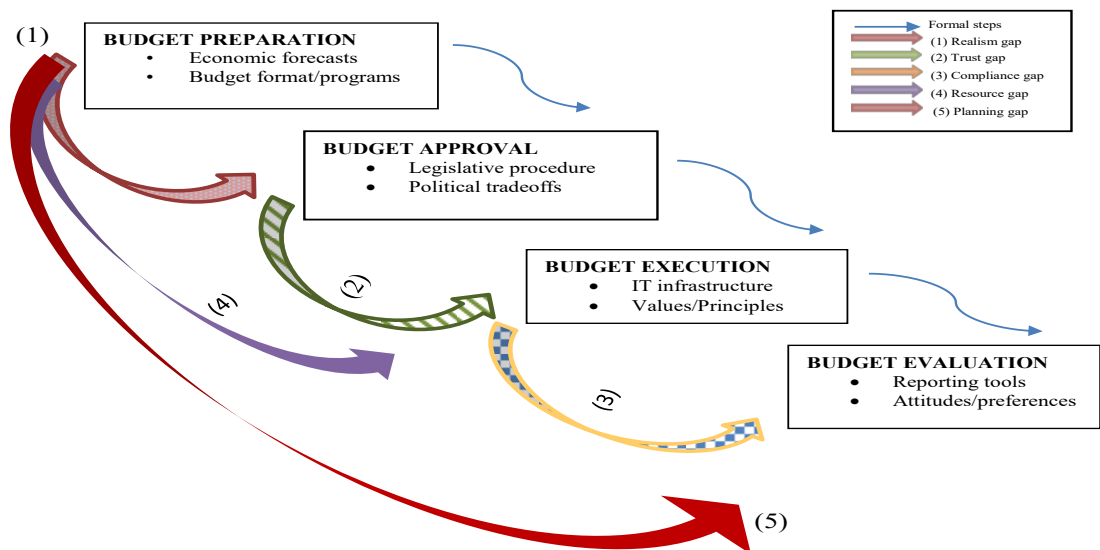
3.3.3.2. Organizational ownership: The intra and inter-organizational dynamics resulting from the PB² reform implementation

The organizational ownership of PB² reform has two dimensions. First, as a new public policy, PB² mobilizes the institutional, strategic, and operational levels of organizations in the design of its implementation methodology. This first dimension asks *what the PB² reform looks like*. Hence, the investigation focuses on whether the implementation strategy promotes radical organizational change, moderate change, or no change at all; whether the structures created are duplicates of pre-existing structures; or if there is organizational fragmentation, with diffuse accountability and

virtually non-existent responsibilities. Moreover, the dissemination of information, the power asymmetries between various organizations, and the individual budgetary weights of these organizations all influence the relations between them and examining these makes it possible to capture the real trajectory of the reform in the middle of this organizational chessboard. In brief, it is a question of understanding how the map of organizations involved in implementing the PB² reform facilitates (or not) the reform's uptake, that is, whether they are "learning organizations" or "inert organizations."

Second, once the PB² reform becomes part of the administrative routine, as executed in annual financial laws, we can analyze the PB² reform through the course of the budget cycle. This cycle itself involves various organizations, including the executive power (budget preparation and execution), the legislative power (approval of the budget), and the judiciary power (budget control and evaluation). This study therefore explores *what the PB² reform actually does*. There is no fundamental difference here from the former line item budgeting system. However, the PB² reform is novel in that the budget process seeks to be more participatory and transparent. In addition, the missions of each organization involved in the budget process place more emphasis on responsibility. Consequently, it seems necessary to understand the formal or informal procedures and intra- and inter-organizational dynamics resulting from introducing and implementing the PB² reform in order to find out how they affect the reform ownership trajectory.

Figure 5. PB² reform ownership gaps and the formal budget cycle



3.3.3.3. Behavioral ownership: What drives attitudinal changes in reform policy administrative actors?

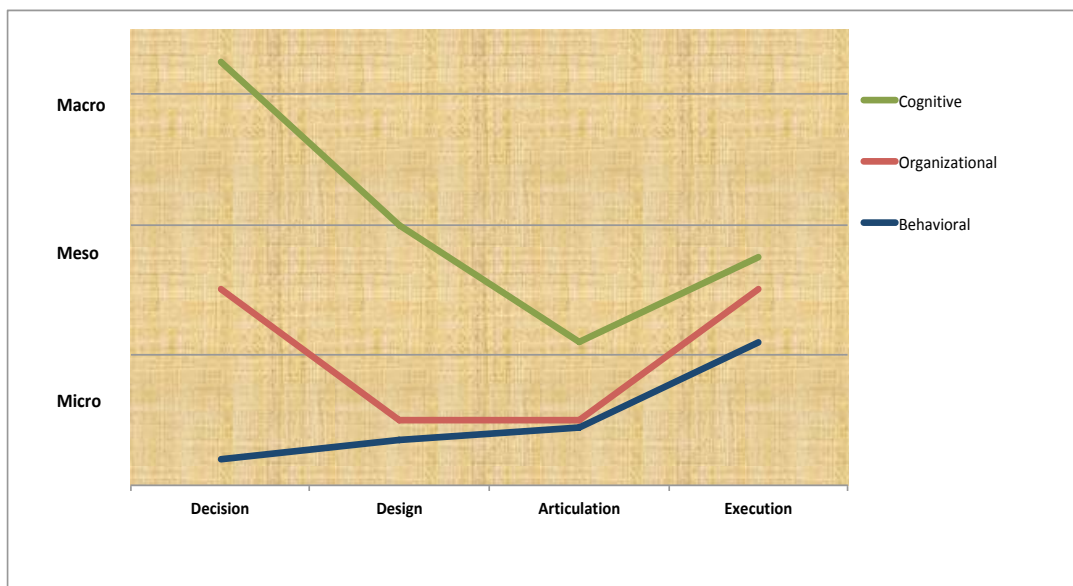
Based primarily on the ACI, this dimension of analysis of the PB² reform ownership focuses mainly on the administrative actors of the reform. The relational dimensions here are institutional or personal; vertical/hierarchical or horizontal/collaborative. It should be recalled that the PB² reform mobilizes a multitude of actors from several branches of government, IFIs, civil society organizations (CSOs), private sector companies, and many other “independent” actors (scholars, experts, etc.). At this level, actors define their preferences, the instruments, and the operational modes, and distinguish between “hard” technology (technical content of the reform, definition of performance indicators, formulation of programs, etc.) and “soft” technology (specific determinants of the ownership-building process). In principle, PB² reform recommends appointing program managers. This micro level of analysis contrasts in particular with the notorious depreciation of public officials (a direct consequence of the SAPs of the 1980s) and the new financial and budgetary accountability granted through the PB² reform. Under the central question of actors’ capabilities, which is sufficiently elaborated in the literature, the study also looks at the reality of this subject in relation to a complex reform.

Moreover, the concept of ownership invites a reflexive approach to defining identity, which is especially useful for actors who are constantly in contact with donors' representatives. Therefore, the study attempts to understand what motivates them to translate PB² reform into their day-to-day managerial attitudes in order to produce a better-quality service delivery—or, indeed, what prevents them from doing so.

3.4. RESEARCH OBJECTIVES

On the strength of what precedes, the focus of this research is the role of the bureaucratic elite in defining the PB² ownership trajectory during the reform implementation process. The problem I am trying to analyze is that of the PB² reform ownership by the bureaucratic elite. Bureaucrats are in charge of designing, articulating/contextualizing, and shaping the reform implementation without sacrificing its fundamental objectives. I argue that the concept of reform ownership includes three junctures. The first is cognitive and attached to the institutional level of analysis (**cognitive ownership**). The second, the meso-level, is materialistic or mechanistic and correlated to intra- and inter-organizational dynamics during the reform implementation stage (**organizational ownership**). The last is at the micro-level, targeting attitudinal changes or actors' behaviors during the daily execution of the reform (**behavioral ownership**). Intersecting these three junctures and the three levels of analysis allows a more holistic study of the implementation process as well as the PB² reform ownership trajectory.

Figure 6. PB² reform ownership and the policy implementation stage



This research has three primary objectives.

The first one is to describe the context, content, and process of implementing the PB² reform, highlighting the place/role of the local bureaucratic elite in defining its ownership trajectory. The scope of this research does not include the evaluation of the PB² results (Lester and Goggin, 1998), which would be a premature analysis, given that the PB² reform was introduced only three and four years ago in Ghana and Cameroon, respectively. Moreover, regarding the concrete execution stage, PB² reform matches the budget cycle, as described in the PFM format (Andrews, 2011).

Second, this research investigates the behaviors/roles/missions of actors (individuals and organizations) from the executive branch of the government involved in the implementation process and excludes the other stakeholders. Its starting point is the PB² decision. The study therefore covers the aforementioned three junctures during the implementation stage (design, articulation, and execution).

And the third objective is to define the major determinants of national paths (approaches, state strategies) of the PB² ownership during the implementation phase. From these determinants (institutional or strategic; organizational or behavioral), this research attempts to explain how the implementation process is conducted, emphasizing the factors that promote or hinder reform ownership. Comparative analysis is a useful tool to identify similarities or differences between Ghana and Cameroon and suggest theoretical assumptions about observed variations, while anticipating the future results of this reform in both countries.

Conclusion:

In a nutshell, this dissertation seeks to understand how PB² is executed in Ghana and Cameroon, two sub-Saharan African countries, and how and to what extent this execution defines, reflects, or affects reform ownership. The conventional understanding of ownership considers this notion through the lens of the borrower-lender relationship, as the flip side of the conditionalities attached to international aid packages destined to developing countries. Studies on “country” or “national” ownership avoid addressing this concept in its applicability. But this thesis ponders that the problem at the heart of “reform” ownership is not external, but internal, highlighting the inconsistencies both in the reform design and its implementation strategy. Consequently, in this research, reform ownership is defined as a symbolic and dynamic construct of internalization of a

reform policy, reflected at the level of institutions or values (macro level: policy implementation design or reform strategy), organizational changes (meso level: policy articulation), and agents in charge of its implementation (micro level: policy daily execution). The first dimension of this dissertation asks *what the PB² reform looks like* (the institutional, strategic, and operational levels in the design of the reform implementation strategy). The second angle of analysis explores *what the PB² reform actually does* (through the budgeting process, or the routine execution of the reform during the budget cycle).

The previous chapter's considerations regarding the methodological challenges inherent in debates on reform ownership reveal the difficulty in defining and assessing this concept. It pointed to a specific Public Administration perspective to make this notion operational through association with the implementation stage of the PB² reform. This perspective on budgetary reforms provides a blend of many competing theories into one holistic approach—supplementing more complete and critical explanations—with the aim of understanding macroeconomic and institutional, meso-organizational and technical, behavioral or attitudinal causes and effects regarding new budgeting policies, techniques, and practices. The first part of this chapter has compared classic and modern implementation theories in a summary analysis built around the concept of “implementation gaps.” The second part analyzed the institutional steering of the PB² reform policy, emphasizing the three levels of policy analysis mentioned above to understand how change is delivered within African public sector organizations. In this way, the notion of “ownership gaps” validly supplements the traditional concept of “implementation gaps.”

In its last part, this chapter suggests the ownership trajectory approach (OTA) as a unique theoretical framework for applied research, anchored in the practice of PFM reforms across SSA countries, including PB² reform sequencing; the intersection of policy implementation stages with the three levels of policy analysis (limited to the empirical field of PB² reform and analysis of its ownership); upstream and inward analysis of the notion of reform ownership (country-led approach); and the dynamic perspective of the PB² reform ownership (trajectory). The OTA model of analysis is constructed on the basis of two gaps in both the theoretical and empirical fields. The first gap is related to the reform implementation stage. Implementation theorists have much to say about crucial factors at play specifically during that policy stage. Furthermore, the OTA approach explores the implementation gap between policy design and effective enforcement of the reform. This study therefore aims to find the missing link in the policy analysis field on the PB² reform

during its implementation stage in SSA countries. The second gap is related to the notion of ownership. This research revisits the notion of reform ownership and adopts an upstream approach rather than the downstream one currently promoted, especially by IFIs. Hence, the OTA framework considers both the levels of policy analysis and the temporal stages of the reform concrete execution.

CHAPTER 4.0. RESEARCH DESIGN AND METHODOLOGICAL FRAMEWORK

Introduction

The literature review of Chapter 2 exposed that in Africa “many countries have failed to establish an institutional culture that is supportive of domestic reforms” (Kayizzi-Mugerwa, 2003: 2). Considering the theoretical configuration of this research, drawing mostly from implementation theories and actor-centered institutionalism, the challenge is to find causal links between the macro vision of the reform policy (based on each country’s institutions), the meso level (embodied by the median and decisive influence of organizational culture), and the micro level (attitudes, perceptions, and preferences of local bureaucratic elite involved in reform implementation). In other words, the task is to examine, throughout the reform implementation, how a “set of socially constructed constraints” (March and Olsen, 1984) influences the perceptions, preferences, and behaviors of actors and the organizational culture, and how these actors, in turn, “are called upon to mobilize norms, values and beliefs to justify their political practice” (Sindjoun, 2007; translation added). This examination will also allow us to identify and assess the reform ownership.

This approach calls for a certain methodological eclecticism; as Peters B. Guy (2012) suggests, “Some eclecticism in the use of approaches is likely to pay greater dividends for political science than a strict adherence to a single approach.” Haverland and Yanow (2012) define methodology as “[t]he applied philosophical positions that underpin and inform those tools and techniques: the ontological and epistemological infrastructure that forms the groundwork for a research question.” Thus, in departing from the mainstream normative or prescriptive positions of the sub-field of policy reform implementation in Africa, this research adopts a critical stance. To achieve the above objectives, data are generated from various sources, using qualitative and quantitative approaches. The following sections briefly present critical realism as the epistemological orientation of this research (4.1.), the research design thereof (4.2.), an overview of the empirical case (4.3.), the data-gathering sources and data analysis methods (4.4.), and, finally, some methodological limitations and (4.5.).

4.1. EPISTEMOLOGICAL ORIENTATION: CRITICAL REALISM

Public financial management (PFM) reforms in developing countries have become an issue of globalization since they share the common concern to fight poverty. The initial step on the PFM agenda was thus, not surprisingly, to adopt uniform reform packages in these countries. However, in the SSA context this approach proved to be particularly inoperable (Jreisat, 2010: 657). Moreover, globalization tends to standardize administrative practices, bringing countries to realize their increasing economic interdependence. As a result, Public Administration (PA) becomes an “internationally calculated practice” at the service of the “Millennium Development Goals” (Klinger, 2009). Despite this, PA offers many perspectives with potentially strong contributions to research (Riccucci, 2010). Indeed, intellectual traditions in PA exhibit a theoretical diversity and richness. Moreover, the complexity of contemporary public organizations – addressing “wicked problem in uncertain times” (Farazmand, 1999) – calls for pluralistic, epistemological and methodological approaches (Raadschelders, 2008). These organizations’ “formulations are ambiguous and inconclusive, their resolutions are imperfect and temporary, and their criteria for judgment are difficult to assess independently of the social actors involved (Roberts, 2004: 340). According to Lynn (1996), public management is altogether an art, a science, and a profession. Given the multiplicity of schools of thought and worldviews in the field of PA (Riccucci, 2010), there is no single methodology for examining issues of objectivity, causality, and validity. However, rigorous scientific standards aimed at producing knowledge and the material techniques remain a fundamental requirement.

For many scholars, ontology determines epistemology and methodology (Hall, 2003). Thus, when analyzing PB² implementation (or indeed other complex budgetary reforms) initiated elsewhere, that are deemed unfavorable in SSA countries’ local contexts, the study anticipated differences of visions, perception, and interpretation from various reform actors as well as possible discrepancies in the observable reality. Objectivity or causality is understood according to contextual data, unlike the universalist position of positivists (Gerring, 2005). The role of the researcher is to explain the underlying mechanisms in order to confront them with the observed facts and perceptions of actors. Little (1991: 15-16) defines causal mechanism as “a series of events governed by lawlike regularities that lead from the explanans to the explanandum [...] typically grounded in the meaningful, intentional behavior of individuals.” This deterministic view of rational actors,

characteristic of positivists, fails to consider the uncertainty of subjective actors' specific and changing environments, in which they behave according to their own worldview or preferences. Moreover, the almost militant posture of the "basics first" approach, requires a more objective stance (Roberts and Andrews, 2005: 292).

This research adopts critical realism as its philosophical stance. This approach backs up Collier and Elman's (2008: 791) mandate that the primary objective of methodology is not to serve as a straitjacket provided by one school of thought at the expense of another, but rather to provide epistemological foundations and adequate tools to address specific research questions. This position is also common among researchers interested in the implementation stage of public policies since the pioneers of the field of PA (Yin, 1982) and is gaining ground today (Saetren, 2014). Critical realism, founded by English philosopher Bashir in the 1970s, posits that, "[w]hile it is evident that reality exists and is what it is, independently of our knowledge of it, it is also evident that the kind of knowledge that is produced depends on what problems we have and what questions we ask in relation to the world around us" (Danermark et al., 2002: 26). According to this school of thought, reality is socially constructed, but this construction can be apprehended objectively (Alvesson and Sköldberg, 2009: 41). Finally, this philosophical vision accounts for the constraints of the context over the freedom of the reform actors, and their strategic use of that context: "Critical realism has a 'cutting edge' through identifying contextual constraints upon our freedoms and strategic uses of our freedoms for social transformation" (Archer, 1998, cited by Alvesson and Sköldberg, 2009: 44).

This dialectic meets that of the theoretical framework of this thesis. Indeed, in assessing PB² reform ownership through the implementation process, the research examines the salient cognitive, organizational, and behavioral factors, as understood in the theoretical framework (OTA), that influence its trajectory. As noted earlier, at a macro-analysis level, **cognitive ownership** deals with problem definition and implementation design. It resorts to each country's experience, policy learning, historical institutionalism (path dependence), and cultural patterns in order to assess how reform actors, especially the bureaucratic elite, interpret PB² reform policy. At the meso-level of analysis, **organizational ownership** addresses intra- and inter-organizational arrangements and possible tensions between organizations resulting from introducing and articulating the new policy, as appropriate knowledge about the internal and operational aspect of African public

organizations is rare or inaccessible (Jreisat, 2010: 661). Finally, at the micro-level of analysis, **behavioral ownership** tends to zoom in on actors' attitudes, preferences, games, interests, level of discretion, and responsibilities in this particular reform that underscore public managers' responsibility. These three dimensions are complementary to this thesis' epistemological stand. The choice of mixed-methods research mitigates some of the criticisms against this school of thought, which are mainly focused on its somewhat exaggerated claims of objectivity (Alvesson and Sköldberg, 2009: 48).

4.2. RESEARCH DESIGN: COMPARATIVE CASE STUDY

This research design consists of a comparative study of one reform, namely PB², and its implementation in two different contexts. Despite criticisms that tend to minimize the importance of comparative studies, such studies are very common in the field of PA, and particularly in the sub-field of public policy implementation (Saetren, 2014), allowing an exploration of change conditions beyond the cultural prism (Hassenteufel, 2013). The impact of globalization has seen political bodies such as OECD and the UN popularizing "best practices;" and the expansion of NPM has also led to an expansion of comparative studies, despite the persistence of national administrative traditions (Brans, 2012: 512). Case study, according to Raadschelders (2008: 932), one of whose early advocates was Waldo, helps to illustrate a general theoretical principle that links the micro level of concrete experience and daily public management to the macro level of society at large. Case study illustrates the complex challenges facing contemporary governments and gives practitioners the opportunity to apply scientific theories in real life or develop new theories (933).

As a research method in social science, case study has not yet settled between qualitative (Dupuy, 2012) and quantitative approaches (Gerring and McDermott, 2007). Gerring and McDermott (2007) suggest a re-conceptualization of case study by bringing it closer to experimental studies. They distinguish four comparison dimensions: longitudinal, spatial, dynamic, and counterfactual. For Stake (1995), case studies are intrinsic, instrumental, or collective. MacNabb (2010) argues that case studies can be classified into three categories: comparative, longitudinal, and interpretative. According to Yin (2014: 4), case study is more appropriate for exploring a complex phenomenon in a particular context from both a holistic and a practical perspective, especially when the researcher cannot influence the behavior of the participants in the study. The author

classifies case studies into three categories: exploratory; descriptive or explanatory; or single versus multiple cases. This case study follows Yin's analysis, as it is well suited to answer the "how" and "what" questions (Yin, 2003).

Research in the implementation sub-field often resorts to case studies. Indeed, the primary analysis was largely based on single case studies, emphasizing the exploratory analysis of specific contexts and the use of various sources of data collection (semi-structured, directed, or open interviews with officials; documentary analysis; observation; and quantitative analysis) (Yin, 1982). But scholars increasingly recommend that comparative studies include a mixed-methods research design and more statistical analysis (O'Toole, 2000: 271; Saetren, 2014: 86) in order to solve the remaining conceptual ambiguity and conclude with a more concise summary of a given implementation process (Winter, 2012b: 271).

Comparative studies on African countries exist but are scarce because of major linguistic boundaries (French, English, Portuguese, and Arabic). This leads to profound splits in comparative research into groups of countries speaking the same language and most often having similar historical antecedents. This case study illustrates two implementation patterns of PB² reform policy. The comparison has the potential to provide an inferential role, especially for theory testing, as this research suggests a new approach to budget reforms in SSA countries. The advantage of this model is to offer a framework that is both theoretical (enabling contextual analysis of PB² in both countries) and empirical (providing tools for the reform implementation stage). Furthermore, comparative analysis uses both the particular context of each state, rooted in global interconnectivity. "Comparative administration methods, which extend to the comparison of several cases rather than focusing on the analysis of a single case, certainly produce more reliable results and a better evaluation of hypotheses" (Jreisat, 2010: 658, 659). This case study, therefore, draws inspiration from the need to transcend these limitations, which are of little use to the research or to the practice of public management in Africa.

4.3. OVERVIEW OF THE EMPIRICAL CASE

Dupuy (2012: 129) defines a case as "a unit where the phenomenon studied has characteristics or a certain value" (translation added). Thus, the empirical case consists of studying the PB² reform

ownership trajectory during its implementation stage in two different countries or geographical areas located in sub-Saharan Africa.

4.3.1. Why study PB² reform ownership?

Several reasons explain the choice of PB² reform for this research, some empirical and others theoretical.

At the empirical level, beyond the heated debate that PB²—the “*réforme du jour*”—provokes in many SSA countries; the national budget of a country is primarily the interplay of important divergent and sometimes conflicting political, economic, and social stakes. The centrality of PFM reforms, and therefore of PB², in the relationships between donor and developing countries and developing ones is no longer to be demonstrated regarding the official development assistance agenda, mainly as general budget support (GBS) becomes the preferred channel of this assistance. On the other hand, in the specific context of the fight against poverty within each aid-recipient country, the place of this reform is crucial, as Kettl (1992: 1) bluntly puts it, “nearly everything we want government to do requires money.” Furthermore, the conditionality policy of IFIs, notably the IMF and the World Bank, has been controversial, and those institutions have been caught up in a debate over the legitimacy of their interventions in SSA countries, especially given the mixed results of their previous policies. They are thus actively seeking a scapegoat for the eventual failure of PFM (Best, 2007, 2014). This makes the PB² reform very appealing to various stakeholders (donors, regional organizations, consultants, researchers, practitioners, citizens). Yet, how do we explain, for example, why, despite this reform, organizations responsible for public spending lag, unlike those responsible for revenue collection? Allen (2009: 10) suggests a “plausible” explanation for this paradox, pointing at African government officials who habitually consider collection activities as stock in trade in executing their professional duties, while activities related to spending see their actions subjected to various controls and increased transparency. This explanation requires empirical verification, given the seeming irrationality of the gap between the large cash-flow of revenue (both internal and from foreign debt relief) and the low level and quality of spending (in an environment where the primary needs of citizens are far from being satisfied). In fact, long-term public investment expenditures are often affected by the problem of under-consumption of credits. Meanwhile the short-term operational budget is

often misappropriated and fictitiously spent.³⁴ How can PB² address these two major ills of public finance management in Africa? Especially as both central and western African countries are now bound to implement the PB² reform, stipulated by their respective regional economic organizations' directives.³⁵

In theory, research related to the implementation of public policies poses the central question of the relationship between idea and action, or how ideas are transformed into behaviors within organizations (Wildavsky and Giandomenico, 1979: 177). At this point, public policy cognitive analysis focused on the shift of global or sectoral references (Muller, 2000) or paradigm (Hall, 1993) shows how reform actors—through institutions and organizations—construct the reform narrative and the political rhetoric of the reform, as well as how these affect their ability to act (Bézès, 2009). If a public policy determines the procedures for implementing it by defining the processes, identity, and roles of the key actors, means, and instruments, the fact remains that the visions, representations, and perceptions of those who formulate it and those who implement it are not necessarily in harmony. This is why Pressman and Wildavsky (1979: 163) write: “Ambivalence toward implementation mirrors perplexity about outcomes.” Moreover, since public finances are intrinsically linked to “all the administrative and institutional organizations of a country” (William Gilles, 2009: 29; translation added), the budget reflects the historical, administrative, and socio-political traditions (Lienert, 2003). Thus, Pierson (2000), following the idea of path dependence, assimilates PB² to a continuum of historical traditions by showing factors that impede its implementation. In short, the empirical economic paradox (huge revenue collected versus low or inadequate spending in a situation of poverty), the ontological complexity of the subject, and the ambivalence of the conceptual and theoretical debates on its implementation all make PB² a particularly interesting research topic in the PA field.

4.3.2. Why Ghana and Cameroon?

Ghana and Cameroon are the two contrasting countries selected for this study, each with its particularities but fairly representative of the largest group of SSA countries. While they both

³⁴ These observations are related to the situation in Cameroon where the consumption rate of the investment budget is always slightly over 60%, while the consumption of the operational budget revolves around 98% (Source: Ministry of Finance website). Moreover, several scandals of embezzlement of public funds have led to the creation of a Special Criminal Court in 2011 (Law No. 2011/028 of 14 December 2011) to judge cases of embezzlement of funds by public officials amounting to more 50 million CFA francs (about 100,000 Canadian dollars). This Court has already sentenced about 20 senior officials (a former prime minister, many former ministers, CEOs, managers, elected officials, etc.) of the Cameroon public administration.

³⁵ See footnote on p. 16 *supra*.

recently adopted PB²³⁶ and are largely at the same economic level, they are culturally different and have divergent approaches to public finance reforms (Lienert, 2003). As we have seen above, the trend of analysis of public finance management (PFM) reforms in developing countries is to shift the focus from the technical aspects and results to include the contexts and implementation in each country, in order to determine the distinctiveness of national trajectories or “best fit” (World Bank, 2012b). This trend is also consistent with the approach identified in the third generation of researchers interested in a more integrated and holistic analysis of the implementation of public policies (policy making and public action), in the United States and Europe as well as in other regions of the world (Saetren, 2014: 97).

4.3.2.1. Ghana

There is a much literature on Ghana’s public sector reform attempts since the country became the first African nation to gain independence in 1957. Ghana was among the pilot countries chosen to execute the SAP in the 1980s and the World Bank Comprehensive Development Framework (CDF) approach in 2000 (Oduro, 2003: 2; Sall, 2003: 37; and Andrews, 2012: 146), aimed at designing national development trajectories following the reform achievements of the 1980s. The successes were partially attributed to “small groups of dedicated technocrats” (Devarajan et al., 2001: 10) and the active role of governments (Robert and Andrews, 2005: 298). For these reasons, the literature generally considers Ghana a successful reformer (Rowley, 2000: 138) or even as an African public sector reform incubator for the international financial community. The World Bank describes Ghana as its “showpiece for economic reform in Africa” (Tsikata, 2001: 45). Moreover, as Aryeetey et al. (2000: 9) put it, “By the mid-1980s, two years after the commencement of a highly controversial economic ‘structural adjustment programme’ (SAP), Ghana had become the International Monetary Fund’s star pupil in Africa, held up as a staunch exponent and regional showcase example of economic reform.”

In the Ghanaian case, it is interesting to note that this country was able to formulate homegrown policies with little foreign aid assistance in the 1990s. During the 1987 civil service reform, public servants’ wages were raised, albeit modestly. More interestingly, in 1992 Ghanaian civil servants received a second election-related 80% wage increase that is paradoxically believed to have

³⁶ Cameroon adopted PB² with law no. 2007/006 of December 26, 2007 on the financial regime of the state with a fully effective entry into force during the 2013 financial year. Ghana has conducted a pilot phase in 2010 with seven ministries before full entry into force as of January 2014.

undermined the macroeconomic programs by creating higher inflation (Tsikata, 2001: 61). Nevertheless, during that period, the programs that were ultimately negotiated with the Bretton Woods institutions “were very much Ghanaian products” (Tsikata, 2001: 41). Those policies yielded faster positive results (Tsikata, 2001: 47). Later, Roberts and Andrews examined the implementation of the MTEF in Ghana between 1998 and 2002. They suggest that reform ownership matters, arguing that “Ghanaian responsibility for Public Expenditure Reviews contributed to ownership of the problems in budgeting and public sector performance more generally and thus facilitated ownership of the solutions” (Roberts and Andrews, 2005: 298).

More recently and regarding the PB² reform, the CABRI 2013 report announced that in Ghana, “Officials noted increased ownership by ministries departments and agencies of their budgets, and improved capacity to plan and budget more strategically” (p.26). Ghana is classified in the category of countries that are “not ready for Performance and Program-Based Budgeting but [that] have nonetheless made some progress towards implementing a PPBB system” (CABRI, 2013b: 26). This evaluation contrasts with another, done by the same institution (CABRI) at the 2013 CAPE Conference, where Neil Cole stated that “the country’s budget process was a façade, given the extent of leakages in the system [...] with weak parliamentary oversight, large discretionary spending and a very weak link to actual budget policy” (CAPE, 2013: 7). Despite the fact that other analysts also note institutional rivalry between governmental entities, Ghana is globally considered a good example of sustainable efforts and progress in the PB² ownership direction. Therefore, the question is: why, even in this case, “Early success is no guarantee for future progress” (Tsikata, 2001: 45)? Some authors point out that reform ownership is usually present at the formulation stage, when civil servants are not alienated from the process (Kayizzi-Mugerwa, 2003: 343); or in the initial implementation stage of the reform, but is quickly dissipated (Tsikata, 2001: 31). Why is this the case? Is it, Tsikata (2001) suggests, due to the negative impact of foreign aid on local bureaucracies? Is it because the said aid is considered a “foreign policy tool rather than a tool for economic development,” as Devarajan et al. (2001: 12) believe? Or are there other factors involved to explain those discrepancies in Ghana’s PB² implementation process and, consequently, its ownership gaps?

4.3.2.2. Cameroon

Cameroon, despite the constitutional equality of its two official languages (French and English³⁷), remains a predominantly French-speaking country. Its administrative practices, as in many other French-speaking African countries, are often unequivocal³⁸ replicas of those applied in France (CABRI, 2013b: 18). From the historical perspective, Cameroon was occupied by Germany and by the end of the First World War placed under the mandate of the League of Nations, later the United Nations, before being entrusted to the colonial administration of France and England (Ngongo, 1987). Administrative practices in the country show proof of the care taken in the drafting of public policies (legislation). But these policies are often only approximately executed, and their implementation delayed.³⁹ This results in a loss of interest from observers and citizens and scant coverage in the literature. Lastly, the country has repeatedly been ranked as one of the most corrupt in the world, according to the International NGO Transparency International,⁴⁰ and corruption has become an endemic feature of the Cameroonian public service. CABRI (2013b: 23) classifies this country in the category of countries “barely ready or not ready for a PPBB system.” The situation is somewhat puzzling given the country’s adoption of the Organic Budget Law (OBL) in 2007 and its implementation in January 2013 and modification in 2017. In trying to explain Cameroon’s stumbling block, we observe the vicious circle of poverty seen in most sub-Saharan French-speaking African countries, referred to as the “French curse”—because of their French colonial past, their common use of the French language (instead of their national vernaculars), and their use of the CFA franc as common currency (Kom, 2000). This comparative case study therefore relies on the “most different system design” method (Landman, 2000: 201). It highlights the similarities and differences between two countries with specific financial and administrative systems in order to overcome the linguistic and cultural barriers and explain variations observed in their reform ownership trajectory.

³⁷ Article 2 of the Constitutional Law of January 18, 1996.

³⁸ One of the most remarkable exceptions here is the body in charge of the elections in this country, ELECAM, for which Elections Canada served as model.

³⁹ The expression regularly used refers to a “*mise en oeuvre progressive*”, which can sometimes take decades before the policy is concretely implemented.

⁴⁰ Cameroon was ranked the most corrupt country in the world during the years 1998 and 1999. In the 2015 report, it was ranked 130th /168, while Ghana was 56/168. Source: www.transparency.org accessed on January 25, 2016.

4.4. MIXED METHODS OF RESEARCH FOR DATA GATHERING AND DATA ANALYSIS

The choice of research methods depends on research problem and questions (Cresswell, 2014: 20). As noted above, the problem identified in this research is that of PB² ownership by the local bureaucratic elite involved in reform implementation. The two research questions are related to the role of these actors in this process and the explanation for the choice of approaches, strategies, and tactics adopted to implement that reform. Given that the implementation process is inconsistent (having a cognitive and institutional dimension, as well as a technical and behavioral one), and that senior civil servants are the key players of this process, the study uses both qualitative and quantitative data-generation tools to strengthen its internal and external validity. Specifically, semi-structured interviews with senior administrative officials (the bureaucratic elite) or other stakeholders of this reform (local IFI representatives, parliamentarians, and members of the private sector or civil society organizations) were conducted in order to elucidate the institutional and strategic arrangements of ownership as well as the path of reform. At the same time, surveys were carried out in the different stages of the budget cycle (preparation, approval, execution, and evaluation), as these stages generally involve a wide range of technical expertise disseminated among several distinctive organizations. These surveys provided a transversal view of the concrete execution of this reform. The focus here is the bureaucratic elite and not the political or social actors. As a result, this multiplicity of sources attempted to probe and clarify the internal mechanisms of PB² reform ownership, as well as the organizational dynamics within the public administration—that is the PB² ownership trajectory. The stages in the generation and analysis of data are thus not necessarily distinct, since the approach is more iterative (Haverland and Yanow, 2012; Riccucci, 2010; Yin, 1982, 2014).

4.4.1. Data gathering sources

The contemporary nature of PB² implementation implies that the local actors of the reform are still available. However, it would be premature to assess the results of this reform.⁴¹ Thus, the study limits its scope to the PB² reform implementation stage, excluding any assessment of the reform's results or effects (Lester and Goggin, 1998). It examines the design of the reform adopted as public policy, the institutional and organizational mechanisms, and the guidelines and

⁴¹ As a reminder, the PB² reform entered its effective stage as from January 1st, 2013 in Cameroon and as from January 1st, 2014 in Ghana.

behaviors of actors (Winter, 2012). The data collection process was performed through an intensive examination of many reform sites, notably the ministry of finances and the ministry of economy (in Cameroon), the prime minister's office (in Cameroon), three sectoral ministries (education, agriculture, and health), some agencies (Ghana Education Services, the Auditor General's Office, National Development Planning Commission, in Ghana), IMF and World Bank representatives (in Cameroon), parliamentarians, and representatives of the private sector and CSOs. As Kay (2009: 49) asserts, "the interpretation of policy change requires a thick description of the context of policy making: the different institutions, actors, and ideas." The researcher was thus able to gather basic information on the PB² implementation process at the institutional, organizational, and behavioral levels.

Ethics and recruitment

Prior to the beginning of fieldwork, the University of Ottawa's Office of Research Ethics and Integrity approved this research on 9 March 2016 (see ethics approval certificate, Appendix 1). The initial contact was made in person and potential respondents received letters requesting the interviews and detailing the research objectives with all the relevant forms attached. They were not offered, nor did they receive any form of compensation, reward, or salary. Participants were informed that the interview was voluntary. They were free to choose to participate in the study or not, or to end their participation at any time. Most participants (but not all) read and agreed to sign the consent form, and an average of 20% of them (including both countries) did not totally disclose their bio-data (name, address, contact, age, years of experience, function, level of responsibility, etc.). This percentage was higher in Cameroon where almost 30% of participants skipped the bio-data part of the survey. However, all of them acknowledged that they did not see any risk associated with participating in this study. They were assured that their anonymity would be preserved, and they would not be directly quoted in the thesis. Participants did not express the need to receive the transcript of their interviews. Only two respondents in Ghana, whose interviews were conducted without any recording device, asked to read the final transcript of their interview (made available to them within two hours of the interview) for approval. Many respondents wished to read the final thesis, as they showed curiosity about the angle of the research. Even if "understanding is broader than explaining" (Tang, 2011: 214), the survey questionnaire covers a wider scope and generalizes the results obtained through elite interviews. In this respect, the research uses mixed-methods research (MMR) according to its disjunctive

conception (Howe, 2012). Thus, qualitative methods (interviews, documentary analysis) were used for the description of the reform implementation process and context separately from the quantitative ones (surveys, statistical analysis) and aimed at a causal explanatory approach (variations in the reform ownership trajectories in both countries). The triangulation method increases the validity of the research and the credibility of its results (Riccucci, 2010; Stewart, 2012). Besides, this study is designed using both qualitative and quantitative methods to allow both interpretation and replication. The survey is meant to capture PB² ownership construct by integrating the three levels of analysis and the comparative perspective through both inductive and hypo-deductive analysis. Inductive analysis provides systematic tools for analyzing qualitative data. The dissertation seeks to understand how PB² reform is executed and how and to what extent this execution defines, reflects, or affects reform ownership.

4.4.1.1. Qualitative sources: Documentary analysis and semi-structured interviews

Documentary analysis

This research uses documentary analysis and semi-structured elite interviews. Mogalakwe (2009) argues for documentary research, which is often marginalized among research methods. In fact, this research helps to identify important dates, key actors, and the subject of discussions and meetings, while also aiding the interpretation of the events being explored (Yin, 1982, 2014). With this in mind, the analysis of primary sources (laws, regulations, Growth Strategy Papers, activity reports, government decisions, accounts, minutes of meetings, speeches, correspondence, etc.) and secondary sources (agency websites, ministries, and other stakeholders involved in the reform) enriched this study. These documents were publicly available materials and did not require any special authorization.

Semi-structured elite interviews

Political scientists continue to turn to elite interviews as the basis for data collection (Berry, 2002: 679). The choice of semi-structured and not open-ended interviews was guided by the need to allow the reform actors to express themselves freely and share their experiences and what was important to them while focusing on the PB² reform implementation trajectory. For this purpose, 28 interviews were conducted in each country. In both countries, the gateway for this research was the ministry of finance. Participants in these interviews were primarily selected from the ministry of finance's organizational chart (and the ministry of economy, in the case of Cameroon).

Those first participants oriented the investigation toward other key-informants, whether in the same ministry or in other organizations. They were later randomly selected among the group of those who were most involved in reform implementation, because of seniority or their duties in daily execution of budgetary operations. Given the specificity of the required information, participants having this knowledge and who were able to respond to the research questions were chosen, according to what Maxwell call “purposeful selection” (2005: 415). Participants were not selected according to predetermined hypotheses or ideas; the main purpose of these interviews was to understand the various actors’ perspectives of the PB² implementation process in each country. These interviews focused on how the implementation process is being conducted by the bureaucratic elite. However, in order to have a balanced view of the implementation process, the interviewees did not only include bureaucrats but also members of parliament; independent supervisory authorities (audit services); and representatives of IFIs, civil society organizations, and the private sector. Additionally, these interviews were conducted from a first sample of senior administrative officials (see list of interviewees—Appendix 2). Following the principle of “snowball sampling,” a second or even a third group of officials designated by the first officials were interviewed, as their involvement in the PB² reform implementation process was established. These interviews ended, following the principle of saturation, when the information generated started repeating itself. The choice of semi-structured interviews (see interview protocol—Appendix 3) is recommended for elite interviews (Alvesson and Sveningsson, 2003; Tansey, 2007) and offer more openings for interviewees to give testimony of their organizational experiences, values, beliefs, perceptions, and cognitive representations, attitudes, and other formal and informal elements of the reform’s implementation process. According to Tansey (2007), elite interviews generally serve four purposes: (1) to corroborate other sources; (2) to establish what a set of people think; (3) to make inferences on a larger population’s characteristics; and (4) to reconstruct an event or set of events. Despite the methodological challenges and limitations noted below, these interviews were successful in meeting these objectives. The use of Nvivo encoding software consolidated the rigor and consistency in data processing.

Demographic breakdown of interviewees

Only the final 16 interviews selected per country for this thesis are of concern here (see Tables 7 and 8 below). The main characteristic of these participants is their involvement in the reform from its preliminary phase. Many of the key informants— with the exception of the parliamentarians,

the local representatives of IFIs, the private sector, and CSOs — so, mainly the bureaucrats, had been holding the same positions since the introduction of the reform. Their grades or positions varied from Secretary General (in Cameroon) or Chief Directors (in Ghana) (in Canada, they would be called Deputy Minister, translated in French “*Sous ministre*”) to financial and policy analysts. The initial potential respondents were decision makers (high ranking officials), but because they were often unavailable, they asked a colleague to attend the interview on their behalf.

Table 6. Breakdown of the number of interviewees by department/agency in Cameroon

MINISTERIAL DEPARTMENT / AGENCY	NUMBER OF PARTICIPANTS (16)
Prime Minister’s Office	1
Ministry of Finance	3
Ministry of Economy, Planning and Regional Planning	2
Ministry of Basic Education	1
Ministry of Public Health	1
Ministry of Agriculture and Rural Development	1
The World Bank (local office)	1
International Monetary Fund (local office)	1
National Assembly	2
Civil Society Organization	2
Private sector organization	1

Table 7. Breakdown of the number of interviewees by department/agency in Ghana

MINISTERIAL DEPARTMENT / AGENCY	NUMBER OF PARTICIPANTS (16)
Ministry of Finance	4
NDPC	2
Audit Service	1
Office of the Head of Civil Service (OHCS)	1
Controller and Accountant General Department (CAGD)	1
Ministry of Education	1
Ministry of Health	1
Ministry of Food and Agriculture	1
The World Bank (local office)	1
National Assembly	1
Civil Society Organization	2

Figure 7. Diagram of the data coding process

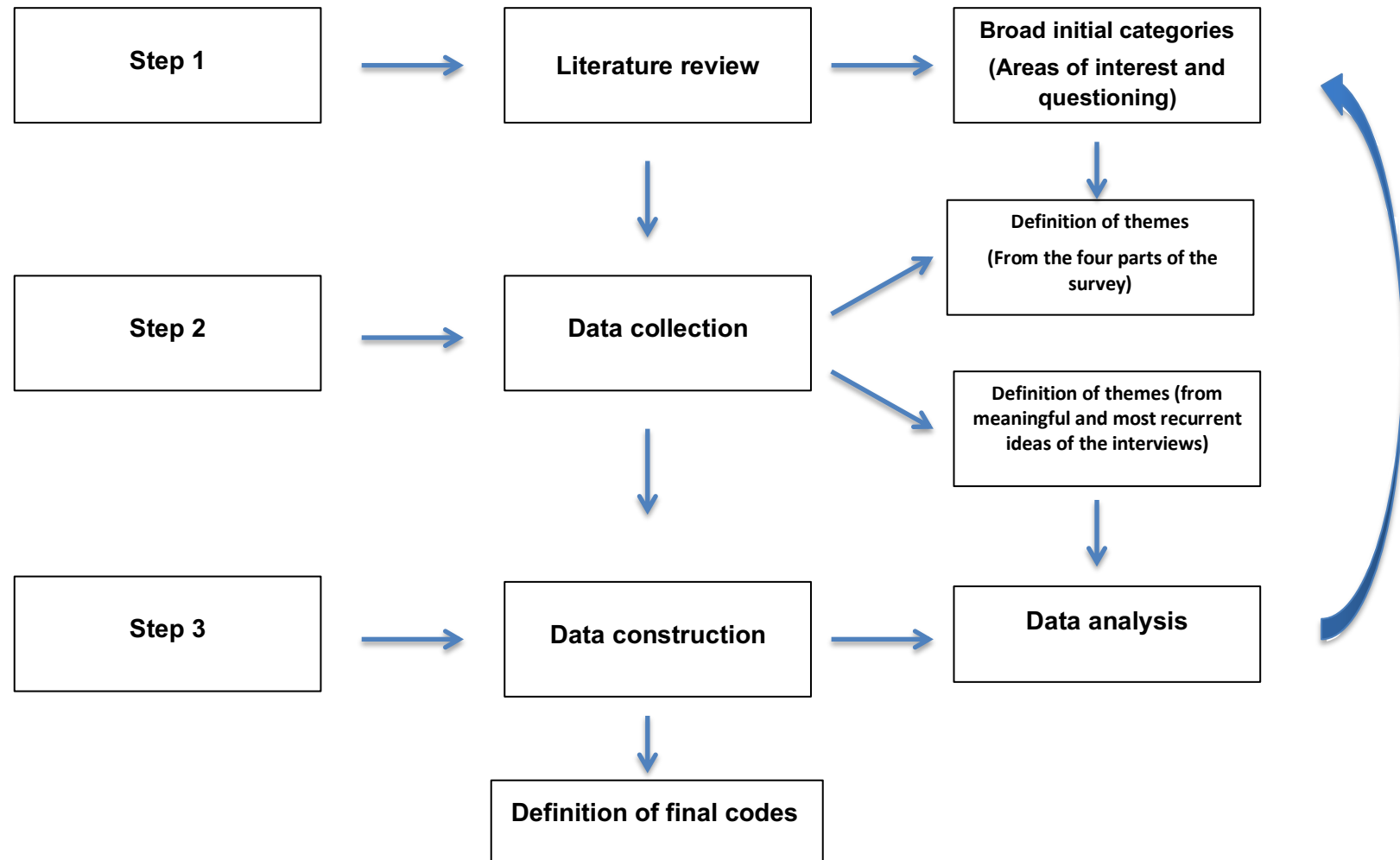


Table 8. List of thematic nodes (interviews)

	Node matrices	Nodes	Files	Number of references
1	The PB² reform implementation process	The PB ² reform methodology and process Enforcement issues and time factor Comparison with other reforms trajectories The structural logic of bargaining and resourcefulness versus the PB ² reform rationality The financing of the PB ² reform Hybrid system between line item budgeting and program budgeting	29	880
2	The PB² reform actors	Quality of human resources to lead and implement the PB ² reform Budget actors' reluctance or resistance towards the PB ² reform Elitism of actors responsible for driving the PB ² reform versus resourcefulness of managers Role plays, perceptions and actors' interests Capacity issues at the individual and collective levels	35	822
3	The institutional context of the PB² reform	The PB ² reform triggers and the reform implementation design The prominence of political issues over economic and technical considerations Governance issues and shrinking policy space Relational dynamics between the multiple budget actors involved in the PB ² reform Path dependence of releases and uses of funds Management values for or against the PB ² reform Faith in the budgeting process and the sense of budgeting within developing countries	25	370
4	The PB² reform implementation challenges	Insufficient upstream reflection about the PB ² reform and its implications The PB ² Reform failures Administrative culture and the idea of performance Excessive centralization of the PB ² reform and the executive power bias towards other budget actors Organizational rigidity, administrative leadership and reform actors' interests Targets setting, programs and sub programs definition Inadequate solutions to problems raised Paradoxes, inconsistencies and the survival of practices contrary to the spirit of the reform	33	315
5	The PB² reform technical content	Technical complexity of the PB ² reform Technical tools of the PB ² reform Policy coherence Soft versus hard technologies Comparison between past and current budget architectures Universalism of the PB ² reform versus its technological neutrality The PB ² reform IT infrastructure transition and budget processing	21	255
6	The PB² reform ownership	Public financial management (PFM) reform design The origin of the reform: imposed or not from the outside by the IFIs Homegrown policies versus the PB ² reform ownership Government and political ownership versus citizen ownership Participation and exclusion during the PB ² reform diagnosis and implementation phases Criticism of the government approach of steering the PB ² reform	15	144
7	Changes brought about by the PB² reform	Fiscal paradigm shift Advantages and technical improvements from the PB ² reform Introduction of a new legislation Procedural changes in budget preparation and formulation	17	144
8	Recommendations to improve the PB² reform implementation process	The need of proper institutional configuration Improvement of the reform policy marketing The reorganization of the budget debate at the parliament Realism in the whole budget process and compliance to fiscal discipline	21	73

Table 9. List of nodes related to the budget cycle and by country (interviews)

	Node matrices	Nodes	Files	Number of references
1	Budget preparation and formulation	Budget realism and resource scarcity Reliability of budget information and targets definition Policy and budget hearings and bargaining strategies Budgeting, service delivery and poverty alleviation	7	22
		Arbitrary registration of projects in the draft finance law Coordination mechanisms during the preparation of the investment and operational budget MoF and MDAs relations during the budget preparation: trust issues Uselessness of planning documentation	4	9
2	Budget approval	Budget procedure at the parliament Comparisons with others countries Parliament control powers over the use of public funds	4	12
		Relations between ministers and members of parliament Budget debate and approval procedure of the finance law	2	21
3	Budget execution	Strategic allocation versus fiscal discipline Allocations done per organizations not per programs Historical patterns of insufficient and untimely releases of funds Centralized procurement system Budget overspending	7	32
		Introduction of unscheduled and unbudgeted projects and activities Issue of projects' maturation Inconsistency of concurrent projects Actual versus apparent budget execution Investment or capital budget under spending	17	150
4	Budget evaluation	Budget audit and control tools Public finance control Ineffective and insufficient computer monitoring of expenditure Neglect of the M&E component within MDAs	9	37
		Relevance of budget performance targets Limited obligation of accountability Independent monitoring of budget execution Biased performance evaluation Inoperative citizen control of public finances	16	76

4.4.1.1.1. Creation of codes with Nvivo

The cardinal principle of the methodology section is pragmatic eclecticism. This section explains how the major themes of analysis were elaborated from the unstructured data collected through semi-structured interviews in Ghana and Cameroon. During fieldwork, notes on each participant (notably their experience or knowledge of the reform) helped to later define specific criterion in selection of the most relevant pieces. The average length of interviews was 45 minutes in Ghana and 1.5 hours (in Cameroon). Figure 7 above illustrates the data coding process.

The interview transcription started alongside the data collection when on the field, with each interview transliterating into about 10 to 18 pages. Important passages were underlined by hand and main ideas of each participant written in the margins. The transcripts were uploaded to Nvivo 11 for Mac to enable the coding process. Coding is understood here in the sense given by Saldana (2016) as a transitional and cyclical process between data collection and more extensive data analysis, which consists in labeling a passage in one word or sentence in order to grasp its specific meaning.

The first step consisted of reading and proofreading all the transcripts many times. Then, using Nvivo, main ideas, sentences, concepts, processes, opinions, and perceptions, mentioned per participant were labeled. The rationale behind the creation of those codes was the relevance of the idea—based either on the importance of the participant’s statement about the reform or according to the literature. Many codes appeared to be relevant because many participants repeated them (e.g., reform ownership, challenges, and paradoxes). Some were surprising: in the Cameroonian case, for example, many respondents mentioned other reform initiatives to justify the conduct of the PB² reform. In the Ghanaian case, the untimely release of funds was the most repeated idea, whereas moral values and integrity were not often mentioned.

The three main objectives of this study are: first, to describe the reform implementation process, second, to analyze the actors’ behavior while constructing reform ownership at three different levels, and, third, expose the value of OTA. The sentences highlighted and coded are phenomena that each participant considered important and also, for most of those themes, presented as essential in the literature. Using mixed methods of research allows us to explore the participants’ experiences and narratives alongside the official documentation. With Saldana (2016: 68), this

study considers that “the qualitative analytic process is cyclical rather than linear.” After carefully reading and rereading the transcripts, the marginal observations were manually compiled for each interviewee on flashcards. Many of these observations aided in writing memos during the formal coding with Nvivo. As a result, many cycles of coding were conducted.

The first cycle was a combination of process coding, causation or pattern coding, and theoretical coding. The coding decisions were mainly based on the specific methodological needs of this study and the research questions. This resulted in the combination method referred to as hybrid coding (Saldana, 2016: 71). After the first cycle of coding, in order to remain unbiased and stay close to the data, the total numbers of initial codes was 207 for Cameroon and 182 for Ghana. During the second coding cycle, I created categories by bringing several (three or four overlapping or connected) codes together. The criterion used here was the logical link between these codes in process-tracing, whether they explain themselves mutually or shared a causal relationship. Pattern coding helped to identify similarities, differences, frequencies, sequences, causation, and explanations, as well as inconsistencies in participants’ declarations. The coding process resulted in 10 important categories (for both countries). For the sake of comparison, these categories were later reduced to seven most important categories or themes by removing those (such as the results and effects of the reform) that were not the central concern of this study. The list below outlines the seven relevant categories that structure the description of the data in each country as well as the analysis that followed (see Table 9 above). Parts of the themes are related to the PB² implementation process, while others address the cognitive, organizational, and behavioral aspects of PB² reform ownership.

The second and third cycles of coding were more theoretical, as the goal here is to develop new theory on PB² implementation as well as its ownership by administrative managers. In between, the paradoxes and discrepancies in both areas of analysis structured the construction of the model of analysis proposed here, that is, OTA. Working on this abstract level, the researcher conceptualized the data (transcripts) around this model of analysis. Describing the connections between those themes and categories constitutes the main results presented in this study, which are from the PB² actors’ perspectives. These results are combined with the survey results, whose method of analysis is presented in the following section below.

4.4.1.2. Quantitative sources: Survey and descriptive statistical analysis

Some scholars argue, “The boundaries between quantitative research and qualitative research have become increasingly fuzzy as various disciplines have adopted their own perspectives on adapting methodologies to serve their needs” (Rudestam and Newton, 2015: 39). However, this research adds a quantitative source to supplement the descriptive and interpretative aspects of the qualitative data. While qualitative data focus on identifying key factors that influence the PB² reform implementation process, and consequently its ownership, the quantitative data target the explanatory purpose of this research, insofar as the three levels of analysis (macro, meso, and micro) intersected with the implementation phases (design, articulation, execution), and explain how cognitive, organizational, and behavioral ownership happens during policy implementation.

Table 10. Survey coding categories (*In bold are the numbers taken into account in this study)

	NUMBER OF QUESTIONS/CODES	CATEGORIES	LABELS
BUDGET PREPARATION	44/ 36*	8	Legal foundations of the PB ² reform Reform/budget actors and authority Methodology (procedure, timeframe, conflicts resolution) Capital/operating budgets Definition of performance targets and indicators Program budgeting tools (MTEF, MTBF) PB ² reform innovations
BUDGET APPROVAL	37/ 28	5	Legislative versus executive powers over the budget Methodology (timeframe, documents, etc.) Off-budget expenditure PB ² reform innovations Collaboration with the executive/judicial branches
BUDGET EXECUTION	38/ 28	6	Dedicated budget staff Capacity- building in the PB ² reform paradigm Budget allocations distribution Overspending/Under-consumption of credits Reporting performance information New tools/systems
BUDGET EVALUATION	41/ 33	6	Institutional arrangements related to budget evaluation Public/citizens' information Financial and non-financial performance information Budget targets and national development vision and objectives Performance responsibility Policy evaluation methodology

The survey questionnaire

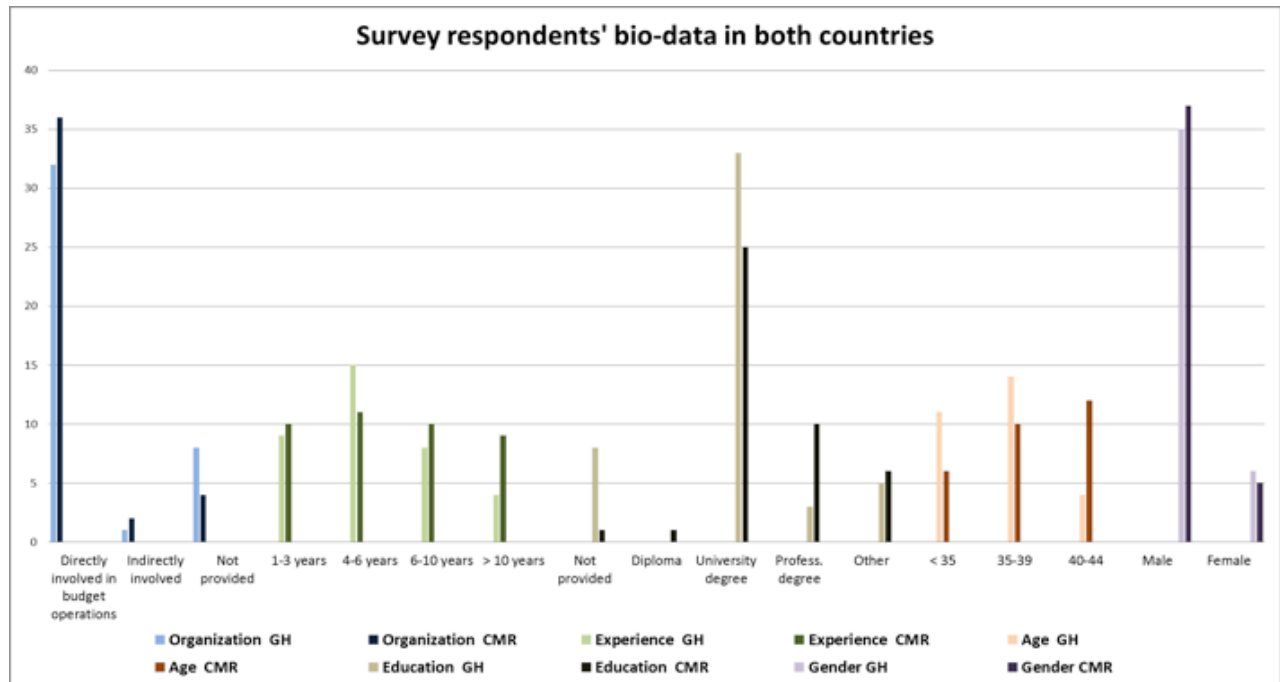
Quantitative data was built on sampling from a questionnaire (Survey questionnaire—Appendix 4) adapted from the OECD (2012) questionnaire, which was coded question by question. They were then subjected to statistical descriptive analysis. The number of persons sampled by country is 42 (Cameroon) and 41 (Ghana), mostly intermediate level administrative officials and those directly at the service delivery level, or in direct contact with the customers, service providers, and other suppliers, who also play an important role in the PB² implementation process through public spending or revenue chains.

The questionnaires, divided into four parts, reflect the four stages of the budget cycle: preparation, approval, execution, and evaluation (see Table 10 above, Table 11, Figures 8 and 9 below). Each part also contains a paragraph of the participant's bio-data (name, contact info, country, organization, years of experience, gender, position held, and level of education) and their overall assessment of the PB² reform implementation process and recommendations to improve it. Participants were recruited randomly, most according to their confessed experience with the reform in their daily professional duties through the four stages of the budget cycle and others designated by their colleagues. Those participants were involved in PB² implementation either from its beginning or early enough in this process to have sufficient knowledge if not perfect mastery of the reform execution trajectory. Participants were informed of the research objective (academic purpose) and that it was investigating their country's experience of the PB² implementation stage in a comparative perspective.

Demographic breakdown of survey respondents

In view of the technical nature of the data collected, the questionnaires were exclusively administered to the bureaucrats of the ministries in charge of finance/economy/planning/SAI (supreme audit institutions), as well as to the three sectoral ministries targeted in this study (health, education, and agriculture). Their profile displayed below (Figure 8) shows, among other modalities, that the majority of participants have a university degree, are involved in the budgeting process, which essentially remains a male activity.

Figure 8. Profile of the survey respondents



It has been clear, at least since Wildavsky (1992) that budget policy reforms, far from being neutral, have important political implications. It is the famous question of “who gets what?” (p.594). The PB² reform is no exception. Although often presented as a neutral managerial tool, it involves a redistribution of political cards through budget allocation decisions. Moreover, in many African countries implementing it, programing —generalized through the Medium-Term Expenditure Framework [MTEF] and the Medium-Term Budget Framework [MTBF] — outshines the performance dimension. This prioritizes the instrumental rationalism of budget forecasts and execution over budgetary decisions based on concrete performance information. This research shifts the focus of analysis from the results and technical content of this reform to its implementation, drawing important lessons about its ownership on three levels: cognitive, organizational, and behavioral. This study also revives the notion of reform ownership as a distinctive feature of the reform implementation stage.

Main propositions and perspectives

This section of the study asks the following question: What is the overall assessment of the PB² implementation process, and, especially what are the most important determinants influencing this process? This study uses descriptive statistics to capture the experiences of PB² reform by budget actors in both countries. Indeed, as mentioned in the previous Chapter, this research analyzes PB²

implementation in two dimensions: first, as the introduction to a new reform policy, and second as concrete execution in three different sectoral ministries (health, education, and agriculture). Following theories on public policy implementation and regarding the first angle of analysis of this study, I incidentally examine whether the conclusions of Lienert (2003) are confirmed, according to which the financial systems of French- and English-speaking African countries are not built for efficiency, even though the latter seem to be more focused on the implementation phase and practice than the former. This component also includes an explanatory perspective.

(1) PB² as a new reform policy

Main proposition: The PB² implementation process is better managed in Ghana than in Cameroon, with a more noticeable improvement during the budget execution phase.

- **Sub-proposition 1:** Institutions provide the overall framework and adequate policy space for the cognitive ownership of PB² reform through definition of the problem and design of policy implementation.
- **Sub-proposition 2:** The organizing and functioning principles of different administrations involved in the PB² reform implementation process are in line with the fundamental principles and objectives of the reform.
- **Sub-proposition 3:** Public managers of the ministry of finance/economy, through the benefits they perceive in the PB² reform, manage to “sell” it to other organizations as an opportunity and not an additional constraint, thus constructing the behavioral ownership of PB².

These assumptions are combined to the three levels of analysis announced in the theoretical framework, namely:

- **Cognitive:** context, institutions, technical content, definition of public problems, interpretation of the PB² reform, rupture or continuum of the country’s historical reform pattern (path dependence).
- **Organizational:** collaboration and coordination dynamics within and across organizations around the PB² reform.
- **Behavioral:** actors’ attitudes and motivations with regard to the PB² reform.

Figure 9. Sample distribution through the budget cycle

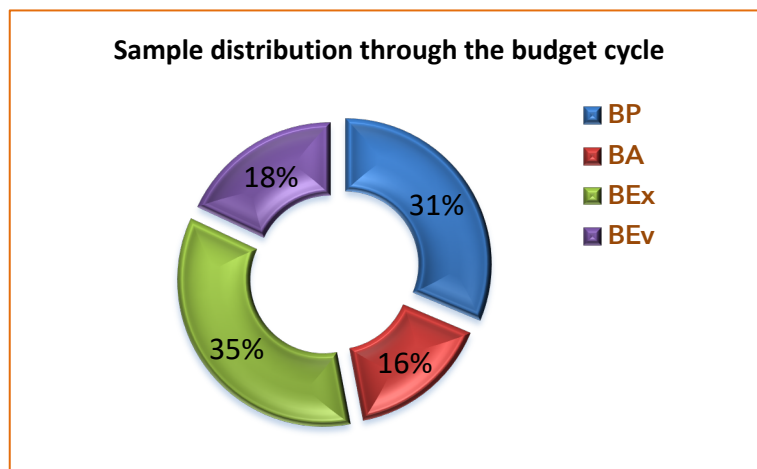
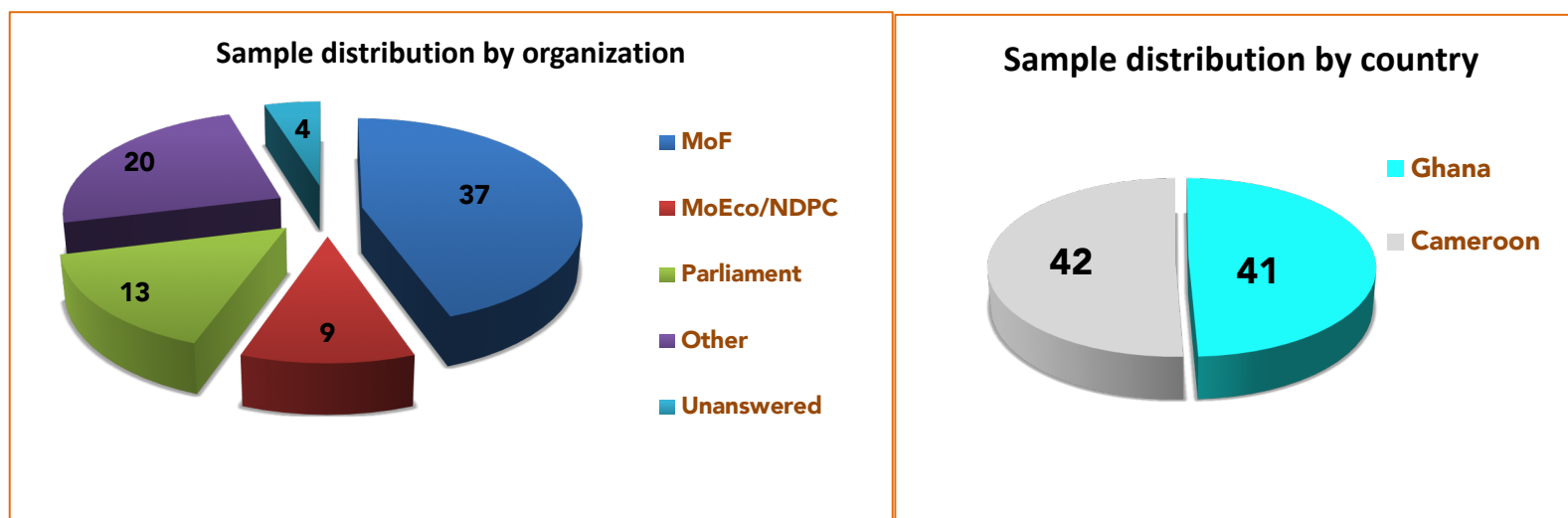


Table 11. Total number of survey participants

	GHANA (41)	CAMEROON (42)	TOTAL (83)
BUDGET PREPARATION	12	14	26
BUDGET APPROVAL	7	6	13
BUDGET EXECUTION	15	14	29
BUDGET EVALUATION	7	8	15

Figure 10. Sample distribution by organization and by country



Methods

The database of this study comprises two surveys conducted in Ghana (Accra) and Cameroon (Yaounde) from February to September 2016 with 83 participants in total, including mostly public officials involved in the budget cycle, distributed into the four phases of the budget cycle (preparation, approval, execution, and evaluation). Analysis of reform ownership through the PB² sequencing resorts to bivariate linear models, analyzing the frequency of personal initiatives in carrying out some major decisions to boost the implementation process. It follows from the primary research question that the first angle of analysis of this study (PB² implementation process) requires a qualitative methodology.

First angle of analysis: The PB² implementation process.

Selected sets of determinants

- Institutional adjustments in the construction of the cognitive ownership of the reform.
- Organizational dynamics in the construction of the organizational ownership.
- Actors' attitudes, roles, interests, and motivations in the construction of the behavioral ownership.

The data analysis of the survey highlights the major determinants (specifically, institutional, organizational, and behavioral) that influence the reform ownership trajectory. The analysis also specifies elements of comparison for the two countries; in particular, it classifies

- the institutional and strategic mechanisms (norms and values affecting the policy implementation design, technical content, decision-making patterns, organizational arrangements and dynamics, etc.);
- the actors' rationalities/tactics (participants' features, representations, orientations, preferences, behavioral tendencies, etc.), and
- other indicators related to the reform context and content.

At the same time, it assesses the maturity level of the implementation process from the local actors' perspective. In doing this, the analysis encompasses the meaning of the public management reform given by Bouckaert (2003: 40), who defines it as “a learning cycle that can be analyzed by ascending levels” (translation added). The quantitative data were constructed with the use of EXCEL to quantify the data generated and create reports, charts, plots of distribution, and trends.

(2) PB² concrete execution in three sectoral ministries (health, education, agriculture)

This second dimension is important for it highlights PB²'s concrete implementation, following the budget cycle phases, outside of the reform's natural home, which is the ministry of finance/economy. It also allows us to invalidate or confirm the conclusions related to the first dimension mentioned above (see Table 12 below). This angle makes the most use of the descriptive statistics of the survey.

Second angle of analysis: The PB² reform concrete execution in sector ministries (in charge of health, education and agriculture).

Selected sets of determinants:

- Definition criteria for budget priorities and appropriations.
- Expenditure rationale.
- Budgeting process evaluation and service delivery.

4.4.2. Data analysis methods

Yin (1982: 51) defines data analysis as “a sifting, sorting, and combinatorial process”. In this vein, this research uses two methods— “path analysis” and “process tracing”—as they entail establishing causal links between the different major determinants obtained from field data. The first method answers the question, how did we get there? The second method answers the question, why this path and not another? It also helps to retrace the stages of the reform process in each of the countries under review in order to define its PB² ownership trajectory within the government machinery. Two distinct stages of analysis must be noted here: the first relates to the introduction of the reform policy within the administrative apparatus; the second is the concrete and routine execution of the reform by the public managers. The path analysis method captures the first stage, and process tracing configures the second one.

4.4.2.1. Path analysis

On the one hand, this research focuses on institutional, strategic, and behavioral factors influencing the PB² implementation process. On the other hand, the study analyzes the roles, behaviors, and orientations of the bureaucratic elite individually and at the organizational level—the dynamics of internal relationships or external organizations (line ministries)—before showing how the PB² ownership trajectory is constructed and affected by both factors. The path analysis

method, often used in psychology, is a technique that tests consequences of proposed causal relations among different parameters, highlighting the “latent variables” of a phenomenon (Loehlin, 1998). Dudley Duncan (1966) notes this method’s usefulness in sociology to analyze complex problems involving the breakdown of a dependent variable, clarifying its interpretation while strengthening its conceptual consistency. This study attempts to understand the PB² implementation process, combining authority (formal, stemming from institutions) and influence (latent, coming from real or perceived capacity of the actors); while relying on the explanatory strengths of few selected factors consisting of institutional, strategic, and behavioral ownership mechanisms.

PRIMARY RESEARCH QUESTION:

How does reform ownership impact the nature, extent and outcome of PB² reforms in Ghana and Cameroon?

Table 12. Research questions platform

LEVEL OF ANALYSIS	SECONDARY QUESTIONS	OUTPUTS
Macro COGNITIVE OWNERSHIP <i>(Policy implementation methodology/design)</i>	How did the country get to the PB ² reform (the reform triggers)? How do actors make sense of the PB ² reform paradigm? How does the country implement reforms (rupture or continuum? Path dependence?) What institutional arrangements are enacted to create a favorable policy space? Why is the PB ² reform implementation designed in this way and not another? How does the bureaucratic elite sell the reform to other organizations and stakeholders?	Description of the road to PB ² Making sense of the reform paradigm (steering the reform). Analysis of administrative reforms’ pattern (path dependence?). Analysis of major determinants at play during the PB ² reform implementation process. Public marketing of the PB ² reform.
Meso ORGANIZATIONAL OWNERSHIP <i>(Policy articulation)</i>	What types of new organizational settings derive from the PB ² reform implementation? What are the intra- and inter-organizational dynamics since the introduction of the PB ² reform? What is their influence on the PB ² reform ownership by these organizations?	Description of organizational settings around the PB ² reform. Collaboration and coordination dynamics within and across organizations over the PB ² reform implementation process.
Micro BEHAVIORAL OWNERSHIP <i>(Policy execution)</i>	What are the bureaucratic elite roles, attitudes, preferences, interests, and motivations towards the reform (where do they fit)? What types of incentives (if any) are offered to budget actors to encourage the absorption of the reform? How is the PB ² reform currently executed in sector ministries?	Identification and analysis of actors’ roles, attitudes, preferences, and interests towards the PB ² reform. Analysis of the actors’ motivations and citizen advantages with the PB ² reform. Analysis of a few cases of the PB ² reform implementation through the budget cycle.
COMPARATIVE ANALYSIS <i>(Holistic view)</i>	What is the overall assessment of the PB ² reform implementation process in each country? What are the specific characteristics of PB ² reform implementation in each country and what lessons can be learned from it regarding reform ownership? To what extent is the evaluation of this implementation process itself an indicator of the outcome of the reform?	Understanding and explaining similarities and differences in the implementation process between the two countries. Theory development on the reform ownership trajectory approach.

The complex nature of the PB² reform makes this method of analysis particularly appropriate for this study. The reform involves at least four areas of technical expertise within finance/economic ministries (budget preparation, budget execution, budget evaluation and budget evaluation); various stakeholders (political powers, parliament, IFIs, CSOs, the private sector, and bureaucrats); and a wide scope, different levels of ownership analysis (cognitive, organizational, and behavioral); all of which are complicated by the unpredictability of actors' representations/perceptions/behaviors and the time factor. Path analysis help define the reform ownership trajectory of each country, which will result from the combination of a set of parameters (see Table 13 below).

Table 13. Methodological framework synopsis

	LEVELS OF ANALYSIS	METHODS OF ANALYSIS	COMPARATIVE APPROACH	OBJECTIVES
PB² as a new reform policy	The introduction and steering of the PB² reform: - Policy design - Policy articulation - Policy execution	Path analysis Qualitative/quantitative analysis (descriptive, interpretative, and deductive) Explain the reform implementation process Explain the reform ownership at the steering level DV#1: the PB ² implementation process IV#1: institutional arrangements IV#2: organizational dynamics IV#3: actors' attitudes, roles, interests, and motivations towards the reform	Evaluation of the policy implementation process - Macro (cognitive) - Meso (organizational) - Micro (behavioral) Identify and explain the PB ² reform implementation gaps Explain ownership gaps in the reform steering process	Reconstruct the PB ² implementation trajectory (including the reform sequencing) Explain co-variations between the two countries of the study Explain causal relations among different causes Describe and explain the roles of bureaucratic elites in building a country-owned reform trajectory (cognitive, organizational and behavioral ownership) Showcase reform ownership gaps
PB² concrete execution in three sector ministries (Health, education and agriculture)	The budget cycle - Preparation - Approval - Execution - Evaluation	Process tracing Qualitative analysis (descriptive and deductive) Inductive and deductive DV: the PB ² concrete execution within sectoral ministries IV#a: criteria for defining budget priorities and allocations IV#b: expenditure rationale IV#c: service delivery	Comparison across countries Analysis from budget information (programs, targets, indicators, etc.) across years (2013-2017) and ministries Explain implementation gaps during annual budget execution	Chart the progress of PB ² over the budget cycle Understand the concrete execution of the PB ² reform Identify and explain PB ² implementation gaps Understanding the PB ² implementation at these sectoral ministries' levels Illustrate reform ownership gaps

4.4.2.2. Process tracing

The process tracing method provides tools to chart the progress of a particular policy over time. It allows analysts to “gain a deeper understanding not only of what actually happened but also who the policy actors were, how their thinking evolved and/or changed during the course of events, and how the final outcomes can be usefully explained” (Gambhir, 2006: 497). This technique will help to systematically explain how the role of the bureaucratic elite—influenced but not determined by the institutional context—is exercised in the sense of building a country-owned reform trajectory. This role shapes the implementation, which affects both the micro or individual level of decision-making and the meso and macro levels (Bennet and Checkel, 2015: 5). Tansey (2007) writes, “Process tracing provides a crucial method for the analysis of complex political phenomena, and rightly places an emphasis on uncovering the causal mechanisms that connect independent and dependent variables.” Through both inductive and deductive logical causal inference (Bennet and Checkel, 2015: 17; Hall, 2012: 27), I systematically analyzed the PB² implementation process, with the primary objective of explaining (Beach and Pedersen, 2013: 18) the influence of certain factors in the construction of cognitive, organizational, and behavioral ownership mechanisms during the reform’s implementation phase. PB² implementation appears to be a rough and chaotic process, with various players (winners and losers) and stakeholders, ups and downs, starts and stops, alternating managerial tools and techniques, varying speeds, and both perceived and concrete ownership by various actors. The bureaucratic elite has to navigate all these factors, as well as the shifting entourage and its inherently conflicting interests, and still deliver the expected results of the reform. Consequently, this research adopts a reconstruction approach to define the ownership trajectory of each case before explaining the co-variation between the two cases.

4.5. Methodological limitations

The methodological limitations of this study reflect those generally argued with regard to qualitative research, notably a less rigorous even subjective data processing. However, qualitative methodology contributes to the understanding of complex realities, in a given context (Alvesson & Sköldbberg, 2009). As this research follows a comparative multi-case study design, triangulating data from interviews and documentary analysis with descriptive statistics of the budgeting cycle has framed a more thorough methodology that aimed to overcome those limitations. Furthermore, what can seem to be a diversified use of the interview material is in reality only a restitution of the

participants' accounts, sometimes those accounts exposed similarities in both countries, sometimes they revealed a common opinion within public managers in the same sector, sometimes they showed differences either between the two countries or between different categories of participants.

4.5.1. Regarding data collection

Ghana was the first field of data collection. Slight adjustments had to be made in the questions for Cameroon, in particular to give the respondents more latitude in narrating their experience of the PB² reform. As a result, interviews carried out in Ghana are more concise (averaging 45 minutes) than those in Cameroon (averaging 1.5 hours). The focus of the comparative analysis was only on the points raised in both contexts. Furthermore, data collection encountered some practical difficulties, specifically; it was difficult to obtain interviews with the highest administrative officials. Although solicited, they often asked their collaborators to replace them for the interview. On a personal note, my civil servant status in Cameroon helped me to get appointments faster with the officials involved in the reform process. But by using the snowball sampling technique, the researcher did not have any control over the choice of interviewees, as they were mostly referred to the researcher through the hierarchical channel of command. However, familiarity with a few managers (especially the ones at the prime Minister's Office in Cameroon) resulted in lengthy conversations (sometimes as long as three hours), with so many digressions that the researcher had no other choice but to ignore two out of three of those interviews. Moreover, even if all participants volunteered for these interviews, I noticed very quickly during the first interviews that participants did not want to be recorded. As soon as the recorder was openly started, many retracted their initial statements and slightly, moderately, or drastically changed their initial accounts of events. Some even asked me to stop the recorder and wanted to speak "off the record." As a result, I increased discretion in my use of the recorder to facilitate the transcription and ensure the fidelity of the exchanges. Finally, as those interviews mainly took place in the interviewee's office, interruptions (visits, phone calls, suspensions, various interferences) were commonplace. Sometimes, other colleagues passing by spontaneously joined the conversation for a few minutes. The treatment of these "extra" pieces (off-the-record confidences and joined voices) proved to be complex. I thus simply excluded them from the analysis, even though they provided rich and relevant background information for the analysis. This has sometimes resulted in fragmented and reconstructed parts of

interview in the transcribing process. Moreover, in Ghana, the data collection period coincided with the parliamentary truce. As a result, very few MPs were present in the capital, Accra. Furthermore, those who sit in the capital were busy campaigning for their re-election, scheduled for the end of 2016 in tandem with the presidential election. However, the financial senior staff of parliament provided useful insights on the PB² reform at that level. In Cameroon, several opposition MPs contacted me for an interview, but apologized at the last minute, saying that they did not trust their remarks would be faithfully transcribed. Nevertheless, to mitigate the effect of this gap, first-hand observation during several sessions of the Budget and Finance Committee of the National Assembly at the end of 2016 helped to better understand the political dynamics within this influential House of Parliament⁴².

For the survey, 100 questionnaires were manually administered in each country, at 25 for each stage of the budget cycle (preparation, approval, execution, and evaluation). Despite many reminders, the retrieval rate did not reach 100% for any of the four categories. Cameroon was in the middle of budget pre-conferences, and the potential respondents I solicited for the survey were involved in these conferences throughout the day. In Ghana, the presence of a joint mission of the IMF and the World Bank mobilized most officials of the Ministry of finance during that period (first half of May 2016). Nevertheless, thanks to the contacts made on the spot, several of these questionnaires were returned by email, after the end of the data collection period (the last one arrived almost four months later, in January 2017). Finally, it should be noted that the interviews in Cameroon were conducted exclusively in French and those in Ghana exclusively in English. As Cameroon is a bilingual country, the questionnaires were administered in English in both countries, but respondents were able to answer in one of the two languages. Having to work with data in both languages proved to be an additional difficulty. However, the processing of these data was done alternately, either in English or in French, using EXCEL and NVIVO.

4.5.2. Regarding data analysis

As many authors have pointed out, policy implementation studies, particularly reform policies, require longitudinal analysis over several years or even decades (Wildavsky, 1979; Winter, 2010). This study only covers the first five years in Cameroon (2013–2017) and four years in Ghana

⁴² As a liaison officer at the Prime Minister's Office, I have had the opportunity, for seven years, to attend budget sessions both at the Budget and Finance Committee and in plenary sessions and in both Chambers.

(2014–2017) of the PB² reform implementation process. The fact that the PB² reform is still in its infancy in both countries is an ontological limitation of this study. The methodological framework and the analysis proposed here do not claim to have captured all the relevant information on a phenomenon that is currently still unfolding. Moreover, such a methodological approach (holistic and realistic), which fits well with the PB² practice turn (Joyce, 1999), could have served as a comparison between several aspects of the reform or among different reform policies within the same country. In spite of these limitations, the proposed methodological framework and subsequent analysis correspond to the research questions and are consistent with the suggested theoretical framework within the limited scope of this study.

Conclusion:

To conclude this chapter, it should be mentioned that the literature on PFM reforms in developing countries seems on the verge of adding to the NPM much-criticized universalistic “one size fits all” approach, mostly focused on reforms’ technical contents, a universal reform strategy grounded on “best practice.” At least, the second aspect appears to have been less studied than the first. The initial step on the PFM agenda was thus, not surprisingly, to adopt uniform reform packages in these countries. It remains to determine, which factors, within each country, will guide government methodological options from the afore-mentioned “menu,” offered through “best practice.” To this end, this research takes a holistic approach, integrating the context, the technical content, and the roles and behaviors of the local bureaucratic elite driving and executing the reform. It offers a genuine Public Administration perspective by providing an in-depth analysis of one of the PFM flagship reforms, that is, performance-based program budgeting (PB²), in its implementation stage in two specific countries, Ghana and Cameroon, in order to draw lessons on reform ownership. The ontological and methodological challenges of the notions of PB² and reform ownership coupled with the comparative case-study design call for a singular and eclectic methodological approach, termed here the ownership trajectory approach (OTA). Through interviews with elites and experts, document analysis, and surveys, the data analysis develops a PB² reform narrative and practice. Through the OTA analytical framework, the study rejects the mainstream literature on “country” or “national” ownership, deemed nonoperational. Therefore, the study assumes that reform ownership should not be taken at face value. This framework intends to look behind cultural curtains and uncover internal factors in each country that structure the cognitive, organizational,

and behavioral ownership of the reform, as well as the gaps that punctuate its ownership trajectory through a dialectical approach consisting of two components: context and reform, on the one hand, and reform and reform strategy, on the other. Methodological eclectism characterizes this comparative case study of two different system designs. Data are generated from various sources, using qualitative and quantitative approaches. Their analysis also follows the same pattern as this eclectism paid greater dividends in the understanding of the complexities at play than a single approach. The methodological framework and the analysis proposed here do not claim to have captured all the relevant information on a phenomenon that is currently unfolding. Clearly, this reflection shows that in conducting PFM reforms in developing countries, it is necessary to consider both the share of universalism (mostly the technical content of the reform) and that of the specificities related to each country national context and reform trajectory (taken into account through the reform strategy). In other words, on the one hand, blueprint models inspired by international “best practice” need to be adapted to accommodate the specific conditions (constraints and opportunities) of each country. On the other hand, the reform implementation design should also create policy coherence, cross-cutting policy areas, across multiple scales and the different compartments of the reform policy. From the point of view of this thesis, the concept of reform ownership, which is multi-faceted and multilayered, captures this complex reality, as it aims at developing not only homegrown reforms’ technical content but also context-specific reform strategies. So, the proposed conceptual framework (OTA) wishes to achieve this holistic vision of reform approaches in developing countries.

CHAPTER 5.0. PB² REFORM IMPLEMENTATION AT THE MACRO- INSTITUTIONAL LEVEL: COGNITIVE OWNERSHIP

Introduction

Macro-institutional analysis of the PB² reform implementation experiences in Ghana and Cameroon aims to understand the reform's cognitive ownership. Due to the silence of the literature on public sector reform on a definition, this study defines **cognitive ownership as the capacity of institutional and individual actors to coherently insert a new policy into a pre-existing referential or to adapt the referential so as to absorb the reform at the political/administrative, intellectual/conceptual, and technical/scientific broad frameworks.** In other words, this level of analysis seeks to understand how institutional factors—formal and informal—shape the reform ownership trajectory. The study explores the links between institutional settings and reform ownership by analyzing the reform's rationale and implementation (or steering) plan, factors that elucidate the differences in the methodology and the implementation between the two countries of the study. The comparative perspective emphasizes the idea of “ownership gaps,” a notion that supplements the classic “implementation gap.” Therefore, information and opinions were sought through in-depth face-to-face semi-structured interviews with government officials in the Ministry of Finance (MoF), other line or sector ministries and government agencies, members of parliament (MPs), development partners (DPs), civil society organizations (CSOs), and private sector representatives. Field survey analysis, document review, and secondary data analysis completed the study's triangulation methods, especially with respect to process-tracing and path analysis. Information from both cases was later processed with NVIVO and EXCEL.

This mixed approach—which is inductive/iterative, deductive/deterministic, and context sensitive/realistic—outlines the cognitive ownership trajectory of PB² reform. Key findings at this level, first, confirm that institutional factors identified in governance systems influence the reform cognitive ownership across three main parameters: political/administrative, intellectual/conceptual, and technical/scientific. Second, these factors contribute to explaining some of the variation in methodology choices and implementation in both countries. Third, the PB² reform institutional mapping shows that while reform approaches mimic existing institutions, bureaucratic actors retain a margin of maneuverability to refer to the country's past reform

experience, copy what is done elsewhere, or operate a rupture of approach. As a result, the notion of “ownership gaps” highlights the twists and turns of the methodology chosen in relation to these institutions. It reveals how bureaucrats’ games and interests finally shape the implementation approach, determining its adequacy in meeting the reform objectives.

This chapter is divided into four sections. The first presents the background and broad context of the PB² reform in both countries from selected indicators (5.1.). The second describes the PB² road and the reform rationale in both countries (5.2.). The third section highlights the major institutional determinants during reform implementation that affect reform ownership at the macro-institutional level (5.3.). Finally, the last section shows the overlapping of institutional constraints and cognitive ownership challenges (5.4.).

5.1. BACKGROUND AND BROAD CONTEXT OF THE PB² REFORM IN GHANA AND CAMEROON

Ghana and Cameroon recently adopted PB² reform.⁴³ However, their historical, political, cultural and linguistic differences presumably convey divergent approaches to public financial management (PFM) reforms (Lienert, 2003). As shown in the literature review, the current trend of PFM reforms analysis in developing countries, although relatively in its infancy, tends to shift the focus with regard not only to the technical aspects and results but also to the context and the implementation process in each country to determine the distinctiveness of national trajectories or “best fit” (World Bank, 2012b). This trend is also consistent with the methodological proclivity of the third generation of researchers interested in analyzing the implementation stage of public policies (policy-making and public action) towards a more integrated and comparative approach—in the US and Europe as well as other regions of the world (Saetren, 2014: 97). A selection of indicators related to socio-demographic, governance and economic aspects helps to set the scene of data analysis at the macro-institutional level as well as two other levels of analysis. Moreover, the choice of these indicators is justified by the fact that this reform clearly targets the fight against

⁴³ Cameroon adopted the PB² reform through Law no. 2007/006 of December 26, 2007, relating to the State Fiscal Regime (LSFR) with a full effective entry into force postponed to the 2013 fiscal year. That law was modified by Law no. 2018/012 of July 11, 2018 (Law relating to the state and other public entities fiscal regime). Ghana conducted a PB² reform pilot phase in 2010 with seven ministries, then a full entry into force as from January 1, 2014, before adopting a PFM law in August 2016.

poverty through a change in the way sub-Saharan African (SSA) governments manage financial resources.

5.1.1. Social and demographic indicators

Ghana

Located in Western Africa along the Gulf of Guinea, the Republic of Ghana is surrounded by French-speaking countries on three sides—Côte d’Ivoire (to the west), Togo and Benin (to the east), Burkina Faso (to the north)—and an Atlantic coastline of 539 kilometers. Formerly called the Gold Coast, Ghana has an area of 238,533 km² and contains approximately 29.6 million people.⁴⁴ The country has a young pyramid structure, with about 57% of its population under the age of 25. The country’s proportion of population aged 60 and over (8.2%) (WHO, 2013) is among the highest in SSA (5.5%) due to poverty reduction (except in the northern region of the country, which remains highly vulnerable to natural conditions such as droughts and floods and has little access to basic infrastructure such as transportation, modern markets, and industrial centers); increased life expectancy at birth (which is 63 years [2017]); better healthcare conditions, nutrition, and hygiene; and reduced mortality and fertility rate (4%). Statistics show that between 1991 and 2014, poverty levels in Ghana dropped by over 50%.⁴⁵ Thus, the country’s records in achieving certain Millennium Development Goals by 2015 are impressive (HCR, 2018). However, compared to Mauritius, another African country (see Table 14 below) considered as successful in terms of economic growth, Ghana seems to be lagging. The country’s ability to translate this growth into improved livelihoods and recorded social progress remains unanimously questioned among researchers and field experts (Aryeetey and Baah-Boateng, 2016; Quartey, 2017; World Bank, 2017; HCR, 2018), as inequality keeps growing.

⁴⁴ Source: www.worldbank.org (accessed on August 22, 2018).

⁴⁵ The poverty rate in Ghana dropped from 52.6% in 1991 to 21.4% in 2012, while the African average is 43% in 2012. Extreme poverty dropped from 37.6% in 1991 to 9.6% in 2013. Source: www.worldbank.org/en/country/ghana (issue of October 2015): poverty reduction in Ghana: progress and challenges (accessed on September 21, 2018).

Table 14. Comparison of selected socio-demographic indicators

	HDI value (2017)	Life expectancy at birth (2017)	Expected years of schooling (2017)	Mean years of schooling (2017)	Adult literacy rate (ages 15 and older) (2017)	HDI rank (2017)	GNI per capita (2011 PPP \$US)
Ghana	0.592	63.0	11.6	7.1	71.5	140/189	4,096
Cameroon	0.556	58.6	12.2	6.3	71.3	151/189	3,315
Mauritius	0.790	74.9	15.1	9.3	92.7	65/189	20,189
Madagascar	0.519	66.3	10.6	6.1	71.6	161/189	1,358
Sub-Saharan Africa	0.537	60.7	10.1	5.6	----	----	3,399

(Sources: Compiled from HDR/UNDP 2018 and ASY (2014), accessed on August 8, 2018).

Cameroon 
Ghana 

Cameroon

The Republic of Cameroon is located in the central part of Africa along the Gulf of Guinea and covers an area of 475,440 km². French-speaking countries, Gabon and Congo, and Spanish-speaking Equatorial Guinea (on the south), Chad (on the northeast), Central Africa Republic (on the east), and English-speaking Nigeria (on the west) surround the country, as well as 402 kilometers of Atlantic coastline.⁴⁶ Cameroon has approximately 24.884 million inhabitants (ASY, 2014; IMF, 2018), 60% of whom are 25 years old or less, and has a population growth rate of 2.5%. The country is generally called “Africa in miniature” because of its population’s cultural and ethnical diversity, with about 300 ethnic and linguistic groups representing 24 major African common language groups (Omatseye, 2008), including the Mbororos and the Pygmies, recognized as indigenous.⁴⁷ The government of Cameroon’s ambitious development reference documents—“Cameroon Vision 2035” (2007) and the “Growth and Employment Strategy Paper” (2009)—identify five major challenges⁴⁸ that impede its development strategy. One of the main socio-demographic issues is related to reversing the demographic stamina, as the number of dependent people (especially the youth) has considerably increased. The government is looking for a strategic way for the formal economy to absorb young and educated people and offer them well-paid jobs matching their professional qualifications, instead of the poor jobs currently available, mostly in the informal economy. Cameroon’s performance was lower than expected in the MGDs by 2015 (UNO, 2016). The country’s current life expectancy is 58.6 years, lower than the African average (60.7 years) and even lower than poorer countries such as Madagascar (66.3 years). The percentage

⁴⁶ Source: The World Factbook: Cameroon, Central Intelligence Agency, www.cia.gov (accessed on August 22, 2018).

⁴⁷ United Nations Organization, Office of the High Commissioner for Human Rights website: www.ohchr.org (accessed on August 22, 2018).

⁴⁸ Those five major challenges are: strengthening the democratic process and national unity; enhancing economic growth and employment; regulating demographic vigor; anticipating urban development and planning; and improving governance.

of poor compared with the total employment rate is about 38.3%⁴⁹ and the adult illiteracy rate is 35.2%. Authors and experts in the field consider that Cameroon has been on a downward slope for at least a decade and current security threats do not augur any rise in the short term.

5.1.2. Governance and political indicators: Legal and PFM institutional framework

Ghana

Ghana is a unitary state having a multiparty constitutional democracy with an executive presidency. Historically, Ghana became the first SSA country to gain political independence from the UK, which occurred on March 6, 1957. The country, which endured many coups d'état and long periods of military rule (Dartey-Baah, 2015) before Jerry Rawlings came to power in 1981, is now also praised for its political stability, its strong democratic institutions, and peaceful and transparent transitions of power. It reinstated a liberal and multi-party democracy in 1992. According to the 1992 constitution—which, based on the US model, ushered the country into the fourth Republic—Ghana is a constitutional democracy, with a checks and balances system for power equilibrium between a president (one vice-president, a cabinet of currently 110 ministers⁵⁰), a unicameral parliament, a council of state (presidential nominees and regional representatives), and an independent judicial branch. From the executive branch, the head of state and head of government is elected for a maximum of two four-year terms by universal adult suffrage. The president appoints members of cabinet, who are later approved by the parliament.⁵¹ Constitutionally, the president has only few discretionary powers regarding the national budget; these include (1) ensuring that estimates of revenue and expenditure are prepared and laid before parliament in due time, and (2) authorizing withdrawals of funds to carry on government services for a restricted period of time in cases where legislative approval is delayed (Article 180). Administratively, Ghana is divided into ten regions (each headed by an appointed regional

⁴⁹ People living on less than \$3.10 a day and the percentage expresses the total of employed population ages 15 and older (HDR, 2018).

⁵⁰ In order to explain this “elephant-size” government, Ghana’s president said: “I’m aware that people are concerned about what they see as maybe the cost of this large government. It is a necessary investment to make for the rapid transformation of this country.” The Ghanaian government includes four ministers of State, 50 ministers and deputy ministers, and 56 regional ministers. Source: The Presidency of the Republic of Ghana: www.presidency.gov.gh

⁵¹ In December 2016, the incumbent president Nana Addo Dankwa Akufo-Addo, of the New Patriotic Party (NPP) was elected president of Ghana, and sworn-in since January 7, 2017, replacing John Dramani Mahama of the National Democratic Congress (NDC), thus consolidating the country democratic system.

minister) and 254⁵² metropolitan, municipal, and district assemblies (MMDAs⁵³). Therefore, public administration in Ghana operates at three different levels, with specific territorial and material areas of competence: national (ministry of local government, other ministries, and agencies), regional (regions), and local (MMDAs). The 2016 (revised) Local Governance Bill (Act 936)⁵⁴—following the government of Ghana (GoG) 2010 Decentralization Policy Framework in substance—provides that MMDAs initiate, formulate, and execute plans, programs, and strategies to effectively mobilize resources necessary for the overall development of each unit in co-operation with the appropriate national and regional entities. However, the financial decentralization that the GoG promotes seems to be more pronounced in improving internal revenue collection (with the establishment of the Fiscal Decentralization Unit [FDU] at the MoF) than in the expenditure component, as a recent study shows that budget expenditure at the local level only accounts for about 7% of the national budget expenditure (OECD, 2015).

Regarding the legislature in Ghana, the history of the National Assembly, dating back to 1850, is marked by continuous dissolutions by successive military governments interspersed with periods of lull—until January 7, 1993, when the country returned to constitutional democracy rule.⁵⁵ An overview shows that Ghana currently has a unicameral legislature of 275 seats or constituencies.⁵⁶ MPs are elected for a four-year term under a majoritarian system. Ghana’s parliament somewhat follows the Westminster model, whose 1992 Constitution enjoins the president of the Republic to appoint the majority of ministers, who are individually and collectively responsible before parliament. Ministers who are not elected as MPs are ex-officio MPs with no voting rights (Darfour, 2012: 2). As a result of the 2016 parliamentary elections, the NPP ruling government, as is the tradition in Ghana since 1993 (Darfour, 2012), also enjoys a comfortable majority at the parliament (with 169 MPs, which is about 61.5%, against 106 MPs for the main opposition party, NDC). Ordinarily, Ghana parliament holds three meetings in a session (year) interrupted by recess periods. During each of those meetings, MPs sit for about 30 weeks.⁵⁷ The parliament is organized

⁵² The number of MMDAs was increased, from 216 to 254, through the Consolidated Local Governance (Amended) Bill in 2016 (Act 936). The GoG justified the creation of new MMDAs by claiming that this process will deepen decentralization and accelerate socioeconomic development. Note that new MMDAs were also created in 2004, 2008, and 2012.

⁵³ Metropolitans are administrative units with over 250,000 inhabitants; municipalities are those with a population figure between 250,000 and 90,000 inhabitants; and districts are administrative units with population numbers between 95,000 and 75,000.

⁵⁴ The 2016 Consolidated Local Governance (Amended) Bill (Act 936) amends the 2010 Local Government Act (Act 462), which itself amended the 1993 Local Governance Act.

⁵⁵ <https://www.parliament.gh/history> (accessed on September 24, 2018).

⁵⁶ Parliament size changed in 2012, enlarging from 230 to 275 members just before the legislative elections in December that same year.

⁵⁷ The three annual meetings are scheduled as follows: 1st: January to March; 2nd: May to July, and 3rd: October to December.

into 31 select, standing, and ad-hoc committees working on various policy issues. According to the 1992 Constitution, Ghana's parliament is vested, among other duties, with the responsibility of controlling public finance and monitoring the expenditure of public funds and the performance of the executive branch (Article 103). Despite internal rules that make provisions for a fair representation of all political parties in committees, some authors consider that Ghana's parliament has fallen short in the area of oversight of the executive branch, preventing its functioning as a countervailing force in the governance process (Darfour, 2012: 5).

The Judicial Service is the third branch of the government of GoG. After regularly being shown as an impartial arbiter of the electoral process (Brenya, 2014) and other political disputes (Mhango, 2014) in the country, the core function of the Ghanaian Judicial Service is to promote the rule of law, transparency, accountability, and anti-corruption (MoF/Judicial Service 2017-MTEF: 4). Moreover, it is generally admitted that judicial independence positively impacts a country's economic growth (Wittrup, 2010). Though judicial authorities (Minister of Justice and Judicial Council⁵⁸, as in the case of Ghana) enjoy financial autonomy in budget formulation and execution, this is a sensitive matter that carries negative perceptions in most SSA governments that showcase copied Western formal institutions of judicial independence with well-established constitutional safeguards but which have no real independence. Ghana is no exception, with the Minister of Justice remaining the sole principal spending officer in the Judicial Service. Moreover, judicial decisions around the enforcement of the 2016 PFM Act are still pending in order to establish the function of budget judge within the judiciary.

Finally, in the institutional landscape, Ghana sees constitutional autonomous bodies involved in the budget process and reporting directly to parliament, such as the National Development and Planning Commission (NDPC); the Office of Head of Civil Service (OHCS); the Ghana Audit Service, which is the supreme audit institution (SAI) in the country; a Commission of Human Rights and Administrative Justice (CHRAJ),⁵⁹ in charge of promoting and protecting Ghanaians' fundamental human rights and executing the National Anti-Corruption Action Plan (NACAP) adopted in 2016; and a Controller and Accountant General Department (CAGD). Ghana is also

⁵⁸ The Judicial Council in Ghana is created under Article 153 of the 1992 Constitution. It is a body of 18 members, presided over by the Chief Justice, and has mainly advisory functions (The Judicial Service of Ghana 2015/2016 Annual report).

⁵⁹ This Commission was elected as the African representative on the International Coordinating Committee (ICC) Working Group of the UN Office of High Commission of Human Rights (UNOHCHR) on SDGs.

among the founding members of the African Union and the Non-Aligned Movement and a member of the Commonwealth and many other regional and international organizations. In short, Ghana's democratic and political stability has made it a regional power and major actor in peacekeeping talks in the region.⁶⁰

In Ghana, the legal and regulatory background regarding budgeting in general is grounded on the 1992 Constitution, which has made provision for the fundamental legal framework for program budgeting. Indeed, Article 179 (2) provides that “the estimates of the expenditure of all public offices and public corporations, other than those set up as commercial ventures (a) shall be classified under programs or activities which shall be included in a bill to be known as an Appropriation Bill and shall be introduced into parliament to provide for the issue from Consolidated Fund or such other appropriate fund....” (Ghana Constitution, 1992). More recently, in 2016, Ghana adopted a Public Financial Management Act (PFMA or PFM Law, Act 921) setting a comprehensive legal framework containing guidelines for budget planning and formulation and legislative approval, execution, and evaluation. The PFMA also institutes sanctions and penalties (fines and imprisonment) in case of mismanagement of public assets or non-respect of the provisions of that law (Article 96). According to the MoF, the main objective of this law is to “strengthen the PFM system in the country [...] and ensure a prudent management of public funds” (MoF, 2017 Budget statement: 142) based on a sound macroeconomic and fiscal framework (with measures including reversing the upward curve of expenditure arrears and addressing Ghana's chronic fiscal deficit).

After parliament enacted the PFM law, by the end of 2016, the MoF rolled-out PB² to all MMDAs (MoF, 2017 Budget statement: 61). These MMDAs have been receiving intensive training on this reform since January 2017. The key functions of the PFM law are (1) defining the responsibilities of all public managers entrusted with the management and control of public funds; (2) setting ground rules of public accounting and auditing; and (3) providing a sanctions and penalties regime as a measure of compliance enforcement. The PFM law complements a legislative framework started since early 2000. Indeed, at that time Ghana adopted a series of legislative acts, notably the Financial Administration Act (FAA, 2003; Act 654); the (Amended) Financial Administration Regulations (FAR, 2014, LI 1802; Act 655); the Ghana Audit Service Act (GASA, 2000; Act 584);

⁶⁰ In 2017, Ghana, for example, completed a two-year term on the UN Human Rights Council.

the Internal Audit Act (IAAA, 2003; Act 658); and the Public Procurement Act (PPA, 2003; Act 663). The procurement reform instituted a new procurement code and authority was passed in December 2003 and amended in 2016 (Public Procurement (amendment) Act, 2016; Act 914), and the relevant sections were revised and merged in a comprehensive Local Governance Act, 2016 (Act 936). Finally, the country has also made efforts towards budget transparency (Adamtey, 2017), especially in extractive industries⁶¹

Cameroon

According to its 1996 constitution, Cameroon is a unitary decentralized state (Article 1(2)) describe by authors as a presidential or “presidentialist” regime, with a clear supremacy of the executive over other branches of government. Modeled after France’s 5th Republic of 1958, the government is supported by a crushing political majority in parliament and a subsequent overt politicization of its public administration (Ze, 2007). From a historical perspective, Cameroon was occupied by Germany at the end of the First World War and then placed under the League of Nations’ mandate before being entrusted to the colonial administration of France and Great Britain (Ngongo, 1987). Cameroon inherited two official languages—French and English—when it became independent on January 1, 1960.⁶² Despite the constitutional parity of those two languages (Article 3),⁶³ French remains predominant as a working language in most public services. As in many other French-speaking African countries, these services are often unequivocal⁶⁴ replicas of those applied in France (CABRI, 2013b: 18). Administrative practices in the country show proof of the care taken in drafting public policies (legislation). But these are often barely executed, and their implementation is often delayed for many years if not decades.⁶⁵ Lastly, widespread corruption has become an endemic feature of the Cameroonian public service, despite timid government efforts to stop it.⁶⁶ Indeed, the country has repeatedly been ranked as one of the most

⁶¹ Ghana joined the Extractive Industries Transparency Initiative (EITI) in 2003 and despite some setbacks due to the late delivery of its 2015 report. The country will undergo a second validation in September 2018.

⁶² Only the French part of Cameroon was independent in 1960. British Cameroon was offered the option either to join the independent Cameroon or join Nigeria. Southern Cameroon opted to join the French-speaking part of the country on October 1, 1961, while their counterpart in the North joined the federal state of Nigeria.

⁶³ Article 2 of the Constitution of January 18, 1996.

⁶⁴ One of the most remarkable exceptions here is the body in charge of the elections in this country, ELECAM, for which Elections Canada served as model.

⁶⁵ The expression used in the 1996 Constitution (and subsequently in many other laws) is “*mise en œuvre progressive*” (meaning that the government will gradually establish the various bodies enshrined in the said Constitution or texts). Therefore, it often takes several years, even decades, between the adoption of this law and its effective implementation.

⁶⁶ For example “operation sparrow” was launched in 2007 and many government officials (including a former prime minister, many former secretaries general at the Presidency of the Republic and several former ministers) have been sent to jail for embezzlement of public funds.

corrupt countries in the world, according to the International NGO Transparency International.⁶⁷ While Cameroon has enjoyed long decades of peace since its independence, security threats are increasing in many regions, notably in the far north (Boko Haram attacks) and the northwest and southwest regions (secessionist movements since November 2016 based on the so-called Anglophone crisis). Significant refugee movements to and from Nigeria and the Central African Republic also pose border management and security challenges in Cameroon's eastern and western areas respectively.

Cameroon's political system has three distinct branches of government: the executive, the legislature, and the judiciary (Articles 5, 14 and 37 of the 1996 Constitution). The president of the Republic, who is also the head of state, is elected for seven years without any term limitation.⁶⁸ The president⁶⁹ has extended powers, notably in defining the country's policies, and appoints the prime minister and all members of the cabinet (presently around 70, including the prime minister, who is the head of government, ministers of state, ministers, ministers delegate, and secretaries of state), high ranking administrative officials, governors of regions, selected appointed municipal officers (also called government delegates), etc. One of the major characteristics of the Cameroonian government is the significant fragmentation both horizontally (with respect to the existence of competing institutional actors in each governance sector) and vertically (concerning the multiple hierarchical levels in the decision-making process). For instance, there are at least eight different ministries in the economic and financial sector: a Ministry of Finance alongside a Ministry of Economy and Planning, a Ministry of Public Contracts, a Ministry of Small and Medium-sized Enterprises, another one in charge of mines and technological development, etc.

With regard to the monitoring of public financial management, it is worthwhile mentioning the recent creation of the Ministry of Public Contracts (2014), the Ministry of Decentralization (2018⁷⁰), the Audit Bench⁷¹ of the Supreme Court besides the Ministry of the Supreme State Audit,

⁶⁷ Cameroon was ranked the most corrupt country in the world during the years 1998 and 1999. In the 2017 report, it was ranked 130 out of 168, while Ghana was 56 out of 168. Source: www.transparency.org (accessed on January 25, 2018).

⁶⁸ This results from Constitutional Law n.2008/001 of April 14, 2008, which was adopted under major social unrest in the country during the first quarter of that year.

⁶⁹ Currently, Paul BIYA, the second president since the country's independence, has been in power for 36 years and has just been re-elected after the October 7, 2018, presidential election with 71.28%. The first president of Cameroon, Ahmadou Ahidjo (1924-1989) became president upon independence on January 1, 1960. He resigned from power on November 4, 1982, officially for health reasons, died in Dakar, Senegal, and was buried there on November 30, 1989.

⁷⁰ Decree n.2018/449 of August 1, 2018.

⁷¹ The Audit Bench was formally created by the 1996 Constitution (Art. 38), but it is only through Law n. 2003/005 of April 21, 2003, that it was organized and concretely put in place in 2006. Judges at the Audit Bench are appointed by the president of the Republic.

which is the country's SAI⁷² and which is directly attached to the Presidency of the Republic. Practitioners have abundantly criticized this particular situation (Theumoube, 2014). The competence of the Audit Bench, although evolving since the budget reform, is minimal compared with the prescriptions of the CEMAC directive.⁷³ While it provides notes on draft settlement laws, issues a certified report on the state's general account, and evaluates the annual performance reports of the public administrations, the Audit Bench has no competence in matters of control of public financial management. Regarding budget expenditure, each minister is the principal spending officer of the ministerial department placed under their responsibility, although they can appoint surrogate-spending or authorizing officers.

Administratively, Cameroon is hierarchically organized around a central government⁷⁴ deconcentrated levels of government (headed by governors (in each of the ten regions), senior divisional officers (in 58 departments), and divisional officers (in 360 sub-divisions), most of whom are trained at the National School of Administration and Magistracy (ENAM). At the local level, there are about 530 municipalities or local councils headed by elected officials. However, in each capital city of the ten regions, government delegates are appointed by the head of state, with power to revoke decisions made by elected mayors.

Concerning the legislative branch, Cameroon parliamentary history shows back-and-forth swings between unicameralism and bicameralism towards the end of the colonization era and later, depending on the state constitutional form. Indeed, French-speaking East Cameroon and English-speaking West Cameroon were both represented in the parliament from the late 1950s until 1983, when the state had a federal form. Bicameralism was abolished in 1984 when the state took on a unitary form, and it was reinstated by the Constitution of January 18, 1996, thanks to decentralization. Nowadays, Cameroon has a bicameral parliament comprising a Senate and a National Assembly. First, the Senate comprises 100 members (30 are appointed by the president of the Republic and 70 are elected through indirect universal suffrage by regional and municipal councilors) who serve a five-year renewable term and represent decentralized local levels. The first senatorial elections were held in April 2013 and the most recent in March 2018. In both

⁷² Article 2 of the Decree n.2013/287 of 4 September 2013, on the organization of the services of the Supreme State Audit (MINCSP).

⁷³ CEMAC Directive n.01/11-UEAC-190-CM-22 on finance laws (Art. 72) recommends the creation of an independent Court acting as SAI.

⁷⁴ The Presidency of the Republic and its administration including a Secretary General and a Director of Cabinet with ministerial rank and privileges; the Prime Minister's Office and its administration headed by a Secretary General with ministerial rank and privileges, and other ministers and assimilates (minister delegates, secretaries of state, etc.).

elections, the ruling party—Cameroon People’s Democratic Movement (CPDM)—achieved a large majority of seats.⁷⁵ The situation is similar in the National Assembly, which encompasses 180 elected MPs.⁷⁶ Each house of parliament meets three times during the fiscal year (in March, June, and November) and each parliamentary session lasts 30 days. In terms of budget matters, only the National Assembly votes in the state budget.⁷⁷ However, both chambers have limited powers in terms of initiative. Indeed, neither can initiate a bill that results in a decrease in revenues or an increase in expenses without any substantial reduction in revenues or expenses to the same amount. The Constitution also authorizes the president of the Republic to take orders in matters falling within the scope of the law, and therefore especially in budget matters (Art. 28).

The third arm of government is the judiciary system, of which the highest power is devolved to the Supreme Court, comprising a total of 15 appointed judges along with special judges from the Audit Bench. Because the president of the Republic also chairs the Judicial Council and appoints all the judges, some authors describe the Cameroon judiciary as an “extension of the executive branch” of government and criticize the politicization of the judicial system (Ndifor, 2015). From its colonization period, Cameroon has also inherited two different legal traditions that the government has been trying to harmonize for several decades, with varying degrees of success: the British common law and the French civil law. Authors call this situation of legal duality “bijuralism”⁷⁸ (Gervais and Seguin, 2001) or “legal pluralism,” which exists in about 15 countries in the world (Brown-John, Pawley, 2004). In the preparation of judicial estimates, Cameroon, like most other French-speaking African countries, has adopted an approach in which the Ministry of Justice (the executive branch) prepares its budget in collaboration with the Ministry of Finance, the Prime Minister’s Office (PMO), which can amend it any time before its approval by parliament. These financial arrangements raise concerns about the judicial autonomy in those countries over the “greater scope for interference in Francophone and [Portuguese-speaking] African countries, especially because many countries in the former category, have stuck to the fifth French Republic constitutional model inherited during the colonial period” (Fombad, 2005: 31).

⁷⁵ Current legislature at the Senate (2018-2023): CPDM: 87; SDF: 07; UNDP: 02; UPC: 01; MDR: 01; FSNC: 01.

⁷⁶ There was supposed to be elections at the National Assembly in 2018, but they have been postponed to 2019, due to presidential and senatorial elections scheduled for 2018.

⁷⁷ Article 16 (2) of the Constitution of January 18, 1996.

⁷⁸ Bijuralism is defined as the coexistence of two legal traditions or systems of law within a single state (Gervais and Seguin, 2001), as is the case in Canada.

5.1.3. Selected economic indicators

Ghana

Following its appraised achievements in the reforms of the 1980s, Ghana was among the pilot countries chosen to implement the structural adjustment program (SAP) in the 1980s and the World Bank Comprehensive Development Framework (CDF) approach in 2000 (Oduro, 2003: 2; Sall, 2003: 37; Andrews, 2012: 146) aimed at designing national development trajectories. Researchers partially attributed Ghana's successes to "small groups of dedicated technocrats" (Devarajan et al., 2001: 10) emphasizing the active role of governments (Robert and Andrews, 2005: 298). For these reasons, the literature generally considers Ghana a successful reformer (Rowley, 2000: 138) or outright as an SSA public sector reform incubator for the international financial community. The World Bank revealed Ghana as its "showpiece for economic reform in Africa" (Tsikata, 2001: 45). Moreover, as Aryeetey et al. (2000) put it, "By the mid-1980s, two years after the commencement of a highly controversial economic 'structural adjustment programme' (SAP), Ghana had become the International Monetary Fund's star pupil in Africa, held up as a staunch exponent and regional showcase example of economic reform" (p. 9). Notably, Ghana was able to formulate homegrown policies with little foreign aid assistance in the 1990s. During the 1987 civil service reform, public servants' wages were raised though modestly. More interestingly, in 1992 Ghanaian civil servants received a second election-related 80% wage increase that is paradoxically believed to have undermined the macroeconomic programs by creating higher inflation (Tsikata, 2001: 61). Nevertheless, during that period, the programs that were ultimately negotiated with the Bretton Woods institutions "were very much Ghanaian products" (Tsikata, 2001: 41). Those policies yielded to faster positive results (Tsikata, 2001: 47).

Economically speaking, and at the regional level, Ghana is a member of the Economic Community of West African States (ECOWAS). In August 2016, it ratified the interim Economic Partnership Agreement (EPA) with EU and the African Caribbean and Pacific (ACP) group of states,⁷⁹ an agreement that covers goods and development cooperation. Although Ghana issues its own currency (the Ghanaian Cedi⁸⁰), the country is also a member of West African Monetary Zone (WAMZ). ECOWAS and WAMZ implement a common external tariff (CET). The country has

⁷⁹ The West Africa-European Union EPA was adopted in July 2014 and is so far signed by 13 West African states (including Nigeria, Gambia, Mauritania, and Sierra Leone). In 2016, Ghana ratified an interim version of the EPA.

⁸⁰ Ghanaian domestic currency, the Ghanaian Cedi (GHC), has an exchange rate that is regularly fluctuating around 3–4.39 per USD (CIA website, accessed on July 22, 2018). On August 30, 2018, 1 GHC= \$0.27CAD.

abundant natural resources and a relatively diversified economy—exporting gold, cocoa, gas, oil and many other commodities (bauxite, aluminum, manganese, diamonds, timber, etc.)— although the country is currently experiencing the harsh economic impact of the decline of commodity prices in international markets. Since the colonial period, Ghana’s economy has been dependent on the international prices of its main commodities of oil, cocoa and gold, whose revenues still account for more than two-thirds of the country’s exportations (Whitfield, 2008: 722; Aryeetey and Baah-Boateng, 2016: 1). For the first quarter of 2018, Ghana Statistical Service (GSS) reports a sectoral distribution of GDP shares as follows: agriculture (11.9%); industry (27.5%); and services (60.6%). Two of the country’s constant economic challenges are (1) containing inflation and (2) sustaining fiscal consolidation (World Bank country report, 2018). The highly informal nature of the Ghanaian economy, the continuous decline of the productive sector (except in the increase in oil production), and weak human resource capital are some of the reasons explaining this situation.

These facts notwithstanding, for the past two decades “Ghana’s economy has generally experienced faster growth relative to sub-Saharan Africa (SSA) particularly since 2007” (Aryeetey and Baah-Boateng, 2016: 1), reaching a peak of 15% of economic growth in 2011 and USD 1.900 per capita income in 2013. This is thanks to the commencement of oil production in 2010. But that growth significantly decelerated in 2014 by 4.2% while inflation accelerated to 17% the same year. Indeed, mining and quarrying as well as information and communication are quickly expanding (GSS, 2018).

Table 15. Sectoral structure of the economy in both countries

	2013	2014	2015	2016	2017
Services	49.8	51.9	54.6	56.8	57.2
	52.47	51.84	52.08	52.18	52.67
Industry	27.8	26.6	25.1	24.3	24.5
	27.63	27.14	25.18	24.49	24.05
Agriculture	22.4	21.5	20.3	18.9	18.3
	13.89	14.22	14.77	15.33	15.27

(Sources: computed from World Bank website: www.worldbank.org, Ghana Statistical Service, MoF website: www.mofep.gov.gov.gh and Cameroon MoF (www.minfi.gov.cm), accessed on August 22, 2018).

While the agricultural sector was once considered the backbone of the Ghanaian economy, the rise of the mineral sector has led it to deteriorate in an unceasing free fall—from a total contribution to national output of 49.0% in 1984–1988, 41.4% of GDP in 1993, 22.0% in 2013, to about 18.0% in 2018. However, experts still believe it can be revived: “Agriculture has the potential to be one of the leading sectors for a more diverse economy and can be transformed to be an engine of growth and job creation” (World Bank country report, 2018).

In sum, Ghana’s robust and strong economic growth raises the question of its sustainability and, furthermore, the urge to maintain the downward trend in curbing poverty in the past two decades as well as mitigating social inequality (Aryeetey and Baah-Boateng, 2016: 8). Furthermore, Ghana is currently under a USD \$1,500 million extended credit facility three-year program with the IMF. In 2017, the newly elected NPP-government acknowledged that it inherited an economy with many challenges, presenting Ghana’s endem/ic budgetary ills: expenditures overruns, accumulated arrears, fiscal indiscipline, limited capital investment, and excessive borrowing (MoF, 2017 Budget statement: 10). The government in response has promoted a voluntarist and realistic economic reform agenda. Its maiden budget in 2017 was baptized as “Sowing the seeds for growth and jobs”; its second budget, in the year of Akufo-Addo’s mandate, is themed, “Putting Ghana back to work” (MoF Budget instructions, 2018).

Cameroon

There are very few publications about the Cameroon experience of NPM reforms. Moreover, these publications generally examine the issue of administrative reform from a legal or economic perspective (Ondoa, 2010; Abouem, 2013) or somehow in relation to the former colonial state or historical perspective (Tamekou, 2017). Nevertheless, the scarcity of academic publication actually makes this case more interesting for this study. The World Bank Country Policy and Institutional Assessment (CPIA) (IMF, 2017) classifies the country as a weak policy performer. The SAP of the 1990s left a bitter taste with regard to reform for both practitioners and policy analysts. Cameroon is a lower middle-income country. Oil remains its main export commodity, although it is endowed with significant potential in natural resources, ecosystems, climate diversity, and energy sources. The country’s geographical position could secure a comparative advantage in the sub-region as a transit zone for neighboring landlocked countries (Chad and CAR). Cameroon’s economic growth is driven by the oil and agricultural sectors, accounting for

nearly 50% and 25% of export earnings respectively. The country is the major economic actor in the central Africa sub-region.

Table 16. Comparison from selected economic indicators

	2013	2014	2015	2016	2017
Real GDP Growth rate (%)	7.4	4.0	3.9	3.6	8.5
	5.4	5.9	5.7	4.5	3.2
Real GDP per capita (US dollars)	1,870	1,479	1,372	1,552	1,663
	1,311	1,428.2	1,469.6	1,495.4	1,503.5
ODA (% of gross capital)	20.9	15.24	28.34	21.22	-
	10.08	10.18	9.57	10.58	-
Government budget	-9.2	-10.2	-6.7	-8.7	-4.5
	-4.1	-5.2	-6.4	-6.9	-3.6
Gov. debt to GDP (%)	56.8	70.2	72.2	73.4	71.8
	13.4	26.2	34.2	35.2	38.2
Budget balance (% GDP)	-11.1	-10.1	-6.9	-8.7	-5.9
	-3.71	-4.17	-4.42	-6.5	-5.0
Inflation rate (Annual %)	11.7	15.5	17.2	17.5	12.4
	2.1	1.9	2.7	0.9	0.6
Corruption ranking	63	61	56	70	81
	144	136	130	145	153
Doing business	62	67	70	114	108
	161	168	158	167	166

(Sources: Computed from: IMF, Ghana Statistical services, Cameroon Institute of Statistics World Bank, Bank of Ghana, BEAC, OECD, Transparency International and Open Budget Survey websites, accessed on August 23, 2018).

Cameroon's major governance and economic reforms agenda started in 1993 as part of its SAP, with many agreements signed with Bretton Woods Institutions. The public service reform launched at that time had a dual objective: to control the state wage bill and increase public service efficiency (government Report on governance and fight against corruption in Cameroon, 1999) through a significant reduction of public expenditure. The government itself acknowledges that both the initial restrictive design and later widened scope of these reforms were unsuccessful. IFIs evaluated governance reforms as being slow and structural weaknesses persisted (AfDB/OECD, 2007). Cameroon adopted an ambitious economic program of reform in 2009 with the aim of reaching emergent status by 2035, baptized the "2035 Vision." However, according to the World Bank, in the previous decade (2006–2017) the country considerably increased its expenditure—from 15 to 20%—while its revenue decreased from 20% to 17% during the same period (World Bank country report, 2016), and the same structural weaknesses persist. These weaknesses include, without being exhaustive, considerable delays in the delivery of major structuring projects; exceeding costs (two to six times higher) compare to similar projects executed in other SSA countries at a similar economic level); a narrow tax base; a large informal sector; and an

operating/current budget significantly larger than the investment/capital budget (with a proportion of 80% and 20% respectively). Furthermore, the investment/capital budget is never entirely disbursed, showing major credits absorption issues, and the wage bill represents over 30% of the operating/current budget. The World Bank notably recommends widening the tax base and strengthening financial discipline and concludes, “The achievement of the Vision 2035 long-term objectives therefore requires a reassessment of the overall efficiency of public expenditures by the Cameroonian authorities” (p. 5). Moreover, analyses mainly justify PFM reforms with reference to the national economic context, the demands of financial and economic globalization, and the manifest crisis of the welfare and interventionist state in African countries (Biakan, 2010: 18). However, the official narrative emphasizes the ideology of modernizing public management, thus relegating to the background the concrete objectives pursued through these reforms (Schouel, 2008).

5.2. ROADS TO THE PB² REFORM AND THE REFORM RATIONALE

5.2.1. Implementation or steering plans

Reform trajectories generally spread over several years or even decades and often have unclear starting points or ends. Nevertheless, this section retraces major events that punctuate the PB² reform trajectory in both countries of the study.

Ghana

In 1993 and 1994, the GoG, in partnership with the World Bank, conducted two public expenditure reviews (PER). These reviews highlighted the main weaknesses in the budget process, including “an incremental allocation process, frequent cutbacks and expenditure freezes affecting allocations, a cumbersome certification and payment procedure, and the predominance of unbudgeted expenditures” (Roberts and Andrews, 2005: 293); inadequate flow of information between budget key players (BoG, MoF, and CAGD); lack of budget ownership and strategic planning (Iddrisu, 2006); and lack of quality data on government resources (Adzroe, 2015). To address those issues, the GoG provided two institutional responses. First, in 1995 it issued the “Ghana Vision 2020” (GV20) document with the main objective to “systematically reduce poverty through macro-economic stability and the promotion of sustained accelerated economic growth” (IMF country paper, Ghana, 2001). An important precondition for achieving this objective was a

sound financial management and accountability systems. Donors (notably, the World Bank, DFID, CIDA, EU, and AfDB) insisted that resources should be effectively generated, spent, and aligned with the GV20 strategic objectives. Therefore, and secondly, the GoG proposed the Public Financial Management Reform Program (PUFMARP) in July 1995.

PUFMARP was a six-year multi-component GoG program to strengthen PFM and was supported by the same donors. Its main objective was to develop an integrated financial management system within the GoG. PUFMARP was part of the National Institutional Renewal Programme. The PUFMARP provided the foundation for many other reforms and was considered to be a bold and ambitious move with its two flagship measures. First, the Budget and Public Expenditure Management Systems (BPEMS) introduced a new IT platform to manage the budget cycle (including preparing and implementing budgets), improve the accounting system, and control expenditures. Second, the Medium-Term Expenditure Framework (MTEF) was designed to increase mid-term (three-year plans) planning and budgeting of public expenditures. PUFMARP was officially launched in 1996—through the setting up of a secretariat and a Project Management Team (PMT) (Iddrisu, 2006: 5)—with the ambition to institute a comprehensive and integrated PFM reform, in this way addressing the flaws of previous piecemeal measures.⁸¹ The MTEF became fully effective in January 1999. It was initially operational in three pilot ministries (health, education, and roads and transport), but was extended to 21 ministerial departments and agencies (MDAs) in the same year because of early enthusiasm from ministries. The framework process was institutionalized through specific training at the Ghana Institute of Management and Public Administration (GIMPA) and School of Administration at the University of Ghana in Accra.

Ghana also reached the Heavily Indebted Poor Countries (HIPC) initiative decision point in 1999, but the country only joined the Initiative in February 2002 and reached the completion point in 2005 (IMF country report, 2004). The same year, Ghana qualified for debt relief under the Multilateral Debt Relief Initiative (MDRI). Ghana therefore benefited from a comprehensive debt reduction package from both initiatives provided that it completed some structural reforms or followed sound economic policies. These were, among others, to eliminate the government's

⁸¹ Those previous budget reform initiatives include, but are not limited to: Budget Improvement Working Group (BIWIG), aimed at implementing broad based budgeting, and the Expenditure Tracking System (EXTRACON), which sought to monitor MDAs expenditures.

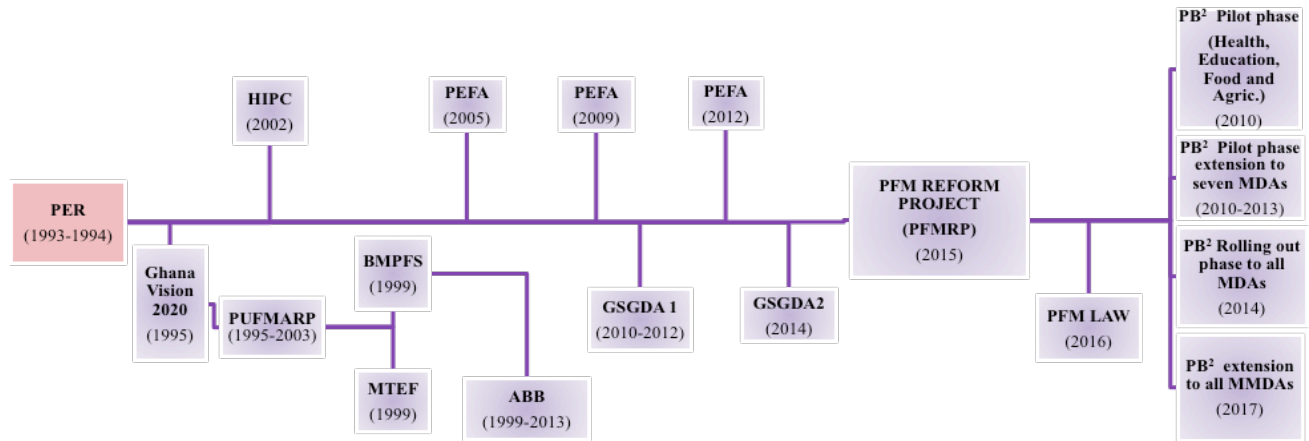
involvement in oil-price setting, to improve fiscal discipline and debt sustainability, to reduce the public service wage bill, and to implement a new public expenditure management system.

Since 2016, Ghana has been under another three-year IMF extended credit facility program of USD \$1.500 million, focused on fiscal consolidation and debt sustainability. The GoG is not allowed to receive any financing from its central bank (Bank of Ghana), in order to monitor inflation, as part of the country monetary policy. This condition significantly constrains the execution of programs, and the MDAs are encouraged to explore venues of infrastructure financing that do not directly affect public debt levels. In the same vein, in 2015 the Public Service Commission (PSC) started a human resource audit of the public service. In his 2017 budget implementation instructions for the corresponding financial year, the Ghanaian Minister of Finance instructed sectoral ministries to prioritize their programs to strictly comply with budget instructions and macro-economic constraints (MoF, 2017). Indeed, in comparison with other SSA countries, Ghana was an early adopter of key PFM reforms (Betley et al., 2012: 25). Roberts and Andrews, in examining the implementation of MTEF in Ghana between 1998 and 2002, suggest that reform ownership matters:

“Ghanaian responsibility for Public Expenditure Reviews contributed to ownership of the problems in budgeting and public sector performance more generally and thus facilitated ownership of the solutions” (Roberts and Andrews, 2005: 298).

In other words, owning the problem-definition stage (the diagnosis phase) is a prerequisite of reform ownership.

Figure 11. The PB² reform road in Ghana



In the same period, the country adopted its first poverty reduction strategy paper (Ghana Poverty Reduction Strategy, GPRS I), which covered the years 2003–2005 and focused on macroeconomic measures, especially in the education and health sectors, and a more efficient use of public funds. Six years after rolling-out the PUFMARP, DPs (World Bank, DFID, Denmark, IMF, CIDA, France, Netherlands, GTZ, SECO, and the EC) financed a Public Expenditure and Financial Accountability (PEFA) evaluation of Ghana’s PFM-Performance Report and performance indicators. Consequently, PFM reforms were a major component of GPRS II (2006–2009), with the clear goal of bringing Ghana to a status of middle-income country by 2015. Consequently, the MTEF was followed by the activity-based budgeting (ABB) reform, which replaced the line-item budget. The MTEF enables, for example, a three-year ruling budget, and ABB emphasizes outputs, where activities preceded inputs. ABB was an intermediary to PB². It focused on strategic planning through the SWOT analysis. Both techniques (the MTEF and the ABB) were implemented together for about 15 years. Ghana effectively joined the PB² wagon in January 2014. The legal basis of PB² reform is the Ghanaian Constitution, where Article 179 (1) and (2) enables the MoF to prepare and present a budget to parliament either in activities or in programs. Some participants argued that Ghana “*had to*” move from line item and ABB; and from ABB to PB², when the country accepted the PUFMARP (**Interviewee I**).

However, according to the majority of respondents of this study, especially those from the MoF (**Interviewees A, A₁**), Ghana did not join the reform because it was pushed by the IMF and World Bank, but because ministries and agencies were overwhelmed with a budget that was overly detailed in its format. Some MDAs had more than 9000 activities under the ABB budget format. Other major concerns—including budget deficits, accumulation of arrears, wage issues, and other macroeconomic problems—persisted despite the ABB budget system, indicating the need for reforms. Finally, in 2016, Ghana adopted its PFM law (Public Financial Management Act, 2016; Act 921).

In its 2013 report, CABRI announced that, in Ghana, “Officials noted increased ownership by ministries departments and agencies of their budgets, and improved capacity to plan and budget more strategically” (p. 26). It classifies Ghana in the category of countries “not ready for PPBB but have nonetheless made some progress towards implementing a PPBB system” (CABRI, 2013b: 26). Despite the fact that many authors also note institutional rivalry between governmental entities, Ghana is globally considered a good example of sustainable efforts and progress in the direction of PB² ownership. Ghana has achieved its goal of becoming a lower middle-income country for the past three years. With this new economic status, Ghana continues to attract substantial financial and technical assistance from the international community, ensuring greater predictability of those external funds and low transaction costs (PEFA, 2006). Moreover, for some authors, this status changes the balance of power between Ghana and its development partners (DPs) and is likely to give the government and administrative elite more leeway and control of its structural reforms (Betley et al., 2012: 11). Therefore, this study assumes that reform ownership, at the institutional level, or cognitive ownership, is more likely to take place in this context.

Table 17. Institutional framework of the PB² reform implementation plan (PFMRP) in Ghana

STRATEGIC OR DECISIONAL	Public Financial Management Reform Steering Committee (PFMRSC) The Minister of Finance ➤ Approved on May 15, 2015, and launched on August 18, 2018 ➤ Expected closing date: June 30, 2019	Ghana's Public Financial Management Reform Project (PFMRP) agreement	- Provide strategic guidance and oversight to the reform implementation process; - Address inter-ministerial issues pertaining to the entire PFM reform agenda of the GoG; - Ensure full engagement of all major government organs; - Ensure overall policy coordination and policy guidelines either towards PFM reforms or towards the project itself; - Review, approve, and publish annual progress reports on PFM reforms.
TECHNICAL OR COORDINATION	PFM Reform Technical Committee (PFMRTC) Senior technocrats from various institutions Program managers (budget, HRMIS, internal audit, external audit procurement, IFMIS, legislative oversight) (Extended to the PFM Sector Working Group [SWG], including Development Partners)	GoG, Ministry of Finance, Public Financial Management Reform Strategy, 2015-2018	- Review and evaluate all technical issues related to the implementation of the PFM reform strategy; - Make necessary recommendation to the PFMRSC; - Evaluate activities done within PFM Sector Working Groups.
OPERATIONAL OR EXECUTION LEVEL	PFM Reform Coordinating Unit (PFMRCU) Chair: Chief Director of the Ministry of Finance	GoG, Ministry of Finance, Public Financial Management Reform Strategy, 2015-2018	Coordinate and consolidate key PFM reform executions and establish a synergy in the execution and the results Help overcome the "silo" approach of individual entities, in the context of Cabinet-endorsed PFM reforms
PROJECT MANAGEMENT TEAM	PFM Reform Project Management Team (PFMRPMT) Project Director and project management team. The GIFMIS Secretariat is transformed into the World Bank's PFM Reform Project Management Team comprising procurement officers, financial management specialist, change management specialist, communication officer, and monitoring and evaluation specialist Component Managers (CM)	GoG, Ministry of Finance, Public Financial Management Reform Strategy, 2015-2018	- Project coordination - Coordinate the preparation of annual work plans and budgets (AWPBs); - Coordinate the preparation of progress reports; - Prepare quarterly interim financial statements; - Lead project management team - Report directly to the Chief Director - Lead project management plan

(Source: Compiled from official documentation)

Cameroon

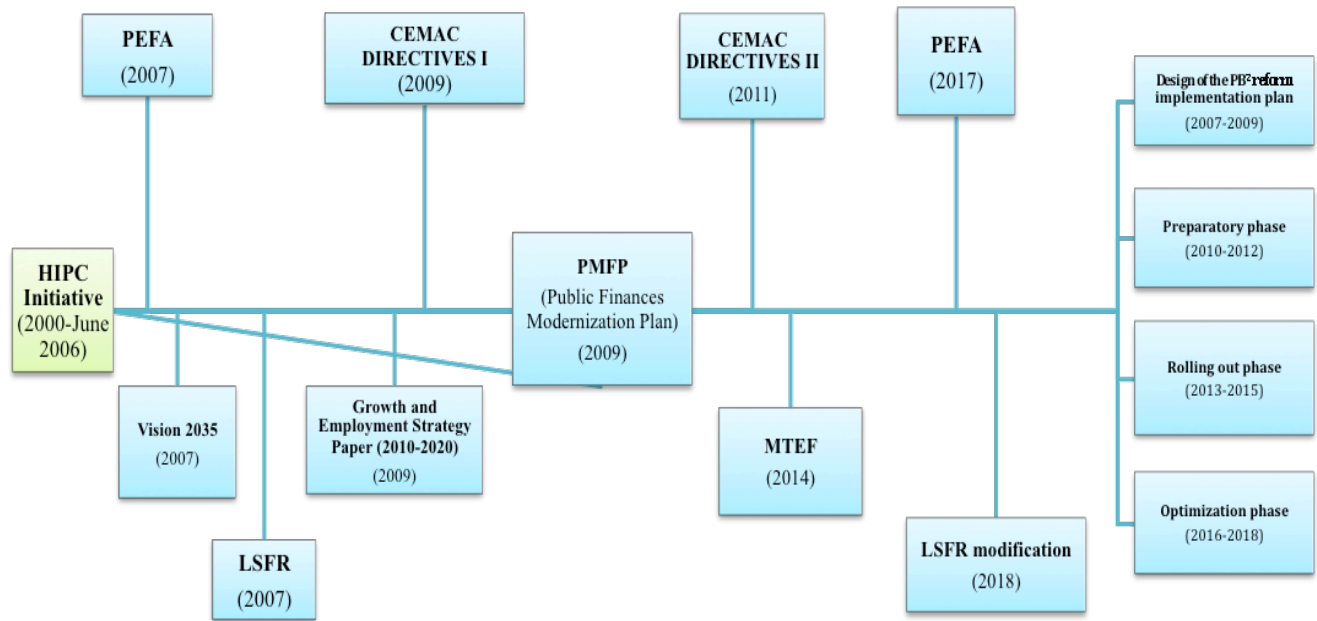
Regarding Cameroon's progress toward the PB² reform, CABRI (2013b) classifies the country in the category of countries "barely ready or not ready for a PPBB system" (p. 23). Several partial non-systemic reform attempts, notably in 2003 and in 2006, preceded the current reform⁸². The situation is somewhat puzzling given that the country adopted its PBB Organic Budget Law (OBL) in December 2007 (the 2007 Law on State Fiscal Regime [LSFR]) and began its implementation five years later, in January 2013. Under such conditions and in view of this additional period of gestation, one would expect greater reform ownership. In **Cameroon**, the PB² reform is the result of a program financed by the EU. Thus, the 2001 Yaoundé International Symposium made the first diagnosis of the obsolete nature of the public finance legal framework, which dated back to 1962,⁸³ and the consequent urgency to reform it. Cameroon later, by the end of 2006, welcomed experts for a PEFA evaluation. In June the same year, Cameroon reached the decision point of the HIPC initiative. A financial upturn resulting from debt relief was on the horizon. The line item budgeting was therefore seen as not being pro-development. The country needed a public finances management system that would fit with its new development ambitions. The PFM program package thus intervened because of the ambition of emergence.

The PEFA clusters, which measure "critical dimensions of performance of an open and orderly PFM system," include: credibility of the budget; comprehensiveness and transparency; policy-based budgeting; predictability and control in budget execution; accounting, recording, and reporting; and external scrutiny and audit (PEFA, 2011: 2).

⁸²For example, the State General Accounting Plan.

⁸³ Ordinance n.62/0F/4 of February 7, 1962, regulating the method of presentation, the conditions of execution of the budget of the Federal Republic of Cameroon, of its revenue, expenditure and all related operations as amended by Law n.2002/001 of April 19, 2002. This ordinance is itself inspired by the French Ordinance n.59/02 of January 2, 1959, the organic budget law, made under the provisions of Articles 34, 47 and 92 of the French Constitution of October 4, 1958.

Figure 12. The PB² reform road in Cameroon



According to many interviewees from the MoF, PEFA scientifically validated the reform diagnosis phase through in-depth analysis of the system as a whole and all budget management cycles. Finally, the PEFA report explained the practices and expectations of the technical and financial partners (TFPs) and outlined the main measures of the reform. Bureaucrats from the MoF and CSOs representatives insisted on the contradictory and participative character of the PEFA evaluation method, as well as the scientific tools used that give this evaluation sufficient authority and legitimacy.

On the other hand, managers from other ministries criticized the fact that public servants from the MoF were the main interlocutors of PEFA analysts within the public administration. Middle and lower managers from line ministries argued that the PEFA evaluation was biased from the origin of the reform. As they were not asked about the opportunity of the PB² reform, the influence of this reform on their daily duties was not explained. They thus accused PEFA and managers of the MoF of keeping the reform conversation “within a closed circle of friends.”

The drafting of the LSFR began before the 2006 PEFA evaluation but accelerated as soon as the country acceded to the HIPC Initiative and the IMF and the World Bank approved the study. A respondent from the MoF said that the LSFR that was finally sent to parliament was the eleventh version (**Interviewee N**).

According to him, this revealed either the persistence of divergent opinions about the content of the bill among stakeholders or the government's reluctance toward the reform. Nevertheless, the Public Finance Modernization Plan (PMFP⁸⁴) then set the institutional framework for the reform implementation, including the establishment of a Budget Reform Division (BRD) housed at MoF. The PMFP induced several reforms, but the government gave priority to the budget reform. In the first cycle of the program, priority was given to the PB² execution: as one interviewee put it, "PB² is the heart of the reform." A number of prime minister's orders established committees such as the Steering Committee of Public Finance Reforms and the Platform for Dialogue on Public Finances (see Table 18 below). The institutional framework of the reform was split into three levels: decision-making, (PRFP), strategic (PDFP), and operational (working groups). Another of coordination structures that indirectly drove the PB² reform is the PROMAGAR.⁸⁵

⁸⁴ PMFP stands for *Plan de Modernisation des Finances Publiques* or Public Finance Modernization Plan. In this study, the French acronym PFMP is maintained.

⁸⁵ PROMAGAR: *Programme de Modernisation de l'Administration Camerounaise par la Gestion Axée sur les Résultats*. The Programme for the Modernization of Cameroon Public Administration through the implementation of results-based management is a somewhat dormant structure located at the PMO.

Table 18. Institutional framework of the PB² reform implementation plan (PMFP) in Cameroon

STRATEGIC OR DECISIONAL	- Steering Committee of the Public Finance Dialogue Platform ➤ Technical Secretariat - Steering Committee of Public Finance Reforms ➤ Technical Secretariat for Public Finance Reforms (STRFP) - Multi-Donor Committee (CMB) became Multi-Partner Committee in 2010 (CMP) - Inter-ministerial Program Review Committee (CIEP) ➤ Technical Secretariat - Steering Committee of the Project to modernize the Cameroonian public administration through the implementation of results-based management (PROMAGAR) ➤ Technical Secretariat	Order n°028/CAB/PM of 09 February 2007 (chaired by the Minister of Finance) Order n°063/CAB/PM of 19 February 2009 (chaired by the Minister of Finance) Created in 2003, then strengthened in 2007, following the recommendations of the 2005 Paris Declaration, with a rotating presidency (Minister of Economy/DPs) Decree n°2011/2414/PM of 17 August 2011 (chaired by the Minister of Finance; Vice-Chairperson: Minister of Economy, Planning and Regional Development) Order n°112/CAB/PM of 6 June 2007 (chaired by the Secretary General of the Prime Minister's Office, Vice-Chair: Minister of Public Service and Administrative Reform)	- Consultative body to promote a harmonized approach to reforms in the area of public finance (Art.2). - Body of orientation, animation and supervision of the implementation of budget reforms (Art.2). - Consultative body with members from the government and development partners (DPs) with a main mission which is notably to ensure the implementation and monitoring of the various components of the Plan for the Modernization of Public Finances (PMFP) - Ensures coherence of programs with public policy objectives and the main strategic instruments of the state, notably the GESP (Growth, Employment and Strategic Paper) and the MTEF and, secondly, the conformity of programs with the principles laid down by Law n°2007/006 of 26 December 2007 on State Fiscal Regime, based on a program validation repository Design, implementation and monitoring/evaluation of the Cameroonian public administration through results-based management (RBM)
TECHNICAL OR COORDINATION	Budget Reform Division (located within the Directorate General of Budget at the Ministry of Finance, provides technical advice to STRFP and acts as technical secretariat for CIEP) - Technical Committee for Monitoring and Evaluation of GESP activities implementation (CTSE-DSRP) - Sectoral Committee of Public Finance (CSFP) - Internal PPBS chain management Committees for Public Investment - Steering Committee for the implementation of the Ministry of Finance IT plan - Technical secretariat of the PROMAGAR (PM's Office)	Decree n°2008/365 of 8 November 2008 organizing the Ministry of Finance (The Budget Reform Division was created through this decree) Circular n°050/MINEPAT of 24 September 2009 Decision of the Minister of finances of 28 November 2008 (Committee chaired by the Minister of Finance)	The Budget Reform Division is responsible for conducting the work necessary for the implementation of the 2007 Law on the State Fiscal Regime (2007 LSFR), liaising with the administrations concerned, the definition and implementation of the PB² reform training and information plans. In addition, this division coordinates the work done at the technical and operational levels and acts as the technical secretariat of STRFP, CIEP, and the Steering Committee of the Public Finance Dialogue Platform.
OPERATIONAL OR EXECUTION LEVEL	- Specific Directorates of line ministries - PPBS Committee (MoF) - PPBS Units (different ministries) - Program Coordinators - Programming and Budgeting Unit - Thematic working groups	Specific ministerial orders related to the work to be done	In the budget preparatory phase, the Management Control Unit (MCU) monitors the consistency of public policies' objectives and outcomes, ensures the relevance of indicators and results and the relationship between activities costs and budget allocations. During the budget execution phase, MCU analyzes program implementation reports, in particular the various operational dashboards, in order to propose possible corrective measures.

(Source: Compiled from official documentation)

The PMFP set the technical framework for the different axes of the reform and the communication plan, including the reform’s White Paper, brochures, logos, website (although inactive), and tools for extension, monitoring, and evaluation of the PMFP. In 2009, as a result of the reform, Cameroon adopted its development reference document—Vision Cameroon 2035—the DSCE, sectoral strategies and methodological planning guides, guides to the development of MTEFs, and procedural manuals. However, they claimed paternity of the PB² reform, insisting, “This reform comes from within” (**Interviewee D**). Local managers at the MoF claim PB² as an endogenous reform: “The reform has been designed, prepared. It is the result of an internal reflection to the administration.” As applied, the PB² reform would therefore be the fruit of local administrative expertise. Local managers proudly say that they have written everything, conceived the whole reform, through several thematic or joint teams, insisting, “the reform is the result of a long reflection” (**Interviewee D**). Another respondent, from the PMO, stated that the reform was only called “PFM reform” because it was more superficial than anything—a “purely cosmetic reform” (**Interviewee P**).

In *Cameroon*, the PB² reform implementation plan had four phases:

- 1st phase (2007–2009). This phase saw the design of the reform implementation approach following the adoption of the 2007 LSFR (Law on State Fiscal Regime)
- 2nd phase (2010–2012). This was the preparatory phase for the launch. In this logic, the national budget was presented in two different formats (line item and programs) for the 2012 fiscal year.
- 3rd phase (2013–2015). This was the rolling out phase.
- 4th phase (2016–2018). This phase saw the optimization of the reform and amendment of the 2007 LSFR (second triennium).

5.2.2. The PB² reform objectives

In both countries, the PB² reform objectives have been translated into an official narrative that advocates a paradigm shift towards packaging the whole development agenda into programs, sub-programs, and activities. These are described and financed in the yearly national budget, along with well-defined key performance indicators (KPI) targets, outcomes, and deliverables. Both countries therefore share some common reform objectives, clustered here in five categories:

flexibility, responsibility, results, service delivery, and participation. PB²'s principle of flexibility in resource reallocation is well advertised. From an organizational perspective, PB² is credited with aligning the objectives of internal units with the overall objectives of the organization. Credit managers will thus be able to identify areas that need additional funding and those that do not and make the appropriate reallocations. The reform is also seen as a priority-setting tool, giving managers more responsibility in their resource management strategy. Another objective often raised in both countries is the greater focus on increased results and improved service delivery, as opposed to ABB's or line item budgeting's emphasis on outputs.

Table 19. PB² main objectives as formally described in both countries

Country	Fiscal Year (Effective entry into force)	Reform formal designation	Main Objectives
GHANA ⁸⁶	January 2014	PB ² (Program Based Budget)	Change budget classification from activities to programs and introduce performance information in the budget system in order to: • Ensure stronger linkage between public spending and determined results; • Ensure improved efficiency in the allocation and utilization of resources; • Focus on more strategic budget information to promote understanding and debate in parliament; • Improve accuracy of budget information; • Shift emphasis of budget management from activities to delivery of outputs/ results.
CAMEROON ⁸⁷	January 2013	PB ² (<i>Budget program</i> , in French)	• Modernize budget processes (the preparation, execution, and monitoring); • Integrate performance-based management in public administration through budgeting; • Ensure a better understanding of public policy; • Improve operational performance of public services; • Reinforce the parliament's role in the areas of evaluation and control of policy execution; • Adopt a budgetary and accounting regime coherent with harmonized CEMAC financial directives and budgeting international standards.

Finally, the PB² reform is also said to promote inclusive participation of all actors from the executive and judiciary branches of government, other independent institutions, and, most importantly, citizens. It thus tends to bring together politicians, technical experts, and citizens around the overarching development goals of the nation. In other words, implementation of the reform addressed public financial management ills that had jeopardized development in those

⁸⁶ <http://cagd.gov.gh/gifmis> (accessed on August 17, 2018).

⁸⁷ Retrieved from Cameroon MoF (2013), *Piloting and execution manual of the budget programme*, p. 2.

countries. Despite this honorable objective, both countries have conflicting views about the PB² reform related either to the reform's values, principles, implementation design, or overall utility.

MPs in *Ghana* admitted that parliamentarians were eager for the opportunity to perform their oversight work more accurately following the GoG's adoption of a performance-based budgeting approach. They confirmed that the detail-oriented ABB approach had not succeeded in solving Ghana's major budget ills, such as budget deficits and accumulation of wages arrears. Those in the OHCS admitted that their own understanding of the performance requirements of the reform needed to improve. Some participants in sector ministries saw no difference between the objectives of ABB and PB² beyond the budget format (where programs replaced activities). From the planning perspective, PB² connects development goals (long term) with the political agenda (short and midterm): "What PB² has brought is the fact that now our development or what we finance for development is more coordinated or is more in tune with the agenda. Formerly, there did not seem to be any link between budget and planning. At best, it was very weak" (**Interviewee A₂**). The new pattern of the PB² reform unfolds as follows: planning, then budgeting, then service delivery, and finally reporting. In general, many participants laud the objectives of the PB² reform but argue that the reform does not live up to expectations because of several implementation hurdles. The biggest of these concerns the unavailability or untimely release of resources.

In *Cameroon*, the 2007 LSFR states that the main objective of the reform is to increase credit managers' accountability and speed up the execution of public expenditure. The reform also addressed some of the country's endemic weaknesses: such as low budget absorption capacity; poor execution of externally funded public investments; corruption; policy-based budgeting; and inefficient internal and external resource mobilization. It was intended to introduce results-based human resource management and a sound information system adapted to PFM standards and to strengthen institutional and PFM steering frameworks. On the field, participants also raised PB² core principles, such as transparency, accountability, and responsibility. CSO participants claimed that those principles, while commendable, do not fit into the national policy space, which is opaque, averse to accountability. "This is why such a beautiful reform is already going into drawers" (**Interviewee F**). MPs on their side assumed that the OBL gave them even more authority regarding budget control over the executive than the state constitution did. At the MoF, budget managers argued that the PB² reform made the budget more readable and the budget process more

democratic and transparent while reinforcing MPs' powers over budget control. Other managers from the same ministry distinguished between what was written in the OBL and what was actually implemented, saying that the objectives remain theoretical. They argued that PB² was only adopted for political reasons—that is, it was political window-dressing aimed to attract more funds from DPs and show apparent good faith in the management of public funds. This opinion is shared by the PMO. In short, in spite of an apparently unanimous official narrative, the PB² reform objectives, values, and principles are seen either as inadequate to the country's policy space or as a showcase for the government to receive more loans or attract more development aid.

5.2.3. The PB² reform sequencing

As discussed in the literature review chapter, PFM sequencing is an area with an abundance of scholarly articles and working papers. For both countries of this study, the PB² reform sequencing took an original path. Curristine, in an OECD report, notes, “There is no model of performance budgeting; countries need to adapt their approach to the relevant political and institutional context” (Curristine, 2007). The same report mentions three major points of contention regarding PFM sequencing or implementation approaches that focus on strategy, coverage, and timescale (p. 37). Accordingly, such a reform, either is introduced top-down or bottom-up; takes an incremental (implemented selectively in few ministries) or “big bang” approach; and is comprehensive or partial. This study supplements these three points with the sequencing guidelines foundation in order to assess whether the selected approach is based on PFM standards as advocated by international best practice or mainstream literature (the basic first approach) or whether a more country-specific methodology is applied. Indeed, PFM reforms in general and the PB² reform in particular follow distinctive paths or implementation strategies adapted to their specific contexts (Vanlandingham, 2005; Andrews, 2010). The methodological framework described above illustrates the need to analyze PB² reform implementation from two angles: first, as a policy (policy conception and introduction); and second, in its routine execution through the annual budget cycle (concrete policy implementation). In sum, the implementation trajectories deployed and the sequencing orientation in these two countries are different.

For instance, government in *Ghana* considers its “programme-based budgeting (PBB)” as the first step towards performance-informed budgeting on its PFM maturity journey (MoF, 2018: 5). The country therefore opted for a top-down strategy, a comprehensive coverage, an incremental

timescale, and a basic-first sequencing method regarding the reform’s technical content. As budget division managers explained, Ghana’s PB² experience effectively began with a pilot phase conducted from January 2010 with two ministries (tourism and communication), then scaled up to seven ministries, including some large ministries like agriculture, education, and health to test their preparation and the system. In the meantime, the MoF developed guidelines and manuals to aid ministries in developing their PB² budgets, with experts from South Africa assisting the MoF at this stage. In concrete terms, managers would prepare an ABB budget and then try to translate it into PB². It took three years to run the pilot phase in those seven ministries in order to get them to understand the concept of PB² and how to prepare it. In January 2014, Ghana officially rolled out PB² in all MDAs, and the first Appropriation Act was passed and approved in PB² format. Most reform actors considered the actual roll-out phase as the most striking point of the implementation process. To complete the switch from ABB to PB², MMDAs came on board as of January 2017 (EY, 2018). Therefore, “Ghana is implementing programme based budgeting (PBB) and so submits the budget to parliament in PBB format” (Ghana MoF, 2018).

Table 20. Comparison in policy introduction and sequencing approaches

	SEQUENCING GUIDELINES		STRATEGIES		COVERAGE		TIMESCALE	
	Basics first approach	Country-specific	Top-down	Bottom-up	Comprehensive	Partial	Big bang	Incremental
GHANA	X		X		X			X
CAMEROON		X	X		X		X	

(Source: Compiled from official documentation from a framework adapted from Curristine, 2007).

Cameroon, on the other hand, adopted a top-down strategy, comprehensive coverage, a “big-bang” timescale, and a country-specific sequencing approach. However, in this case the sequencing narrative contrasts with the concrete strategy adopted. For instance, MoF managers repeatedly affirmed: “We adopted a change management approach, because change is not decreed, it is experienced, before generalized” (**Interviewee D**). They professed learning by trial, where experience precedes the reform scope definition. In reality, DP representatives confirmed and criticized the “big bang” timescale. Country authorities, ignoring the initial transition period for piloting suggested by IMF experts, decided to roll out the reform in all ministries (central offices)

at the same time. This initial pilot phase was supposed to involve only a few ministries with advanced understanding of MTEF techniques and with their sectoral strategies ready to be broken into program packages, such as public works, health, education, and agriculture. The government decision to skip the pilot phase stirred up tensions between IFIs, DPs, and government officials (the MoF and MoEco). Sector ministry participants also criticized the “big-bang” approach for not granting them enough time to assimilate the reform or to master the new tools and techniques it entailed. One participant asked: “Why the rush? It could have been wiser to give ministries more time to ingest and own this reform for better results than pushing them forward to implement something they did not even understand, especially after the 50 years of line item budget” (Interviewee L).

Others underlined the fact that in spite of the government’s rush to roll out the reform, a presidential order simultaneously prevented many of the country’s highest institutions—such as the presidency of the Republic, the PMO, the parliament (both chambers), and the Social and Economic Council (SEC)—from participating in performance-based program budgeting. The private sector also shares this view, as one interviewee noted, “Budget therefore becomes just a formal thing without any real importance, and if the Executive wants to do anything, they can just go ahead and do it” (Interviewee S). Thus, the particular sequencing of PB² in Cameroon departed from the World Bank’s “guidelines on PFM reforms sequencing” (World Bank, 2012). Furthermore, the 2007 LSFR *de jure* set an implementation calendar that extended over five to ten years regarding some components of the reform. The 2009 PMFP simultaneously addressed three levels of financial compliance, macroeconomic stability, efficiency and effectiveness of public services. In 2012, an evaluation of the PMFP founded that only 20% of the plan’s actions were realized, 38% were ongoing, and 42% had not started yet, and its implementation budget had to be extended by almost 50% (World Bank, 2012).

5.3. THE MAJOR INSTITUTIONAL DETERMINANTS DURING REFORM IMPLEMENTATION

This section describes the field data and presents the findings of the macro-institutional analysis of the PB² reform implementation process.

5.3.1. Public marketing of the PB² reform

The notion of “public marketing” fits an entrepreneurial vision of government (Serrat, 2007). The PB² reform is part of the NPM movement and aims to improve service delivery and the use of public funds, as well as the performance of the public services involved. From this perspective, the idea of reform needs to be planned, designed, executed, sold, and promoted. Madill (1998) argues that the concept of reform implies diverse applications and important limits within public administration. Nevertheless, reform trajectory still requires “policy marketing” (Madill, 1998: 11) strategies. Moreover, reform has a cost, involving voluntary approaches and holistic strategies. In both countries under review, institutional frameworks and reform steering plans included technical components or axes of execution, financing and objectives, and execution deadlines.

5.3.1.1. The PB² reform institutional framework in Ghana and Cameroon

Comparative analysis of Tables 18 and 19 above shows the divergent approaches taken by the two countries. Cameroon’s approach was more legalistic, built around the BRD located in the MoF; meanwhile, Ghana took a more project management approach, with the BRU also located at the MoF as a central actor. However, in Cameroon, the multiplicity of actors at decision-making, coordination, and operational levels, as well as the plethora of committees and working groups, created confusion about each structure’s responsibilities. Several of the decision-making structures are dormant or very rarely meet, while all levels see a dominance of the BRD, with the same officials from the ministries of finance and economy represented on almost all committees. Study participants in Cameroon criticized the overtly centralized approach and the weak impetus of the BRD, both within the MoF and across the entire public administration. In Ghana, the approach was more pragmatic, with fewer stakeholders at all levels of the PB² reform institutional framework. Moreover, technical services besides the budget division (of the MoF), and development partners are represented at the coordination level and in the operational execution of the plan. In both countries, however, the institutional framework focuses more on the steps taken in the roadmap of the reform steering plan than on reform ownership by administrative organizations and agents.

5.3.1.2. The PB² reform steering plans in Ghana and Cameroon

In Cameroon, the public marketing of the PB² reform around the PMFP had a more legalistic and political tone: “The PMFP thus made it possible to give a strong political message of the

Cameroonian government unity of action by proposing a common framework to the overall actions of the various actors in the field of PFM” (World Bank, 2012). In Ghana, on the other hand, the PFM Reform Project (PFMRP) took a managerial and economic turn: “The project development objective is to improve the budget management, financial control and reporting of the Government of Ghana” (World Bank, 2018). Regarding their technical contents, both plans were based on PEFA indicators.

The **PMFP**’s specific objectives were set as follow: policy-based budgeting; efficient internal and external resource mobilization mechanisms; transparent budget execution and accounting in accordance with international standards; results-based human resources management; sound information system adapted to PFM standards; and strengthened and adapted institutional (and PFM steering) framework. The PMFP also had seven thematic axes: (1) planning–programming–budgeting; (2) budget execution in revenue; (3) budget execution in expenditure; (4) public accounting; (5) cash-flow and debt management; (6) external funding; and (7) internal and external budget control structure. Finally, it had three transversal axes of management: (1) information systems; (2) management of human resource and payroll; and (3) institutional and organizational framework to manage public finances and strengthen the steering and communication capacities of the reform team. The initial cost of the whole plan was approximately \$120 million CAD (or \$94.8 million USD) for six years of execution “and beyond” (World Bank PFM mid-term review, 2012: 46), under a joint funding from the national budget and DPs, notably the EU. This cost had to be revised by almost 50% at the end of 2015. Line ministries criticized the reform’s promotion and implementation process as being elitist and centralized at the MoF. Some reform actors at the MoF treated reform ownership as a side matter, as if it were a specific aspect of the implementation stage that would take place after the core or hard (technical part) of the reform was executed.

Table 21. The Public Finance Modernization Plan (PMFP) components in Cameroon⁸⁸

	COMPONENTS/ACTIVITIES	OBJECTIVES

⁸⁸ World Bank PMFP review, 2012.

1	Information systems and PFM (Cost \$33 M; i.e. 39.5% of the total revised budget)	Overall PMFP objectives: Improve the performance of public financial management by strengthening fiscal discipline, refocusing public resources on growth and poverty reduction priorities, and enhancing the effectiveness of public services and their efficiency Transform management and management behaviors according to the principles of the 2007 LSFR in order to establish results-based public financial management
2	Human resource management and payroll (Cost \$ 5M; i.e. 6.1% of the total revised budget)	Human resources management adapted to the issues of results-based management
3	Planning-programming-budgeting (Cost \$8,4 M i.e. 10.1% of the total revised budget)	Budgeting based on public policies
4	(Components n.2 to n.7) (Cost \$33, 9M; i.e., 40.5% of the total revised budget) Budget execution in revenue; Budget execution in expenditure; External funding; Public accounting; Internal and external budget control structure; Cash-flow and debt management	Effective internal and external resource mobilization mechanisms; transparent budget execution and accounting according to international standards
5	Institutional and steering framework (Cost \$ 3M; i.e. 3.7% of the total revised budget)	Elaborate an institutional framework for public financial management and an adapted and strengthened PMFP steering plan; Strengthen the steering and communication capacities of the reform team

Table 22. The PFM Reform Project (PFMRP) components in Ghana⁸⁹

	Components/activities	Objectives
1	Enhancing Budget Credibility (Cost \$2.70 M). Main activities financed include: (i) Reviewing and strengthening Cabinet's formal engagement in the budget process; (ii) Designing a strengthened budget framework paper to be used as a vehicle for obtaining Cabinet approval to medium-term forecasts; (iii) Building MDAs' capacity to develop cost strategies and Sector Medium Term Development Plans (SMTDP) (iv) Strengthening technical linkages and information sharing between fiscal forecasting and analysis and the budget formulation and execution processes; (v) Providing technical training to the Economic Research and Forecasting Division (ERFD, MoF) and to Debt Management Division (DMD, MoF) staff.	Overall objectives: respond to the core weaknesses of former PFM attempts (as assessed by successive PEFA reviews) in a medium term timeframe; address key issues emanating from budgetary planning weaknesses; Human resources and payroll control; weakness in public investment management discipline; Improve the budget management, financial control and reporting; Strengthen the national budget credibility.
2	Public Financial Management Systems and Control (Cost \$32.70 M). Main activities financed include: (i) Enhancing the coverage of the financial systems modules; (ii) Rolling out the human resources management information system (HRMIS) and (iii) technology infrastructure.	Support the design, development, implementation, and coverage of the government's public financial management (PFM) systems and control;
3	Reinforcing Financial Oversight and Accountability (Cost \$2.00 M). Main activities financed include: (i) Providing continuous training of Ghana Audit Services (GAS) staff in electronic audit techniques; (ii) Acquiring, installing and deploying appropriate Computer Assisted Auditing Techniques; and (iii) Undertaking selected performance and specialized audits using the electronic tools.	Enhance external audit capacity as well as legislative oversight over budget management.
4	PFM Reform Coordination and Change Management (Cost \$7.60 M). Main activities financed include: Creating a PFM Reform Coordination Unit (PMRCU) at the MoF	Provide continuing institutional and coordination basis for overseeing the implementation of the PFMRs as a whole, as well as manage the implementation of the proposed project.

Bureaucrats believed that reform ownership was an outcome of the implementation process, to be dealt with at a later stage through the training seminars organized by the budget division (MoF) to

⁸⁹ Source: World Bank (2015). Project information document (PID), accessed on September 25, 2018: <http://documents.banquemonddiale.org/curated/fr/651241468035464028/pdf/PID-Appraisal-Print-P151447-03-24-2015-1427215007252.pdf>

promote PB² reform to other actors from parliament, line ministries, and other CSOs, state-owned enterprises, and agencies based in Yaounde.

Table 23. Overall assessment of PB² implementation process in both countries

	Very good	Good	Average	Mediocre	Poor	Total (83)
Ghana	1	19	14	5	2	41
Cameroon	1	5	19	13	4	42

Figure 13. The PB² reform implementation process assessment in Ghana

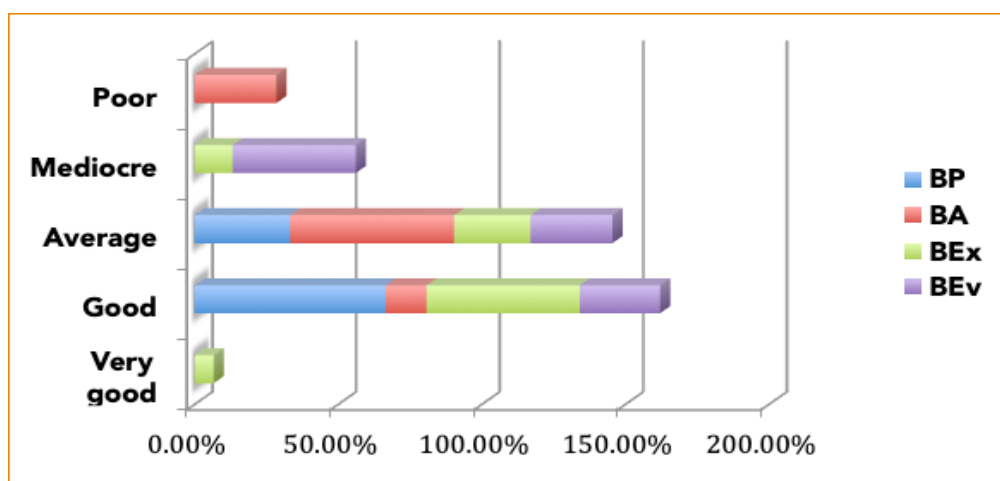
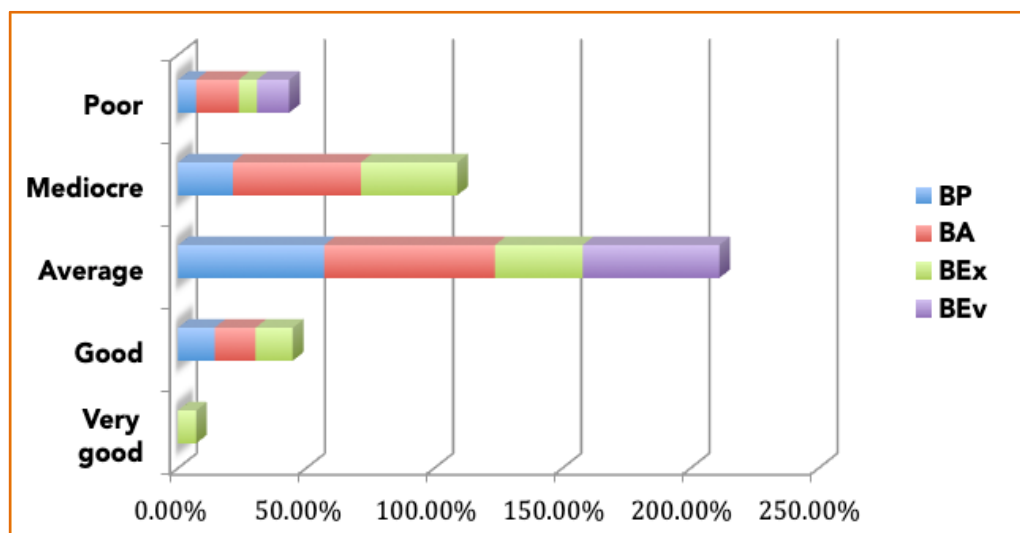


Figure 14. The PB² reform implementation process assessment in Cameroon



In *Ghana*, by contrast, “reform ownership” was raised as an inherent challenge concomitant to reform execution. However, participants tended to suggest that the little ownership displayed could be explained in part by the fact that the PB² reform is still in its infancy. In fact, the PFMRP was approved by GoG and the World Bank on May 15, 2015 and launched on August 18, 2018. It is a USD 45 million project, schedule to be completed by June 30, 2019, despite the GoG’s intentions to ask for an extension of the project closing date early this year.

Ghana’s MoF sees the PFMRP as a “relevant tool to achieve fiscal discipline, efficient resource allocation and effective service delivery” (MoF, 2015). The overall project objective is “to improve the budget management, financial control and reporting of the Government of Ghana” (World Bank, 2018). The PFMRP comprised four components. According to its 2017 mid-term review, the World Bank appraised that the overall implementation process rating moved from “moderately satisfactory” (2016) to “satisfactory.” Political and governance risk remains “substantial,” and macroeconomic risk is rated “high” as in two previous rankings (World Bank, 2018: 1). In the case of Ghana, this assessment is similar to the findings of this study (survey), particularly with regard to the reform implementation process.

The table and the two figures above constitute the starting point of our questioning, because they seem to confirm the idea according to which the reform is better executed in Ghana, compared to Cameroon. The following analyzes try to demonstrate to what extent this assertion is verified by examining the data on the three circumscribed levels (macro, meso, and micro) in order to uncover the explanation for this divergent appreciation, from senior budget managers in both countries (Table 23, Figures 13 and 14 above).

5.3.2. The three dimensions of reform ownership at the institutional level

In both countries, discussions of the institutional framework for introducing and executing PB² reform revealed three major dimensions of reform ownership at the macro-level of analysis: **political** and **administrative**; **intellectual** or **conceptual**; and **technical** or **scientific** (Table 25 below).

5.3.2.1. Political and administrative ownership

Several respondents in both countries raised the issue of political ownership—and, as a consequence, administrative ownership—of the PB² reform. Thus, at the political level, reform ownership refers to several overlapping realities.

First, it deals with genuine political leadership, political will, and support of the reform. The impetus from political authorities and senior ministerial staff influence administrative ownership, whether positively or negatively. For instance, participants in both countries questioned whether political authorities are truly committed to the reform and whether they even understand this reform and all its implications. Given the political push for the reform, some MoF and MoEco officials in Cameroon believed that the government support of the PB² reform, from its inception, was stronger than any previous reform. Others in the same ministries, as well as sector ministries, CSOs, and private sector participants, saw reform ownership as deliberately biased at the political level, either because political authorities do not understand the reform in all its implications or perceive its benefits, or the global political system hinders the reform. Therefore, implementing the reform is reduced to the “ticking syndrome” of government officials. The reform is perceived as a mere window-dressing, a political tactic in order to comply with IFI requirements once the country reached the HIPC completion point in 2006.

Second, the origin and rationale of the PB² reform diverge among reform actors. Cameroonian actors raise this question more regularly than their Ghanaian counterparts. Indeed, several actors in Cameroon underline the external origin of the PB² reform, which seems to have been imposed on the government; whereas MoF and MoEco bureaucrats, as well as the development partners, strongly rebuke this affirmation. These latter recognize that while the French LOLF inspires the content of the reform, the Cameroonian PB² reform is unique in content, although its implementation plan (PMFP) is modeled on that of France and drafted by World Bank and EU experts. Moreover, the rationale of PB² also divides reform entrepreneurs and budget actors, even if they all find it useful, necessary, or even obligatory, stemming from a positive thinking.

Third, at the level of parliament, with regard to a reform that is supposed to reinforce legislative powers in general—and specifically parliamentary control of the budget execution— participants in both countries unanimously agree that this is not the case. Indeed, in Cameroon, MPs believe

that the budget itself is conceptually unintelligible to some parliamentarians because of their respective professional backgrounds. This factor undermines their ability to effectively drive the reform and put general interest above the political dividends of their actions or silences. However, parliamentarians from both countries admitted to having taken the PB² reform more seriously than government officials expected. MPs think that these officials are not being transparent, regarding budget information, a fundamental principle of the PB² reform.

Administratively, civil society observers noted that central government services did not understand or could not accurately show how the PB² reform benefits other actors, because the administration's base (the "small hands") took no part in its conception. Line/sector ministry participants echoed this last comment, criticizing the capture of the reform by the administrative elite, especially that of the MoF: "The administrative elite conceived the reform, introduced the reform, conducted its implementation, and assessed the reform. There is an important need for reform ownership by the body of the whole public administration. It seems to me that this is the greatest challenge and the reason why many reforms are being steered but do not lead to any change" (**Interviewee P**). Another point that many respondents raised in this vein is that even if the vision of the reform was shared at the political level, in its infancy stage, PB² missed rigorous follow-up on the government level (**Interviewee K**). In addition, they noted the fragmentation of the budget function between three institutional actors: the MoF (operating budget), the MINEPAT (capital budget), and the arrival of a new player, the MINMAP (censor of public procurement procedure). "We can freeze all the government action with this bias, because we are dealing with a set of role-play games that lead to a neutralization of the system" (**Interviewee K**). Some MoF officials raised the issue of reform ownership by citizens, stressing that PB² reform is participatory in its essence. If citizens at the grassroots level do not own the reform, especially by participating in the budget process through expressing their real needs and priorities, then public policies developed downstream will miss their objectives (**Interviewee J**). Replying to this accusation, CSO representatives argued that the government itself does not properly own its reforms, because apart from the MoF, the PB² reform is quite unknown among other sector ministries.

The government thus seems to be driven by the pressure of a global demand or DPs' vision, even if it does not totally accept their recommendations, rather than by something in which it really believes. The general finding in Cameroon is that the majority of participants, with the exception

of the MoF, considered the government was left with no other choice than to adopt the PB² reform. Therefore, political and administrative ownership was irremediably compromised. Moreover, participants in different categories blamed each other for this situation.

In *Ghana*, MoF bureaucrats claimed that MDAs fully embraced the reform and are complying with the legal and institutional framework, in spite of the fact that Ghana has embarked simultaneously on many reform programs. However, parliamentarians argued that PB² addressed Ghana's chronic fiscal deficits (with deficits from 2005 to 2015) and general budget indiscipline. Furthermore, they noted that MPs took the system so seriously that they appointed program managers and sub-programs managers at the parliament level. Still, they are struggling to pin the executive down to make sure the budget is truly a performance-based one. One respondent recognized that he was trained on PB² and argued that one of the reform's first objectives was to reduce the volume of documentation needed in the budget in an attempt to standardize operations and projects. "This was one of the biggest and also most exciting outcomes" (**Interviewee O**). He regretted the fact that, while parliament receives "nice documents" and follows a "fine-tuned" budget preparation process, the actual execution has no linkage with the resources allocated. This disconnect makes it challenging for committees to truly monitor MDA performance. "The select committees are kept in the dark until MDAs come for budget hearing" (**Interviewee O**). Finally, this participant raised the issue of faith in the budgeting system, as, according to him, MDAs are complying with the PB² reform only because they need to go along with the process. This lack of faith in the system is a result of a serious relational challenge between the executive and the legislative branches of government; and between the MoF and line ministries. In particular, this participant questioned the leadership of the MoF in reform implementation and the trustworthiness of institutional relationships.

MDAs' lack of faith in the budget reveals lack of interest, which, given that they are implementers of projects and programs, creates a disconnect between budgeting and service delivery. He rejected the argument of fiscal constraints, noting that this argument is never raised during budget preparation when the GoG is advertising exceeding revenue targets, but only when the MoF announces budget revision, for example, up to -40% (as in 2015).

At the NDPC, officials saw institutional modernization (work ethos, administrative culture, and greater efficiency) as the main driver of change. Meanwhile, bureaucrats at the MoF claimed

compliance with the institutional arrangement as a special feature of the Ghanaian administration, especially with the presence of independent bodies such as the Auditor General's Office. Nevertheless, they admit that the framework needs to be adjusted somewhat to accommodate the PFM reforms: "This is not a law, but it is administrative processes of structuring our departments and agencies. These adjustments should enable program managers to have oversight on programs" (**Interviewee A4**). Others MoF participants emphasized that the effectiveness of the PB² reform was undermined because it was introduced in a period when Ghana was facing other challenges, such as fiscal discipline.

Table 24. Main interviewees' comments in both countries regarding cognitive ownership

	POLITICAL/ADMINISTRATIVE	INTELLECTUAL/CONCEPTUAL	TECHNICAL/SCIENTIFIC
MIN. OF FINANCE/ ECON./ PLANNING	The overall political system hinders reforms; Weakness or insufficient political will: political authorities are not involved or do not understand the reform ; Sectoral ministries do not trust the budget process : their needs are not taken into account; The reform rationale : though not imposed, PB ² is about repayment of IFIs loans; PB ² is a participatory process : citizens, at the grassroots level, do not participate in budgeting.	The PB ² reform was locally designed by Cameroonian bureaucrats; The conception was elitist (only few senior MoF staff involved); A dichotomy exists between what is designed by bureaucrats at the "bottom", but shunned by the political authorities, at the "top"; There are 142-150 programs and over 4500 spending officers in the national budget , but no way to know exactly how many government policies are being pursued. The reform is both poorly designed and misled by its actors.	Difficulties ensuring the PB ² reform scientific security : had to reach a consensus between science, technical, administrative and political stands; Difficulties achieving technical ownership, especially regarding the evaluation aspects; Interference of politics in the allocation of resources and the selection of projects; Definitions of concepts in the 2007 LSFR were deliberately complicated .
	Politicians and senior staff not yet really involved ; To fully ingest the reform, some institutional adjustments need to be made in order to fit the country's specific realities; Foreign experts helped the MoF and NDPC to develop the concept paper and assist during the transition; Donors did not impose the PB ² reform, but a problem with enforcement .	PB ² entails a change of paradigm : better planning, setting of priorities, and efficiency in the spending; The essence of planning is to solve development problems: this requires that managers are bold, creative, strategic and innovative ; Program budgeting is about providing more information about an organization mandate, activities and goals.	With the reform, budget becomes a management tool ; therefore it's not only about figures; The reform has just changed the budget format ; No reluctance, but issues of understanding and appreciation of the reform: more training , administrative leadership and sensitization needed.
OTHER/ SECTOR MIN.	PB ² is an obligation, but the absence of pre-requisites undermines its ownership; need of great administrative cultural efforts to reach ownership; Excessive centralization , insufficient explanation and elitism of the reform.	The "brutal" method of reform reflects the decried attitude of contempt from central services towards line ministries; The reform was designed to allow the coexistence of two parallel budget formats : budgets are prepared and presented in PB ² format but executed as usual in the line item format.	The concomitance of several reforms and the reform approach impede reform ownership; The reform remains textual , even superficial.
	PB ² has a positive thinking , but there is an issue of change management . People need to know the benefits of the reform. Acceptability of the reform is linked to sanctions . Yet, the reform hasn't brought so much change and seems to be a waste of time , because two confusing dynamics coexist : the performance impulse through the reform, but the traditional resource allocation pattern (insufficient and untimely releases).	The PB ² reform is still embryonic and mostly constricted to the MoF. The reform remains at a conceptual level but was not designed in an integrated manner in which a program would include human, financial, and material resources targeted to deliverables with indicators. The current state of Ghana's economy does not allow this level of predictability . Nevertheless, PB ² is conceptually superior to ABB and needs to go beyond budget format .	Performance is expensive : the problem is the availability and timely releases of funds . The new budget architecture is superior, but there is no difference in the releases of funds. Therefore there is no difference between ABB and PB ² .
PARLIAMENT	The intelligibility of the budget itself seems out of reach of many MPs. Political dividends or tradeoffs are MPs' real concerns, not budget debates or budgetary reforms. MPs' appointment at the Finance and Budget Committee is based on political not technical reasons.	PB ² is more legible than line item budget; The Executive send limited information to parliament; Resistance observed towards the reform due to the lack of transparency ; As a result, there's a hybrid system , mid-way between line item budget and PB ² .	The President of the National Assembly appointed Special Rapporteurs in charge of revenue in the nine areas of public policy, within the government, in accordance with the 2007 LSFR, but ministers perceived their roles as control or audit missions. So they had to stop.
	Select Committees are in the dark until the budget hearing to approve the new budget: issue of budget transparency in the preparation and execution stages. Underlines the seriousness of MPs towards the reform . MDAs seem to be complying only because they have to go along with the process. The reform is seen as a waste of time and a futile exercise , as citizens do not feel the budget at the community level and there is no relationship between budgeting and service delivery .	There are two confusing dynamics : PB ² entails programs, targets, goals and objectives. However, there are insufficient and untimely releases of funds. MoF officials will tell MDAs that budget is a projection, just an estimate, but how would you expect MDAs to achieve their targets? I think GoG budget is not realistic. Unfortunately, this reform cannot solve this issue.	Parliament doesn't want fine preparation and nice documents and the actual execution has no linkage with the resources. This disconnect makes it a challenge for committees to monitor MDAs' performance.
CSOs & PRIVATE SECTOR	The PB ² reform was copied from somewhere else and imposed from abroad and political ownership is reduced to a "ticking syndrome"; Reform ownership was deliberately biased at the political level; Budget debates at the parliament are of mediocre quality and MPs cannot challenge the Executive for a better ownership of this reform; Political authorities do not perceive its benefits themselves; There is a bias within the Executive regarding the PB ² reform: for the government shows preference towards the value of performance (accounting performance) rather than the value of transparency	There is a dichotomy between the concept of the reform and its realization. The implementation remains elitist and it's not done in a very practical approach because it's very centralized . The private sector does not feel the reform ; Bargaining is the way our public finances function. There is a game between these officials and these so-called entrepreneurs who live on fictitious contracts. The budget process itself is flawed on the entire chain ; Change dynamics require identifying a new sequence. PB ² is a good option. It aims to adopt modern management technology to organize public spending, but the effects of the reform are poor because it was not developed according to the principles of technological efficiency .	Beautiful texts , very beautiful procedures , but not sure that there were people who master the new technology and do this as part of their ordinary work; CSOs have been trained in the ten regions of the country. This reform was seen as a blessing for NGOs , because it was perceived as an accelerating factor of their own results; More a problem of attitudes than of technical abilities; Government presents something that is more or less coherent on paper, but actual spending is done as before.
	There are two ends : and administrative and program ends: the design of the PB ² reform takes it through administrative molds to reach programs meanwhile it should have been the other way around.	PB ² is about prioritizing government expenditure. The biggest problematic at the heart of PB ² is how do African public managers handle the little resources they have to achieve development goals ? When the PB ² was designed , they should have come out with this concept of allocating resources based on programs, first and foremost. If you do that, then you will be forced to think programs .	Budget ceilings are not given based on programs . They are given based on administrative organizations. The ceilings are still given based on the administrative classification, not the program classification. It is just the budget format alone. The reform is still in the infancy stage .
DPs & IFIs	Issues of political governance and political leadership : great fragmentation of choices, public management and governance ; Cameroon imitated the French LOLF in the way the PB ² reform has been implemented. Yet everything starts from the political impulse .	The French LOLF inspired the adoption of PB ² in both sub regional zones (CEMAC and UEMOA) but here they applied more African solutions . However the same methodology was used in both areas grounded on best practices, even though little specificity was taken into account according to economic characteristics in each zone. Trust issues and conflicting interests characterize relationships between politics and technology.	Institutional fragmentation is the government greatest bias and it affects the budget function (three ministries involved: finance (operating budget), economy (investment budget) and a newcomer (public procurement) that plays a censor role), as well as the control function , which is diluted between many institutions and this creates inertia; The PB ² reform remains technocratic and this creates inertia; The PB ² reform remains technocratic and this creates inertia; The PB ² reform remains technocratic and this creates inertia; In terms of understanding the reform and the technical skills to implement it is ok, but is the technical opinion disinterested ?
	The PB ² reform was not imposed on GoG and political authorities backed the reform at the level of Cabinet. For DPs, the foundation of the reform was weak. Then the acceptance is a problem.	Development partners (DPs) have very strong voices in the definition of targets within sector working groups (SWGs), but most of the targets are macro-economic biased and SWGs were not involved.	There is an important need of capacity building ; Technically, only accounts codes have been rearranged.

However, for sector ministry participants, the blame does not rest wholly with the MoF (**Interviewee E₁**). They instead stressed donors' priorities, which usually differ from GoG priorities; but most of the time donors pick up a portion from the budget and they support it. Tensions often arise because donors emphasize accountability for the funds they provide. Participants from the Office of Civil Service argued that at the institutional level, Ghana, in its current economic state, is unable to realistically sustain the level of spending that GoG wants. The context calls for much negotiation and struggle between MDAs and the MoF, on the one hand; and between the MoF and DPs, on the other hand. "The emphasis is more on the acceptability, improving the tools, strengthening the system. The reform is more at a conceptual level, letting people understand and accepting it" (**Interviewee O₁**).

5.3.2.2. Intellectual and conceptual ownership

Even though actors understand their country's need, if not obligation, to adopt PB², they have different perceptions of the reform's rationale. In the MoF in Cameroon, the formal reform narrative is rehearsed and repeated like a lesson well learned, anchored in the need to modernize an outdated legal framework.

The MoF managers in *Ghana*, on their side, affirmed that the two central points of PB² reform are prioritization and creativity: that is, for public managers to consider the country's resource constraints and more efficiently allocate limited resources so to positively impact citizens' lives and improve public service (**Interviewee A₄**). Moreover, most participants from the MoF rejected the idea that Bretton Woods' institutions imposed PB² reform onto their government; some even claimed intellectual property over it (this trend is more pronounced in Cameroon than in Ghana). Representatives of Bretton Woods institutions interviewed in Yaounde stressed their main role as advisers to SSA governments. Ghanaian respondents mostly argued moderately: "The IMF and World Bank did not necessarily push Ghana to jump into the PB² wagon. It was somehow due because MDAs were overwhelmed with a budget that was overly detailed" (**Interviewee A**). Many believed that PB², which is considered conceptually superior to ABB, is on a logical continuum with ABB: "ABB was not effective, not coordinated" (**Interviewee E₂**). At the MoF, participants also referred to other major concerns that called for the PB² reform, such as budget deficits, arrears accumulation, and wage issues. In sector ministries, PB² reform is about the linkage between planning and budgeting, budget and specific activities/programs, and assigning costs to each

program. Moreover, the idea of the greater flexibility of allocating resource according to the actual needs of each program is also a key characteristic for the participants in these ministries. However, bureaucrats criticized the reform design. They think the reform was not originally designed around the central idea of programs, as a unit for measuring budgetary appropriations, instead of the administrative or geographical unit as it is practiced currently. They believe that this situation prevents public managers from thinking about expenditure in terms of programs and, therefore, efficiency and performance. The PB² reform design “was purposely defective designed. Thus, the acceptance was a problem” (**Interviewee A₃**). Therefore, allocations are still made to MDAs and not to programs (**Interviewee Y**). For sector ministry managers, PB² seeks to enhance the connection between planning and budgeting and provide more information about the organization mandate, programs, and expected deliverables. “With PB², the budget is a management tool” (**Interviewee A**).

On the *Cameroonian* side, beyond the meaning of the PB² reform, participants raised the fundamental question of bureaucrats’ general understanding of public finances, since the government, according to CSO representatives, seems to turn them into a private service. In this way, government interventions at the community level are considered gifts or favors. This conception of public finances completely blurs the legitimacy of such a reform. Moreover, participants primarily referred to the legal meaning of the reform, because, for them, it was the obsolescence of the legal framework, in force since 1962, which justified the adoption of PB². The official narrative thus refers to the government will to modernize this financial legal framework. This is supported by the country’s adopting the PB² reform before the enactment of CEMAC and UEMOA sub-regional directives on public finances. Other participants in the MoF further justified the reform by referring to the financial embellishment that came with completing the HIPC initiative in 2006 and the country’s ambition of emergence (Vision 2035), which was the means of modernizing of public finance management. Regarding this initiative, IFIs’ representatives said that their organizations had Cameroon in their sights since 2003. They also confirmed the link between PB² and the HIPC initiative, which is the real starting point of the reform process. At that same time, discussions began within the AFRITAC Public Finance Group, which led to the 2006 PEFA diagnostic study (PEFA final report, January 2007).

As in Ghana, several partial and non-systematic reform attempts were made between 2003 and 2006 (notably the reform of the State General Accounting Plan), without any real success.

Public managers of the MoF in Cameroon expressed more pride in the reform design, both in the conception and the implementation:

“It is the nationals who have written everything. They conceived all of this reform, through several teams, joint teams, thematic groups (always nationals). The reform is the result of a long endogenous reflection” (Interviewee D).

According to MoF officials, the Cameroonian PFM reform enjoys international legitimacy, first because it is based on a “scientific” diagnosis (PEFA assessment) and, second because several other African countries (notably Senegal, Mali, Burkina Faso, DRC, and Togo) have carried out benchmarking missions to understand the implementation plan adopted in Cameroon. Asked about the similarities between the Cameroonian OBL and the French LOLF, they stated that the latter simply inspired the former, and that the LOLF was not fully replicated in Cameroon, as was the case in most other SSA French-speaking countries. They argued that in defining the reforms key terms they took into account local realities, including institutional arrangements, the funding available by program, the ministerial (and not inter-ministerial, as in France) character of programs. As a result, there are none of the crosscutting programs we find in France. Programs exclusively cover the ministry’s scope of jurisdiction.

This institutional fragmentation and non-admission of cross-ministerial programs often unfortunately led to program/activity duplication. Yet these same MoF participants recognized that bureaucrats had no practical experience of PB² when they wrote the 2007 LSFR. From the CSOs’ perspective, despite the participatory approach during the PFM diagnosis phase (before the adoption of the 2007 LSFR), and even though PB² reform is conceptually appealing, reform ownership has been expressly biased from the policy formulation stage. Therefore, the implementation phase seems to have lost sight of citizens’ needs (**Interviewees F and B**).

Participants also underlined the lack of in-depth reflection on the implications of this reform. Actors from the private sector expressed concerns over discrepancies between “soft technology” and “hard technology,” the former being the necessary preliminary condition to reform ownership and implementation. Without soft technology, PB² remains an “empty shell, a monster, at the antipodes of best practice” (**Interviewee S**). Moreover, DP representatives had contrasting views

of the conceptual ownership of the PB² reform. While some claimed it was mimicry, citing the fact that Cameroon followed France's example in adopting the PB² reform, others maintained that while the methodology adopted in CEMAC and UEMOA zones, involving experts (three to four per country) who drew up the draft guidelines, was the same, the content was adapted to each economic zone's specific realities.

5.3.2.3. Technical and scientific ownership

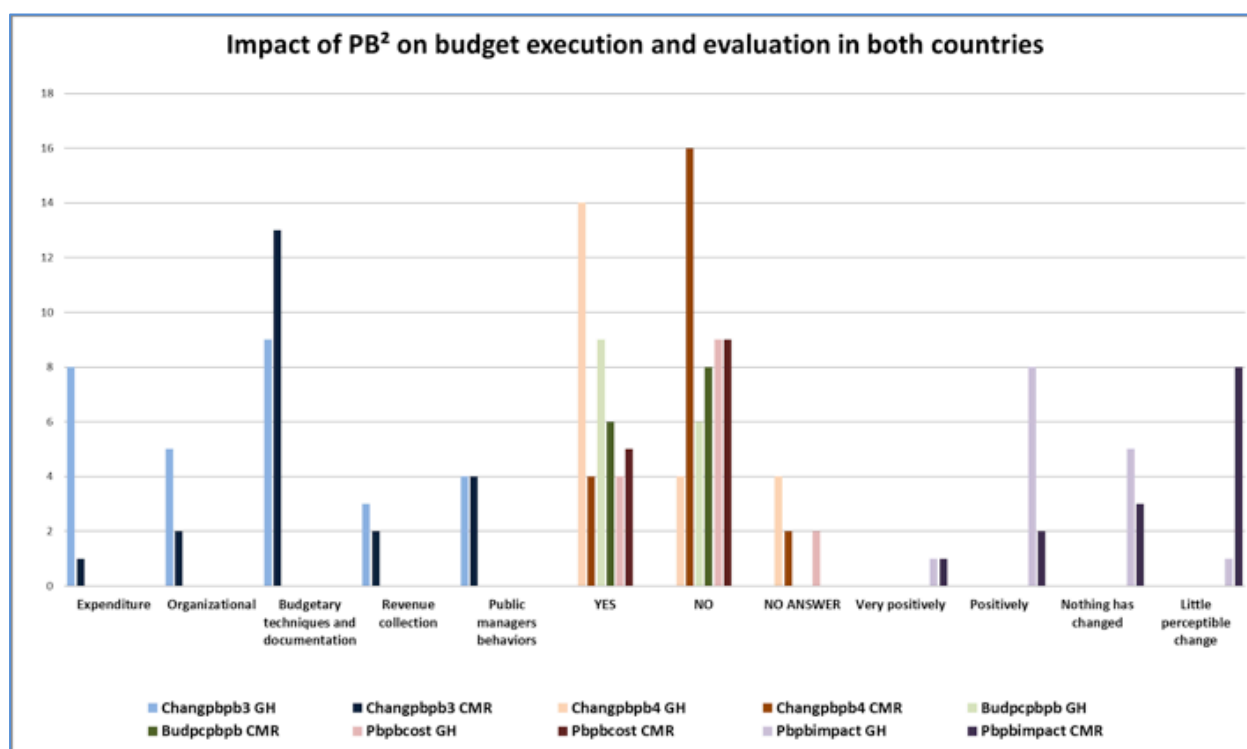
The PB² reform has an important technical component, concerning both its contents and the information system technology necessary to process the voluminous data generated through the budget cycle. Therefore, cognitive ownership also entails understanding the technical contents of the reform as well as integrating and configuring the IT system to achieve its purpose. The information system or IT infrastructure supporting the PB² reform remains a daunting challenge in both countries. Furthermore, the question arises of the utility of the reform or even the utility of the technical changes, in particular at the budgetary level. In both countries, critical voices across participants noted nonetheless that the PB² reform was somehow useful, even though they considered the way it was executed as a mere academic exercise.

According to CSO representatives in **Cameroon**, the PB² reform was more than necessary. First, it would improve the country's governance image in the face of the various international rankings underlining a catastrophic management of public funds (see Transparency International rankings). And second, it would modernize an outdated legal framework (**Interviewee F**). Sector ministry respondents agreed that from the perspective of the proper functioning of public administration, the PB² reform was not only necessary but mandatory, since it has, for example, the potential to limit absolute discretionary powers of the executive. However, this requires some upstream prerequisites in order to establish performance requirements and a result-oriented administrative culture (**Interviewee P**). CSO representatives also felt that the government was in the situation of a snake biting its own tail, as it admitted the reform to be a key element of the state transformation but remained reluctant to face all the consequences in terms of both the content of the reform and its institutional arrangements. This led to a deliberately minimal execution of the PB² reform.

There was no unanimity among MoF managers on this point. For some participants, the 2006 PEFA assessment proved the scientific validity of the diagnostic analysis that preceded the reform.

Managers repeatedly claimed that the “Cameroonian PB² reform is unique.” One informant argued that Cameroon has “a budget of programmed means” (**Interviewee J**), implying that the reform is far from being mastered from a technical point, but only the format of budget has changed. In this case, in terms of technical content, the reform introduced a new budget format: presented in the form of programs instead of budget chapters. This finding is confirmed by the survey answers as shown in the Table 26 below, as in Cameroon, the majority of respondents think that the reform had more influence on the budget techniques and documentation and no influence on budget evaluation standards.

Figure 15. Impact of the PB² reform on budget execution and budget evaluation in both countries



Furthermore, in terms of process, MoF managers believe that the reform makes the budget process more transparent and participative and gives parliament more extensive budget control powers. In addition, financial departments within sector ministries are no longer exclusively responsible for the management of material and financial resources. Besides, expenditure is more readable because performance indicators accompany it. However, at the MoF, maintaining the scientific integrity of the reform is perceived as one of the most important challenges. For example, in discussing the conceptual definitions of some of the key terms of the PB² reform, one participant

asked: “How can we manage to obtain and impose a single definition of ‘program’, which is unanimous, operational, without being overruled by one discipline or the other?”

Another informant from the same organization revealed that the 2007 LSFR complicated the definitions of certain terms, even though the purpose was to give them a dynamic perspective, as compared, for example, to the French 2001 LOLF. For example, instead of naming a program “Security,” in Cameroon, officials opted for “Fight against organized crime.” Another participant admitted that as a result of Cameroon’s fragmented institutional framework, duplicates were inevitable, and the absence of cross-ministerial programs reinforced this situation.

The technical conceptualization of the reform has thus been a battleground among MoF managers and representatives of the National Institute of Statistics (NIS) (the macroeconomic vision), sector ministries (particularly in defining indicators/targets in each particular field of expertise), IFIs (best practice), and the administrative hierarchy (ministers and other political personalities). For sector ministries, the PB² reform is more about legal formalism than anything else, as ministries must comply with the new budget format. “It’s a textual reform. We have made beautiful texts and drawn up beautiful procedures, but we have not assured ourselves that there were people capable of doing this as part of their ordinary work. The PB² reform is only a new mold in which these people transfer their old practices” (**Interviewee P**). In terms of procedure, at the parliamentary level, the PB² reform foresees in particular the examination of the programs, their validation, and the means allocated to each one. But this remains a theoretical view, as it is not implemented in practice. Regarding the complexity of the PB² reform, IFI representatives think that the reform is well understood; whereas private sector participants believe that the administrators have no expertise in the area of project or program management. This lack of technology in terms of projects and program management was a forerunner of the planned failure of the PB² reform.

Regarding the IT infrastructure, the PMFP has set the guidelines for the computer master plan for a single and integrated software to treat all budget data during all phases of the budget cycle: from treasury, to revenue, through budget control and evaluation. With about 142–150 programs in the national budget, the software PROBMIS (Program Budget Management Information System) located at the Budget Division of the MoF effectively centralized all budget information from all credit managers. PROBMIS replaced several other applications, such as IBIS, DEPMI, PREBIP, and PREPABIP. Managers from the MoF have privileges that give them access to budget

execution data uploaded directly from all different administrations, at least those of the central level, both for the operating budget and for monitoring the capital budget. The PB² reform has decongested budget management, as the minister of finance is no longer the unique principal spending officer. At the BRD, the digital transition is considered a success after a very overwhelming process. For now, however, this application, conceived by Cameroonian engineers, only covers budget operations ranging from the preparation of the budget to the payment (final execution of expenditure). Bridges to the other departments (treasury or public procurement) are not yet integrated. Public servant wages are also treated through another software (SIGIPES 2).

In *Ghana*, one informant asked a basic question: “Do people see that the budget is working for them?” (**Interviewee O**). Budgeting is seen as a futile exercise because it is completely disconnected from service delivery. Therefore, the PB² reform is considered an “academic exercise.” Nevertheless, each MDA has fine-tuned its programs’ definitions and set sub-programs that they pursue with standardized operations. The setting of targets and triggers was more challenging, as sector working groups (SWG) had to establish targets proposals, which were then subject to discussions with DPs. There were also challenges in formulating the performance assessment framework (PAF), given the disagreements among DPs. DPs usually want a very strategic PAF and at times designed the targets themselves because they felt that the GoG’s offerings were not strategically factored in their proposals. When the GoG finally agreed that DPs should design the PAF, most of the targets were macro-economic biased and the SWGs were no longer involved in targets setting. Adding to this, the DPs were not providing money, raising financial challenges (deficits financing). Another respondent welcomed the fact that PB² gave managers more flexibility in the use of resources. As one participant put it: “We are dealing with a technical subject, but constraints are not only technical” (**Interviewee I**).

Furthermore, participants in *Ghana* testified that the budget reporting process was done manually. Budget data is uploaded or keyed-in at the level of the Budget Division of the MoF. In 2015, under the GIFMIS project, the MoF introduced HYPERION, a new budget preparation and management system used by all MDAs. HYPERION is only deployed at the MoF (Budget Division) and used during the budget preparation phase. MDAs can use it to cost their employees, their programs, and their sub-programs. Ministries come to the MoF and capture their data on the platform. However, the GIFMIS software (Ghana Integrated Financial Management Information System),

manufactured by a South African consultant who worked with Ghanaian managers of the MoF, was launched in 2010. GIFMIS integrates financial and administrative information mainly used during the budget preparation phase and currently reports this information with the PB² format. It has to look at the accounting, reporting, and budget execution aspects of the system. However, according to MoF and MDAs participants, the GIFMIS system, even though aligned with the PB² format, is poorly configured and does not generate reports that adequately monitor and assess budget execution. The fact that the system is centralized at the MoF prevents many line ministries from adopting a positive attitude towards it, and some credit managers revealed that they comply only because it is mandatory. Overall, the electronic system process is still messy and extremely time-consuming, and the untimely releases of funds discourage MDAs. Those two systems are only operating at the central level (Accra-based MDAs). In addition to these two applications, another software at the GRA called Total Revenue Integrated Processing System (TRIPS), which was built by a consultant from UK, is not linked with the other two systems. And finally, the management of public servant compensation is done through the electronic salary payment voucher system (E-SPV), introduced in 2014 against a bloated public sector wage bill, in order to address payroll irregularities and control the rampant issue of “ghost workers” (CAGD 2016 annual report).

5.4. THE OVERALL ASSESSMENT OF PB² IMPLEMENTATION PROCESS (SURVEY RESULTS)

Much of the information provided in this section comes from the survey conducted in Accra and Yaoundé in 2016, as well as data from official documents of both countries and other relevant secondary sources. As a reminder, the survey displays categorical or nominal parameters, which have no intrinsic ordering. Furthermore, four ordinal modalities express ranking in the survey. Those parameters are associated with the survey question prompting PB² reform actors’ assessment of the reform implementation process during the four stages of the budgeting cycle: budget preparation, budget approval, budget execution, and budget evaluation. The modalities (or choices of answers), referring to the same question through the four different stages of the budget cycle, were coded as: 1= very good; 2= good; 3= average; 4= mediocre; and 5=poor.

Table 25. Assessments of PB² reform implementation through the budget cycle in both countries

	Very good	Good	Average	Mediocre	Poor	Total (26)
Ghana	-	8	4	-	-	12
Cameroon	-	2	8	3	1	14

(a) Evaluation of the PB² reform implementation process on the budget preparation stage

	Very good	Good	Average	Mediocre	Poor	Total (13)
Ghana	-	1	4	-	2	7
Cameroon	-	1	4	-	1	6

(b) Evaluation of the PB² reform implementation process on the budget approval stage

	Very good	Good	Average	Mediocre	Poor	Total (29)
Ghana	1	8	4	2	-	15
Cameroon	1	2	3	7	1	14

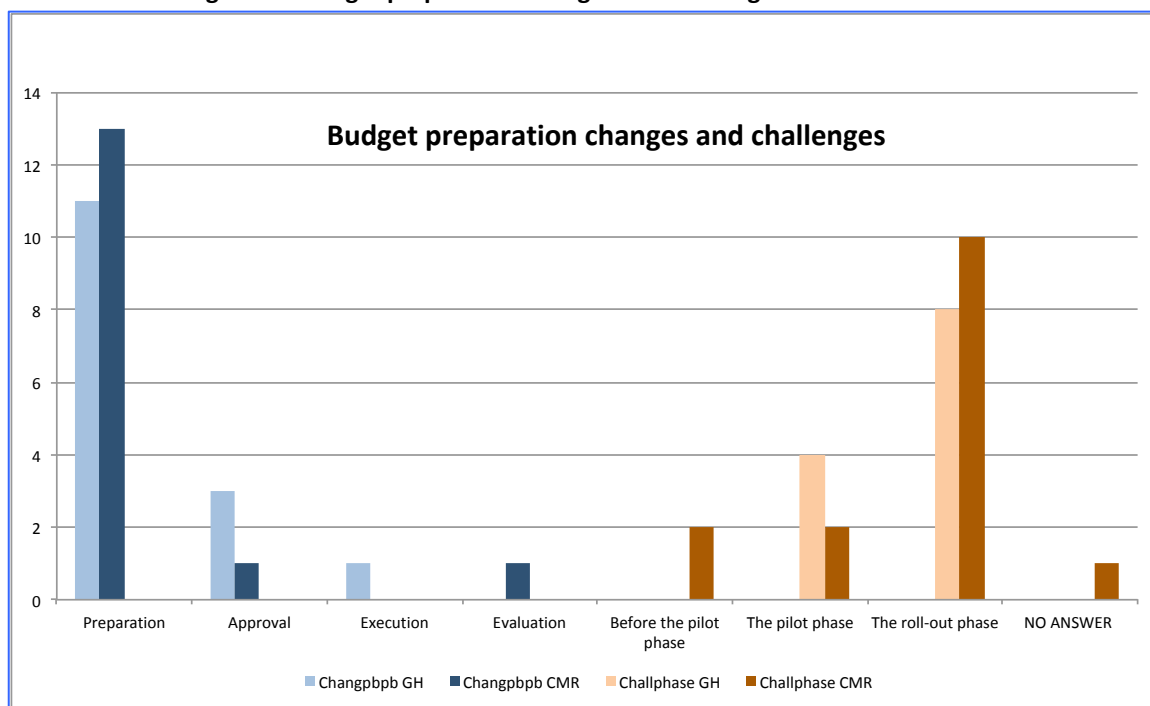
(c) Evaluation of the PB² reform implementation process on the budget execution stage

	Very good	Good	Average	Mediocre	Poor	Total (15)
Ghana	-	2	2	3	-	7
Cameroon	-	-	4	3	1	8

(d) Evaluation of the PB² reform implementation process on the budget evaluation stage

What is the general assessment of the PB² reform implementation process and what are the major factors influencing this process? This thesis also relies on descriptive statistics using qualitative variables (either nominal or ordinal) to assess the PB² reform implementation process, which is a qualitative data that cannot be linked to numerical values. This technique aims at, on the one hand, studying the characteristics of a set of observations (Bennet & Checkel, 2015) related to the PB² reform implementation process in each country under review; and, on the other hand, structuring and synthetically representing the numerous information collected through the four stages of the budgeting cycle (preparation, approval, execution and evaluation). Consequently, this technique is more widely expanded in Chapter 7 of this thesis, which deals with reform ownership throughout the attitudes and behaviors of budgetary actors (micro level of analysis). Hence the presence of several tables, figures, and graphic summaries in that Chapter. Besides, the comparison between both countries is presented here at three levels: first between the different stages of the budgeting cycle; then with regard to the main steps of the reform institutional steering; and, finally, in parallel with the key reform actors' sociological considerations. The findings clearly show that public managers have a better perception of the PB² implementation process in Ghana than in Cameroon.

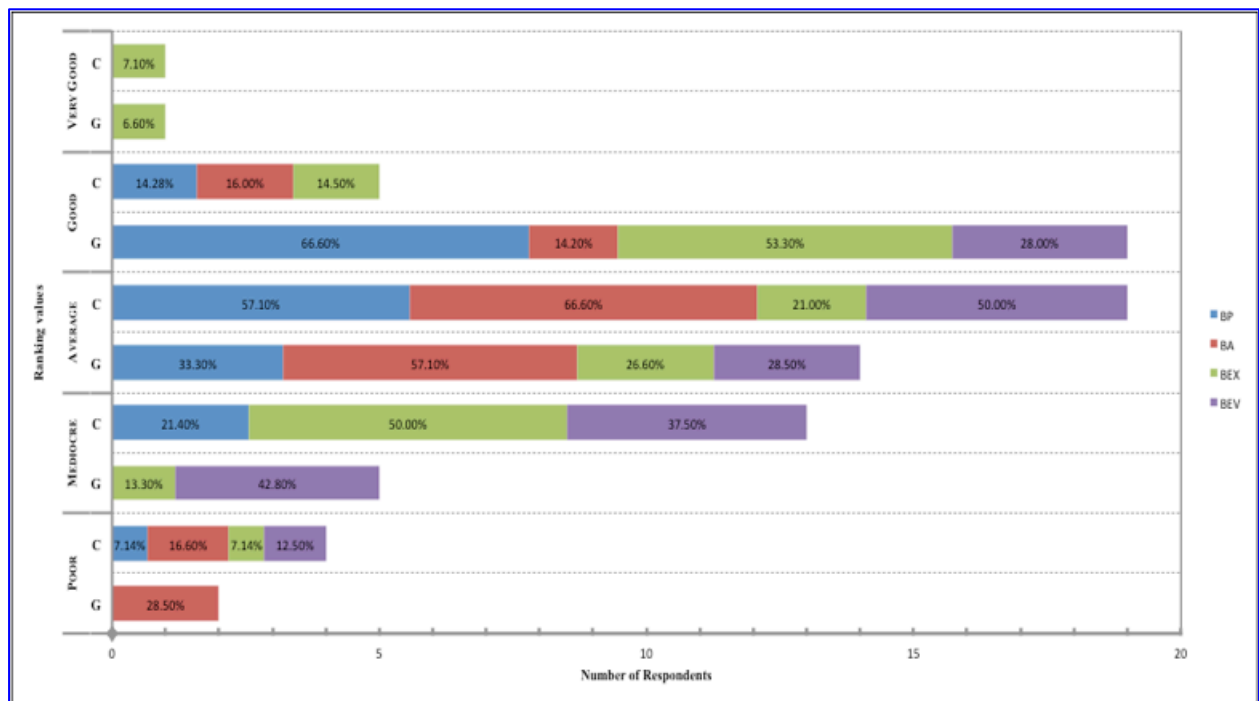
Figure 16. Budget preparation changes and challenges in both countries



5.4.1. Comparison results of the PB² reform implementation assessment

Table 25 (a) to (d) above, presenting the comparative assessment of the PB² reform implementation process in both Ghana and Cameroon, shows a higher satisfactory average in Ghana compared with Cameroon. These results show a higher satisfactory ranking in Ghana (66.6% of good) than in Cameroon (57% of average) during the **budget preparation** stage. Regarding the **budget approval** stage, the majority of respondents to the survey in both countries attributed an “average” ranking to the PB² implementation process, with 66.6% in Cameroon and 57.14% in Ghana. It is worth mentioning that in Ghana the only “poor” ranking was attributed to the influence of PB² implementation on that stage of the budget cycle (28.5%). During the third stage of the budget cycle, that is, **budget execution**, the difference of appreciation in both countries is clear: while a majority of respondents in Ghana attributed the ranking “very good” or “good” (total of 60%), in Cameroon bureaucratic actors noted the influence of the PB² reform on this stage as “mediocre” or “poor” (that is, a total of 57.1%). Finally, regarding the influence of the PB² reform on the **budget evaluation** stage, most respondents (57.14 %) in Ghana ranked the reform implementation process “good” and “average,” while in Cameroon a greater majority (87.5%) attributed the value “average” or “mediocre.”

Figure 17. PB² reform overall implementation assessment in both countries and during the budget cycle



The overall evaluation of the PB² reform implementation process, regardless of the different budget cycle stages, shows a greater satisfactory average in Ghana (80.4%) than in Cameroon (76.1%), where a negative average is displayed among senior managers involved in budget operations in both countries. It is noted that, with the exception of the budget approval phase, where the rating for the two countries is almost identical, Ghana receives more positive responses regarding the influence of the reform on the other three phases of the budget cycle. Those results confirm the responses reflected in the interviews as shown above (Table 25).

5.4.2. Analytical grid at the macro-institutional level

Table 26 below summarizes the issues raised at well as the main points to be discussed regarding the macro-institutional level.

Table 26. PB² ownership trajectory framework at the macro-institutional level

COGNITIVE OWNERSHIP Observations about the PB² reform macro-institutional framework

		POLICY DESIGN	
CONTEXT OF THE PB ² REFORM	Political and macro-economic determinants	Reform rationale and objectives Issues of broad budget participation; sound budget management and policy dialogue; accountability of credits managers	Reform design (broad plan) Enabling policy space Aid dependency vs. Political will Economic constraints Legal arguments Domestic and external factors
	Intellectual or conceptual understanding of the PB ² reform	Reform principles and sequencing Issues of budget transparency; performance of public managers through results-based management; budget sincerity, multi-annual budget	Reform implementation design (detailed plan) Reform utility and legitimacy
	Budget's technical or scientific architecture	Budget nomenclature more readable and accessible; a more comprehensive and integrated budget	Technical or scientific unity of the reform Design of IT infrastructure and new tools
		REFORM STRATEGY	

Conclusion

This Chapter shows the contrasting trajectories of PB² reform implementation and ownership in Ghana and Cameroon at the macro-institutional level. The goals and rationale of this reform are not the same as well as the institutional framework in which the reform is applied. The three institutional factors investigated (political, conceptual, and technical) also explain, through the mimicry inclination of models copied from elsewhere or standardized practices, the actors' ability or inability to distance themselves from country-specific reform trajectories. This study defines cognitive ownership as the capacity of institutional and individual actors to coherently insert a new policy into a pre-existing referential or to adapt the referential so as to successfully absorb the reform at the political/administrative, intellectual/conceptual, and technical/scientific levels. Broken down into those three dimensions, cognitive ownership reveals "ownership gaps" that stem from the political/administrative system, the reform design or strategy, and the technical or scientific level. In order to better understand the concrete scope of institutional determinants, and how they influence reform ownership, the macro-level of analysis is supplemented with the meso and micro levels, which will display more specific roles of the organizations and actors involved in the implementation process, and consequently, in the reform ownership trajectory. The following chapters assess both levels in an attempt to unravel concrete situational influences that may supplement the understanding of the PB² reform ownership in Ghana and Cameroon.

CHAPTER 6.0. PB² REFORM IMPLEMENTATION AT THE MESO LEVEL: ORGANIZATIONAL OWNERSHIP GAPS

Introduction

In developing policy analysis within the African Public Administration, few studies dwell on organizations and the coordination dynamics within or across several of them. However, as organizations are the ones effectively executing the budget, this perspective validly supplements the institutional angle and contributes to this study's holistic view of policy implementation. The goal is to understand how policies are concretely achieved and what the major determinants of their ownership are. This analysis offers not only a vertical view (i.e., how reform decisions are translated into actions, instruments, and functional processes), eventually highlighting implementation gaps, but also a horizontal view of the existing formal and informal relations and dynamics between organizations involved in PB² implementation process across policy areas.

The findings presented here are organized with the aim of answering the following secondary research question: How do we bring about the governmental coherence of organizations involved in PB² implementation in order to achieve the reform objectives and produce the desired change? The meso-level analysis is based on documentary analysis and interview transcripts, as well as answers from the survey questionnaire. As a reminder, the study navigates the PB² reform through institutions, organizations, and individual actors' behaviors in order to understand how reform ownership is shaped through PB² execution process or how implementation strategy affects reform ownership. Following the institutional analysis exposing the reform's cognitive ownership in the previous chapter, this level of analysis provides interesting insight about coordination mechanisms both inside and across organizations, as well as the institutional relationships around PB² reform implementation. It emphasizes administrative processes and institutional relationships and how these determinants shape reform ownership and ownerships gaps. Analysis at this level, via the process tracing method, also allows us to evaluate the impact of PB² on the budget cycle in Ghana and Cameroon.

This chapter makes the following three arguments based on the triangulation of empirical data (interviews, survey, and documentary analysis): (1) In Cameroon, the relative rigidity of the organizational structure contrasts with the participatory approach of program budgeting and mainly reflects dominant actors' interests. In Ghana, public organizations are so independent that

the MoF leadership in steering the PB² reform seems to be rendered inefficient. (2) The apparent synergy hides functional incoherence that affects the consistency of the reform narrative, implementation, and ownership. (3) In both countries, contradictory dynamics of bargaining and suspicion fuel trust issues in budgeting and push forward individual, not institutional, approaches to reform ownership. As a result, meso-organizational findings conclude that the organizational setting tends to comfort the idea of ownership gaps in terms of mirages, as the PB² reform seems distorted within incoherent organizational dynamics and tense institutional relationships. Instead of organizations being at the disposal of the reform policy, the opposite occurs, relegating the reform's fundamental principles—such as participation, transparency, and performance—to the background.

This chapter is thus divided into three sections. First, it begins with a brief presentation of the organizational framework of the PB² reform implementation process in Ghana and Cameroon, which clearly contrasts with the reform's core principles (6.1.). Second, analysis of coordination mechanisms, learning processes, and institutional relationships in PB² reform implementation shows that behind an apparent synergy, functional incoherence affects the consistency of the reform narrative, implementation, and ownership (6.2.). Third, I argue that contradictory dynamics of bargaining and suspicion fuel trust issues in budgeting and push forward individual, not institutional, approaches to the PB² reform ownership (6.3.). Finally, the chapter concludes by suggesting an analytical grid of the PB² reform ownership trajectory at the meso level (6.4.).

6.1. ORGANIZATIONAL FRAMEWORK VERSUS CORE VALUES OF PB² REFORM: HORIZONTAL FRAGMENTATION AND VERTICAL STRATIFICATION

In both the reform steering process and the annual budget cycle, organizations are the main units of government action. This raises questions, as described in the previous chapter, about the nature of the institutional environment, which is considered impervious or unreceptive to PFM reforms. This fact, nevertheless, informs us about the organizational mapping of reform in both countries of this study. The PB² reform's organizational framework stems from the aforementioned institutional environment. However, a state's performance greatly depends on the mode of operation of its public administration. An empirical description of the organizations involved in reform implementation seems appropriate, because empirical data reveal that some organizations should be involved but are not, while others are involved informally but decisively. However, in

both countries, the central organization involved in both reform implementation and the budget cycle is the Ministry of finance (MoF), especially the Budget Reform Unit (Ghana) and the Budget Reform Division (Cameroon). These two divisions are the direct counterparts of IFI and DP experts involved in conducting the reform or providing financial support. This description also helps to highlight logics of actions that interact, duplicate, converge, or conflict, both within the MoF and across line ministries and agencies. It is, therefore, necessary to focus on the formal framework of the budget cycle and the organic framework of PB² reform implementation both within the MoF and in other organizations.

6.1.1. Within the ministries and agencies in charge of finance and economy

Regarding PB² implementation, the MoF is acting as both a judge and party: as a judge in that the MoF hosts and directs PB² reform implementation in both countries, despite the operational nuances mentioned in the previous chapter; and as a party in that the MoF is also the cornerstone of the budget cycle. This double-hat status results in criticism of the MoF in relation to, on the one hand, its administration or position as the structure responsible for driving the reform process, and on the other hand, its leadership in the conduct of the budget cycle. Indeed, an examination of the specific configuration of MDAs' budget actors involved in the budget cycle in each country shows that the criticisms seem to be more noticeable in Cameroon than in Ghana.

6.1.1.1. Criticism of the administration around the conduct of PB² reform implementation

The position taken by the structure responsible for driving PB² reform implementation raises several questions. In Cameroon, about development partners' representatives and participants in sectoral ministries, the Budget Reform Division (BRD), housed within the Directorate General for Budget (MoF), does not have the authority to act for all government stakeholders. Some suggest that this structure be upgraded to the level of the Prime Minister's Office (**Interviewee K**) or even housed in an autonomous agency, for a better diffusion to all policy areas. As a result, the director of the reform has no control over the other actors of the reform, even within the MoF, and even less over the technical and financial directors of the MoEco and the spending ministries. Some participants consider this position a weakness because it hinders expanding the reform, as the MoF is considered as equal, not superior, to other ministerial departments (**Interviewee C**). In Ghana, several participants at the MoF admitted that this configuration clearly reflects a genuine desire to

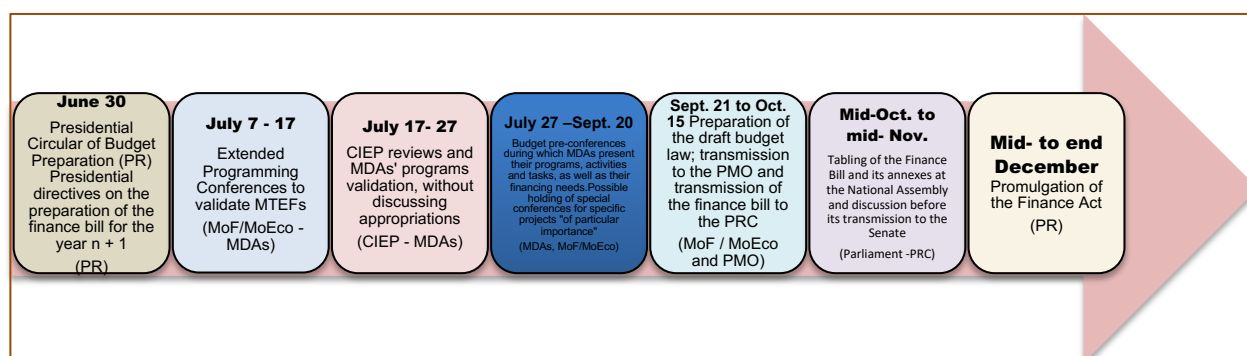
subdue economic performance and budget programming requirements to the political agenda (Interviewee A₂).

6.1.1.2. Criticism of MoF leadership in the annual budget cycle

6.1.1.2.1. Organizational setting

Criticism of budget leadership is more crucial in the case of *Cameroon*, where the budget function is fragmented between the MoF (operational budget) and the MoEco (capital of investment budget). Regarding the budget cycle, at the level of the MoF in Cameroon, the planning, programming, budgeting and monitoring units (PPBS⁹⁰) are chaired by the Secretary General (Deputy Minister level in Canada) in line ministries and consult with MoF and MoEco experts. Budget ceilings are communicated during pre-conference meetings, which are followed by the budget conference, where the draft budget law is drawn up. “The MoF and MoEco manage the state budget constraint, while sector ministries think only of themselves. This is the reason why relations with them are always tense”, says a MoF manager. (Interviewee M). If there are disagreements during the budget preparation phase, the PM is formally in charge of the arbitrations. However, in practice, budget actors disclosed that ministers often send parallel requests directly to the MoF or the MoEco. Participants admitted that this gives great informal power to officials in charge of budget preparation and execution.

Figure 18. Budget calendar in Cameroon



(Source: adapted from GoC/MoF, 2019: “Le budget citoyen 2019”)

The fact that the budget calendar is rather short in this country (Figure 18), covering six months, compared to that of Ghana, which is all year-long (Table 27) tends to reinforce these informal practices. Paradoxically, budget actors pretend to work according to standards rather than favoritism. “I can even do a favor for someone; you cannot see because technically it is justified.

⁹⁰ PPBS: in French, *Planification, Programmation, Budgétisation et Suivi*.

He may even believe that I did him a favor, when in fact I did not do any favors. There are many who believe that I do favors for them, but I do not do them any favors” (**Interviewee M**).

In *Cameroon*, financial controllers (FC) appointed by the MoF within line ministries are the main channels through which MoF relays budget information to line ministries. However, the FC who answered the survey questionnaire clearly stated that the PB² reform has not changed anything in their daily work besides the budget monitoring software (PROBMIS). Moreover, they criticized the centralized method through which the reform was introduced and are very skeptical about its effectiveness. At the MoEco, all ministries—except few highest administrations (the Presidency of the Republic, the Social and Economic Council, the Prime Minister’s Office, the Supreme Court, and the Parliament)—are divided into nine policy areas. Each policy analyst prepares a monthly report on their sector (groups of several ministries) and sends it to the minister. Once a quarter, these same analysts prepare a consolidated assessment, called the quarterly review, in collaboration with each concerned ministry on the state of the public investment budget (BIP). This is a novelty of the reform in force since the first quarter of 2016. Participants from both ministries (MoF and MoEco) declare to working in synergy, notably through PPBS cells following the PPBS chain, which are working groups and committees bringing together representatives of various MDAs, the MoF, and the MoEco.

In *Ghana*, on the other hand, the budgeting function is in organizational transition. Three years ago, the National Development Planning Commission (NDPC) took over economic planning from the MoF (formerly known as the Ministry of Finance and Economic Planning). The NDPC works closely with the MoF in a joint committee for policy hearings (policy direction) and technical hearings (government priorities); strategic papers and the budget framework are sent to the President’s Cabinet (a team of experts), which examines all the documents. The NDPC organizes cross-sectoral planning groups (CSPGs) with representatives of MDAs, the private sector, CSOs, traditional authorities, and representatives from the MoF. Tensions are less noticeable at the institutional level than at the individual level. As observed an officer from the Office of Head of Civil Service (OHCS) observed, “It is more about meeting critical organizational needs than really pursuing this PBPB kind of thing” (**Interviewee O1**). He added, however, “We have institutional relationships and personal relationships. If you’re talking about personal relationships, superb, we

don't have a problem with anybody. Now, when you talk about institutional relationships, it's a contextual matter" (**Interviewee O₁**).

Table 27. Comparison of MMDA and MDA Planning and Budgeting Steps and Timings in Ghana

Time	MMDA Planning and Budgeting Cycle	MDA Planning and Budgeting Cycle
Jan		Prepare the budget calendar
February	Commence reviewing the district MTEF	Publish and circulate the budget calendar
March – April	Commence reviewing AAP and MTDP	Update of macro-fiscal framework Prepare and finalize BFSP with proposals for three-year ceilings to the Office of the President
May	Request inputs into the budget from civil society and the general public Prepare MTDPs MOF issues budget guidelines for MMDAs	MF issues budget guidelines for MDAs
June	Stakeholders consult to prepare fee fixing Fee fixing approved (may extend until Oct.)	MDAs review policies and expenditure priorities during budget preparation workshops
July	Prepare revenue budget	MOF update and reviews macroeconomic framework
July	Prepare revenue estimates	Draft revenue and expenditure estimates by MDAs and inputs into the statement and economic policy
July	Prepare expenditure estimates (may extend until Oct.)	
July	Prepare for budget hearings	
August	Review of budget proposal by sector sub-committees (may extend until Oct.)	Pre-budget policy statement prepared and presented to Cabinet
September	Regional budget hearings	Pre-budget policy statement presented to Parliament Budget statement and economic policy document finalized
October	Regional budget hearings continue Budget approved by district assemblies	Cabinet approves the budget statement and economic policy
November	Plan and budget implementation and coordination Forums in regions to present the budget to the public	Budget statement and economic policy presented to Parliament
December	Budget is gazetted MMDAs prepare procurement plans for the upcoming financial year	Parliament debates budget statement and enacts the Appropriation Bill
All year round	Plan and budget implementation and coordination	Budget implementation and coordination
All year round	Monitoring of plan and budget implementation	Monitoring of plan and budget implementation
Quarterly	GOG transfers to MMDA for goods, services, assets and compensations Reporting on implementation	Reporting on implementation

(**Source:** Budget operational manual, Ghana Ministry of Finance, 2015: 26)

Tensions are also more visible during the budget execution stage than in any other phase, as demonstrated in the results of the micro-level analysis below. A participant from the MoF remarked,

“There is a disconnect between the exigency to appoint program managers and the administrative structure of the organization. Program structures do not coincide with the organization structure” (**Interviewee A₄**).

Budget committees at the line ministries level are chaired by the chief directors, with all heads of departments as members; and financial directors directly collaborate with the Minister of Finance.

However, in both countries, participants from organizations other than the ones in charge of finance and economy express concerns about a missing actor in the current organizational pattern (**Interviewees O and K**). In Ghana, participants believe this “missing actor”, consisting of experts taking on the role of the state consulting engineer and directly attached to the presidency of the republic, would help address the MoF’s indiscipline and correct distortions in the budgeting system. Cameroonian participants argue that this “missing actor” existed prior to 1984 as proof that there is no sociological culture of counter-performance or public mismanagement. The African Development Bank (AfDB) has thus been asked to set up a project-maturing fund for this country, since budget actors consider the PPBS cells, which are supposed to play this role, to be deficient, unable to withstand the political pressure and personal power of some MoF and MoEco managers. This leads to the inscription of non-mature projects in the budget, resulting in the inevitable eviction of other prioritized projects.

6.1.1.2.2. Government marketing of the reform

Criticism of government marketing of the PB² reform is more acute in Cameroon than in Ghana. There is a clear divergence between the perspectives of bureaucrats from the BRD, who concretely lead the PB² reform implementation process, and those of other stakeholders, notably reform actors in line ministries. BRD officials think that PB² reform implementation followed a “classic” change management process, and they respect the official leitmotiv of “gradual progress” (itself already intrinsically contradicting the “big bang” method, as demonstrated in the previous chapter). But this is not a unanimous view at the BRD. Some participants proudly recited conventional formulas, such as, “We do not decree change; we experiment before generalizing. Experience precedes essence” (**Interviewee D**), and others candidly admitted that as drafters of the 2007 LSFR, they had no experience of program budgeting, resulting in the law’s omissions and ambiguities and the inconsistencies in its implementation (**Interviewee J**). In the meantime, the 2007 LSFR was modified in 2018, but the reform implementation process remains on the same track. Nevertheless, BRD participants acknowledged the many challenges of trying to get every administration on board. A consensus had to be drawn with regard to a “scientific approach” to the reform (especially in collaboration with macro-economists, statisticians, senior public servants, and project management specialists), the reform’s objectives, and the instructions and vision of the political hierarchy. The reform team, unable to convince all these groups, resorted to conflict resolution

techniques—that is, ongoing dialogue—as nothing is taken for granted, and any equilibrium reached remains fragile (**Interviewee D**).

On the other hand, participants attached to other administrative organizations, while recognizing the worth of PB² reform, underlined that it has not been well studied. The benefits to the whole body of public service were not explained to them, and, moreover, information related to the reform remains mostly confined to the MoF. In other words, according to these accounts, reform promoters should have elaborated a study on its expected economic results (going beyond the official narrative of modernizing the budget's legal framework) and the modalities of redistribution of its profits and the wealth created for all (civil servants and citizens) Otherwise, they believe that only 3 or 4% of public agents are involved in the reform's design; 10 or 20% in its implementation; and the remaining 70% are only vaguely aware of the existence of the PB² reform (**Interviewee P**).

Policy marketing and reform implementation are thus well criticized, highlighting the stratification within public organizations and bureaucrats around the concept of budget information in a public service that is already marked by multiple disparities (legal and informal). These are notable in terms of financial benefits, which are generally unfairly distributed. CSOs and private sector representatives stressed that their participation and contribution to PB² reform implementation would have been decisive—a mission of general interest—because they can relay budget and reform information to citizens faster and more effectively than government officials, especially those living in remote areas of the country. However, they believe participation is biased against them because MoF bureaucrats usually work with people ideologically or politically close to the ruling party. These agree to engage in a bargaining game with public officials in charge of budget, and their presence, roles, and retributions are considered to be favors from the government (**Interviewees F, B, and S**).

In *Ghana*, the directors of finance are MoF staff. The staff who participated in this study expressed little criticism against government marketing of the PB² reform. For the most part, they believe that reform ownership is a question of time and especially of the provision of budgetary means. These arguments were also heard from other categories of interviewees, who think that regardless of the reform method used or even the budget reform of the moment, the most important thing is

to break the pattern of budget allocations (**Interviewees O₁**) so that MDAs can execute the proposed programs enclosed in the finance law.

In brief, in Cameroon and Ghana, while governments may have promoted the technical aspects of the PB² reform, they failed on two levels. First, they did not sufficiently explain the impact the reform would have on the country's economic situation and, therefore, what the financial fallout would be for public officials and how these benefits would be redistributed to the various organizations involved, besides the MoF. In the Cameroonian case, such a gap worsens the already obvious situation of a double-standards civil service. Second, MoF officials leading the reform have not satisfactorily persuaded other civil servants of PB² reform's potential to break with previous damaging budget practices. As a result, the PB² reform information remains the preserve of a privileged group, contrary to its basic principles.

6.1.2. Across other organizations, ministries, and agencies

Navigating the PB² reform implementation process through sector ministries and parliament reveals multiple levels of discrepancies. In both countries of the study, interviewees and survey participants were mostly unanimous in this observation, regardless of their home organization. However, pessimistic and optimistic views in those countries clash. The first disparity is temporal or chronological and is more pronounced in the Cameroonian case. The Cameroonian administration (of a career public service) is typically structured according to an older model inherited from French colonization (in spite of the country's dual colonization regime), while PB² reform is associated with the concept of performance and results-oriented management, originally of an Anglo-Saxon origin, and establishing the "primacy of managerial principles over bureaucracy" (Aucoin, 1990). Local actors are puzzled and confused by the reform: "They are sitting between two chairs: a heavy bureaucracy, fragmented, stratified, and unjust (even unfair, because discretionary powers often prevail over merit in recruitments and appointments), while being compelled to apply a reform aimed at administrative performance and economic results" (**Interviewee P**). Heavy bureaucracy, especially at the level of the MoF, is an aggravating factor that gives more control to refractory forces and disrupts the expected change. This constitutes a real political and financial obstruction to CSOs' involvement in PB² reform implementation and, consequently, to ownership of the process.

Consequently, there is a disconnect between the reform and the values it promotes, on the one hand, and the administrative organization and values that govern the functioning of the public administration, on the other hand. This reform was originally deliberately designed not to affect the ordinary functioning of public organizations, and no decision was made to change the organizational settings in Ghana or in Cameroon. This raises the question of how these countries can consider improving the quality of public expenditure without changing the organization and functioning of their public services. One MoF participant stated, “Efforts need to be made to improve organizational charts, as these should be at the service of public policies and not the other way around” (**Interviewee D**). But he paradoxically concluded that ministries’ organizational charts were strategically maintained through realism and trickery in order to allow the launching of the PB² reform. Meanwhile, the very administrative position of this participant and the existence of the whole BRD is a direct consequence of the PB² reform.

This overall organizational status quo entails the budgetary coexistence of two nomenclatures: organic and programmatic. In both countries, budget ceilings are not specified based on programs, but instead are based on administrative organizations according to the former administrative classification referring to line-item budgeting (**Interviewees A₃ and D**). Moreover, in Cameroon, organic charts are considered complex and intangible. It is difficult to amend presidential texts organizing ministries because they are signed by the Head of State, and the often quite lengthy revision process of these texts entails important financial resources involving several administrations. These include the experts of the Permanent Secretariat in charge of the Administrative Reform (SPRA) located at the Ministry of public service, which must judge its appropriateness and the legality of the content of the draft text submitted. Organic charts are, furthermore, sometimes consecutive to each ministerial reshuffle. Another MoF participant expressed the pessimistic view that the PB² reform is gradually adapting to a bad organization because the current organization is an obstacle to the reform’s optimal implementation. By retaining a government organization inherited from the time of line item budgeting, the previous ministerial system effectively survives alongside a theoretical programmatic classification, thus giving a hybrid character to the structure of administrative organizations. Participants mostly think that the reform is adapted to an outdated framework. As one stated, “We betrayed the reform [...] the organization is not adapted. We are forcing things” (**Interviewee N**).

This hybrid nature of administrative organizations makes reform actors ponder the organizational approach that should have been adopted. Reform actors, even within the MoF, are divided on this matter. Indeed, many believe that there are two approaches: either the reform predominates over the organization or it is swallowed up or totally distorted by a rigid organizational pattern. Cameroon seems to be in the second case. There are 10 policy areas according to the Growth and Employment Strategy Paper (DCSE⁹¹), but 33 ministerial departments in the budget and 39 administratively (that is there are ministries or agencies whose budgets are under another ministry or a higher organization). This makes for at least two or three departments per policy area, inevitably creating duplication as well as ambivalence around responsibilities. For example, one participant recalled that during the COP21 in Paris, the Cameroonian delegation could not agree on who should take the political lead: The Minister of forests or his counterpart in charge of environment. The country's participation in this event was ultimately only formal and nonproductive in terms of activities and results. Moreover, higher organizations such as the Presidency of the Republic, the Prime Minister's Office, the Parliament, and the Social and Economic Council do not present an annual performance project nor defend their budget before the BFC in parliament, a fact that some participants use to question why other administrations should be required to apply the PB² reform. This is another governmental bias that explains the organizational status quo that many participants observed (**Interviewees L and N**). On the other hand, an optimistic view is that the organizational settings will be forced to change sooner or later, since the reform process is irreversible. This position is grounded in the general sense of respect for the budget preparation stage. Leaving aside the orientation of these perceptions (positive or negative), it is worthwhile observing that the hybrid nature of administrative structures leads participants to question the logics of collaboration that exist between them. These are both vertical and horizontal, and they hide important inconsistencies that should be addressed. With regard to vertical collaboration, data analysis shows that PB² reform accentuates the stratification of the public administration around the concept of budget information into three layers at the central government level, while the decentralization process is neglected at the local level.

⁹¹ DSCE : The French abbreviation, stands for *Document de Stratégie pour la Croissance et l'Emploi* (2009).

Table 28. Comments interviewees offered when asked, “What are the major challenges to the PB² reform implementation process and ownership as far as organizations are concerned?”

	ORGANIZATIONAL STRUCTURE	ADMINISTRATIVE CULTURE	THE PB ² REFORM DIFFUSION
MINISTRY OF FINANCE/ ECONOMY/ PLANNING	Need for more consistency in government action and that requires a serious work upstream (Interviewee M). “Relations with the MDAs are often tense because they think only of themselves, whereas MoF and MoEco manage the constraint of the state” (Interviewee M). The positioning of the reform under the aegis of the Directorate General of the Budget poses a problem. This prevents irrigating all sectors of national life. The reform decelerates because there is no transformation of the work environment (Interviewee N). There is an ongoing reform of public procurement launched since 2012, which should have been linked to the PB² reform (Interviewee V). “The chart of accounts needs to be consistent with GFS-2001 norm and we need to get the MDAs to do functional and organizational classification” (Interviewee A). “There is no change in the organizational structure due to the PB² reform. So there is no difference between ABB and PB² (Interviewee A1). “Across the world, most countries appoint program managers. But we realized that if we just go ahead and appoint program managers, there would be a conflict with the structure. So we have to try to align our structures and program managers’ definitions to ensure that that synchronizes well” (Interviewee A4).	Despite PM’s arbitrations during budget conferences, MDAs forward parallel requests (Interviewee M). In Parliament, the performance dimension is overshadowed by the resource debate (Interviewee M). The so-called sovereignty administrations (PRC, PMO, SEC, Parliament, etc.) do not present an Annual Performance Project. They do not comply with the performance obligation. Therefore, there is no basis for requiring other administrations to comply with the reform. Paradoxically, they are, for the most part, involved in all policy areas (Interviewee N). We are still running a line item budget or budget of means (Interviewee N). “MDAs are operating in silos” (Interviewee A2). “But when you want to run programs, you want to run programs along functional lines. I mean along program lines. You define programs and the program structures will not always coincide with the organizational structure. So these are the things that we have to deal with to ensure that we can implement Program-Based Budgeting effectively” (Interviewee A4). “Budget is rigid, and overspending is recurrent” (Interviewee A1).	Concomitance of budget reform with other administrative reforms, public procurement, without any master or coherence plan (Interviewee D) In the budget of means, the budget was centered on the regularity of the expenditure, without any link with policies. These were slogans and budget consumption were not really followed. With the reform, efforts are made to give some content to policies, even if many decision-makers are not trained, because of their fairly advanced age (65-70 years). The routine operation of the administrations having applied for 50 years the former budgeting system (Interviewee D). “Bad timing of the introduction of the PB² reform, as GoG is facing other challenges such as fiscal discipline (Interviewee A). “High officials, such as Chief directors, are not really involved and they tend to change the program structure developed by technicians during training workshops. Their instructions are sometimes contradictory to the PB² reform principles, but they insist” (Interviewee A). “In South Africa, 75% of funds are already available before the budget is approved” (Interviewee A1).
OTHER/ SECTOR MDAs	Compartmentalization of administrative skills (Interviewee P). The current process is weakening the PM authority (Interviewee P). Difficult relations between ministers and the newcomer Ministry of Public Procurement, due to inexplicable delays in the procurement process (Interviewee P). “There are four levels of challenges: planning, execution, monitoring, and expanding the reform to the decentralized level. Planning is laborious because of insufficient reliable data” (Interviewee E)	In our administrations, knowledge is synonymous to power. But the reform stripes MoF public managers of their knowledge and power. So they resist (Interviewee P). Change must first be cultural before being technical (Interviewee P). “PB² problems stem from the funding sources. The behavior in release of funds has not changed” (Interviewee E2).	Administrations have not yet integrated the reform as a necessity (Interviewee P). Review the format of the budget debate and the executive-parliament relationships (Interviewee L). “Implementation and monitoring are difficult because actors can hardly develop tools to capture data, design targets definition, outputs and outcomes” (Interviewee E).
PARLIAMENT	The structure responsible for steering the reform does not have the necessary imperium to act on other MDAs (Interviewee G). Information sent to parliament is limited (Interviewee G). “Ministers consider that the presentation of their budget before the Budget and Finance Committee (BFC) is just a formality” (Interviewee G). Content of the reform: policies remain the business of the executive (Interviewee G). “So we try to evolve like that, little by little, but everyone sends the ball back, they will tell you that it’s the Minister of Public Procurement, that they cannot get bids, MDAs do not pay contractors on time [...] Technicians say they cannot afford to go to the field and monitor those contracts’ execution” (Interviewee H). “Indiscipline from the ministry of finance in distorting the budgeting system” (Interviewee O).	Finding of a hybrid system mid-way between the line item budget and the program budget (Interviewee G). Difficult collaboration between the Technical Support Unit (TAC) executives and the different focal points in ministries, set up as part of the budget reform and to improve information sharing between the executive and the legislature (Interviewee G). Negative perception from the executive with respect to parliamentary control (Interviewee G). “Serious relational challenges between ministers and parliament officials, because ministers do not want to be held accountable” (Interviewee O).	MPs also ask more questions centered on their personal political interests, on projects likely to bring them political dividends in the field, rather than issues of general interest (Interviewee G). “As far as the program budget is concerned, government is making efforts. But on our side, if we want parliamentarians to really participate in this reform, they should be given sufficient time for the consideration of budget documents afterwards, allow parliamentarians carry out their missions; let them really execute them and they should also be trained regularly” (Interviewee H) “The argument of fiscal challenges is not convincing, for it contrasts with the exceeding revenue targets year after year” (Interviewee O).
CSOs/PRIVATE SECTOR	So many MDAs is a bad organizational option. When you want to seek efficiency, you do not multiply as many ministerial departments (Interviewee S). The budget process is flawed throughout the chain, from the identification of projects to the approval of the parliament, it is the realm of private interests, in logic of bargaining, which take precedence over the general interest (Interviewee S).	The government itself never owns its reforms (Interviewee F). “Government work does not encourage dialogue or information. But the government has an obligation to ensure that the ultimate beneficiaries of the reform can take ownership of it” (Interviewee F). The government only wants to work with those who resemble it (Interviewee F).	Reform ownership depends on citizens’ information on the reform and what benefits they can expect from it (Interviewee F). Reform actors say they have no authorization to disseminate the documentation about the reform. The government refuses to use CSOs as relays at the decentralized level (Interviewee F) Government communication is exclusively institutional and more reactionary than explanatory (Interviewee F).
DPs & IFIs	The director of the reform has no control over the other sectors of the reform, outside the MoF, and even within the MoF. Coordination issues result in inappropriate sequencing of activities, timing and inconsistent programming of operations in most projects. There are more important capacity issues at the collective or global level than at the individual one (Interviewee C).	The immaturity of projects, the bad design of projects and the slowness in the consumption of credits (often loans on which the State pays interests) explain budget under-spending (Interviewee C).	Neutralization of organizational actors, due to the role-play around power-based actions (Interviewee K).

At the central level, in the first layer, the elite—in particular a handful of individuals from the MoF or supervisory administrations such as the Prime Minister’s Office and the Presidency—are well informed and sometimes have the technical skills and the necessary training to implement the reform. Above all, they seek to preserve their privileges and strengthen their positions in the budgeting process, either in political power or in the IFIs (the main financial contributors of the reform). In the second layer, a fraction of intermediary agents, mainly financial managers in line ministries, reluctantly comply with the reform while trying to own the new techniques (especially its formal requirements) in order to execute it. And in the third layer, the large body of the public administration—the vast majority of civil servants, particularly those who work in technical divisions—remains for the most part unfamiliar with the reform, as it has no impact on their daily work. It is a difficult, if not impossible, task for the last two groups of organizations to commit themselves to the PB² reform, because they suspect the first group of being the exclusive beneficiaries of its implementation.

At the local level, decentralization seems neglected, as government work does not encourage dialogue with or dissemination of information to the citizens who are the ultimate beneficiaries of the PB² reform and primary actors of the budget preparation stage. CSO participants criticize the government for relying on its territorial divisions (divisional officers, sub-divisional officers, and governors) and municipalities. Municipalities are exclusively institutional (central government extensions). Municipalities are not effective as a mechanism or territorial basis of reform institutional ownership by citizens because “government officials only want to work with people who look like them and municipal authorities tend to reproduce the behavior of central administrations at the local level” (**Interviewee F**).

The budget at the local level should be the budgetary translation of the needs expressed by those cities in the Municipal Development Plan or the Municipal Action Plan.

“Decentralization should be the counterpart or adjunct of the PB² reform. The execution of the PB² reform suffers from the bias about decentralization”
(**Interviewee B**).

According to CSO participants, institutional information on the reform is either non-existent or it fails to flow at the decentralized level. The reform produces a great deal of valuable documentation that is not distributed to citizens. Municipalities remain closed to citizens who do not know how their work is organized, and power and means are concentrated in the hands of the mayor. In order

to compensate for the weakness of the decentralization process, the government pays a monthly salary to mayors and their deputies. This administrative measure in response to a political problem is financially unsustainable given the salary arrears accumulating so far since they made the decision. Moreover, a Ministry of Decentralization was created in 2018, while growing instability and political unrest in the northwest and southwest regions (the two Anglophone regions of the country) support federalist and even secessionist demands, precisely because the government delayed the implementation of the 1996 constitution regarding decentralization.

Unexpectedly, the government, knowing that it can hardly reach remote areas with the reform, is reluctant to use CSOs as reform dissemination agents. The issue of decentralization interferes with PB² reform in at least two direct ways: first and upstream, in terms of defining budget priorities (during the budget preparation stage), and second and downstream, in terms of service delivery (during the budget evaluation phase). The paradox here is that the PB² reform advocates the decentralization of expenditure, but only the number of spending officers has significantly increased, to the benefit of individuals at the central level of government and not decentralized entities. The reform also entails a participatory and transparent budget process involving citizens. However, the PB² reform remains marginal and even unknown at the regional level and the decentralized territorial collectivities, the sub-level structures of government, although a good part of the state budget is executed at these levels (**Interviewee L**).

Regarding horizontal collaboration, it is worth mentioning from the outset that both countries experience significant institutional fragmentation. As a consequence, administrative disintegration and compartmentalization of administrative skills impede institutional relationships and collaboration mechanisms. Moreover, the fact that neither the CEMAC Directive on finance laws nor the 2007 LSFR or Ghanaian PFM Law allows inter-ministerial programs reinforces this organizational disparity and hinders PB² reform effectiveness. The absence of cross-sectoral programs sometimes creates duplication in public action. But the challenge is to reform the current institutional framework. Indeed, the reform supports a participatory process of budget elaboration, which presupposes a close collaboration of the technical and financial departments within or across ministerial departments. But the existing organizational structures favor working in silos, and no specific mechanisms of coordination have been deployed as a result of the PB² reform implementation process in these two countries.

In *Ghana*, many participants recalled that relationships with the MoF are both personal and institutional. At the personal level, the relationship seems superb. However, at the institutional level, participants emphasized that Ghana in its current economic state is unable to sustain the current level of spending. This context necessitates a great deal of negotiation, bargaining, and struggle. The realities on the ground give this fact some urgency. Directors at the Budget Division (MoF) consider themselves as the gatekeepers. They screen MDAs' propositions and forward the acceptable proposals to MoF for financial clearance. They claim there is no political intrusion in their work but a great deal of space for maneuvering: "I have to do what I feel is right" (leadership) (**Interviewee A**). However, working in silos is a recurrent habit noted among the obstacles to policy execution. The majority of participants agreed that the PB² reform has resulted in no change in the organizational structure of the administration (**Interviewee A₁**). They also suggested that MDAs can and must create synergy. During policy hearings, the NDPC identifies areas of cooperation, as one participant argued, "One thing the policy hearing does is that we identify areas of cooperation among MDAs" (**Interviewee A₂**). However, he noticed that MDAs are still operating in silos even after the introduction of the reform. Participants in line ministries tend to clear the MoF of any personal responsibility in the issue of untimely and insufficient release of funds (**Interviewee E₁**). From the parliament perspective, one participant revealed serious relational challenges between ministers and parliament officials, for example, because ministers do not want to be held accountable to the principles of PB² reform. Parliament officials stress the indiscipline of the MoF, which distorts the budgeting system.

In *Cameroon*, horizontal collaboration either within or across ministerial departments is one of the greatest challenges mentioned by participants. Information is insufficiently shared within the same ministry because of its undeniable power. Moreover, organizations are centered on the "boss' vision." As one participant put it, "The environment that must be precisely create a good breeding ground, where we discuss and exchange views, does not exist" (**Interviewee F**). Besides, the governance system willingly duplicates organizations for the same function or mission. The budget function, for example, is fragmented into three ministries: the MoF (operating budget), the MoEco (capital or investment budget), and the MINMAP (public contracts and procurement), the latter which plays the role of censor in the capital budget execution. Another example is the division among many administrative structures of administrative control over the budget execution—along

with the parliamentary control of the National Assembly and the judicial control of the Audit Bench (one of the Supreme Court benches). The Ministry of Supreme State Control (MINCONSUP) deals with internal control of the executive branch and reports exclusively to the President of the Republic, while the Chamber of Accounts (from the judicial power) is responsible for accounting control and has no oversight on the use of public funds. Alternatively, it is worth mentioning secondary structures with national competence, such as the Division of Budget Control, Audit and Quality of Expenditure, and the Inspectorate General, in particular the Inspector General of Administrative and Budgetary Services (at the MoF).⁹² With regard to controlling the execution of the budget, internal administrative fragmentation leads to frequent competition and conflicts of jurisdiction between these organizations, which often push the responsibility of policy failures onto each other behind the political struggles of their respective leaders. Internationally, this organizational disintegration reveals the non-compliance with the country's international commitments and international standards, notably the INTOSAI rules. The CEMAC Directive⁹³ provides, for example, for the judicial control of budget operations to be performed by a Court of Accounts, independent of the executive and legislative branches of government and any other jurisdiction.

Furthermore, mechanisms of institutional collaboration are unbalanced by an overrepresentation of administrative organizations within joint committees, with a plethora of representatives compared to other social categories, such as the legislative branch, CSOs, or the private sector. The representation itself is mostly based on personal or interested relationships. Government decisions, private acquaintances, and financial interests (distribution of *per diems* even for training sessions) create a bias in the information of government action and a lack of genuine communication between the different institutional stakeholders of the reform. Everything suggests that the government in Cameroon regularly surrounds itself only with people who share its visions and ways of doing things, while muffling critical voices (**Interviewees F, B, and S**). So, the PB² reform essentially reflects the will of the government and not that of the citizens. This explains the inadequacy of government solutions to the problems raised. One pessimistic observation from several participants was that “the established organizational model cannot change spontaneously”

⁹² Those two structures are respectively specified in Articles 31 and 5 of Decree N. 2008/365 of November 8, 2008 organizing the Ministry of Finance.

⁹³ Article 72 of the CEMAC Directive N. 01/11-UEAC-190-CM-22 on finance laws.

(Interviewee S). Another participant went further and stated that there is a leap forward and a denial of responsibility from members of the government. “The organization of administrative structures should be reviewed. Ministers should dare pose the problem of governmental organization to the Head of State. There are 142 to 150 programs, but the exact number of public policies is unknown” (Interviewee N).

6.2. APPARENT SYNERGY: THE EFFECT OF FUNCTIONAL INCOHERENCE ON THE CONSISTENCY OF THE REFORM NARRATIVE, IMPLEMENTATION, AND OWNERSHIP

Institutional relations are rarely devoid of tension given that they exist within the political realm where the common currency is the struggle for power. Regarding budget operations, this struggle takes two main directions: control over financial information and control over available resources. These relations are sometimes marked with deep suspicion, despite apparent functional synergy. In both countries, the functions of budgeting and planning are split and executed by two different organizations. As part of the recommendations, many interviewees suggested the necessity to redesign MDAs’ organizational charts and called for institutional modernization in order to accommodate the reform (see Table 30 below).

Ghana

In Ghana, until five years ago, the MoF was called Ministry of Finance and Economic Planning. The economic planning was sent to the NDPC, created in September 1994 (Act 479, the NDPC Act). Some roaming marks the history of the creation of this structure.⁹⁴ Indeed, before being integrated into the MoF, the NDPC was first placed under the chairmanship of the Vice-President, and then after Ghana’s return to constitutional rule with the 1992 Constitution, NDPC was formalized (Art. 86 and 87 of the 1992 Constitution) and placed within the Presidency. NDPC finally obtained its administrative autonomy in 2013, even though a government decision had already established a development and planning agency separate from the MoF since March 1987. NDPC’s core mandate is to “advise the President on development planning policy and strategy” (Art. 87, 1992 Constitution). The NDPC mandate also includes monitoring, evaluating, and coordinating development policies, programs, and projects. Regarding PB² reform, NDPC mostly intervenes during budget preparation and budget evaluation, alongside the MoF.

⁹⁴ <http://ndpc-cms.herokuapp.com/about/#history>, accessed on September 28, 2018.

One participant from the MoF criticized the bad timing of the PFM reforms, as the GoG is facing challenges around fiscal discipline. Ghana seems to be having difficulty with fiscal consolidation. MDAs expected to be provided with resources to implement their programs, but these are not forthcoming, with the result that Ghana is not seeing the full effect of the reform. “MDAs have fully embraced the reform and they understand the concept of PB². The greatest impact of the reform is in the budget preparation stage. At the execution level, we need to do something about it. Some basics need to be undertaken before PB² is fully implemented” (**Interviewee A**). The biggest challenge is to make allotments per program, not per organization. Among prerequisites, the participant enumerated the following: the PFM law (which was not adopted at the time of the interview), the charts of accounts, and the budget classification (which needs to classify by function and organization).

Another participant from the MoF admitted that some institutional and organizational adjustments are needed to accommodate PB² reform, especially in the administrative processes and departments and agencies’ structures. These adjustments should enable program managers to have oversight of the programs. For him, the current implementation of the PB² reform has a disconnect between the exigency to appoint program managers and the administrative structure of public organizations. As a result, the programmatic structure does not coincide with the organizational structure. Furthermore, the planning challenge should match the resource constraint. “How much can public managers achieve with the resources that have been made available to them? The central idea of the PB² reform is to consider the resource constraint and be more efficient with those limited resources; in such a way that it impacts citizens’ lives and improves public service” (**Interviewee A4**).

The emphasis is on prioritization. Prioritizing implies a paradigm shift in expenditure behavior: working toward achieving priorities instead of less important expenditure. Better planning, notably a better definition of priorities, and efficiency in spending are key elements in this reform. Indeed, in 2017, the newly elected president created a Ministry of Planning (MoP), among 32 other ministries and three extra-ministerial organizations. Yet, a 2017 report from the OHCS confirms those findings, as it states:

“Clear duplication of functions of some of the new and existing Ministries and the overlap of duties, which would result in the inefficient use of scarce resources” (OHCS, 2017: 1).

Moreover, among the challenges that hamper the implementation of various programs across the whole Ghanaian public service, the same report cites political interference, lack of cooperation and collaboration among MDAs, and inadequate and untimely releases of funds (p. 6). In other words, the arrival of new institutional actors, far from facilitating PB² reform implementation, tends to aggravate organizational fragmentation, thus making the reform unarticulated and inconsistent. Besides, despite the progress made, the PFM team in Ghana acknowledges,

“The PFM process has remained truncated and fragmented due to the absence of an overarching and coordinated Public Financial Management Reforms strategy to guide these initiatives. The reforms were guided mainly by projects or strategies in individual areas.” (PFM final strategy, 2015: 6)

Cameroon

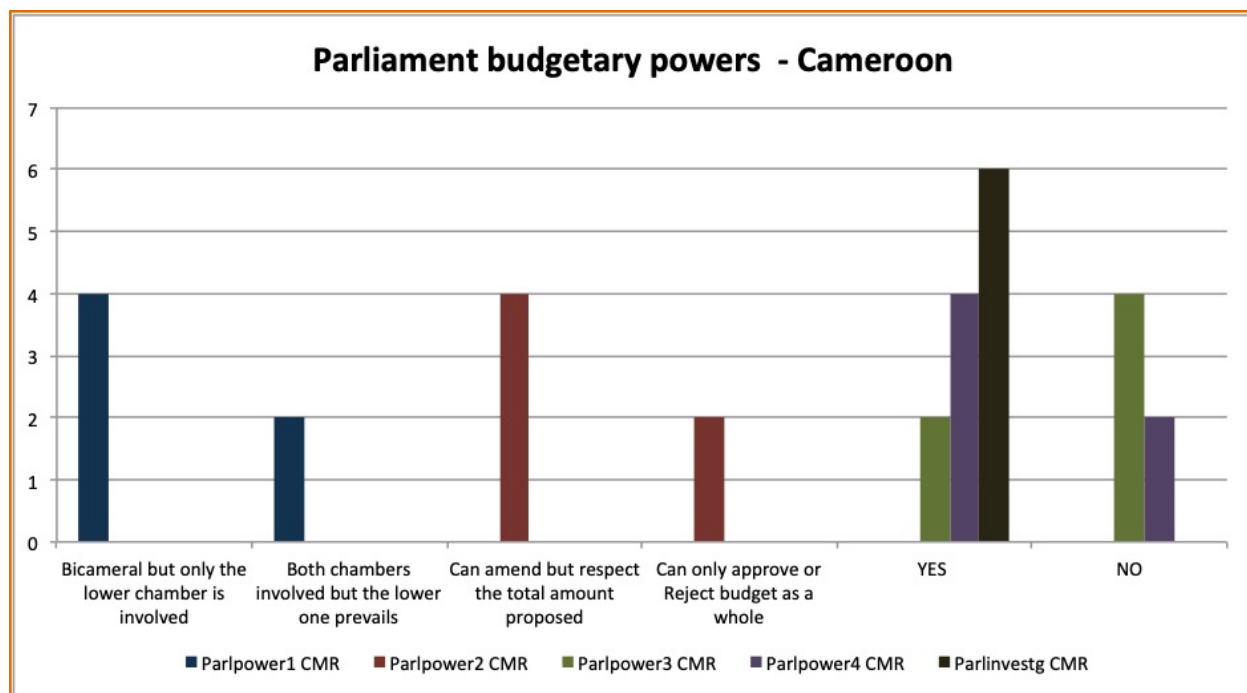
In Cameroon, some participants perceive the coexistence of organic and programmatic nomenclatures as a progressive step towards the full rollover to results-based management. Especially bureaucrats of the MoF admit that attempts have been made to allow the system to evolve progressively into programmatic nomenclature, because ministries’ organization charts are rigid and not at the service of public policies. Others believe that this approach contradicts the “big bang” time-scale method adopted by the government to introduce PB² reform. But this seeming rigidity is deceptive, as in reality organization charts change regularly, through either ministerial restructuring or the appointment of a new minister. There are also different speeds of implementing the PB² reform by each ministry. Some ministries advanced in terms of a medium-term expenditure framework (MTEF) or sectoral strategies—including MINTP (Public Works), MINEDUB (Basic Education), MINSANTE (Health) and MINADER (Agriculture and Rural Development)—were intended to be the pilot phase of the reform (**Interviewee C**).

Regarding the performance debate within the government, many interviewees noted its absence. Indeed, the structure of exchanges within the government and between government and parliament reveals challenges and organizational issues. For a MoF participant, the Prime Minister should hold a performance debate before the budget conferences, whereas in parliament, the performance dimension should be valued as well, because it is now ignored in favor of the debate over resources. (**Interviewee M**). Pre-budget conferences communicate appropriations’ ceilings. These are followed by budget conferences, during which the draft budget law is drawn up.

“MoF and MoEco manage the constraint of the state budget, while sector ministries only think of themselves. This is why the relationships with sector ministries are often tense. The arbitrations of the PM intervene but are often useless, because sector ministers send parallel requests through unofficial channels.” (Interviewee M).

All of this results in a lack of synergy between government and parliament on the reform. Findings of the survey in both countries confirm this position in that parliament’s powers of financial oversight of the executive have not changed and one greatest challenge in the budget review at the level of parliament is the inadequate time for meaningful debate.

Figure 19. Parliament budgetary powers – Cameroon



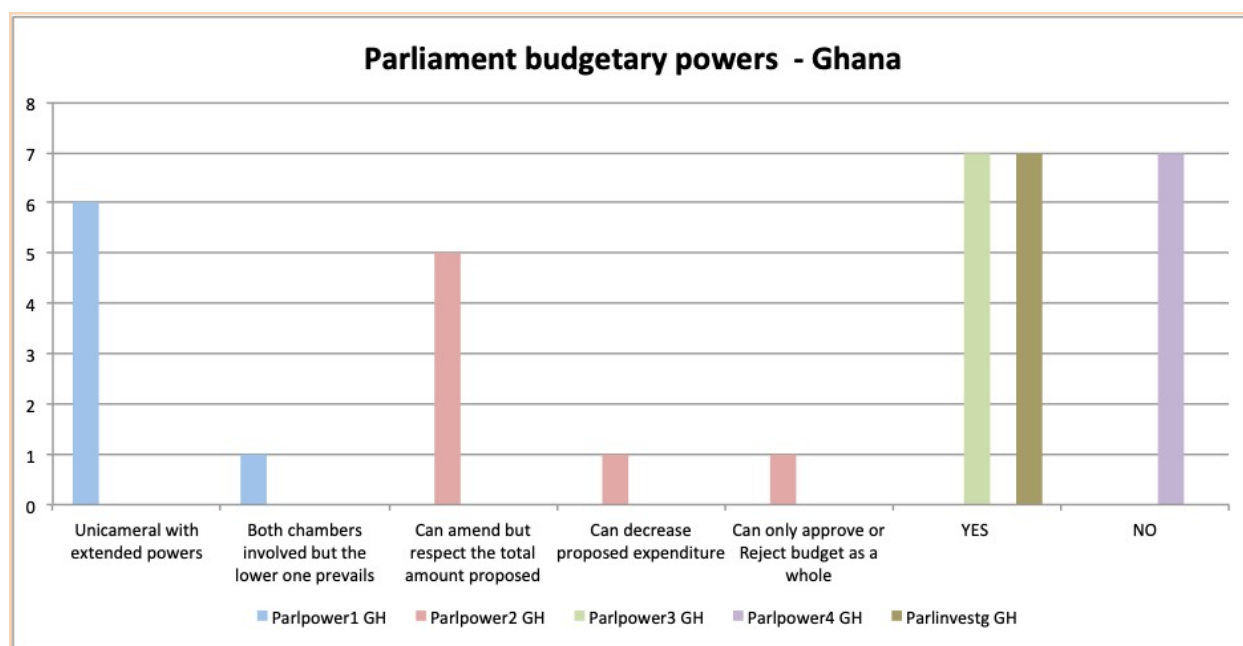
However, in the case of Cameroon, the French LOLF served as inspiration for the reform. In France, however, it has increased the powers of the parliament, the true bearer of this reform. PB² in Cameroon did not balance the powers between the executive and the parliament in budgetary matters, creating an additional ownership gap (Figure 20 above, Figure 21 and Table 24 below).

Table 29. Executive budgetary powers

N.	VARIABLES/ CODES	RESULTS <i>n</i> =13		
1	Country (Ctry)	◊ Ghana: 7 Cameroon: 6 ◊		
2	Execpow1 (Power to increase expenditure after budget approval) (Q.16)	YES	NO	NO ANSWER
		5	2	-
		5	1	-
3	Execpow2 (Power to remove/cancel/rescind spending after budget approval) (Q.17)	YES	NO	NO ANSWER
		7	-	-
		4	2	-

In addition, the highest institutions in the country (Presidency of the Republic, Prime Minister's Office, Social and Economic Council) do not report on their budget execution to parliament. "There is a need for a psychological evolution," says a parliamentarian (**Interviewee G**). There is also a dichotomy within the government in understanding PB² in addition to the problem of coordinating its effective implementation.

Figure 20. Parliament budgetary powers – Ghana



6.3. CONTRADICTIONARY DYNAMICS OF BARGAINING AND MISTRUST: FUELING TRUST ISSUES IN BUDGETING AND PUSHING FORWARD INDIVIDUAL NOT INSTITUTIONAL APPROACHES TO PB² REFORM OWNERSHIP

6.3.1. Trust issues in budgeting

One of the most frequent comments of participants was that stakeholders lack trust in the budget process. Trust issues are raised at every stage of the budget cycle. In both countries of the study, at the budget preparation and approval stages, bargaining logics and the haggling of influential actors undermine the formal procedure involving organizations and institutions. For example, in *Cameroon*, efforts of sector ministries are negated, in particular because of political pressure. Members of Parliament continue to attend the offices of the Minister of Finance or the Minister of Economy or other ministers to introduce investment projects that are important to them in a specific ministry's budget, even though those projects are not mature enough to be carried out. Moreover, according to one parliamentarian, few MPs participate in projects' evaluation meetings on the field when called to assess public policies.

Table 30. Comments interviewees offered when asked, “What would you suggest in order to improve PB² implementation and ownership?”

	MACRO-INSTITUTIONAL LEVEL	MESO-ORGANIZATIONAL LEVEL
GHANA	“The reform was not imposed by the donors’ community. So, MDAs should play their part” (Interviewee A₁). “Set the institutional framework properly and get the right organizational framework” (Interviewee O₁) “Institutional modernization will fix the attitudinal challenges” (Interviewee A₂)	“Many things need to be put together, particularly at the center, MoF leadership should be improved. The central administration should set the example by working so that other levels of the administration can move on” (Interviewee O₁). “Absence of appointed program managers” (Interviewee A₁). “Making allotments per programs, subprograms, and not per organization. There is a hybrid system right now because allotments are still done per organization and it just doesn’t work” (Interviewee A).
CAMEROON	“Institutional fragmentation poses coordination problems” (Interviewee D). “Fragmentation of budget functions (MoF and MoEco) and monitoring and evaluation of public expenditure should be fixed” (Interviewee K). “Strengthen the powers of parliament. It is true we will be told that these powers already exist. But you have to strengthen them in a practical way” (Interviewee G). “Integrate CEMAC Directives that give more power to Parliament and allow more budget transparency. Among other things, the introduction of the budget orientation debate should be included. Which would make it possible to have policies anchored on the reality of people’s expectations” (Interviewee G). “People should change the mentality according to which an increase or decrease of the budget allocations of a ministry is either a reward or a penalty from the political power. This is contrary to the PB² logic” (Interviewee C). “On the statistical side, it is necessary to improve the statistical production tool and publish budget data periodically” (Interviewee C). “But the advice is to say: we must collect enough, spend effectively; less and less use of debt-generating resources (i.e. self-financing first) and even if you have to go into debt, do it on very good terms. We have to make sure that the debt we are taking is not going to create problems” (Interviewee C).	“Adopt the project management framework to lead the reform, with a precise schedule, inspections, deliverables, milestones and allow an involvement of all, horizontally and vertically, to increase ownership” (Interviewee L). “The operating budget and investment budget should be able to communicate because there is no investment without recurrent costs” (Interviewee C). “There should be only one ministry per policy area” (Interviewee N). “Redesign organizational chart” (Interviewee B). “It is necessary to raise the level of the reform steering Committee at least at the level of the PMO; revise the 2007 LSFR; moreover provide a strong institutional support to the Budget and Finance Committee of the National Assembly by the MoF, in order for each Member of Parliament to take full measure of his individual responsibility, playing his role in pursuing the goal of satisfying the general interest” (Interviewee G). “I can have some of them [suggestions]: at the government level: there should be an evaluation body for the reform implementation process, ministry by ministry, and that should give rise to consequence. The Prime Minister, head of government, must be able to call on the noncompliant to comply” (Interviewee G).

They consider it a futile exercise and refrain from contributing, even though it is at this level—during the pre-budget phase when identifying citizens’ needs and priorities—that they should intervene. They seem to prefer “in person” meetings with the MoF or the MoEco, where they request special interventions, parallel to the formal procedure, involving organizations instead of individuals. This situation results from the absence of a structured dialogue platform between the government and the parliament, as well as the lack of a formal and permanent dialogue framework on the state’s budget performance. At meetings of the Budget and Finance Committee (BFC) of the National Assembly, budget actors from both the government and the parliament acknowledge that the performance dimension is ignored in favor of debates over capturing financial resources for investment projects. Generally, MPs ask questions related to their current political interests or raise issues that are likely to bring them political dividends on the field. Additionally, MPs believe that ministers view their budget presentations before the BFC as mere formality. For their part, ministers try to convince parliamentarians that public policies are not the exclusive business of the executive branch.

Furthermore, there is no proper budget performance debate within the government or between the government and parliament besides the purely formal and administrative annual meetings of the Inter-ministerial Committee for Program Review (CIEP⁹⁵). The CIEP is the national authority in charge of validating draft programs from all ministerial departments. It brings together secretary generals of ministries and two representatives of both chambers of the parliament. The CIEP holds an annual meeting around two weeks before pre-budget conferences. The CIEP is an innovation of the PB² reform, but one MP criticized it as “a great administrative mass, without any big stake, where everyone avoids asking real questions that matter” (**Interviewee G**). The CIEP seems to be more concerned about the consistency of programs implemented by administrations, with MTEF, MTBF, and the Growth and Employment Strategy Paper (GESP) (Art. 2 of the decree creating the CIEP), than about the economic performance of these programs, the rationale for keeping them, or their inter-sectoral coherence. Indeed, basically the same programs have come back every year since the launch of this committee’s activities in 2012.

⁹⁵ CIEP (in French: *Comité Interministériel d’Examen des Programmes*) was created by the Prime Minister Decree N. 2011/2414 signed on August 17 2011.

Another battleground concerns the suspicions that exist between the sectoral ministries, on the one hand, and the MoF and the MoEco, on the other hand. Sector ministries are legally responsible for elaborating and gathering projects, including them in the draft budget law, and concretely implementing them. They are also primarily responsible for budget execution, and therefore for consumption of budget appropriations. However, they denounce the fact that MTEFs and annual performance projects (APP) are developed at the central level and often seem disconnected from local realities. Moreover, if they *are* adopted consensually, they are not carried out because of regular diversions of projects from one locality to another, lack of financial resources, or incomplete studies on the projects registered. One participant from the MoF in Cameroon testified,

“Ownership is a problem, because even MDAs say that when they prepare budgets, afterwards they are not taken into account. Their needs are not taken into account in budgeting” (Interviewee J).

MoF, MoEco, and MDAs, all reject their responsibilities regarding the issue of under-spending of investment credits. The MoF and MoEco accuse sector administrations of including immature projects in the draft budget and favoring the rapid consumption of the operating budget credits to the detriment of those of the investment or capital budget. They plead their transversal role of framing the overall economic coherence of the budget. However, participants from both ministries confirmed political pressure from “above” in the registration of projects, such as when members of parliament lobby to include the construction of schools or wells in their electoral districts even when projects are not sufficiently studied or explained, either technically or financially.

The same trust issues arise in **Ghana**, although with less intensity. They are more about the entire budgeting process than the specific roles of organizations. For many participants, budget preparation is an academic or futile exercise and a waste of time because public managers know they will not get the money they ask for. “Otherwise, what is the point of coming to stand here [at parliament], read policies, allocate money boldly, and enumerate what is supposed to be done when the citizens don’t feel the budget at the community level?” (**Interviewee O**). “There’s no prioritization at all, or the prioritization doesn’t reflect citizens’ priorities” (**Interviewee E₁**). In principle, with the PB² reform, budget objectives must correspond to the real needs of citizens; but in both countries, appropriations continue to be given routinely, with departments receiving the same amounts each year. As in Cameroon, this situation in Ghana seems to be the result of a serious

relational challenge between sectoral managers and parliament officials. The Ghanaian MoF officials are accused of distorting the budgeting system and encouraging budget indiscipline.

At the MoF in Ghana, bureaucrats argued that line ministers and managers do not want to be held accountable to the core PFM principles, and they also emphasized the path dependency in funds releases. “Two key factors affecting our budget implementation are the wage bill and interests’ payment and amortizations” (**Interviewee A₁**). The same MoF managers also pointed out trust issues between MoF and line ministries regarding the rigid nature of the budget. They admitted that the PB² reform has brought about no change in the organizational structure. Among the challenges, the participants observed that overspending is recurrent and program managers have not been appointed yet. This has caused a waning of civil servants’ interest in the budgeting system. From the parliamentarians’ perspective, the MDAs as much as the MoF managers are to be blamed:

“It is garbage in, garbage out for ministries, because fine documentation but the outlined resources are not released or the way they are released cannot permit their effective use. Funds are delayed or not released at all. MoF officials need to be more realistic in their budget assumptions” (**Interviewee O**).

6.3.2. Sense of budgeting and sense of the budget

Without having been formally questioned, but in parallel with their observations on trust issues between different organizations, participants revealed the meaning they give to the state budget and the budgeting process. These conceptions of budget and the budgeting process clearly affect their perceptions of PB² reform. In this regard, positions are split between governmental and non-governmental actors.

In *Ghana*, a participant from the ministry of education said, “Government revenue cannot match the budget” (**Interviewee E**), suggesting the GoG is living above its means. MDAs tend to reproduce the same behavior at their level. Overspending and budget indiscipline are thus recurrent, even if participants at the Controller and Accountant General’s Department (CAGD) tend to deny this fact. Yet, this department regularly issues notices of non-payment of budget overruns to MDAs whose expenses exceed those provided by their budget or approved by the MoF.⁹⁶ The CAGD also chairs the 2016 PFM Act (Act 921) Implementation Committee and especially monitors the strict application of the sanctions provided in that law. Besides, the OHCS

⁹⁶ CAGD website: www.cagd.gov.gh, News releases, 25th July, 2018 “Budgetary control of payroll costs”, retrieved on October 31st, 2018.

sees itself as the “gatekeepers” in matters of public servants’ recruitment and performance evaluation (**Interviewee O₁**). The CAGD and OHCS are financially and politically autonomous bodies, where participants rebuke any idea of political interference. Moreover, throughout national seminars they urge a conception of the budget and the budgetary process based on more “professionalism, integrity, accountability, transparency, efficiency, and selflessness.”⁹⁷ Their pursuit of those values, however, does not completely eliminate MDAs’ behavior of budget indiscipline.

“Civil servants and public managers have no faith in the budget process. This haphazard handling of the budget needs to be addressed. We need to build faith in public servants about the need of proper budgeting and budget execution”
(**Interviewee O**).

According to many participants, civil servants show little or no interest in budgeting because of a disconnect between budgeting and service delivery. MDAs have no faith in the MoF regarding the budget because of the realism gaps between budget assumptions and budget execution. Once those who are in charge of executing programs and projects have lost faith in the budgeting system, they certainly will not seek any performance. Therefore, they believe the disconnect between budgeting and service delivery is permanent in institutions and minds.

The *Cameroonian* case seems more complicated. Non-governmental actors, notably from CSOs and the private sector, criticized the perception of public funds as government money. Thus, as far as the PB² reform implementation process is concerned, they believe that the government sees support to CSOs and private companies as donations and their participation in that process as a favor, even though they are called to provide information on PB² reform to local communities and citizens. CSOs also reject the government’s creating of an environment that progressively reduces citizens’ space (shrinking policy space). Moreover, they criticize the state’s organization, which they believe is based on unwarranted earnings and rent-seeking territories from public managers. “People take private interests in public assets and at the expense of the common good” (**Interviewee F**). The fact that citizens, the ultimate beneficiaries of the reform, are not at the center of public authority’s concerns misrepresents the reform’s core objectives. The program indicators are factitious, and the budget process is flawed throughout the chain. From the identification of projects (identification of priority needs of citizens) to the approval of the finance bill by the

⁹⁷ OHCS (2017). Annual Performance Report of the civil service: “Professionalism and integrity: the role of the Ghana Civil Service”, p.1. Retrieved from www.ohcs.gov.gh on October 31st, 2018.

parliament, the logic is one of bargaining. Therefore, results will be biased. In addition, political interference in the budget preparation phase results in the registration of non-mature projects. “To promote change, one needs to identify a different sequence”, argues a participant from the private sector (**Interviewee S**).

Regarding the state budget, participants mostly criticized the personalized conception of the state budget—the operational budget as much as the investment budget. Each public manager, and especially spending officer, considers the funds allocated to their structure as their budget, as if the appropriations were granted to them personally. The increase or decrease in the annual budget of a ministerial department is perceived as an indicator of proximity to or political distance from the president or minister (for the credit managers of a ministry). This is contrary to the logic of the program budget. A participant from the MoF revealed that, for example, the Amending Finance Law (LFR⁹⁸) is considered a failure, despite the recommendations of IMF experts to readjust the assumptions of the initial financial law or appropriations bill according to macroeconomic realities. The experts also advocated stopping the public subsidy for fuel at the pump, but local political authorities decided otherwise in order to preserve social peace by stabilizing fuel prices.

Another example is the Triennial Contingency Plan (PUT⁹⁹), which was put before the FL but opposed by MoF officials. A Head of State ordinance then introduced it after special communication, but the projects of the PUT were not ready. The MoF did not have any information on these projects. The PUT amounted to more than 300 billion CFA francs,¹⁰⁰ without any planning of its revenues. There was also no mechanism to trace expenditures. “We will duplicate the hospitals” (**Interviewee J**), the promoters of the PUT claimed. From the perspective of a manager at the Prime Minister’s Office, MoF officials are more concerned about the regularity of the budget’s format than the political and social goals motivating this plan: “Obviously, we did not have the same interests” (**Interviewee P**). Nevertheless, because the Head of State prescribed it, the PUT was continued.

⁹⁸ LFR: in French stands for *Loi de Finance Rectificative ou cavalier budgétaire*.

⁹⁹ PUT: in French, stands for *Plan d’Urgence Triennal*.

¹⁰⁰ About \$600,000 CAD.

One interviewee from the private sector concluded,

“Ministers replicate at their level the game of the Head of State, who does not work according to the principles he has adopted himself. So, he is the budget” (Interviewee S).

At the MoF, budget experts pleaded their submission to the “hierarchy”, raising the question between apparent versus factual budget figures. They affirmed that ministers know precisely what they receive in the budget and what they spend, claiming it is only around 50% of their budget. Nevertheless, MoF and MoEco budget experts will highlight budget entries with expenditures of around 99% or even 100%. Ministers cannot dispute these financial statements, since the money is gone from the accounts. But it has disappeared without any attribution of expenses to the administrations that executed them or of the benefits for which these credits were liquidated. In addition, oil revenue management is opaque, while it amounts to \$400-450 billion a year, which is far from the \$700-800 billion a few years ago, about half of this amount takes an “unknown destination”. Budget experts will say that they just execute orders from the Presidency of the Republic.

In short,

“The “very high” hierarchy preempts a large part of budget resources, and budget experts simply have to make the necessary technical adjustments to harmonize the corresponding accounting records. Clearly, ministries have the budget and the “very high” hierarchy gets the money.” (Interviewee J).

6.4. THE ANALYTICAL GRID OF THE PB² REFORM OWNERSHIP TRAJECTORY AT THE MESO-ORGANIZATIONAL LEVEL

Table 31. PB² ownership trajectory framework at the meso-organizational level

		ORGANIZATIONAL OWNERSHIP Observations about the PB ² reform organizational framework POLICY ARTICULATION		
CONTENT OF THE PB ² REFORM	Organizational structure	Horizontal fragmentation and vertical stratification The supremacy of the executive power over other organizations in budget matters	Rigidity or permeability of major organizations involved in the PB ² reform implementation process in relation to the reform content	REFORM STRATEGY
	Organizational culture	Controversial MoF leadership in steering the PB ² reform External financing of the PB ² reform Coordination and collaboration mechanisms over the PB ² reform	Policy marketing (Necessity, persuasion and functionality arguments) Relations between various organizations involved in the budget process	
	The PB ² Reform diffusion within and across organizations	Deconcentrating budgetary authorization	Coexistence of two budget nomenclatures: organic and programmatic	

Table 31 above summarizes the issues raised at well as the main points to be discussed regarding the meso-institutional level.

Conclusion:

To conclude, in both countries of this study, the organization remains unreceptive to PB². In Cameroon, the relative rigidity of the organizational structure contrasts with the participatory approach of program budgeting and mainly reflects dominant actors' interests. In Ghana, public organizations are so independent that the MoF leadership in steering the PB² reform seems to be rendered inefficient. Moreover, the apparent synergy hides functional incoherence that affects the consistency of the reform narrative, implementation, and ownership. In both countries, contradictory dynamics of bargaining and suspicion fuel trust issues in budgeting and push forward individual, not institutional, approaches to reform ownership. As a result, meso-organizational findings conclude that the organizational setting tends to comfort the idea of ownership gaps in terms of mirages, as the PB² reform seems distorted within incoherent organizational dynamics

and tense institutional relationships. In both countries under review, budget appropriations remain distributed by organization (ministerial departments or agencies). However, paradoxically, while it would have been logical to see these organizations comply with the provisions of the reform policy, the opposite occurs, relegating the fundamental principles of the PB² reform - such as participation, transparency and performance - in the background. Therefore, on the one hand, organization is instrumental for MoF reform entrepreneurs as they secure their private advantage. On the other hand, budget actors criticize MoF's leadership in the conduct of the reform. Consequently, the current organizational framework in both countries seems unfitting to the spirit of the reform. As a result, PB² principles do not affect the local administrative culture. In the same way, PB² diffusion, from the central administrations towards those of the periphery, even towards the decentralized ones, suffers from these inconsistencies, as two budget nomenclatures coexist. Accordingly, reform ownership, both vertically and horizontally, is also subject to the effects of conflicting institutional relations and mistrust between different stakeholders. In a nutshell, the organizational mapping in both countries offers a singular perspective of ownership gaps, because individual logics supplant institutional or organizational dynamics, despite the fact that one of PB² fundamental principles is a greater and effective participation of policy actors, either within the same organization or across organizations.

CHAPTER 7.0. PB² REFORM IMPLEMENTATION AT THE MICRO-LEVEL: THE CHALLENGE OF BEHAVIORAL OWNERSHIP

Introduction:

The present research uses a holistic approach, analyzing the implementation of performance-based program budgeting (PB²) reform and, indirectly, the ownership of this process within the public sector in Ghana and Cameroon from an actor-centered perspective. In its findings, the study has observed many inconsistencies in cognitive and organizational ownership—termed here “ownerships gaps.” These gaps are not only internal but also external to the reform policy. External gaps are seen in the relations between the principles and objectives of the PB² reform and the reform strategy on the one hand, the reform strategy and the existing institutional and organizational settings on the other. This chapter presents the third level of analysis—micro-foundational—, which aims to highlight reform actors’ specific roles in shaping the reform ownership trajectory. This level of analysis helps to answer the third secondary research question: How do reform entrepreneurs align budget actors’ interests, behaviors, and individual skills with the PB² reform objectives and principles in order to improve functioning and bring about the expected changes in service delivery? That is, how do individual actors’ understanding of the reform, their perceptions, and their interests contribute to improved and visible behaviors around the PB² reform?

Especially within the public sector realm, it is important to understand the varied scope and configuration of bureaucratic actors’ interpretations, interests, and attitudes with regard to this reform. At the micro-level, behavioral analysis helps to define how reform decisions are translated into outcomes and change. The goal here is to uncover the determining factors that shape the trajectory of PB² reform ownership from the ground up. Moreover, micro-level analysis confirms these findings, as bureaucratic behaviors mirror institutional ambiguities and the inconsistent will of political authorities toward the reform. These bureaucratic actors use their advantage to maintain privileged positions or challenge others.

Analysis leads to the following observations. (1) The behavior of bureaucratic actors vis-à-vis the reform mainly reflects the inconsistency and ambivalence of institutions and political authorities. This behavior feeds these inconsistencies through actors’ motivation to satisfy their own interests.

(2) The further away actors are from the epicenter of reform, the more critical and doubtful they are about its respective implementation and effectiveness. (3) This divergence of interests and positioning of bureaucratic actors explains the contrasting, even contradictory, results found in the most studies regarding capacity issues. Those issues go beyond a purely technical perspective, and include reform actors' attitudes or behaviors, which seem to be a neglected academic subfield of the public sector reform field but its Achilles heel, in empirical terms. This chapter therefore begins by presenting the configuration and roles of PB² reform actors in the implementation process (7.1.). In the second section, I focus on the specific issue of capacities in order to understand how they influence the reform ownership trajectory (7.2.). The third part of this chapter focuses on the attitudes and behaviors of bureaucratic actors around PB² reform enforcement gaps (7.3.). The chapter concludes by describing the analytical grid of PB² reform ownership at the micro level (7.4.).

7.1. STRATEGIC OWNERSHIP: ADMINISTRATIVE LEADERSHIP, SCIENTIFIC LEGITIMACY, AND DIVERGENT INTERESTS

The configuration of individual actors of PB² reform results in multiple, divergent visions and interests regarding this reform. Added to this are questions of leadership and legitimacy. PB² reform involves a broad category of actors, whether involved in its steering (reform implementation design) or its implementation (concrete execution). However, these actors do not share the same vision of PB² reform, nor do they assign it the same objectives. The divergence of their interests is therefore evident. These opposing perceptions—which mainly stem from their distance from the epicenter of the reform, i.e., the MoF—have serious effects on the consistency and implementation of reform policy. Several issues emerge from exchanges with the various key informants of this study: universalism versus relativism of reform processes; legitimacy of technical expertise; the stakes of position of power over control of budgetary information; the stakes of exclusion or genuine inclusion/participation in reform implementation and budget processes; trust issues around the budget process and between budget actors; and finally, technical issues inherent to the PB² reform itself, such as its technical feasibility in light of the technical capacities of administrative actors, both individually and collectively. Besides, the survey results confirm more divergent trajectories than convergent, in both countries, during the budget cycle. All these issues influence actors' behavior around the reform. In brief, this study mobilizes the

concept of mirror effects to illustrate the tendency of actors who are at a distance from the epicenter to reproduce reform behavioral deviances observed at closer range. In the case of Cameroon, the mirror effect is manifested by the absence of leadership by example (thus issues of integrity and ethics in public financial management), whereas in Ghana, this effect highlights realism gaps in the budget process and thus stakeholders' distrust in the budget process.

7.1.1. IFI experts: the “power of the purse” and the legitimacy of technical assistance

International experts mainly come from institutions that finance PFM reforms in African countries, in particular the IMF, the World Bank, and the European Union. For the most part, they come with a strong presumption of the legitimacy of their technical expertise and the explicit or implicit condition of providing financial resources to the reform. Reform actors appreciate technical assistance on several levels.

First, at the level of diagnostic studies (the starting point of the reform), public managers in Cameroon confirmed that these studies give a “scientific added value” (**Interviewee D**) and certain validity to the diagnosis whose “intuition is local” (**Interviewee P**). In the case of Ghana, where the PFM reform process was closely monitored and regularly evaluated by the IFIs, as shown in chapter 5, PB² reform actors considered that this particular reform was just another step in the whole process and part of the continuity of those that preceded it. In Ghana, then, technical assistance did not bring about the sudden fundamental break that occurred in Cameroon, where the budget regulations that needed to be modified went back nearly 60 years.

Secondly, in terms of the conceptual framework underpinning this technical assistance, universalism and relativism clash in the field over the most appropriate approaches and strategies for implementing PFM reforms in general and PB² reform in particular. Universalism is based on project management and the “basics first” approach and relies mainly on experience gained in other contexts. Relativism, on the other hand, highlights the specific context and local realities of each country and the required adaptation of processes and approaches. In Ghana, where there was some evidence of tension in collaborating with foreign experts, one participant from the Budget Division at the MoF admitted that during the reform preparatory phase and its execution stage, the local administrative elite felt left out. He added that the salary of the consultant (from UK) was a great deal higher (20 times) than the salary of local directors, who were involved from the

beginning but later pushed to the background (**Interviewee A₁**). Another respondent confirmed those allegations and added that development partners (DPs) have different interests depending on their own country's agenda. EU and Canada remain the main contributors to Ghana economy. Multi-donor budget support (MDBS) across Africa is facing similar problems. DPs prefer to fund specific sector projects. General budget support (GBS) funds are deposited in consolidated funds at the Bank of Ghana (BoG), and DPs have no control over it. Participants offered the explanation that with the GBS method, the money loses its identity, which is a disincentive to some DPs. This leads to the issue of accountability (value for money) of the consolidated fund (**Interviewees U and A₃**). In short, the focus of the DPs is on accountability, and the focus of the Ghanaian administrative elite is on the overall amount of funding secured from external donors.

In Cameroon, some respondents, notably from the private sector and civil society organizations, supported the universalistic approach in introducing the PB² reform, asserting the universal nature of both disciplines of project/program management and results-based management. They explained that Cameroon has no specific structural or institutional and cultural realities that prevent applying this universal model of public management. However, they admitted that the “soft” technology (the *how to*, more than the *what*) adapts better to the environment, because even though the “hard” technology itself is neutral, experts need to adapt it to the particular context of the country. Mastery the technology is about knowing the biases that can completely mislead the expertise (**Interviewee S**). Another participant from the MoF, supporting the same approach, stated:

“Behind the argument according to which such a reform should take into account ‘local realities’ actually hide unethical practices of public financial management, because PFM reforms upset the position of budget actors and their interests and because some people are convinced that we are operating out of the world”
(**Interviewee N**).

Regarding the reform implementation process, technical content, and design, MoF officials recalled that the workload was well distributed between foreign experts and local administrative elite. The former mastered the procedures for disbursement and reporting of EU funds and the management of the project associated with the PB² reform in the activities of this institution. The local administrative elite focused on the technical and legal conception of the fundamental content of the reform. Moreover, BRD bureaucrats in Cameroon, the main drafters of the 2007 LSFR, acknowledged that they had no expertise or experience of program budgeting at that time.

They made several study trips abroad (mainly to Gabon, Canada, and France). Paradoxically, they vigorously refuted the common idea that foreign expertise took part in substantive solutions around the PFM reform core package and claimed that PB² reform was the result of a long thinking process of local bureaucrats—in short, a homegrown policy. They contested any similarity drawn between the Cameroonian law bearing the new state fiscal regime (the 2007 LSFR) and the French LOLF (adopted in 2001). According to them, the 2007 LSFR took into account local realities. As an example, unlike the French LOLF, Cameroonian budget programs are broken down by ministerial department and do not admit cross-ministerial programs. The 2007 LSFR does not mention missions, as the LOLF does. In addition, the 2007 LSFR provided quite complicated definitions of the reform’s main concepts (**Interviewees D and J**).

As a result, participants admitted that the 2007 LSFR, technically speaking, has omissions and ambiguities. For example, the provisions relating to the carry-over of appropriations and the consumption and cancellation of commitment authorizations need to be modified. The transposition of the CEMAC directives into the body of domestic legislation, after five years of PB² reform execution, offered the opportunity to amend those shortcomings through a revision of the 2007 LSFR, which was done in 2018. In addition, the phrasing of programs in Cameroon is more stimulating and dynamic. For example, instead of naming a program “Security,” they instead call it “Fight against organized crime.” A respondent from the BRD explained: “In France, there are few ministerial departments; enough resources and cross-ministerial programs are allowed. In Cameroon, there are many ministries, many programs, scarce financial resources, and cross-ministerial programs are prohibited both by the CEMAC Directive and the 2007 law” (**Interviewee J**).

Another respondent from the PMO seemed to challenge foreign experts’ interference in the implementation of PB² reform, but his real accusation was against MoF officials. He stated, “Foreign experts should not and will not come to do the work for us. After the diagnostic phase, they must only arouse in us the need to change, so as to perceive the benefits of this reform for the entire public administration and not just for a handful of individuals from the MoF” (**Interviewee P**). Finally, the World Bank and IMF representatives surveyed took a neutral stand regarding their technical expertise. One emphasized the problem of aligning actors’ interests toward the reform objectives: “We do not reinvent the wheel every day. People may not have the same interests”

(Interviewee C). Another one, while admitting the influence of actors' interests, shifted the focus from technical issues to those related to actors' behaviors, over which IFIs have no control: "The reform stumbles on the 'soft' issues, which are actors' behaviors and attitudes. Vested interests lead to resistance to change. Public managers seem afraid of the uncertainty induced by the PFM reform package" **(Interviewee K).**

Local actors also have diverse opinions about the financial support of donors and the associated purported power of the purse. It is worth mentioning that the PB² reform comes in a context of aid-beneficiary countries' complaints about donors' severe conditionalities and desire to shift to direct budget support (DBS). On the one hand, donors seem willing to move toward DBS, but they want to make sure that the funds provided, composed mainly of taxpayers' money from other donor countries, are well managed. As a result, they encourage PB² reform, which they believe will provide more accountability safeguards. In other words, the procurement system, or public finance system, must be sufficiently consistent to ensure that the funds are used for what they are intended. According to a Cameroonian participant in the private sector, receiving technical assistance and financial support from IFIs does not prevent local actors from developing their own approach to the PB² reform, although this limits their flexibility. "Ownership is the ability to develop one's own policies, taking into account that it is your own resources. When it is another's money, you follow the requirements of the one who is financing the reform. It's up to us to know what we're going to get in this reform. Foreign people who finance the reform are helping us to acquire the technology, and then what we're doing with it is our problem" **(Interviewee S).**

In both Cameroon and Ghana, MoF participants recounted a common problem in their relationships with donor representatives: that is, integrated project management. This is seen in terms of budget (non-budgeted and unavailable counterpart funds from aid-recipient countries) as well as budgetary coverage of related operations around structuring projects (compensation of local populations, construction of roads), budget programming issues, and the timing of operations. These current coordination mechanisms bypass these problems. In Ghana, two methods are seen in the relationship with donors: in the first, donors have their own priorities, and in the second, government officials hold discussions with donor representatives. Participants confirmed that donors usually stress accountability for the funds they provide. They see the budget and pick up a portion of it to support **(Interviewee E₁).** BRD bureaucrats in Cameroon also recognized IFIs

financial support, notably that of the EU, and technical assistance, especially in project management and EU financial procedures.

7.1.2. MoF officials: privileged position but criticized leadership

There are no cross-ministerial programs in either Ghana or Cameroon, and the reason for this political option lies in each country's institutional arrangements (**Interviewees A4 and D**). This sometimes creates duplication and, consequently, financial debauchery. But the real challenge is the question of who should initiate the reform of the institutional framework: the administrative elite or the head of the executive (that is, the MoF/MoEco or the PMO/Secretary General of the Presidency in Cameroon; and the MoF or the President's Cabinet in Ghana). This implies the need to review ministries' organizational charts, especially when given the malfeasance and financial dealings around modification of these charts and the divergence of interests in designating incumbents in certain positions of responsibility. As one interviewee stated, "People are very powerful!" (**Interviewee J**). Indeed, in Cameroon, PB² reform led to a modification in the MoF's organizational chart that added a special Division, the BRD, under the Budget Department, whose incumbent has the privileges of a deputy director of the central administration. In Ghana too, as previously noted, the Budget Reform Unit (BRU) has centralized the reform, working in close collaboration with the NDPC.

However, it should be noted that in both countries, the strong centralization of PB² reform implementation in the ministries in charge of finance and the economy strengthens the privileges of a few central actors to the detriment of reform ownership by the periphery. On the other hand, these actors try to take advantage of their proximity to international experts while minimizing the risk of the ambivalence of the political power about this reform. The point here is that these reform entrepreneurs say their behavior is modeled on the political power they are trying to decipher. They are confined in their role as executors and reject any responsibility for the impact of the PB² reform on either political leaders or other sectoral ministries. A respondent from NDPC argued: "The average Ghanaian will like to be more of an instruction taker; will not challenge the system or the status quo and not explore other ways of doing things. There is apathy everywhere" (**Interviewee A2**).

In Ghana, a joint-committee of MoF and NDPC that was set for policy hearings (mostly about policy direction) and technical hearings (government priorities) resembles the MoF-MoEco Joint

Commission of Cameroon set up to smooth collaboration between the two structures. This results in some acceleration in preparing budget documents. Moreover, in Cameroon the two ministries share the same budget software (access and privileges) during the budget preparation stage. However, this collaboration is eroded during budget execution, where there is suspicion between these two groups of actors, less over their respective duties than their respective capacities and attitudes. This is the case in both countries. In Ghana, despite the rather cordial institutional relations declared by many participants, the cohabitation between NDPC and the MoF is far from peaceful. For example, NDPC actors categorically admit they cannot integrate staff from the MoF into their own staff to fill skills gaps. An NDPC official stated: “If you bring me a staff from finance, trust me, it is already tainted. His hands are soiled” (**Interviewee A₂**). In Cameroon, mistrust of sector ministry public servants is accentuated, mainly regarding their technical capacities. Moreover, in both countries, the main actors of PB² reform critically underline the advanced age of the political leaders (the ministers), suggesting it prevents a favorable attitude to change.

“When you are younger, you are very easily adaptable to change. But as you grow older, it becomes difficult for you to want to switch” (**Interviewee A₂**).

“We really make efforts to define and provide content to public policies, even if many decision-makers are not trained. Well, there is also their age. We are not going to train men aged 76 to 77. That’s about the problem” (**Interviewee D**).

One participant from the private sector was more straightforward. He clearly identified the advanced age of leaders, especially those of the political class, as a challenge related to PB² reform ownership.

“Political leaders are the source of poor governance because they embrace reforms but reject the standards that come along with them” (**Interviewee S**).

This results in a lack of genuine will to reform on their part—and consequently among civil servants. In short, real or perceived fears are stirred to maintain the status quo. It is the reign of the permanent half-gesture that stems from the ambiguities of the political will, which on the one hand supports the PB² reform but on the other is reluctant to apply it to their own management. In Cameroon, these ambivalences of political power were already perceptible before the adoption of the 2007 LSFR and continued into its execution. This half-gesture is a conscious and intentional attitude. It is a political strategy to say yes to external financial partners in order to benefit from their financing but without any real will to implement the approved reform. This also leads to

administrative apathy: administrative elite also say yes to political leaders (including the executive) in order to receive administrative backing and financial support to implement the reform, but they do not have the courage to demand more active involvement of political leaders (especially the executive) or modification of the organic structures. In Ghana, one participant from the MoF explained the general administrative apathy: “A lot of ministries just collect their salaries and stay there doing nothing” (**Interviewee A₁**). Finally, we see the half-gesture of the mass of other public officials, who play the game by participating in the various seminars (where they receive daily stipends) knowing that nothing will change in their operation and daily organization (**Interviewee N**).

The administrative elite of MoF is actually caught between at least three conflictive fires. First, they want to maintain a good reputation around their counterparts, donor representatives, from whom they receive advanced training and opportunities of consulting contracts. As a result, participants from the MoF only criticize DPs moderately. Second, there are the political leaders, whose displayed will is not followed by concrete acts or examples of implementation of the reform at their level. Therefore, participants sidestep the subject of political responsibility of these leaders and, especially in the case of Cameroon; reformers make contradictory statements that reveal their embarrassment. For example, they criticize the advanced age of political leaders. They also criticize leaders for not understanding or applying the reform at their level, and note that, even though these leaders have adopted the law and signed the texts therein, public servants still have to convince them of the merits of the PB² reform (**Interviewees D and N**). At the same time, however, MoF managers stated, “There has never been such political support for any reform in the country before” (**Interviewee D**). The third conflict can be seen through the MoF elite’s critical, almost contemptuous, stance toward public managers in sectoral administrations, in the sense that the former place the burden of PB² reform ownership on the latter. The results of the survey (Figures 27 and 28 below) confirm this ambivalence of the MoF position, whose central role in reform and budgeting is, however, either challenged or unclear during the budget cycle.

7.1.3. Public managers in sector ministries

At the level of sector ministries, public managers criticize (1) the extreme centralization of PB² reform at the MoF and (2) the lack of follow-up on the training sessions and constraints in reform implementation. Parliamentarians and other non-state actors (members of civil society and the

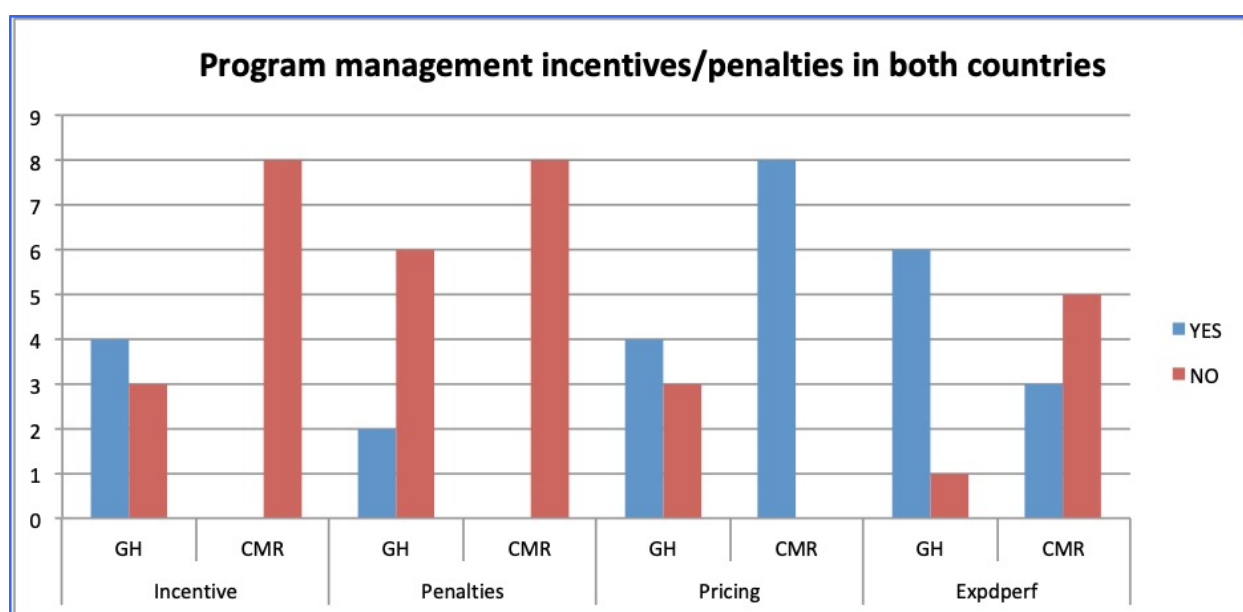
private sector) offer the same criticisms in both countries. I will discuss the training issue in detail in the later section on technical capacities of public officials in relation to PB² reform.

Regarding the centralization and elitism of PB² reform at the MoF, officials of this ministry in Cameroon defend themselves by stating that, with program budgeting, “structures are at the service of problems” (**Interviewee J**). However, they acknowledge that the power of a few individuals invalidates this position, undercutting its underlying logic: for example, in the revenue collection program that brings together the Directorate General of Customs (DGD) and the Directorate General of Taxes (DGI). In Cameroon, there are two structures, not one, responsible for collecting revenue. However, this makes it difficult to designate one leader for the program despite the partnership agreement signed between the two structures. The government made the decision by designating the Minister Delegate to the Minister of Finance in charge of the budget. This was done in violation of the law. “We manage public affairs as if they were personal matters” (**Interviewee J**), declared one MoF participant. Each program manager enjoys importance or power according to the level of funds allocated to their program. Programs are called to stop, but it is not yet rooted in the administrative culture. Therefore, according to participants, the main obstacles to PB² reform lie in public managers’ mentalities, egos, culture, and love of power (**Interviewee V**). This internal discordance within the MoF also reflects the contradictions inherent in the administrative culture and public administration functioning.

One of these discrepancies concerns the practice of making discretionary appointments within a career public service, instead of providing an occupational public service based on jobs and specialization. “In our administration, there is a great cultural effort to make, so that discretionary powers cease to be absolute, as well as nepotism and all the rest” (**Interviewee P**). Other issues include unequal distribution of the workload and subjective awarding of bonuses. Therefore, public managers have no control over their staff and collaborators (**Interviewee L**). Furthermore, in both countries, actors in sectoral ministries do not perceive the advantages of PB² reform, even if they generally agree that it is a good idea and plead its usefulness. But in the absence of real motivation, actors reduce their efforts to minimum service around this reform, which they do not see directly benefiting their daily activities and career. This leads to a dichotomy between the concept of PB² reform and its concrete realization (**Interviewees B, E₁ and E₂**).

There is divergence between the two countries in the most recurrent challenges or constraints identified by the actors of PB² reform. In **Cameroon**, the issue of values emerges most often, while in Ghana the greater problem is the unavailability of financial resources. PB² reform actors emphasize political constraint and the lack of accountability of spending officers appointed by ministerial delegation, who also manage public funds. Only ministers, who are chief spending officers of the various ministerial departments, answer to parliament for the management of that ministry. This requirement of accountability comprises several sub levels of responsibility, even though there are not clearly stated, notably for surrogate spending officers and program managers.

Figure 21. Budget management incentives and penalties



However, there is no incentive nor sanction (positive or negative) for achieving (or failing to achieve) budget goals. As a PMO officer candidly admitted:

“Almost all public financial managers engage in the violation of the rules of procedure, rules of ethics, assuming that our administration even has those rules, besides purely accounting rules, even though they are not written” (Interviewee P).

Another participant from the MoF concluded:

“Ethics and personal convictions are the only safeguards against the deviant practices of public management in this country” (Interviewee V).

Indeed, in both countries, survey results (see Figure 21 above) show that there are no penalties for not achieving programs objectives. However, in Ghana, survey respondents acknowledge the existence of incentive for successful program management. Moreover, there is a central pricing

system in Cameroon for public contracts of service while in Ghana opinions are divided on the issue.

Besides the value of accountability, reform actors in Cameroon mentioned transparency. They highlighted the fact that the value of transparency is obscured by the limited access to official information. Even if most actors recognize an improvement in the transmission and availability of budget information, for example, from the executive to members of parliament, they nevertheless criticize MPs' restricted access to members of the government. The Technical Support Unit newly created by the Budget and Finance Committee has difficulty gathering information from ministerial departments, yet the ministers have a horde of technical collaborators who could provide valuable information about executing the different programs (**Interviewee G**). However, MPs also questioned the motivations of colleagues who regularly seek to meet ministers for their own personal or financial interests (**Interviewee H**). As for civil society and private sector participants, they suggested that for the moment, the government seems more interested in legal or regulatory performance than in the obligation of transparency entailed in PB² reform (**Interviewees F and S**). Clearly, while claiming it, different reform actors instrumentalized the essential issue of budget transparency according to their interests, in the absence or the weakness of existing institutional mechanisms.

In the *Ghanaian case*, several actors, especially those of the MoF, insisted that creativity and innovation are virtues inherent to and necessary for the proper implementation of PB² reform. The discourse of creativity is justified by the scarcity of financial resources. Interviewees stated that everybody (meaning each budget manager) should be more creative to try to get the best out of the limited resources they were given. The bottom line of PB² reform relies on trying to put the concept into practice, understanding the logistics, and amending the goals to achieve whatever is feasible with the means at hand (**Interviewees A₄ and A₂**). Participants at the MoF and NDPC mentioned the electronic slip payment voucher in Ghana: that is, the issue of ghost workers in the public service. Heads of units manage and certify their own payroll, which means they can stop salary payments to any worker who has been identified as a ghost worker (**Interviewee A₂**). Furthermore, in Ghana, one participant from MoF reported that Chief directors in MDAs are not really involved in the reform and tend to change the program structure developed by technicians during training workshops. He suggested that a number of Chief directors did not understand the concepts and principles of PB² reform. Moreover, even though instructions from MDAs sometimes contradict

PB² reform principles, Chief directors insist on following them. MoF gives feedback through the Directors of budget, but they have difficulty making their top management understand the basics of PB² reform or getting them involved (**Interviewee A**). On their part, public managers from sector ministries observed that they were not involved in the PB² reform's design process.

7.2. CAPACITY ISSUES: TECHNICAL OWNERSHIP IN SHAPING THE PB² REFORM IMPLEMENTATION DESIGN

The issue of actors' technical capacities raises the stakes for PB² reform implementation. In both countries, the training modules developed by the MoF performers are the subject of criticism from stakeholders in the field. Three major findings are evident from the latent data: (1) observations are conflicting regarding individual capacities (versus attitudes), with the majority of actors noting difficulties in building collective capacities to achieve PB² reform objectives (2), and they criticized training modules because they are not monitored nor evaluated after sessions (3). Thus, the methodological ownership of the PB² reform is inhibited by the elitism of its conception (problem-definition stage), limited explanation (pedagogy), and, above all, a fundamental divergence that puts MoF reform entrepreneurs in opposition to other public managers. For the former, reform training is a privileged instrument of reform ownership, while for the latter it seems inadequate and merely an academic exercise, having little influence on their daily professional activities. A crucial challenge, therefore, is to align actors' interests from both the strategic and operational levels.

7.2.1. Contrasting results on the issue of individual capacities to drive the PB² reform

Participants in both countries raised the issue of individual capacities driving PB² reform: either in terms of insufficiently qualified human resources (that is, an increased need for training around PB² reform) (See Table 27 below) or in relation to how training is organized and dispensed (see Figures 23 and 24 below). With regard to the former, a profound difference of opinion emerged between MoF and MDAs. Participants in sector ministries in *Ghana* observed that training was insufficient and mostly targeted directors of policy planning and budget units.

“It has only been for some categories of officers. People should be encouraged to learn. When people understand the reform and its priorities, they will accept it more easily”
(**Interviewee I**).

They also mentioned that they were asked to provide a lot of information on the specific activities of their ministry or agency, information that they usually did not have because it was from either the finance or a specific technical department. Meanwhile MoF reformers, who were in charge of those training sessions, argued,

“From the beginning, the training was open to critical mass of staff and also to key-staff from every MDA. It was so open that we were able to gain an immediate support from line ministries. The approach adopted a strong piloting phase” (Interviewee A).

MoF participants also noted that many MDA trainees were reluctant to provide more information on their core activities and, therefore, would not follow the training to its end. “Program budgeting is about providing more information about what the organization does, its mandate, the programs it’s going to implement, what programs seek to deliver” (Interviewee A₄). Both parties nevertheless observed that MDAs’ participation in these training seminars quickly declined due to inconsistencies in staff attending the training program; the notion that budgeting (being about numbers) should only involve accountants; the absence of senior staff attending training sessions; and the weakness of incentive measures (the trainees were given transport allowance, “something small for their fuel or transport,” Interviewee A). In short, in Ghana, PB² reform actors admitted that MDAs need more training in order to set well-defined budget targets and indicators. However, the training modules ran up against a rigid administrative organization and a traditional understanding of budget, whereas the program budgeting reform aims precisely at making the budget a management tool.

These capacity-building issues are different in the *Cameroonian case*, where it is more about how training sessions were conducted. Survey data show distinct patterns of training in both countries (Figure 22 below). Moreover, interviews display split positions between state and non-state actors, on the one hand, and between MoF and MDAs, on the other. Indeed, actors in the field seemed to have the impression that the MoF is bringing in something new and very complicated and, what is more, that does not change the behavior of political leaders or credit managers themselves.

Actors from sector ministries critiqued how training sessions were conducted. Many participants suggested that the MoF, as usual, restricted the training sessions to their perimeter, mainly involving officials in charge of budget and potential program managers. Those top managers were happy to attend these paid seminars, where the training focuses only on budget procedure,

including a change in the budget format presentation and new tools, mechanisms, and budget documents, all of which remains essentially formal (**Interviewees P and L**). One participant from the MoF admitted,

“People do not see any interest in learning first and then eventually executing the reform, in the absence of a redesign of organizational charts” (**Interviewee D**).

These field actors explained their non-involvement in seminars by noting the fact that they attended the training sessions without receiving the correlated competence. One participant from the civil society who attended some of the seminars suggested that the PB² reform is complicated and very difficult to understand. He concluded,

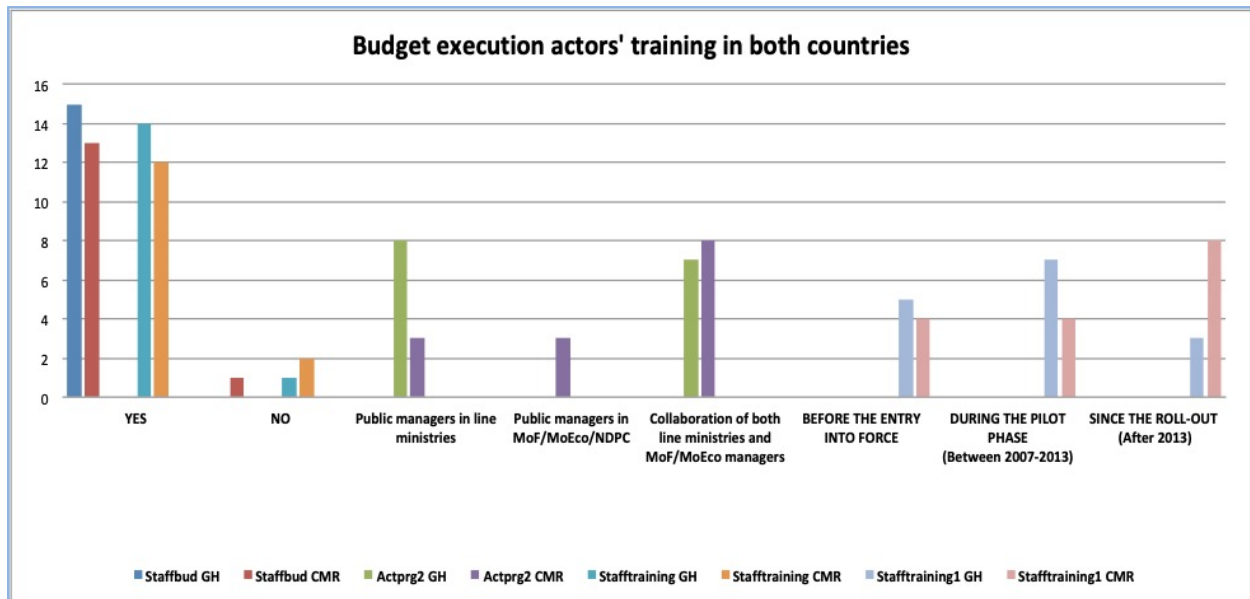
“During the training, the main objective was not to transmit any new competence or change, but just to hold those seminars and share some per diem, in order to justify the related expenses” (**Interviewee B**).

The vast majority of participants in both countries and all ministries acknowledged that there is a budget-dedicated staff in each ministry and that they have received training regarding the reform. However, in Cameroon, this training intensified only after the launch (after 2013), which did not help in enhancing reform acceptance, contrary to the official narrative. Meanwhile in Ghana, training was rather done during the pilot phase (2007-2013), before the roll-out. In the second case, MDAs’ managers are those who define budget programs and in the first case, they are the result of collaboration between MDAs, MoF and MoEco.

Table 32. Comments interviewees offered when asked, “What are the major challenges to PB² implementation as far as capacity issues and acceptance are concerned

	CAPACITY ISSUES AND REFORM ACCEPTANCE
MIN. OF FINANCE/ ECO./ PLANNING	“Ownership remains a huge challenge, both theoretically and practically, because of the advanced age of learners. It just does not fit in” (Interviewee D). “Problem of human resource capacities to enforce (absorb and execute) the reform” (Interviewee D). “Problem of alignment of stakeholder interests” (Interviewee D). “MoF and MoEco should support sector ministries in building this coherence, by linking activities to program results. There is also a problem of coherence between different programs, different departments or within the same department” (Interviewee M). “Advanced age of many managers is an issue for change management, as it becomes difficult for them to switch when there is a new reform policy” (Interviewee A2). “Ghana also has a problem with enforcement” (Interviewee A1). “Lack of capacity in auditing and in assessing oil and gas taxes, e-commerce taxation, mining assessment” (Interviewee As). “Big issues of capacity building at the NDPC: skills and logistics to deliver goals, for there is no research unit, no evaluation policy and people do not take M&E as part of their work and they do not budget it” (Interviewee A2). “Frankly, I don’t see. May be the main challenge, the major stumbling block for MDAs is building capacity and improving or achieve more management activities. People should be performance-oriented. I was given only so much. Let me demonstrate that I’ve done this so much or achieved this” (Interviewee A4). “MDAs have fully embraced the reform. They all understand the concept of PB²” (Interviewee A). “People want to see physical manifestation of what they contribute, and when they do not see anything, it makes compliance difficult in our administration” (Interviewee As).
OTHER/SECTOR MDAs	“Awarding of bonuses is subjective and associated with unequal workload distribution” (Interviewee L). “Challenging the agencies responsible for mass training on the reform” (Interviewee P). “It is necessary to make the whole body of the public administration accept the reform. This reform should have been further matured before its introduction, in terms of acceptance” (Interviewee P). “Training needs to be extended at the subnational levels and planning should reflect local governments expectations” (Interviewee E). “Training follow-up was not done after initial sessions in South Africa, because sponsors could not meet their obligations” (Interviewee I). “People were enthused with the PB² concept because of the underlining paradigm shift. They thought it was coming to solve and change the traditional fund release behavior. As the PB² highlights that releases would be done in bulk, but no funds were forthcoming and it later yielded to the fact that people became less enthused” (Interviewee E2). “There is no issue of reluctance, but more about understanding and appreciation” (Interviewee O1). “The overall implementation of the PB² at the MoH is currently really under suffice” (Interviewee E).
PARLIAMENT	“Ownership is a challenge for departments because it is more difficult to cheat with the program budget” (Interviewee G). “MDAs are quick to report on economic classification (compensation, goods and services), so much has gone to compensation, so much has gone to good and services, but they become scared when they are asked to report program-wised” (Interviewee O). “MDAs comply because they have to go along with the process, but they have no faith in the budgeting system. They are just being part of the process” (Interviewee O).
CSOs/PRIVATE SECTOR	“Project beneficiaries are not at the center of concern, hence the dummy indicators” (Interviewee S). “Agents perceive reform as an instrument for fighting corruption, so they resist, because budget transparency and accountability are more vigorously established in the program budget than in the line item budget. It is more of a problem of attitudes than of abilities” (Interviewee B). “The lack of budget transparency and endemic corruption within the administration yields resistance” (Interviewee S). “The consultant, from South Africa, was paid 20 times the salary of directors. The local administrative elite, Ghanaian directors, was involved from the beginning, but pushed to the background. They felt left out” (Interviewee Y). “MDAs need more training to come out with targets and indicators (Interviewee Y).
DPs & IFIs	“Regarding the issue of capacity building, it is more about a coordination problem than of skills, because the reform is very well understood” (Interviewee C). “The important thing is the results, not the degrees; absence of sanctions (premium or punishment); take the reform out of seminars and workshops to produce concrete results” (Interviewee C). “Training is necessary in order to sensitize people to embrace it. Then people will realize that the reform has come to stay” (Interviewee U). “Lack of capacity of accountants in MDAs; Training was only for some categories of officers. People should be encouraged to learn. When someone understands the reform and its priorities, he will accept it more easily” (Interviewee U).

Figure 22. Budget execution actors' training in both countries



Another participant from the private sector noted the absence or insufficient number of people qualified to manage programs and projects within the public service, according to universal standards of project management. For him, public sector reforms are part of the “soft technology” acquired by people, as opposed to “hard technology” (patents, processes) that is introduced by machines. Therefore, as it is conceived and executed, PB² reform cannot achieve efficiency. The mode of organization of the state and the functioning of ministerial departments do not allow room for maneuvering. There are no criteria of autonomy or responsibility. According to this participant, a preliminary condition has failed in the introduction of the PB² reform (**Interviewee S**).

One MoF manager suggested,

“Ownership is achieved through training and this remains a major challenge, both theoretically and practically. It does not simply fit in. The computer transition is also laborious. There is a problem of human resource capacities, to give vigor to the reform (from a cognitive point) and to allow actors to absorb it (execution)” (**Interviewee D**).

Most MoF reform actors pointed out discretionary appointments and the instability of the people receiving this training as factors that inhibit their enthusiasm because of the feeling of perpetually starting over, not to mention the multiple successive recruitments in the public service for political reasons (**Interviewee M**).

This occurs despite the fact that recruitments increase the wage bill, which is already bloated and the subject of criticism. They also suggest that PB² reform should establish fully dedicated actors

to lead all PFM reforms. Otherwise, the problem arises from conflicting activities either about leading the reform or their daily professional duties, in which the reform is absent, as financial departments continue to manage ministerial budgets (**Interviewee V**).

“The PB² reform is not managed according to individual actors, but to the type of actors (profiles) necessary to execute this reform. Unfortunately, recruitments and appointments within the public service are not done on the basis of the same principles” (**Interviewee N**).

Finally, as Table 32 (above) shows it, DPs’ representatives in Cameroon agree that there are enough skilled technical public agents who understand and can execute PB² reform. They argue that capacity issues are more about a collective alignment of reform actors’ interests in order to match the common good expected from PB² reform, and less about individual budget skills. They unanimously agree that on a technical level this reform does not present any particular difficulty, arguing that public officials have the capacity to absorb it, given that the country was the first to adopt the program of budgeting reform in the CEMAC sub-region. Nevertheless, if these abilities are real at the individual level, they do not harmonize collectively to produce the expected change (**Interviewees C and K**). All in all, in the case of Cameroon, reform actors globally recognized that there is a lack of technical capacity, not on a budgetary level but in terms of setting up and managing projects and programs (as a distinct field or discipline). Finally, it is interesting to note in both countries, reform entrepreneurs suggested recommendations that are not fully in line with the fundamental issues raised. Indeed, in the case of Ghana, it is the insufficiency and the untimely releases of funds that seem to worry budget actors more. Indeed, the recommendations made (see Table 28 and 29 below), at the institutional, organizational and operational levels, focus more on the system and procedures and less on actors’ behavior. In the Cameroonian case, the cardinal values of integrity and exemplarity in the management of financial resources seem to be missing. However, in Ghana, capacity issues appear many times, from different reform actors. Moreover, there is unanimity around the need to build collective capabilities toward the PB² reform objectives. Sector managers shun training seminars because what they learn does not seem connected to their daily work, which continues to be done as usual except for the budget format and the PROBMIS software. In contrast, MoF actors deplore the high turnover of trained officials from MDAs, the discretionary appointments, and the multiple recruitments instructed by the political power. All this prevents those training modules from being an instrumental tool in

attaining competence around the reform and even nourishes skepticism in field actors about the real objectives of such training.

7.2.2. The weakness of monitoring and evaluating PB² training programs

Training modules represent an important component of the strategic coordination of PB² reform, both in terms of the financial resources absorbed and the assigned objectives of reform ownership. However, in both countries of the study, the monitoring and evaluation of the training programs provided as part of the implementation of the reform remain almost non-existent. MPs in both countries explain this lack of monitoring of the capacity-building process by referring to the absence of a permanent dialogue between executive and legislative powers (**Interviewees O and H**).

Besides, the PB² reform is an initiative of the executive and not the parliament (as in France, for example). But the executive did not expect parliament to effectively take over its oversight function by appointing special and general rapporteurs (Cameroon) or reorganize parliamentary work in general, and that of the Budget and Finance Committee in particular, to better accommodate the reform (Ghana). Moreover, parliamentarians find that the process of learning or taking ownership of PB² reform has taken place at different speeds within the government itself: all ministries implement their budget in line item mode, and, in addition, some are further ahead than others in presenting their budgets and budget documents in the program budget mode (**Interviewees O and G**). This leads some reformers to question the competence of those responsible for the mass training on the new state financial system. For most of the trainees interrogated, the training remains theoretical because their work environment has not changed, and the budget continues to be run in line item mode (Cameroon). However, they believe that public organizations need to integrate the PB² reform as a necessity. In sum, paradoxically, the training of public officials on PB² reform—which is a major component of the technical coordination and, as such, an instrument for reform ownership—is at the heart of frustrations of some as well as reciprocal suspicions between different stakeholders and ends up remaining purely theoretical and formal. Therefore, there is little follow-up and monitoring of the training about the reform in either Ghana or Cameroon

Table 33. Comments interviewees offered when asked, “What would you suggest in order to improve PB² implementation and ownership?” (Micro-level)

	MICRO-BEHAVIORAL LEVEL
GHANA	“Continuous education process to sensitize people” (Interviewee A₄). “Capacity building in performance-oriented management and evaluation” (Interviewee A₄). “There is an important need of capacity building, over a year at least, for managers to develop appropriate programs for all MDAs” (Interviewee A₁). “Budget overspending is due to reporting issues or payment arrears. There are monitoring units in each MDAs, but they lack financial means to work efficiently” (Interviewee U). “Get the MDAs to do functional, not organizational classification (Interviewee A). “So, we adopted the GFS (Government Finances Statistics IMF 2001). So, we need to change our chart of accounts to be consistent with GFS-2001 and get the MDAs to do functional not organizational classification. We had to do all those things before we proceeded to introduce the programme-based budgeting” (Interviewee A). “Budget reporting has not changed, only accounts codes have been rearranged” (Interviewee U). “The shift about this reform will come from a systematic use of budget evaluation” (Interviewee A₄). “Improving monitoring system and procedures, which are impersonal, to compel people’s attitudes to change, increase budget credibility and reform ownership” (Interviewee A₄).
CAMEROON	“Using women and youth groups as a relay at decentralized levels and ownership mechanisms” (Interviewee F). “The first element is awareness. The other thing that should not be overlooked is the working conditions of the various managers around these projects need to be improved” (Interviewee V). “So we need vouchers that support several types of expenses. At the moment, the same voucher cannot cover office supplies, bonuses, etc. If you want to switch to program mode, it means that I can spend for the activity in all its components. And so, promote an inscription of the expenditure in relation to its purpose and not to its nature (Interviewee N). “There should be dedicated staff to the budget and the reform, and the workforce should be stabilized, in order to create sustainable conditions for reform ownership. Moreover, we should really move from a career public service to one of job positions “(Interviewee M). “Compensation must be backed by productivity. The level of pay is low when compared to other countries. This is a level that can not promote productivity and therefore it encourages deviant behavior” (Interviewee S). “PROBMIS must go beyond the preparation and scheduling of the expenditure to integrate public procurement and the entire circuit of the expenditure, including staff pay and their payment (Treasury)” (Interviewee M). “The merger of ANTILOPE and SIGIPES is expected to produce SIGIPES 2” (Interviewee C). “The procurement system and the public finance system should be sufficiently coherent to ensure that funds provided in direct budget support (taxpayer money from donor countries) are well managed. Counterpart funds are often not planned or available, as is the budget coverage of related operations around major infrastructure projects known as “structuring projects”, such as roads, compensation issues for local residents, etc.)” (Interviewee C).

7.3. BEHAVIORAL OR ATTITUDINAL ISSUES: ENFORCEMENT GAPS

This level records the highest amount of challenges (see Table 29 below). Public officials' attitudes and behaviors toward the PB² reform constitute, for most of the interviewees, a stumbling block to its effective implementation. The question arises in terms of either commitment or resistance, on the one hand, or multifaceted challenges around the conduct of organizational change, on the other, through the budget cycle.

7.3.1. Commitment or resistance toward the PB² reform

With regard to resistance toward PB², most respondents in *Ghana* straightforwardly denied such an issue and rather evoked enforcement challenges (for the budget execution, in revenue collection as well as in expenditure). Others, acknowledging some resistance within public service, suggested that institutional modernization would fix attitudinal challenges. Indeed, at the MoF, reform actors argued that many MDAs consider paying their workers' salaries as the utmost priority: "A lot of ministries just collect their salaries and stay there doing nothing" (**Interviewee A₁**). However, they state that there is no proof that people are not happy with the budget reform. Many participants argue that it is just a matter of time and a change-management issue, given that some public servants seem apprehensive about change. Nevertheless, reform actors also acknowledged that, in order to better implement it, "people need to know the benefits of the reform, know why you're introducing it" (**Interviewee I**). For MDA respondents, there is no reluctance *per se* toward the PB² reform.

"There are no personal interests or such thing as resistance, but just the need of resources to work" (Interviewee E₂).

They noted that civil servants are forced to craft budget indicators, forced to prepare strategic plans, and forced to develop budget in the PB² format, and then resources are allocated to programs on paper—but those funds never come, or they are inadequately released.

Therefore, for most MDA participants, resource limitation is the real reason why the reform implementation process is stumbling. MoF managers refute this argument, arguing that MDAs use the resource limitation argument as an excuse for apathy. They suggest MDA program managers should do what they can with the funds provided. "In the long run, money will come and help them achieve their targets" (**Interviewee A₁**). Another participant from NDPC added: "Resource

limitation should not be used as an excuse. Managers have to be more efficient, more strategic and innovative. They have to be bold and creative. But as the average Ghanaian, public managers are more of instruction takers. They do not explore other ways of doing things” (**Interviewee A₂**). Another participant insisted on staff commitment to following the reform precisely, because, he said: “There is no way around the PB² reform. You cannot move away around the processes. MoF gives instructions and MDAs follow” (**Interviewee E₁**).

“There’s no issue of reluctance against PB². It’s more of an issue of understanding and appreciation. There are many things that need to be put together particularly at the center: training the staff, the administrative leadership, and improvement in the reform understanding. PB² will therefore become more useful” (**Interviewee O₁**).

Figure 23. Legal foundations of PB² and the budget cycle in both countries

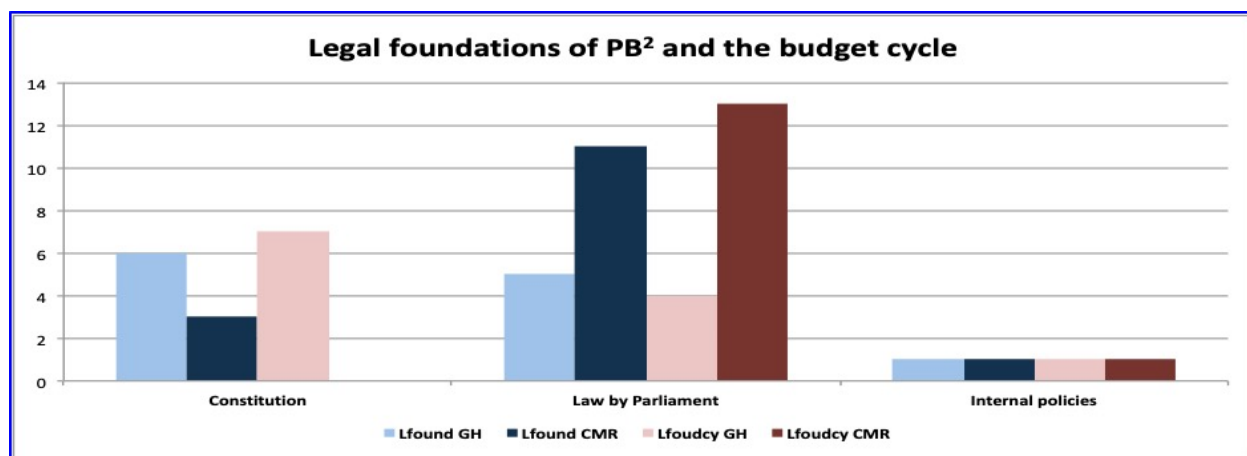


Figure 24. Conflicts resolution during budget preparation in both countries

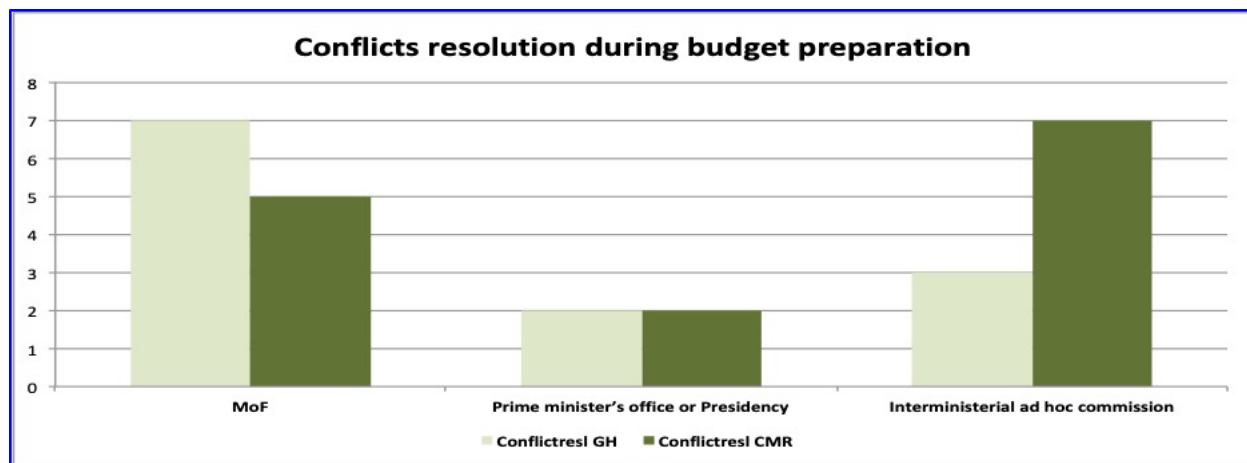


Table 34. Comments interviewees offered when asked, “What are the major challenges to PB² implementation and ownership as far as attitudes are concerned?”

	CONTENT	ATTITUDES
MINISTRY OF FINANCE/ ECONOMY/ PLANNING	“Evaluation has been donors’ driven. It is more demand-driven from the donors’ side... Evaluation is expensive... People were asked to devote 5% of their budget to M&E... People don’t take M&E as part of their work. Now, the demand for M&E has gone up” (Interviewee A₂) “The greatest impact of the PB² reform is in the budget preparation phase. At the execution level, we need to do something about it. Some prerequisites need to be undertaken before the reform is fully implemented. The PFM law was one of those. (Interviewee A). Some MDAs’ managers do not understand the basis of the PB reform, its concepts and principles (Interviewee A). “Programs do not integrate wages: now, it is difficult to see how much work goes into any particular program, activity or operation (Interviewee A₁). “GIFMIS, TRIPS (software processing revenue collection) and HYPERION (software to cost staff wages) are not synchronized” (Interviewee A). “Part of the work is done manually. So, getting accurate data to help us in assessing tax net is one of our biggest challenges” (Interviewee A₅). “HYPERION is not deployed in all MDAs” (Interviewee A₂). “Overcoming resource limitation is basically a planning challenge” (Interviewee A₄).	“Managers keep living a champagne lifestyle (personal privileges and comfort), while at the same time they want to execute their programs (and complain about resource constraint)” (Interviewee A₄). “The PB² reform implementation is a general problem because of financial resource issues” (Interviewee A₃) “The point we’re making is that we give everybody something. Because we know the offices must run. Utilities must be paid. What we also know is that for those same institutions, that would say that they didn’t receive anything, the little they receive they are able to print diaries and calendars at the end of the year. Some change their curtains in the course of the year. You see? With the little resource that could not do anything, they were able to do things that would make them more comfortable. So when they get their salaries and they make themselves comfortable, they say we don’t have much money. Can we change that paradigm and begin to work towards achieving priorities instead?” (Interviewee A₄). “Resource limitation should not be used as an excuse. Managers have to be more efficient, more strategic and innovative. They have to be bold and creative” (Interviewee A₂) “Enforcement issues: it is difficult to have the MDAs to do what they have to do, for insufficient releases of funds lead to financial challenges (Interviewee A₃).
	“The IT transition is laborious and its linkage with CADRE (public servants salaries’ software) is not yet effective” (Interviewee D). “The registration of credits follows an annual logic and the budget does not cover multiple years. This aspect is not yet taken into account” (Interviewee N). “The under-spending of credits results both from the habit of registering project ideas and not from mature projects, the financial difficulties of public procurement providers, and the procurement procedures that constitutes a bottleneck” (Interviewee V). “There is an issue with the information on performance analysis versus program indicators. However, the Annual Performance Report (APR) developed for the year n is an input of the settlement law of the year n-1 and for the bill of finance of the year n+1” (Interviewee M). “Budget notifications continue to be allocated by department and not by program. To be in accordance with the law, the budget is presented by programs, but is executed by ministry” (Interviewee M).	“The interference of the politics in the allocation of resources, against technical managers’ advice causes resistance” (Interviewee M). “Cheating and bargaining practices in the procurement process: the apparent regularity of documents presented does not necessarily reflect the effectiveness of these documents on the ground; similarly, the financial incapacity of tenderers questions the award procedure” (Interviewee V). “Attitudes of the line item budget persist even if the technique evolves” (Interviewee M). “There is still a very personalized conception of the budget. Each minister considers the budget of his ministerial department as “his” budget. The same is true of appointed authorizing officers. Habits obviously die hard” (Interviewee M). “Lack of a credible information system for collecting information to report on indicators. We do not have the resources to collect the information. Politicians do not give enough importance to budget evaluation” (Interviewee M).
OTHER / SECTOR MDAs	“The actual monitoring units work independently of the PB² reform. HYPERION is only available at the MoF. Then the work is done manually and is filled with mistakes” (Interviewee E). “IT infrastructure: GIFMIS is time consuming and slows down the process” (Interviewee E₁). “MDAs are supposed to set Audit report implementation committees (ARICs) at their level, but those committees do not exist yet in 80% of MDAs and over the years, the same issues persist: the timeframe to answer audit queries is not respected” (Interviewee I).	“Irregular inflows or untimely releases of funds” (Interviewee E₁). “Procurement procedure is clearly disrupted by uncertainties and cash pressures at the MoF” (Interviewee E₁). “Untimely release of funding renders annual audit plan uncertain. So, MDAs can just do their ‘own thing’ and it yields to corruption. Attitudinal challenges play an important role: for example, managers do not respond to audit observations on time” (Interviewee I).

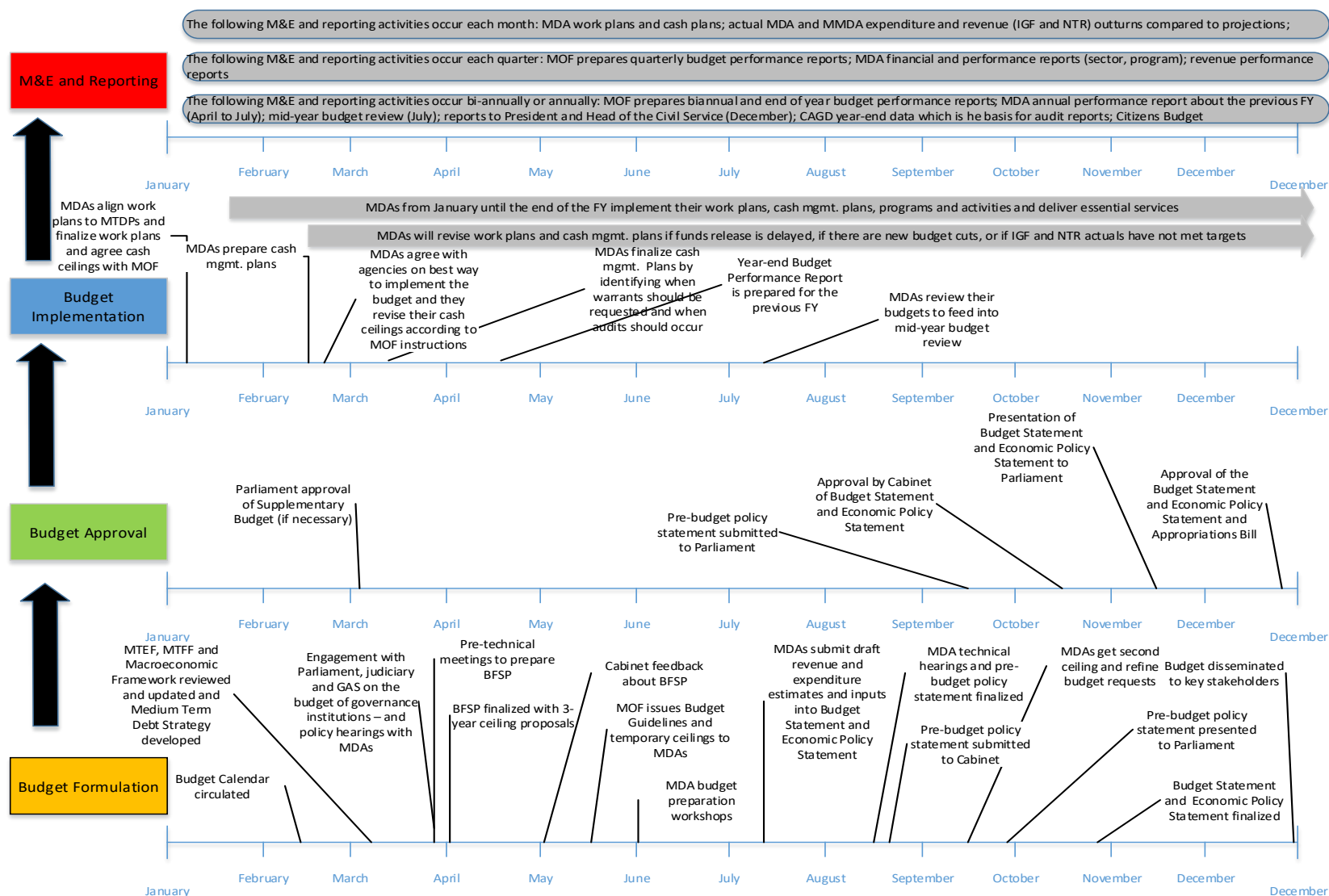
	“The idea of program-based budgeting is to make funding available so that those prioritized activities within the program can be implemented. But unfortunately, that is where we’re having a problem. [...] But now, that is where we’re facing challenges. That is why I’m talking about funding. Because the Audit service is there to check on these. So even if the Audit service is not well resourced, the other MDAs will know that because we don’t have money, we can’t even come to audit them. So they can do their own thing” (Interviewee I). “On the face paperwork, it’s fine” ...but the aggregation of results is not available in order to measure or assess the impact of these programs on service delivery. Independent Monitoring evaluation system (tool used to assess their targets) is mandatory. We have our own monitoring evaluation system, which is independent of the PB² (Interviewee E).	“At the MoFA, no release of funds was done during the first quarter in 2016 in spite of the beginning of the raining season. We know the budget is just an estimate, a projection. GoG used a certain dollar price for oil money at 53 USD per barrel. Then it dropped to 30 USD. GoG informed MDAs that it may not be able to provide all the funds, advising them to prioritize” (Interviewee E₂). “Currently 92 to 95 % of government resources go to compensation including donors and other sources. It comes around 45% to 55% regarding the total of resources allocated to the ministry of health. The releasing of funds is much more historical. The PB² doesn’t enhance the release of funds...It doesn’t help in improving the efficiency of your work” (Interviewee E).
	“Ministers create committees to accomplish their regular missions” (Interviewee P).	“The reform is cosmetic and attached to few actors” (Interviewee P). “There are two main problems: the fact that civil servants are appointed on a discretionary way and ministers do not really have any control over the appointments of senior administrative officials in their ministry” (Interviewee L).
PARLIAMENT	“There is no prioritization, or it does not reflect citizens’ priorities” (Interviewee O). “Waning of interest in the Ghanaian budgeting system by public servants. “They are forced to craft indicators, forced to prepare strategic plans, forced to develop PB² out of that. Then, resources are allocated to programs (on the paper) but never come” (Interviewee O). “The reform came to complicate issues. It is poorly configured and does not generate the type of report needed. It is messy and creates delays in the system” (Interviewee O). “So what’s the point? You only release the compensation; you pay people and you sit down” (Interviewee O). “Absence of evaluation and monitoring mechanism for performance of state-owned enterprises (SOEs), other than the formalism of the boards of directors” (Interviewee G).	“The gap in implementation is budget reporting. For PB² allocates funds in bulk, there is a potential to lead to misuse of resources, when we are not able to link budget as prepared to budget as reported. The quarterly reporting format is not detailed enough and leaves out questions about key-operations, how they are delivered” (Interviewee O). “Unfortunately, when implementation started, this disconnect that I’ve talked about between budget preparation and reporting has been a challenge for committees to really monitor performance of MDAs in the implementation of the budget for some time now” (Interviewee O).
		“Persistence of a plethora of non-budgeted committees and activities, as well as parallel structures” (Interviewee G);
CSOs & PRIVATE SECTOR	“Ghana has a large informal sector and a lot of rich people do not pay taxes” (Interviewee Y). “We have just changed the budget preparatory format from the ABB to the PBB” (Interviewee Y). “Now reform ownership, that is to say the possibility of developing one’s own policies, is something that is important to the extent that you have to take into account that these are your resources” (Interviewee S). “The source of credits under-spending is the coupling between bad practices (ethical issues) and lack of technical skills” (Interviewee S). “Also consider the technical complexity of that reform” (Interviewee B). “The same thing if you go back to the performance evaluation. From the moment minister has already tapped programs, can he let someone really come to evaluate these programs to give real performances” (Interviewee S).	“A lot of ministries just collect their salaries and stay there doing nothing. Salaries are the priority” (Interviewee Y);
	“The reporting process is done manually” (Interviewee U). “People are apprehensive, but they may not be comfortable with the reform. The PB² has not brought so much change. It is an issue of change management. People need to know the benefits of the reform; know why you are introducing it” (Interviewee U).	“So, you have to know that for something to succeed, there are people who have the power to make it succeed” (Interviewee S). “Lack of motivation: the non-perception of the benefits of the reform by the actors entails on their part a minimal commitment and they refuse to go the extra-mile” (Interviewee B). “Local governments reproduce central administrations’ behaviors” (Interviewee F). “There was no implication of the field actors in its conception and in the reform strategy definition” (Interviewee S).
DPs & IFIs	“Once the change comes, you have no choice, but to go by it. There is no proof that suggests that people are not happy with the reform. It is just a matter of time” (Interviewee U). “People are apprehensive, but they may not be comfortable with the reform. The PB² has not brought so much change. It is an issue of change management. People need to know the benefits of the reform; know why you are introducing it” (Interviewee U).	“DPs have different interests, depending of their own country’s agenda. The relationships with them brought up a dilemma: “Give us the money for us to work or starve us and we would be forced to do the work”. Now they prefer to fund specific sector projects instead of a GBS approach, which disincentive to many DPs, because of the accountability issues that consolidated funds arise” (Interviewee A₃). “The excuse of inadequate or lack of release of funding is not acceptable because managers should complete what they can with the funds provided. In the long run, money will come and help them achieve their targets” (Interviewee U).
	“The reform is technocratic, and its pedagogy is weak” (Interviewee K).	

In reality, there are two issues behind this back and forth game that the various reform actors play regarding their responsibility for effective implementation of PB² reform. First is the issue of budget transparency and budget realism on the part of MoF toward the MDAs, and second is the issue of prioritizing expenditure by the MDAs in relation to the budget appropriations actually allocated. According to a number of public managers' accounts of the PB² reform narrative: when reform was introduced, MDAs' public managers believed that budget allocations would be done in bulk so that they could use those funds as they pleased. They were excited about it. But when the reform roll-out phase started, it was not as they anticipated. MoF, on the other side, explained the traditional behavior in funds releases as the result of fiscal challenges—although at the time of budgeting, the MoF did not specify the fiscal challenges. Paradoxically, as many participants pointed out, MoF advertised that the revenue collection in most cases exceeded the target, just as in the Cameroonian case. Also, in Ghana, the debt-servicing obligation carries away a large portion of the nation revenue. A participant from the parliament of Ghana, therefore, pleaded,

“Sometimes, last year [2015] for instance, there was an announcement that the budget has been cut for 40%. But nevertheless, the small portion left for, give it to the MDAs, so that they can even attend some minimum level of the programs. But it's not done” (Interviewee O).

In sum, in the Ghanaian case, a mutual distrust issue exists between those who prepare the budget and those who execute it. As field actors from both sides recommended, there is thus a need to be more realistic in the whole budget process, to do serious prioritizing, and to make funds available to the prioritized operations no matter how small they are. They suggest MoF improves institutional communication with MDAs on the real reasons why funds are not available.

Figure 25. A process map showing the core activities and timings of Ghana's budget cycle



(Source: Budget operational manual, Ghana Ministry of Finance, 2015: 25)

In *Cameroon*, resistance to the PB² reform is a common issue raised by many authors (Ondoua, 2015a). However, reform actors rebuke this argument as well. They insist that, in practical terms, the PB² reform is not effective enough to even provoke resistance from public officials. In other words, the administrative elite of the MoF and the MoEco confiscated the PB² reform: because these elites are the privileged or sole interlocutors of the powerful groups financing it, the reform remains only superficial for the base and the rest of the public administration. Another participant from sectoral ministry stated, “There is a widespread violation of financial procedures rules within public administrations, the absence of a code of ethics and the non-implementation of the texts relating to the obligation to declare assets. As a result, reform actors mostly become observers. The system must force actors to be good, by defining the rules in particular, and set quantifiable and measurable objectives to be achieved” (**Interviewee P**).

Overall, reform actors most often raised the points of administrative routine and the weight of the 50-year-old application of the 1962 ordinance that legally frames line item budgeting in Cameroon. The most frequently mentioned issue was the problem of aligning actors’ interests and the concomitance of the budget reform with other administrative reforms without any master plan, conceptual coherence, or calendar frame. However, in spite of the “progressive” approach adopted for PB² reform implementation, reformers do not seem to believe that time will be an important ally in the ownership trajectory. Indeed, many participants used systemic explanations either to rationalize the idea of resistance toward the PB² reform or to reject it. For example, some sectoral ministries respondents suggested that reluctance around the PB² reform is about a power struggle over control of budget or financial information. They believe that power in the Cameroonian public administration is linked to budget information. Therefore, “the PB² reform brings above all a cultural change before being a technical change. It changes the rules of the game, which strips the public agent of his knowledge, so of his power. As a result, public agents resist” (**Interviewee P**). Another respondent from the MoF argued that the administrative elite at the MoF and the MoEco are caught in the crossfire (the importance of external financing and the selfish attitude of political power). There is also opposition between politics and economics (with the obvious supremacy of politics), especially in the inadequacy of government responses to citizens’ problems. “We tend to provide institutional responses to problems of everyday life. The political system favors the idea that everything revolves around a single individual: the head of state. In this context, anything aimed at improving the overall situation of all is not working. It is a political system that is not

oriented toward development” (**Interviewee N**). One MoF reform actor concluded: “We do not have a will to resist the reform, obviously, because it meets an expectation. There are only a lot of shortcomings, especially administrative ones. The youngest public officials are passionate about the PB² reform. Only, without results, we cannot quickly capitalize on it. There is disarray and disappointment regarding the mixed assessment of the PB² reform so far (lack of tangible results of the reform)” (**Interviewee D**).

In short, available research data do not allow a firm conclusion on the issue of public managers’ resistance toward PB² reform in Ghana and Cameroon. The issue seems to arise either to put the reform implementation responsibility on MDAs’ budget actors or to justify the hurdles of reform execution. In both cases, actors’ behaviors betray a confession: the PB² reform is barely executed and will certainly not be in the near or distant future because of systemic and structural blockages specific to each country. Yet no one wants to take responsibility for its anticipated failure.

7.3.2. Behaviors, tools, and challenges throughout the budget cycle

Examining the behavior of PB² reform actors throughout the budget cycle offers the opportunity to cross-reference the empirical data constructed from both the interviews and the questionnaire.

7.3.2.1. Budget preparation (new budget presentation tools, programs, targets, indicators)

In Cameroon, the budget preparation phase generally has five or six stages, as shown in Figure 16 above, and last about six months. In Ghana, on the contrary, budget preparation extends over nine months and the legislative, the judiciary and Ghana Audit Service (GAS) are involved quite from the start (Figure 26 above). During this phase, the main issues raised in relation to PB² reform are (1) participation in the budget cycle and (2) the quality of the budgetary dialogue among state and non-state actors. The analysis on the form, and not the substance, shows weaknesses in the structuring of the public finance dialogue. Basically, questions arise about the criteria for selecting and defining the projects and programs included in the finance bill. This phase includes transversal, more or less formal processes of citizen consultation, public policy evaluation, and selection of new projects and programs to be included in the draft finance law. It includes deconcentrated and decentralized entities (budget initiatives) as well as central government agencies and MDAs (budgetary decisions).

Figure 26. Role distribution among budget preparation actors in Cameroon

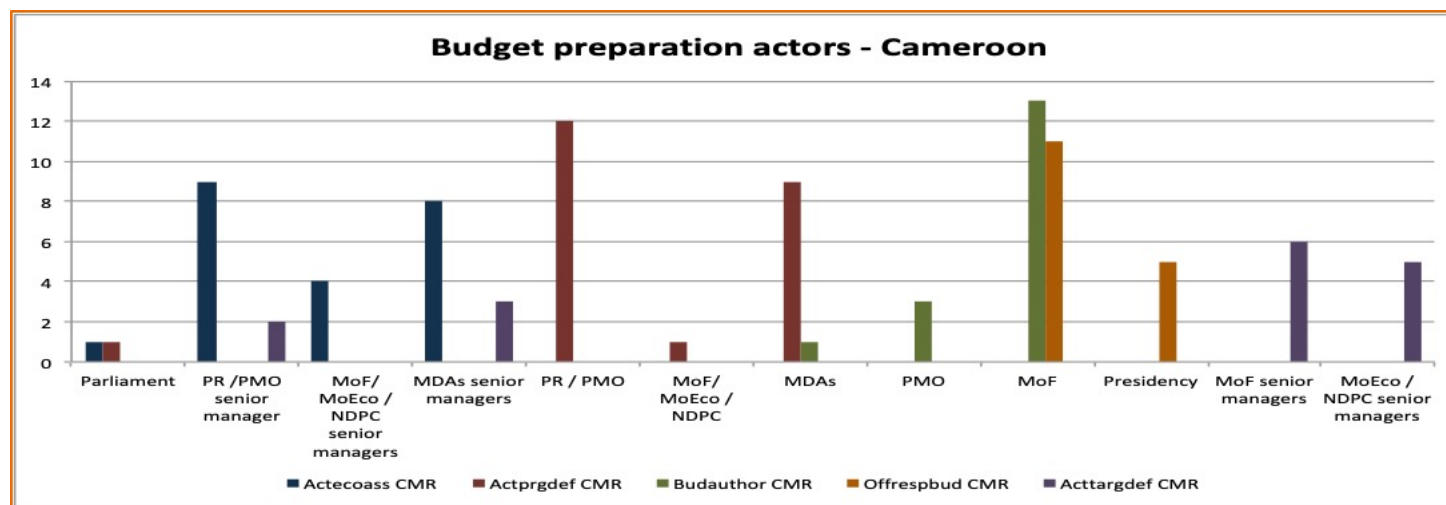
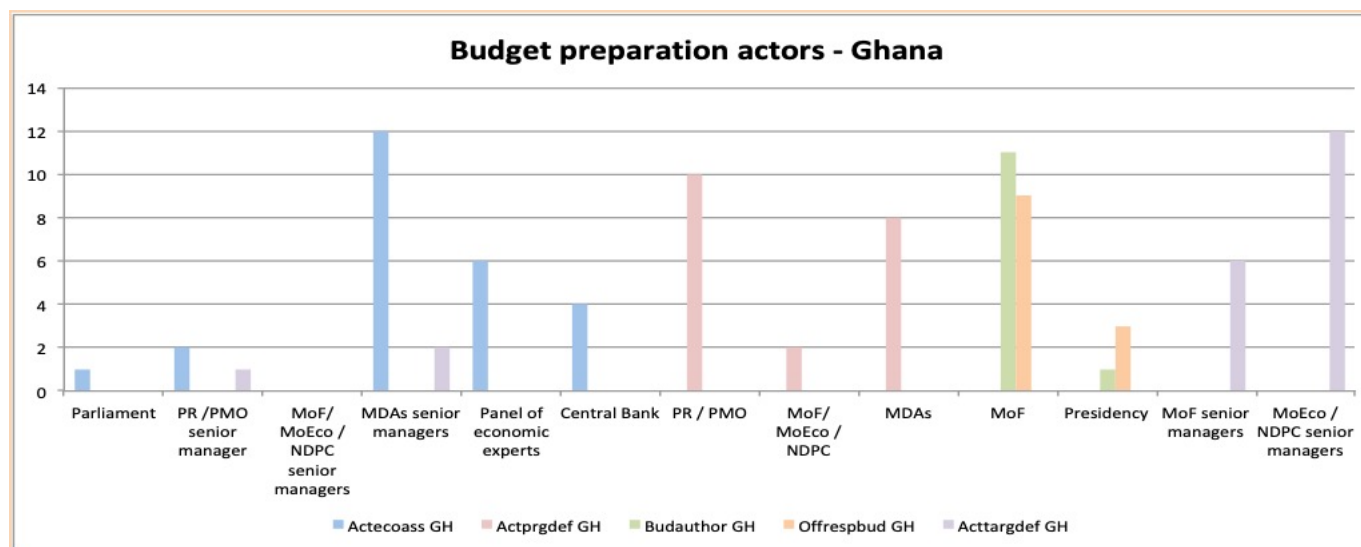


Figure 27. Role distribution among budget preparation actors in Ghana



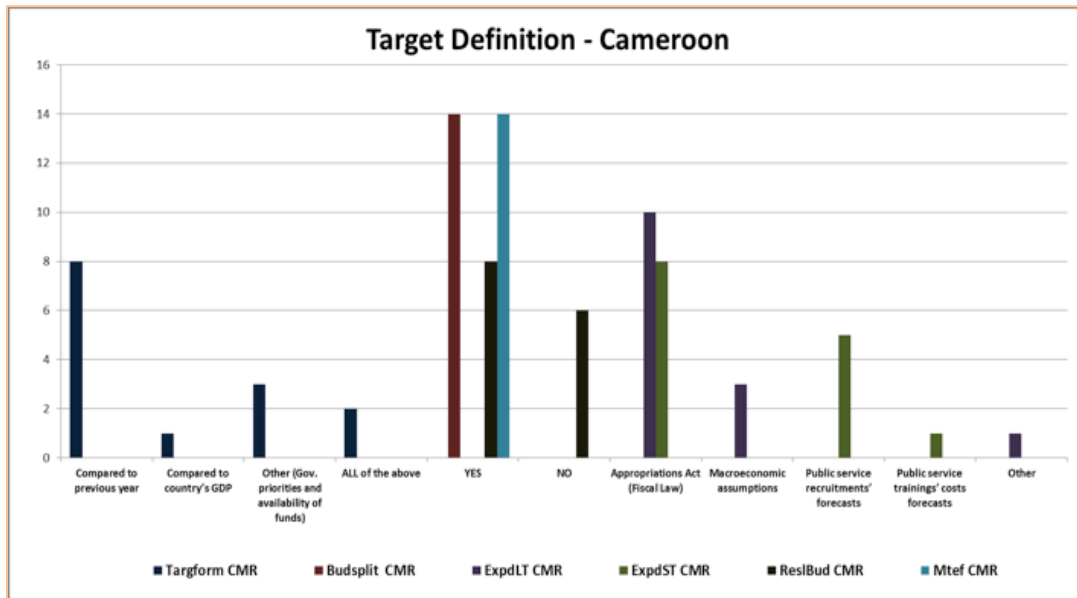
Regarding the structure of public finance dialogue, most respondents in Ghana and Cameroon argue that since the introduction of the PB² reform, the state budget has been more collaborative/participatory in its preparation stage. As a result, both countries have a unique platform for state budget preparation. The reform also requires collaboration at the level of the budget departments within each ministry or agency. Changes brought about by PB² reform mean that operating and investment budgets are now prepared simultaneously in order to create coherent programs with both operation and investment components (ideally). In Cameroon, the software PROBMIS saves time in the process of launching and executing the state budget (**Interviewee M**). Moreover, the private sector and CSO representatives are associated with the budget preparation process in developing macroeconomic assumptions. However, collaborating with non-state actors, including from the academia, has proven to be difficult, and the country has not yet adopted the formal public finance dialogue platform that was recommended by the CEMAC Directive on public finance. Therefore, suspicion persists among budget actors and also among policy stakeholders. For example, one MoEco participant doubts the ability of CSOs to contribute to a study on PFM reforms and notes a “clear division between the academic world and public administrations, because the former remains very theoretical” (**Interviewee L**).

Formally, there is unanimity among reform actors in both countries that the presentation of state budgets has improved—as “beautiful programs” emerge. In *Ghana*, there is an appreciable effort made to get the preparation of documents right, fine-tune programs, and standardize operations. Resources are generally allocated properly, albeit following a traditional pattern. However, one of their biggest challenges remains to define performance indicators. MoF and parliament reformers admit that they are still dealing with poor definition of indicators. “This poor definition will defeat PB² because there will be a formal exercise with a fictional result” (**Interviewee O**). Another area of challenge is linking budget preparation and budget reporting. This harmonization would be very helpful in the assessment of MDA performance.

Reform actors in Ghana also agree that only strategic allocation of resources takes place during the budget preparation.

“We are very, very good in budgeting. The problem is the efficiency at the service delivery point, which is poor. With time, parliament will come strongly in to make sure that budget goes to citizens’ priorities” (**Interviewee O**).

Figure 28. Expenditure target definition in Cameroon



One participant at the Ministry of Food and Agriculture compared ABB and PB², stating that both reforms face the same challenge: the reform architecture is perfect, but translating it into implementation raises the issue of funds release. At the technical level, the METASIP (Medium Term Agriculture Sector Investment Plan) is jointly prepared, jointly owned, and jointly implemented, but shortages in resources have led to a progressive loss of interest in the reform, to the point that staff no longer participate in meetings at the MoF:

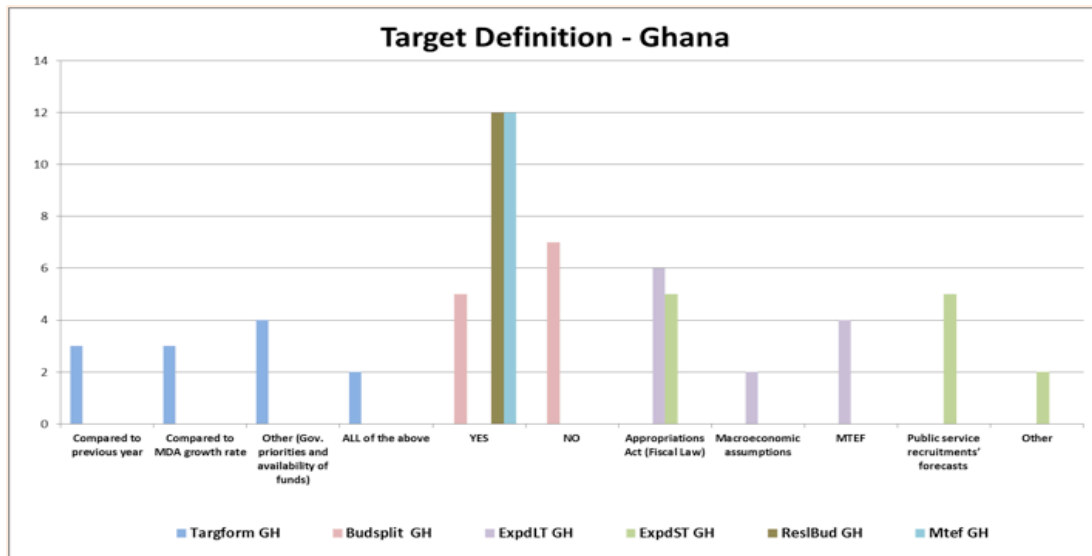
“We waste our time to do all these things, but at the end, it’s not even taken into consideration” (Interviewee E₂).

As a result, the euphoria that accompanied the launch of the PB² reform, especially around the idea that funds will be released in bulk, has drastically declined. “The faith in PB² is dwindling” (Interviewee E₂). While participants admitted that, institutionally speaking, collaboration with MoF is cordial, MDAs criticized GoG budget projections, especially criteria for drawing up the budget that is not based on realistic assumptions.

In **Cameroon**, reform actors suggest that the PB² reform, whose starting point was the 1962 Ordinance, established a new paradigm.

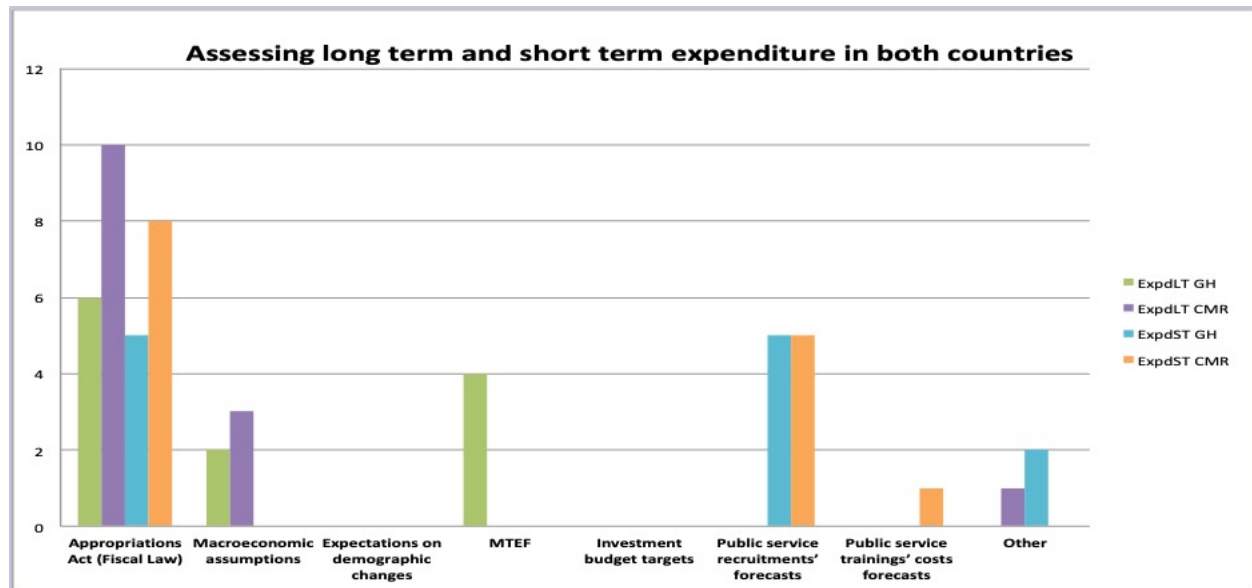
“The way we prepared the state budget before was not necessarily based on the resolution of citizens’ problems. Departments were identified by their main function and did not report on their performance. They had budgets simply because they existed. The discourse of PB² reform is meant to focus on public policies and assess their state of implementation” (Interviewee M).

Figure 29. Expenditure target definition in Ghana



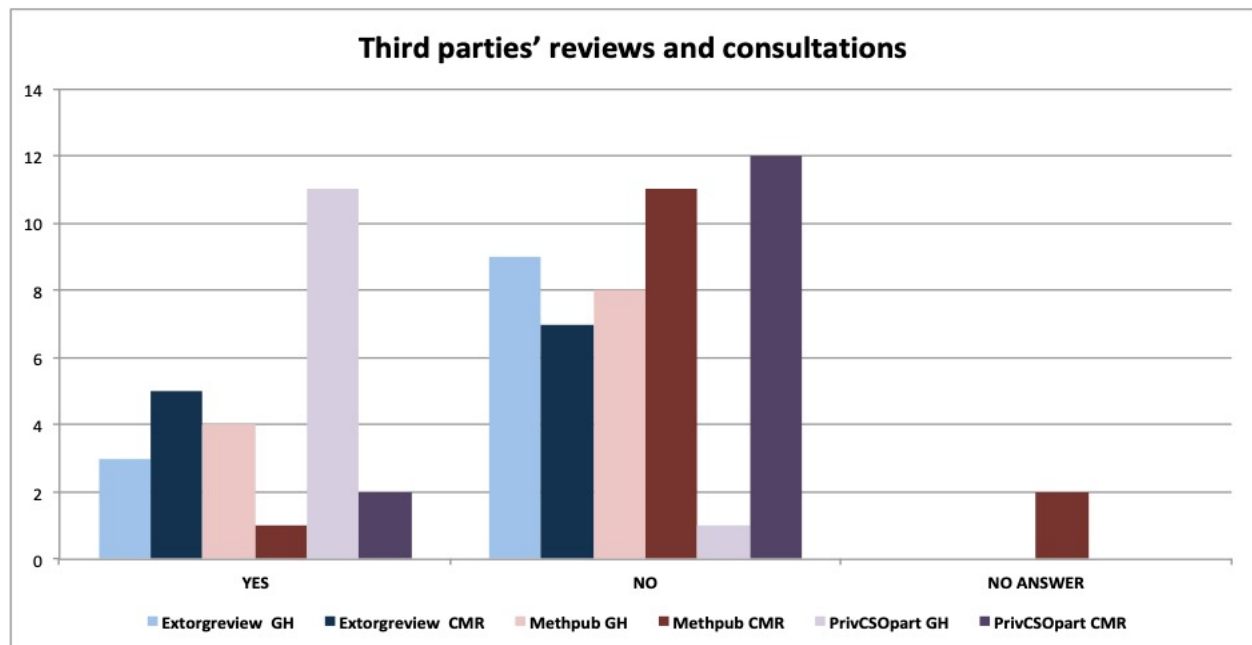
With this new paradigm, public managers aim for a specific goal; if they do not have one, they are not entitled to a budget. The program is the operational unit of the budget. The fact that public officials actually question their work should technically lead to a change in their attitudes. In practical terms, though, has the PB² reform changed the framework of discussion during budget pre-conferences? Prior to the reform, directorates received the same amount of funding regardless of the nature of their actual activities or even their level of activity. Moreover, on the organizational level, budgets were the exclusive concern of the financial departments within ministries or agencies. But this is no longer the case. This, and especially the participatory approach during the budget preparation phase, has brought about a change in attitude. MDAs are now more involved because they are the ones providing policy content or elements to assess their performance. As one participant from the MoF explained: “Financial departments have become mere escorts. We cannot do the state budget alone anymore” (**Interviewee M**).

Figure 30. Criteria for assessing long term and short-term expenditure in both countries



However, CSOs and private sector representatives highly criticized this position. They stressed that bargaining was the preferred *modus operandi* within the public finance realm and pointed to the biases underlying the selection of projects and programs to be financed.

Figure 31. Third parties' reviews and consultations during budget preparation in both countries



Moreover, a multi-annual budget is still not included in the finance law. Program managers have not yet been appointed, and ministers delegate their authority not to the heads of technical

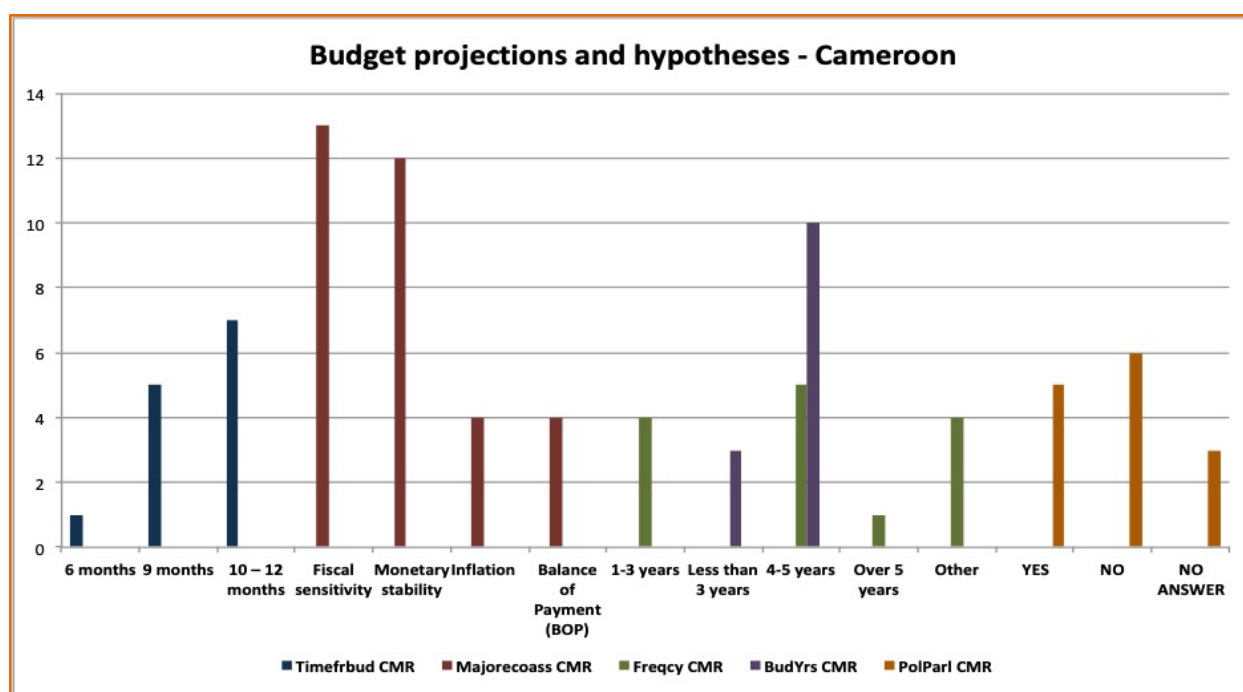
departments, but instead to a small number of managers, regardless of their official position and rank, who are personally close to them. One participant from the private sector claimed,

“Governance is porous; there are technologies that simply do not work with this kind of environment. We’re in a straitjacket. The PB² reform therefore is played out on a personal equation of the minister and few public managers. The private sector does not feel the reform. In addition, many entrepreneurs earn their lives from those state deficiencies, because many companies are just fake companies. Civil servants create some of those fake companies. There is a game between these officials and the so-called businessmen who live on the award of fictitious procurement contracts”
(Interviewee S).

And another suggested,

“Ownership is a problem, because even sectoral ministries say that when they prepare their budgets according to the new budget format, MoF and MoEco do not take them into account. Their needs are not taken into account in budgeting. They see the amount of work that needs to be done and the documents that need to be prepared. But if in the end, their budget does not change, if each year, we give them the same funds, it’s obviously discouraging” (Interviewee J).

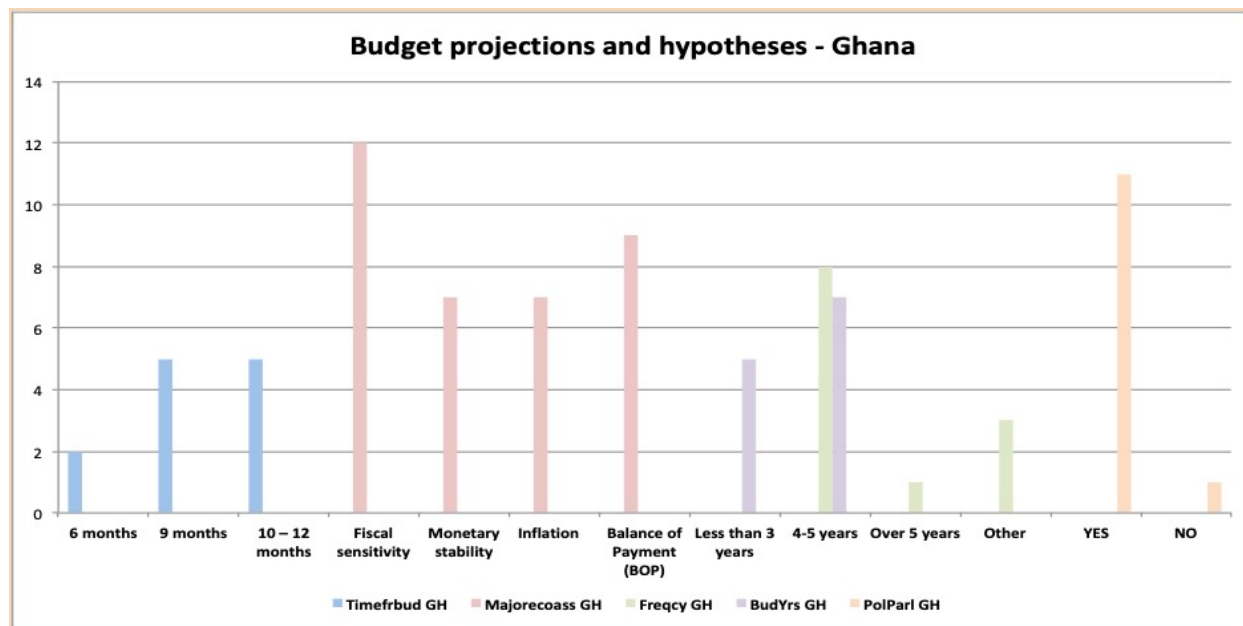
Figure 32. Budget projections and hypotheses in Cameroon



In sum, in both countries, PB² reform has managed to build a consensus around the preparatory phase of the budget cycle regarding its formal procedure, even though in Ghana there is greater participation of non-state actors (CSOs, private sector) than in Cameroon. But the various budget

actors are very skeptical about any real in-depth change of the usual practices and, consequently, about the utility of the new budget preparatory procedure itself.

Figure 33. Budget projections and hypotheses in Ghana



Sector ministries define the program performance indicators, and MoF and MoEco validate these.

7.3.2.2. Budget approval

Budget approval is a dialogue between the legislature and the executive. As a reminder, *Ghana* has a unicameral parliament and Cameroon has a bicameral legislature. However, even in the Cameroonian case, the Lower House of parliament has the most power when it comes to approving the appropriation bill. The budget shuttle system favors this Chamber, as is the case in France. Despite the overwhelming political majority of the ruling party at the level of the National Assembly (discussed in the previous chapter), the budget approval phase does not go smoothly. In Ghana and Cameroon, parliamentarians harshly criticize the budget approval procedure. Here too, suspicion and trust issues are clearly apparent from the field data analysis.

Table 35. Vote of budget in parliament

N.	VARIABLES / CODES	RESULTS <i>n</i> =13	
1	Country (Ctry)	 Ghana: 7 Cameroon:  6	
2	Parlcom (Existence of a specialized budget committee) (Q.10)	YES	NO
		7	-
		6	-
3	Parldebat (Formal debate on the overall fiscal policy) (Q.11)	YES	NO
		7	-
		5	1
4	Parltime (Budget approval timeframe) (Q.15)	15 days	30-45 days
		-	7
		3	3
5	Parlvote (Vote on total expenditure and vote on specific appropriations) (Q.20)	YES	NO
		-	7
		1	5
6	Perfparldeb (Performance information discussed with sectoral ministers) (Q.28 BEv.)	YES	NO
		6	1
		1	7

In **Cameroon**, PB² reform now includes performance questions in the budget debate, which is supposed to take place in two stages (debate on performance and debate on budget appropriations). In fact, the government does not respect the legal deadlines for submitting documents to parliament.

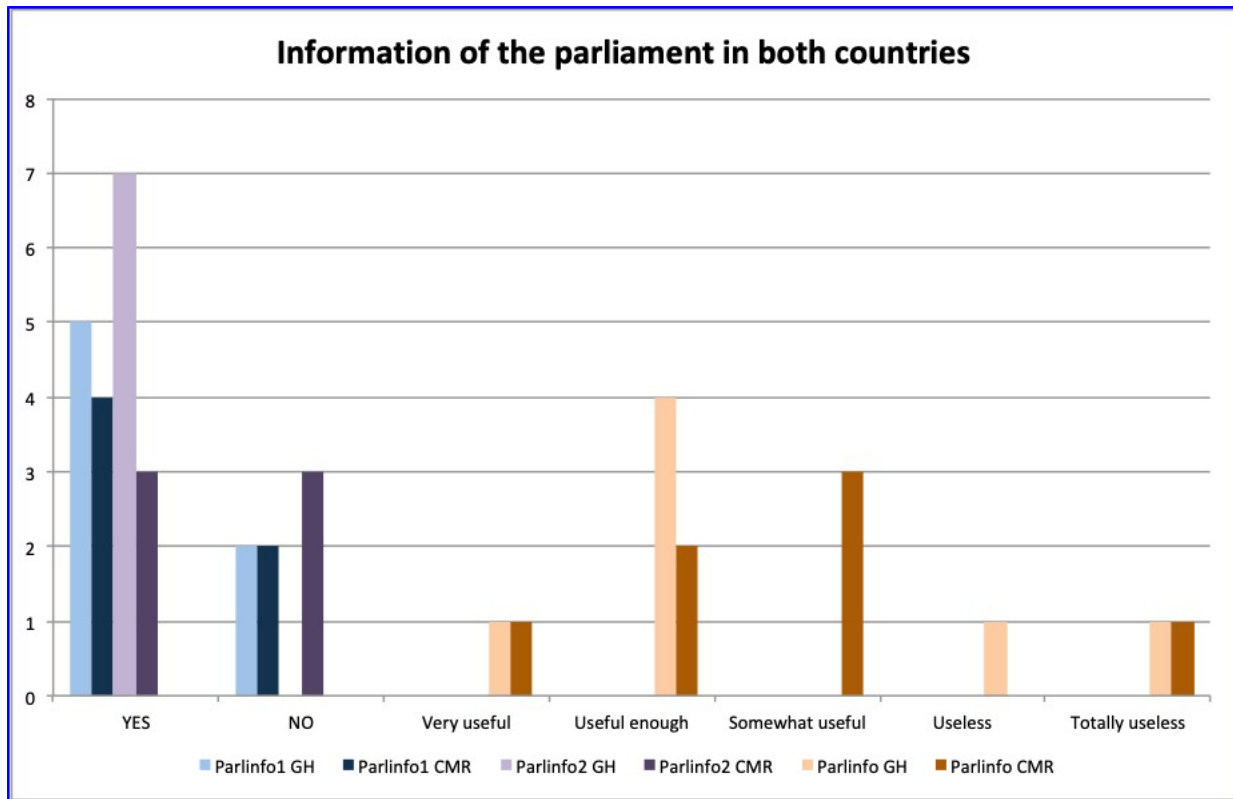
The executive barely allocates ten days for the parliament to examine the draft finance bill. This late transmission of budget documentation to the National Assembly and the limited time hamper a thorough review of program performance, violating the provisions of the law on the financial regime of the state. Members of the Budget and Finance Committee (BFC) thus only examine the budget allocated to each ministry. However, thanks to PB² reform, the BFC now sits permanently all year long, instead of once a year for a one-month period of time, as was the case before. The BFC has a specific budget (it is the only commission that enjoys this privilege). One participant compared PB² reform with that of decentralization, which is more theoretical than effective. “It is more about outsourcing the prerogatives of the central power to the mayors, but not of a real transfer of power, skills and means” (**Interviewee G**).

On the organic level, the speaker of the National Assembly has appointed, among members of the BFC, special rapporteurs in charge of revenue, as provided for by the 2007 LSFR (Art. 69), within

the nine public policy sectors. These are authorized by the same law to carry out control missions regarding the use of public funds on paper and on site (Art.70). The BFC has adopted a collective approach to parliamentary control of public expenditure. This control takes place on documents and on site, through the nine sectors of public policies. However, ministers in these sectors perceive the action of these rapporteurs as audits, even as violations of the revered principle of separating powers between branches of government. As a result, special rapporteurs no longer receive any information on budget execution and have difficulty working (**Interviewee H**). Moreover, at the level of the BFC, the 20 members of the committee are divided by policy sectors, that is, at least two members per sector. A Technical Support Unit, made up of few managers of the National Assembly, was also set up within the BFC. The unit is supposed to gather information on the implementation of the various ministerial projects or program executions in the aforementioned policy sectors. These parliamentarian clerks are expected to work with designated focal points in each ministerial department. However, participants from the Cameroonian National Assembly admit that the advanced age of most MPs is an obstacle to understanding and implementation of PB² reform. “The whole mass must follow, but it is not the case right now. With regard to training, there were two seminars given to all members of the House by MoF officials. Still, many, even here at the Budget and Finance Commission, don’t get it” (**Interviewee G**). Finally, an Archives Unit was created that is especially devoted to the budgetary debates at the National Assembly. The budget discussion within the BFC, and even within the whole Chamber, sometimes revolves around issues that have little or no direct connection at all to the finance bill. On the executive side, the main objectives pursued seem to be legal issues or even legal regularity. Consequently, many participants recommended, in order to improve PB² reform implementation in general, and the budget approval phase especially, reviewing the budget debate format (executive-parliament relationships) and strengthening the budget information system.

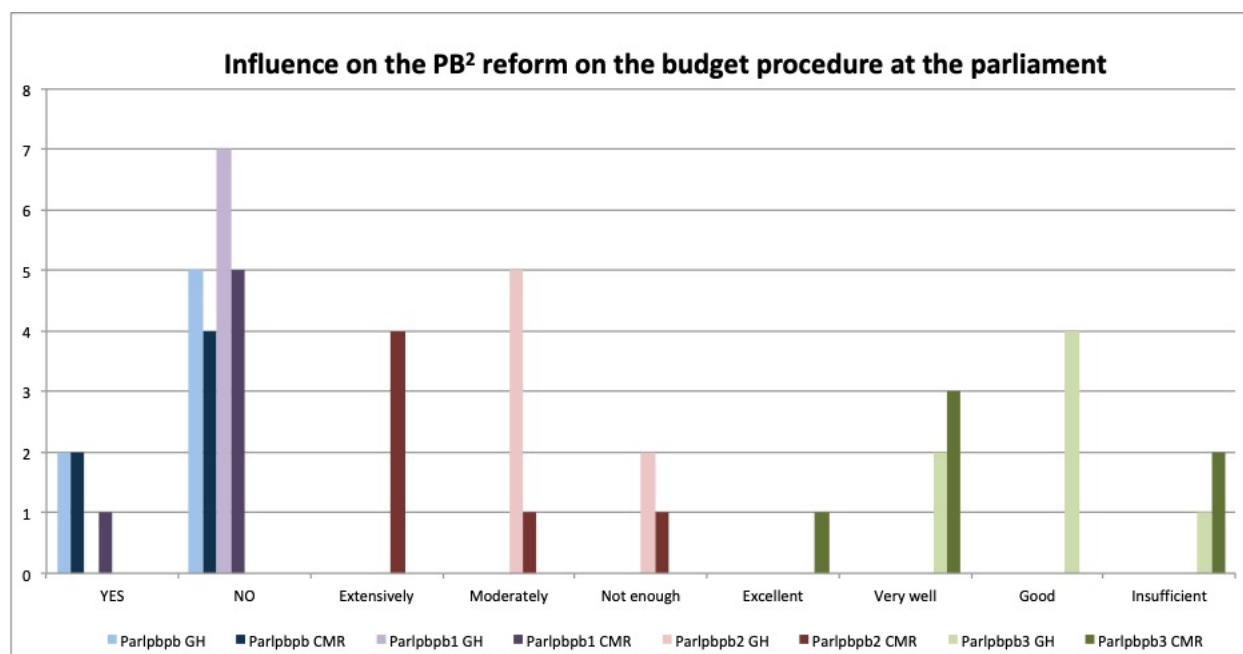
In *Ghana*, the budget approval phase more acutely raises the issue of budget realism and integrity. Indeed, the country’s fiscal deficit has been chronic, at about 150% over a 10-year period (2005-2015) reviewed.

Figure 34. Information of the parliament in both countries



A parliamentary budget official stated: “The integrity of our budgets over the past ten years has never been the best. On average, all MDAs have overrun their budget. PB² was coming to help with this budget discipline, but from the parliament, we see that there’s still general indiscipline at the MDAs level and the MoF has not provided responsible leadership” (**Interviewee O**). These factors make it difficult to monitor budget performance and the efficiency of service delivery. In total, empirical evidence suggests that the budget approval stage is dominated by an important formal or informal political bargaining about budget allocations. However, in both countries, the ruling party, which enjoys a comfortable majority in parliament, uses its supremacy to pass finance laws that sometimes do not match the country’s economic reality, whereas the budgetary role of the parliament is definitely reduced to a simple formality, especially in the Cameroonian case.

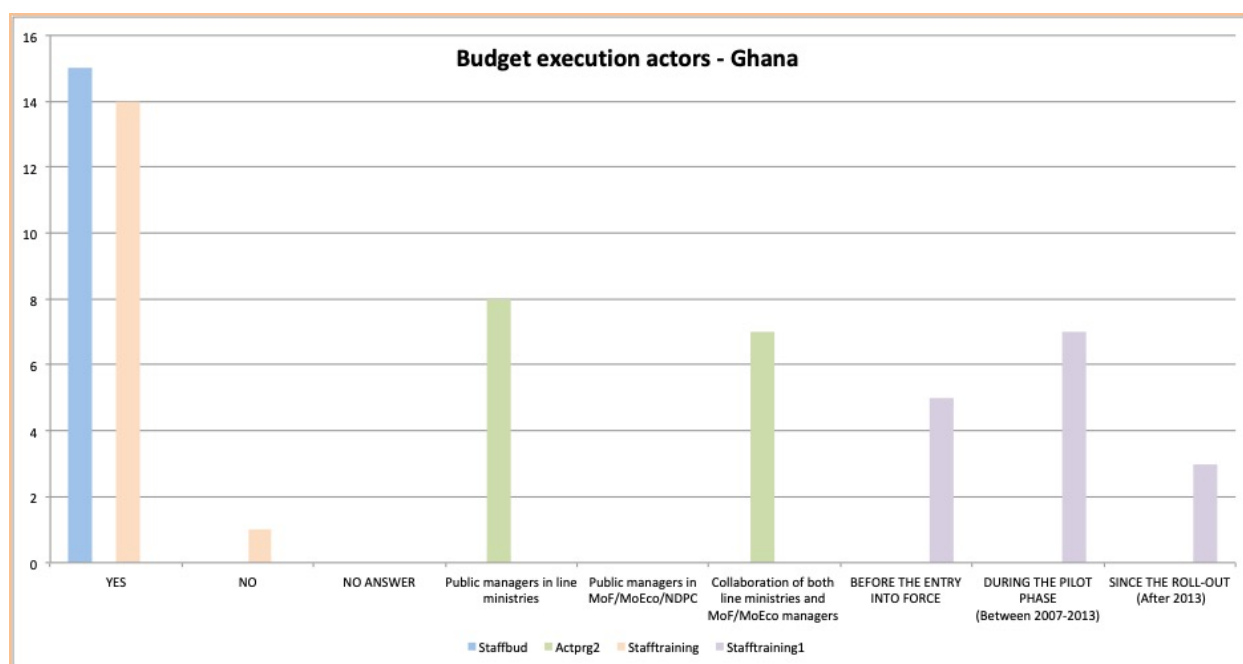
Figure 35. Influence of the PB² reform on the budget procedure at the parliament



7.3.2.3. Budget execution

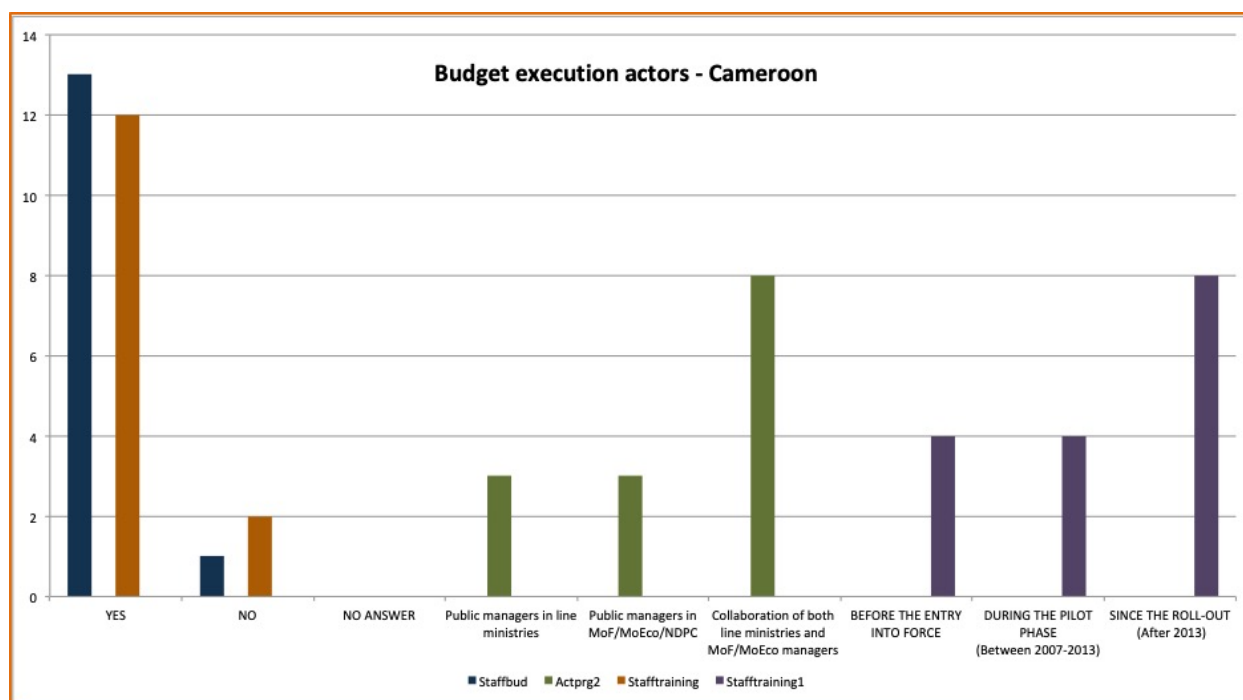
The budget execution phase highlights the major trends in budget execution in both countries. There is a distinct proclivity for under-spending of investment credits in Cameroon and over-spending of these credits in Ghana.

Figure 36. Budget execution actors in Ghana



Nonetheless, the multitude of actors on the budget chain and the length of budget execution procedures sufficiently demonstrate that PB² reform has not really impacted this budget segment. And while in both cases the budget is executed according to a formal procedure, empirical data reveal a strong propensity for informal or spontaneous budgetary practices, opposed to and remote from the rational principles prescribed by the PB² reform.

Figure 37. Budget execution actors in Cameroon



Indeed, the budget execution phase appears to be the most challenging one, as in both countries actual spending continues as it did before PB² reform was introduced. In Cameroon, for example, because the budget nomenclature has not been adapted to PB² reform principles, a multiplicity of ministries means that public policies are sapped. Moreover, the recent arrival of a new budget player, the MINMAP (which plays the role of censor in public procurement), extends budget delays while the formal budget execution calendar remains unchanged. One MoEco reform actor explained,

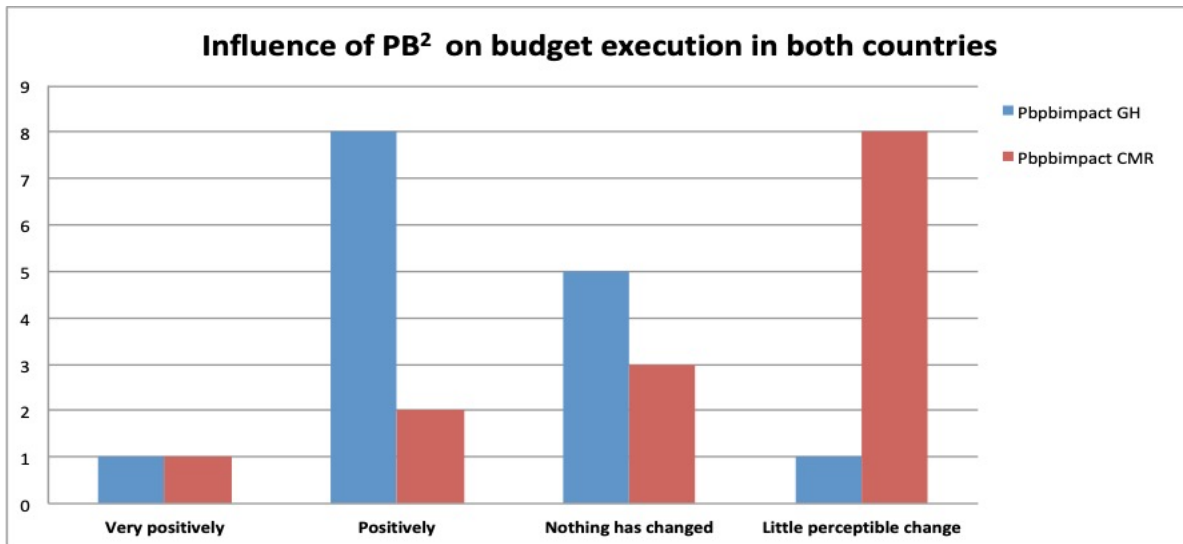
“The budget execution has strict and formal deadlines. When we have already lost so much time to try to solve these problems of investment project maturation, we find ourselves at November 30th and we lose the unspent credits related thereto. Those credits fall into foreclosure” (Interviewee V).

Table 36. Reform actors' main perceptions about PB² and the budgeting system

BUDGET PREPARATION	- Trust issues in the budgeting system (no faith in the budgeting system: managers are just part of the process); - Realism gaps in budget assumptions; - Institutional modernization; - Change in budget format (challenges of indicator definitions, targets and goal setting); - Citizens' priorities identification process; - Overall positive appreciation of the budget preparation process ("good in budgeting") but seen as an academic and futile exercise; - Strategic allocation is good.	- Budget is still executed per organization, not programs; - General attitudinal problem: ▪ Initial enthusiasm but later disappointment toward the reform; ▪ General apathy for the reform and the budget execution; ▪ Advanced age of managers; ▪ Public managers as instruction takers; ▪ Managers' vested interests; ▪ Alignment of actors' interests; - A problem with enforcement; - No change in budget execution; - Capacity limitation (skills and logistics); - Untimely and insufficient releases of funds (Ghana); - General fiscal indiscipline and poor budget leadership; - Overspending/under-spending of capital/investment budget.	BUDGET EXECUTION
BUDGET APPROVAL	- Serious relational challenge between ministers and parliament officials; - The executive does not respect legal deadlines regarding the transmission of the draft appropriation bill to parliament; time constraints in the vote of budget (Cameroon); - Political formal and informal bargain; - Overwhelming majority of the ruling party at the National Assembly hinders a genuine policy and budget dialogue between the executive and the legislature. - MPs are more after political dividends for their electoral constituencies and less about general interest of citizens	- Dilution of the budgetary control function (Cameroon); - Expensive; - Donor driven; - Absence of a national evaluation policy; - Capacity issues (project management, cost-benefits analysis, research, budget, and policy analysis); - Preference to report on economic classification and not program-wise; - IT systems poorly configured to generate program-based reports; - Weakness or carelessness of the budget effect on citizens (service delivery); - Weakness of general inspection departments and internal audit units; - Keeping up appearances removes any credit to budget evaluation (Cameroon).	BUDGET EVALUATION

Source: Interviews, Ghana and Cameroon, 2016

Figure 38. PB² influence on budget execution in both countries

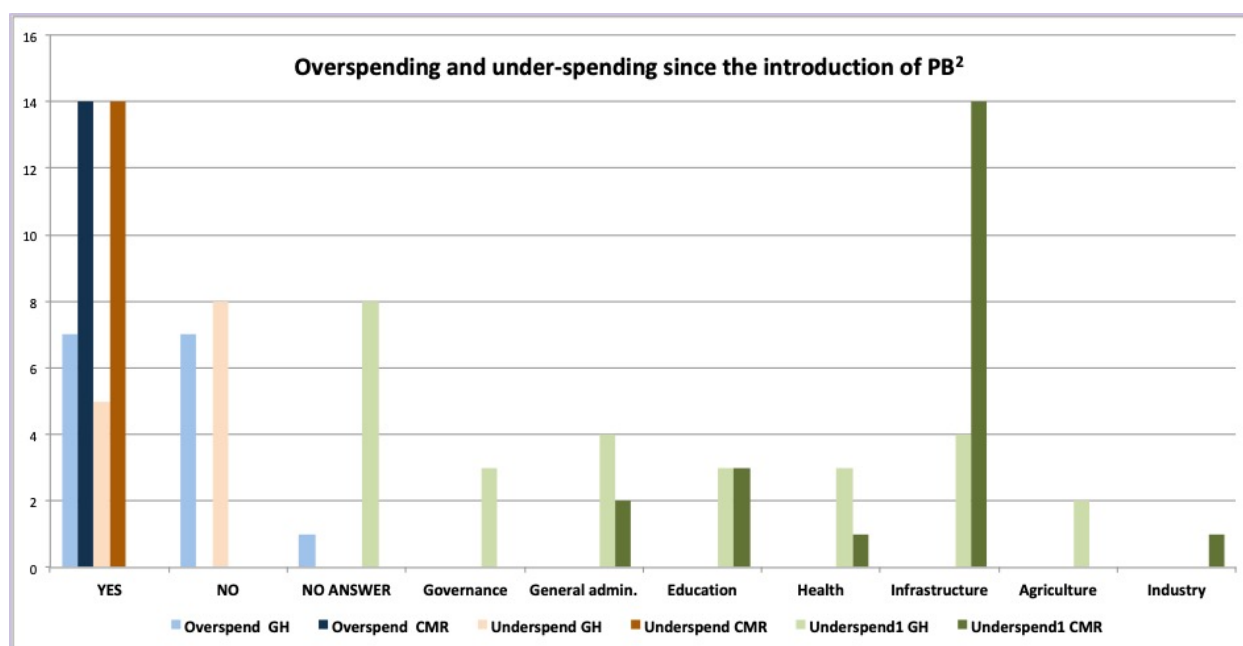


Budget actors in both countries said that they did not see any additional cost resulting from PB². Regarding any change in the budget execution procedure since the introduction of the reform, divergent views emerged: 60% of the survey respondents were positive in Ghana, while the same proportion provided a negative answer in Cameroon. Furthermore, the procedures regarding the execution of the operating budget were conceived to be more flexible—and they are actually—than those of the investment budget (BIP). This explains the under-spending of investment or capital credits. The operating budget has the precautionary block known as quarterly quotas. Otherwise, spending officers deny their responsibilities, and budget execution maintains the expenditure by nature and not by activity, that is, through commitment vouchers. The program budgeting model should allow for executing expenditure for all the components of one activity, but this is not yet the case in either country. “The reform finds its meaning in the will to transform the administration and not in letting its inconsistencies continue,” one MoF official noted regretfully (**Interviewee N**).

Moreover, in Cameroon, the multiplicity of institutional and budget actors makes it more difficult to monitor the implementation of the state budget, because the state expenditure becomes overly fragmented. There are more than 4500 spending officers executing the state budget. The reform provides for one spending officer per ministry, but ultimately around 4500 spending officers work on a budget of approximately 4000 billion CFA francs. By thus splintering public expenditure,

deviant practices (among which are the practice called “4.9”¹⁰¹, which is a way around the law on public contracts through which expenses are fragmented and authorized for a faster consumption of the operating budget; another example is the existence of central pricing option for public providers, with exorbitant prices that are disadvantageous for the state but profitable for businessmen) continue to be observed. Budgetary resources are not actually put toward implementing public policies. As a result, the effects of PB² reform in budget execution are not visible. “We have misguided the reform,” admitted a manager from the MoF (**Interviewee N**).

Figure 39. Budget execution procedure: overspending and under-spending since the introduction of PB²



With regard to under-spending of credits, service providers and members of government mutually reject responsibility, and the emergence of the Ministry of Public Contracts has not made things easier (**Interviewee H**). Another participant from the MoEco offered a number of reasons for the under-spending of credits and low execution of the public investment budget (compared to the operating budget): these include the registration of project ideas (and not of projects themselves) in finance law; the amateurism of companies (which lack the technical or financial capacity to perform the contracts awarded to them); the lengthy and cumbersome procedures of financially executing these contracts; and the existence of duplicitous and bargaining practices between public managers and contractors governing the procurement selection procedure. The projects that face

¹⁰¹ “4.9” means four millions and 9 hundred thousand CFA Francs (a little less than ten thousand Canadian dollars). The subterfuge consists of not reaching the legal limit of five million, in order to pass contracts of service in the form of direct awards. Because the law requires the awarding of a contract in the form of open calls for tenders for any expenditure greater than or equal to five million.

the most difficulties are those that were prematurely submitted in the finance law. “Each spending officer is responsible for his budget,” argued a budget manager at the MoEco (**Interviewee V**). Another respondent of the MoF suggested that the common issue of under-spending of investment credits is the result of a combination of corrupt budget practices (ethical issues) and a lack of technical skills (capacities). Weak capacity is due to the discretionary appointment system, as there are no minimum qualifications required for any executive position within the public service (**Interviewee M**). From the DPs’ perspective, project management is key to this issue. First, in relation to investments, the execution rate of investment credits stagnates at around 60%. An IMF representative stated, “With the program budget, the public investment budget does not run. But skills, I still believe that Cameroon has enough, in terms of individual capacity, trained people, with all trades. Besides, the procurement procedure is tainted by corruption” (**Interviewee C**). Although the president and the prime minister have been talking about it, nothing has changed. Second is the problem of the quality of public expenditure. However, according to this participant, questions around the relationship between technology and politics reveal that various government actors have conflicting interests over the budget. Knowing that, budget managers pursue their own private interests, with the pretext of following budget formalism. What, therefore, is the level of trust between the political and technical realms? “We are dealing with a role play that ends up in a system neutralization,” added another participant from the World Bank representation in Cameroon (**Interviewee K**). Hence, there is a need to clarify the budget objectives to be achieved in order to move forward and thus have an impact on service delivery.

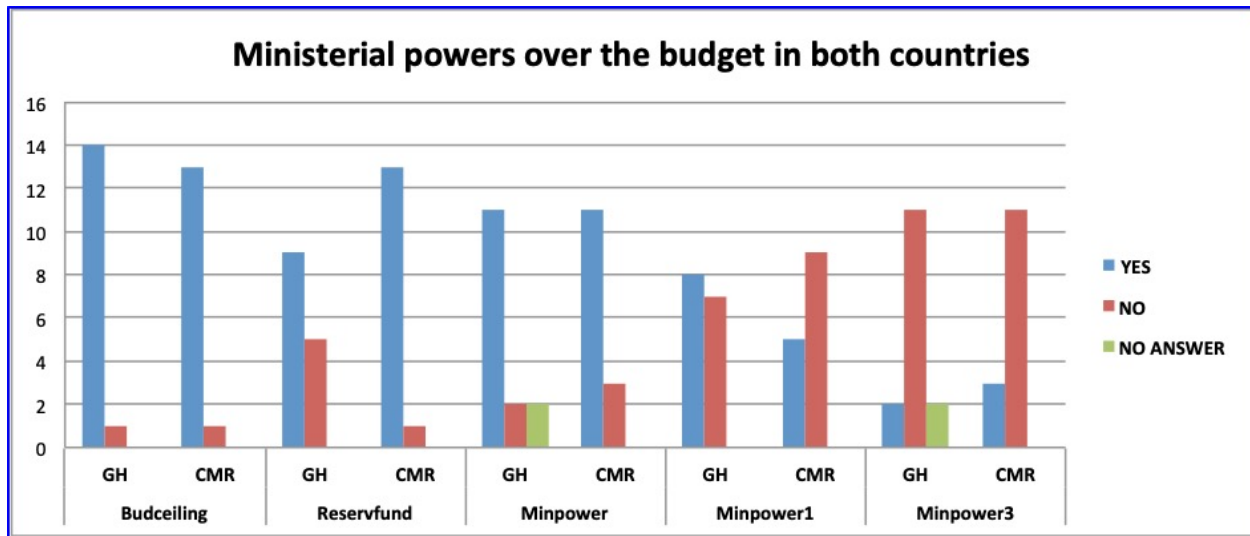
Beyond the formal presentation of their budgets in programs, actions, and tasks, as required by the 2007 LSFR, the highest executive members of the government at the highest levels of the state (Presidency, Prime Minister’s Office, Parliament, Economic and Social Council, Supreme Court) fail to execute their budget according to the PB² reform principles. One participant from the MoF noted that high-ranking officials behave as if they were rediscovering the PB² reform every day, even though they approved and voted in the 2007 LSFR that frames this reform (**Interviewee N**). Programs are run with a great deal of unpreparedness, as many fall under the sole regulatory legitimacy of the authority of the president of the republic and are often more about political promises or announcements with electoral purposes attached. For example, the Triennial Contingency Plan (PUT) was triggered without appropriate structures or adequate funding secured. Indeed, budget actors admit that attitudes of the line item budgeting era persist, even though the

budget technique has evolved. The example of the PUT shows that political reasons still guide the introduction of some projects in the budget, which is contradictory to the rationale of performance and program budgeting. Participants argued, MoF and MoEco need to support sector ministries in building coherence between the activities carried out and the results of all the programs. These results are not necessarily based on projects included in these programs. Thus, there is a coherence issue between projects and programs that are reported in the finance law (**Interviewee M**).

In sum, in *Cameroon*, the state budget runs in a hybrid dynamic (the budget is presented in program mode but executed in line item mode) with a persistent trend of under-spending of investment credits and other deviant budget practices. Moreover, analysis of the budget execution phase in this country reveals serious capacity issues, despite the denial of various actors. These issues concern project management, PB² reform ownership gaps, and the lack of exemplarity from political leaders, who otherwise claim to support this reform. It is therefore understandable that if PB² reform entrepreneurs had acknowledged that there was a problem about technical capacity, it would have implied that some of them are not qualified for the job. However, even if the problem of the “right person in the right place” was solved, both the interviews and the questionnaire of this study reveal that budget actors put a greater emphasis on the ethical values of public financial management and the integrity of public managers. But these same actors blame the system as responsible for a state of affairs that they are individually supposed to be able to change.

In *Ghana* too, budget actors clarify two confusing dynamics: the first one, derived from the PB² reform, entails programs, targets, goals, and objectives, and the second one involves traditional government sources of revenue and resource allocation mechanisms, which are not improving. As a result, insufficient and untimely releases of funds affect the reform implementation. There is no incentive or motivation for the staff. This status quo in the behavioral pattern around releasing funds, which has not changed despite PB² reform, generates discouragement and pessimism among budget actors about reform implementation.

Figure 40. Ministerial powers over the budget in both countries



“Virtually, all the targets you’ve set cannot be achieved. There’s money for salaries, which are never in arrears. Salaries flow every month. But there’s not money for operations. Therefore, what are people paid for?” (**Interviewee E₂**). However, PB² reform actors also condemn the frequent budget overruns and general fiscal indiscipline among MDAs (**Interviewee O**). The country clearly lives beyond its economic and financial means and finds itself caught in a vicious cycle of debt, which, despite the Ghana’s appreciable economic growth, significantly undermines the availability of the state treasury. As a result, the execution of budget programs becomes hypothetical.

7.3.2.4. Budget evaluation

Budget evaluation, according to PB² reform principles, is done *a priori* and *post hoc*. When performed at the beginning stage of the budget cycle, budget evaluation relies on Annual Performance Programs (APP in English and PAP in French), and when done at the end of the cycle, it relies on Annual Performance Reports (APR in English and RAP in French). However, this study data analysis made clear that budget assessments, in both Ghana and Cameroon, focus more on financial and accounting aspects and very little on the three “E’s” (economy, efficiency, and effectiveness) of public spending. In addition, PB² reform actors globally approach the question of budget evaluation more as a challenge than an achievement, as it seems to be the Achilles heel of the reform implementation process. First, because budget evaluation does not fit into the traditional administrative mentality or practices (more noticeable in Cameroon), it is

expensive. Furthermore, it faces several institutional, organizational, and operational obstacles. More acutely, the issue raises the general question of administrative culture in each country. Hence, traditional conceptions of inspired French and Anglo-Saxon public finances radically clash. How, then, does this requirement stemming from the PB² reform fit into the functioning and organization of the Ghanaian and Cameroonian public administrations?

Figure 41. Budget evaluation actors in Ghana

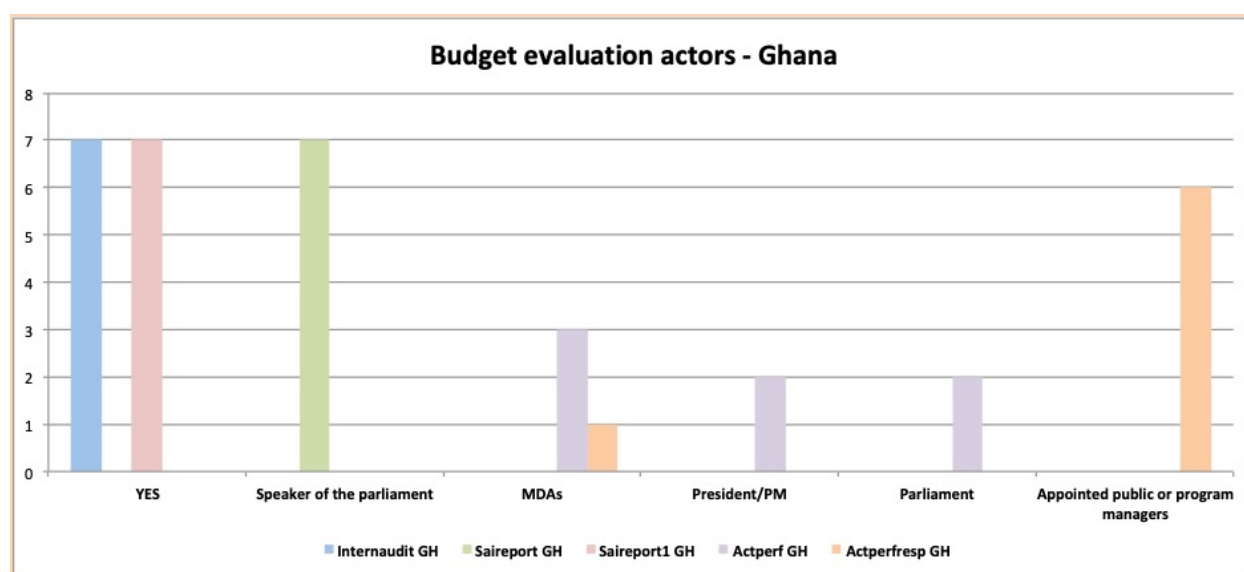
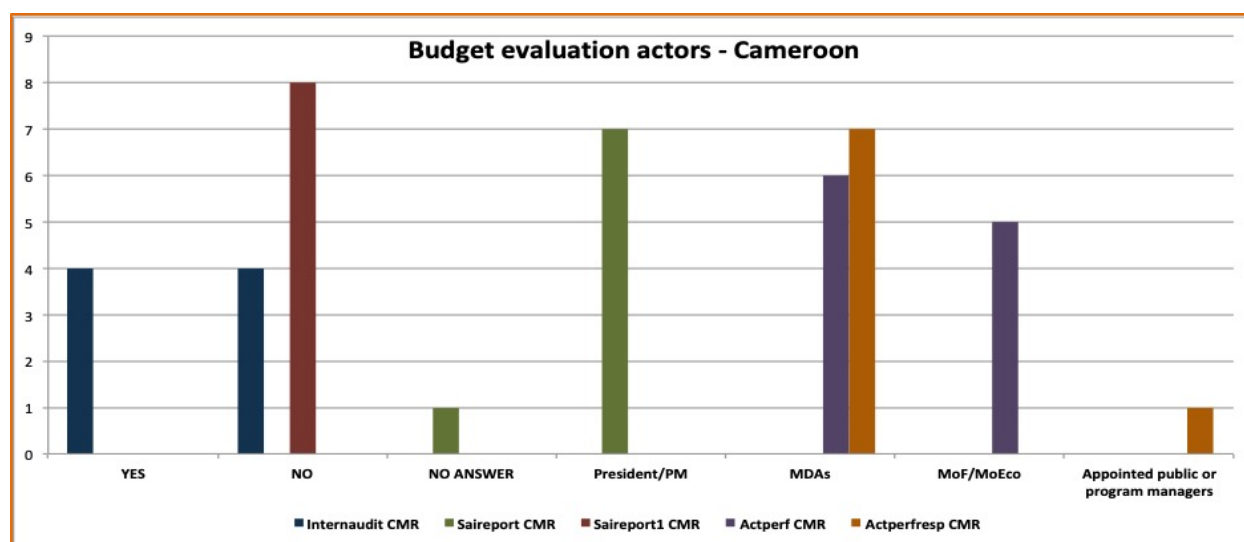


Figure 42. Budget evaluation actors in Cameroon



Indeed, the budget evaluation carried out within the administrative realm should, in principle, complement or even corroborate evaluations done by parliament (parliamentary control), the jurisdiction in charge of public accounts (accounting control), or even citizens (citizen budget control). However, suspicion characterizes relationships between the different organizations.

Figure 43. Performance information categories in Cameroon

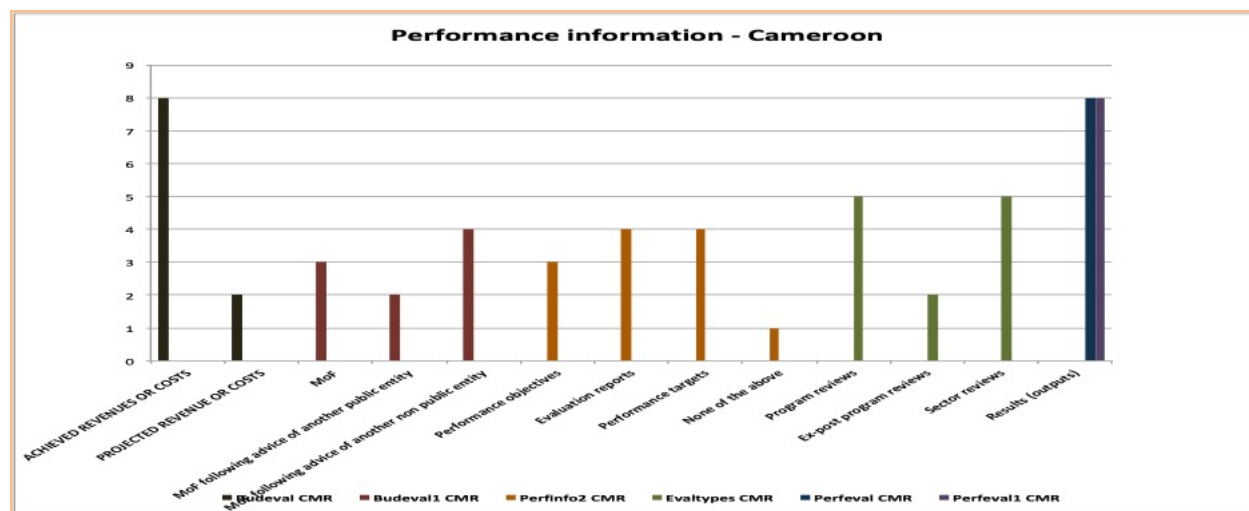
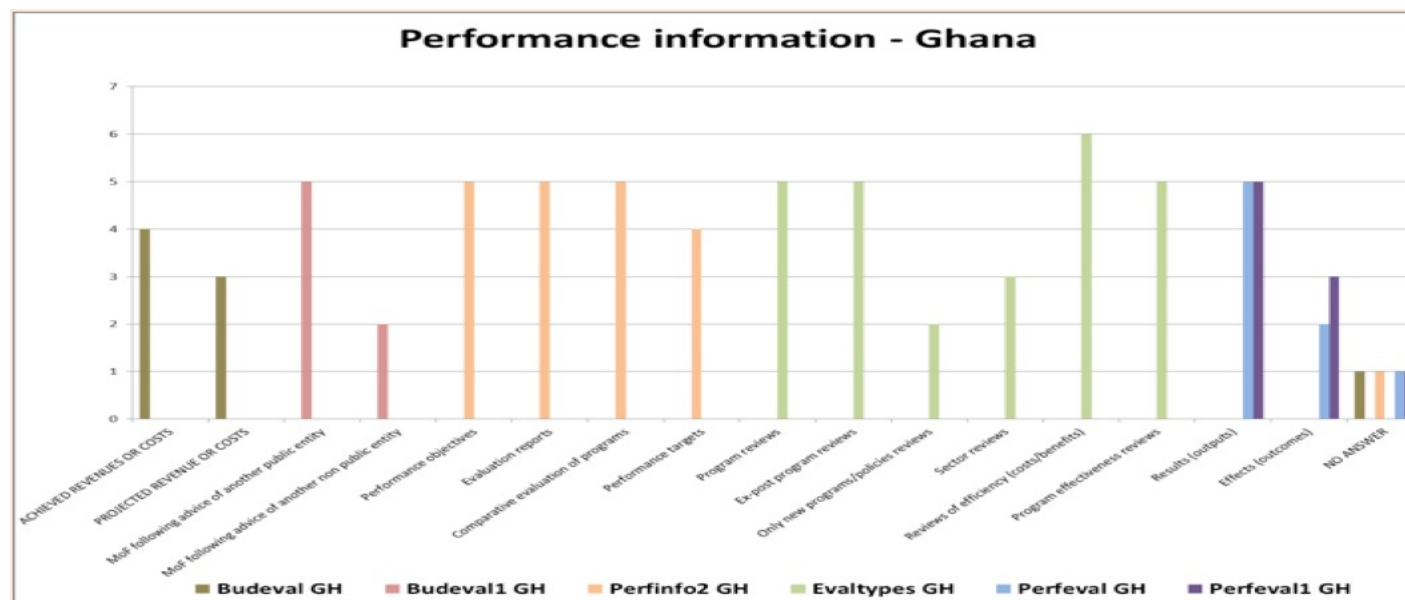


Figure 44. Performance information categories in Ghana



In *Ghana*, however, the budget evaluation exercise is entrusted to Ghana Audit Service (GAS) and the Controller and Accountant General Department (CAGD). In practice, PB² reform actors in Ghana, especially at the GAS, stated: “budget reporting is hard” (**Interviewee E₁**). During the 2014 and 2015 fiscal years, the Audit Service was only able to achieve 20% of the audits planned for those two years (GAS, 2014 and 2015 annual reports). Officials at the GAS argued, there are no means or resources to collect budget and program information. Therefore, the evaluation/monitoring component of the budget is neglected during budgeting (inadequate funding).

Furthermore, MDAs managers do not produce their budget reports on time: “There is no way to force people to get reports done on time, especially when they were not provided enough funding to execute their programs (**Interviewee A₄**). The procurement procedure also is clearly disrupted by uncertainties and cash pressures at the MoF; the resources do not match the activities. High demands and budget deficits are a further source of worry (**Interviewee E₁**). The PB² reform is mostly about reporting budget information. Budget actors observe a divergence between budget preparation and budget reporting. They find it is difficult to assess resources used and performance outputs. Furthermore, data show that MDAs are quick to report on economic classification (compensation, goods and services, etc.) instead of reporting based on programs. Another respondent from the parliament clearly admitted: “PB² allocates resources in bulk. There is the potential to lead to misuse of resources, when we’re not able to link budget as prepared to budget as reported. We would not be able to trace resources to outputs and performance. Currently, it’s a difficult area” (**Interviewee O**).

When asked about the challenges of PB² reform implementation, most respondents mentioned, besides the financial constraints, some attitudinal obstacles. For example, MDA managers fail to respond to audit observations on time or to prepare their financial statements at all. Financial statements are supposed to be complete by the end of March each year, but this rarely happens. According to many interviewees at GAS, the timeframe of 30 days given to ministries and agencies to answer the audit queries is not respected. When responses are late, the audit is timed-out. However, at GAS, officials are looking forward to performance information auditing (PIA) or performance-based auditing, not only performance auditing (mostly based on accounting), which is already done. They explained that PIA starts with the performance report and involves more

data (financial and non-financial). Officials confirmed that they were trained in South Africa, but there has not been any training follow-up. They observed that sponsors seem cash-strapped and could not meet their obligations. So, auditors are actually unable to roll that phase out because of budget cut-offs. Paradoxically, GAS participants stated that PB² contribution is huge and that the reform is felt by the MDAs. “The collaboration with MDAs is very good” (**Interviewee I**). Although MDA managers are supposed to set audit report implementation committees (ARICs), which have the mandate to take remedial action as recommended in audit reports, those committees only exist in 20% of MDAs. According to this study’s participants, Ghana’s situation is the result of several factors, among which are the scarcity of trained staff and the need to build capacity of many MDAs’ accountants.

Auditors also maintained that their biggest challenge is timely availability of funding, as untimely releases of funds render audit plans uncertain. “Performance audit is very expensive to do” (**Interviewee I**). Selective processes (four or five a year) conduct value for money audits into selected policy areas. Auditors stated that they do “performance audits,” as well as IT audits (IT systems or IT operations audits). In spite of the annual audit plan, even though the PB² reform has introduced the GIFMIS system, with funding linked to programs, the release of funds hinders the whole evaluation process. The Audit Service claims that for the past three or four years it has not received anything for investment, and only 60% or less of the good and services budget was released (**Interviewee I**). Therefore, according to one auditor, when auditors of public expenditure are financially handicapped, MDAs seem to be “allowed to do their own thing and it yields to corruption, budget overruns and waste” (**Interviewee I**). Nevertheless, they believe that the shift will come from systematic evaluation, as it was the case during the introduction of the GIFMIS software, when people thought they could go around it—a mindset that shifted when they realized that if they were not in the system, they could not receive any funds. For MoF reform actors, the administrative culture in Ghana should be more performance-oriented. In this way, improving budget monitoring (measuring performance) will forcibly improve public service procedures and systems and compel people to change. One MoF manager, who has worked for a non-governmental organization before, suggested, “The same people or staff performs differently or better, when they are in different settings” (**Interviewee A4**). However, MoF participants were of the opinion that the bottom-line is that MDAs do not seem to be ready to scrimp and save. “They want to be able to keep leading a champagne lifestyle, while at the same time realizing their

programs,” asserted a Budget Division official (**Interviewee A4**). He stated that, faced with the choice of priorities, between implementing those programs, even to a minimal level, due to the resource constraint or maintaining their own personal privileges and comfort, managers will more likely choose the second option than the first. Evaluation, participants argued, will compel people to change. Public agents will be forced to change out of necessity:

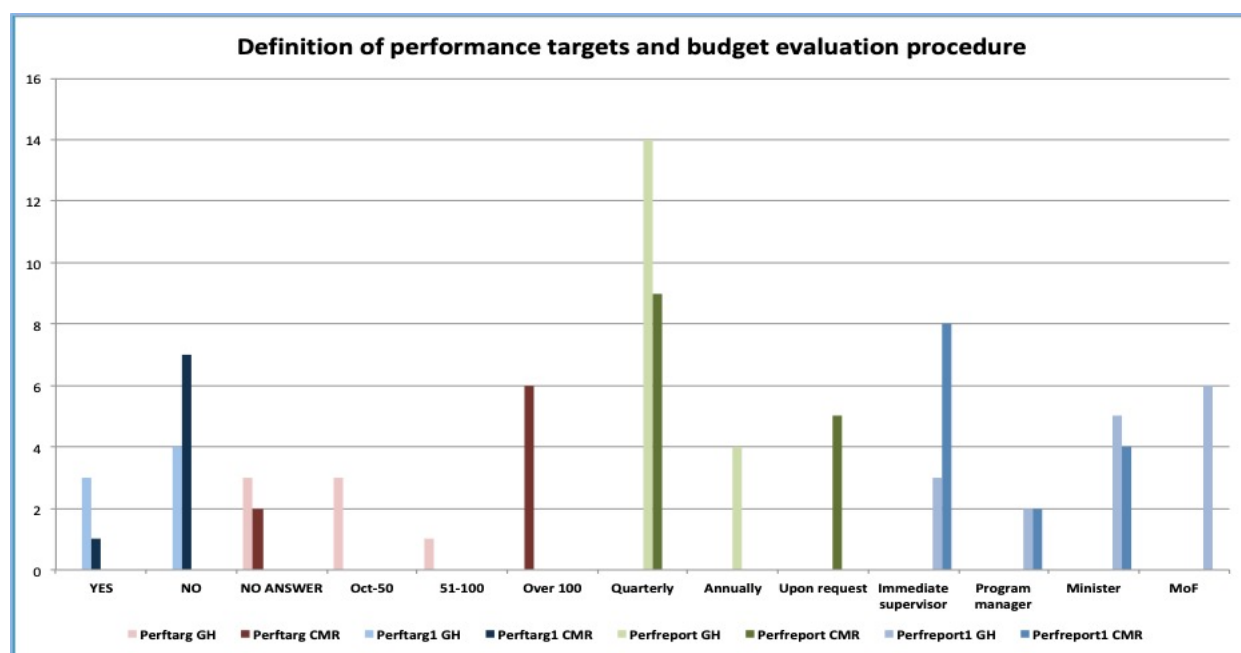
“For the past three years new systems and procedures at the Budget Division are helping to change the mindsets of actors: strategic plan; budget manual; job description; annual work plans; weekly management meetings with directors/managers; quarterly meetings with staff; performance management framework; risk management framework. People have internalized the new procedures. Systems and procedures are impersonal and survive individuals who set them up. By cultivating their sustainability, even if these individuals are no longer around, the system strengthens itself and acquires credibility and legitimacy” (**Interviewee A4**).

At the MoF, managers reported that financial challenges (especially the fact that revenue collection targets were not achieved) compelled MoF to reduce MDAs’ budget targets, especially for programs sponsored by DPs’ funding. They expressed the following dilemma to DPs: “Give us the money for us to work or starve us and we would be forced to do the work,” declared one Sector Working Group (SWG) member (**Interviewee A3**). As a result, the SWG became dormant. MoF budget managers adopted a format for quarterly reporting in an attempt to address this gap, but it was not detailed enough, focusing mainly on performance and leaving out questions about key-operations and how they are delivered. “Budget evaluation is just the broad picture about how resources are allocated in programs and subprograms (**Interviewee O**). Moreover, the procurement system is very centralized in Ghana. Participants argued that the central administration should set an example by working with PB² reform so that other levels of the administration can move on. “PB² is necessary because it emphasizes outcomes over outputs and inputs. An outcome is a serious kind of thing” (**Interviewee O1**). This is the difference between ABB and PB².

At the Office of the Head of the Civil Service (OHCS), chief directors sign performance contracts with the Civil Service in which they set their own targets for the year. They “fight” with MoF to get funds released (**Interviewee E1**). The PB² reform has not affected regular processes of work at the OHCS, where managers define their own deliverables, objectives, and programs and attend budget hearings at the MoF. The only difference in ABB is that PB² puts more emphasis on outcomes than the previous system. At the OHCS, there are two levels of evaluation: (1) the OHCS assesses managers and Chiefs directors according to their performance agreements; and (2) chief

directors assess their directors and send reports to OHCS. OHCS monitors for any disconnect between the two evaluations and will provide an explanation if the standards were not met. OHCS also prepares the performance management directory. Managers at OHCS believe that PB² is still embryonic. That is, they do not see it practiced in any integrated manner (with all the resources—human, financial, material, etc.—put together as one program) or across policy areas or MDAs. According to OHCS participants, PB² is mainly located at the MoF (the administrative elite) and is in the conceptual stages, where people still need to understand it before accepting it. “The current state and context of Ghana’s economy does not allow the PB² reform to be done in an integrated manner” (**Interviewee O₁**). Participants suggested focusing on three main areas to improve PB²: (1) enhancing reform acceptance; (2) improving budgeting tools; and (3) strengthening the system. Participants also deplored the absence of a systematic approach to recruitment in Ghana public service, but they are operating a net freeze because the wage bill is very high across the public sector. However, at OHCS, they seemed quite optimistic that within the next two years, the PFM reform will move to actual penalizing deficit or failed management, which, they believe, will boost reform execution.

Figure 45. Definition of performance targets and budget evaluation procedure in both countries



In *Cameroon*, budget evaluation is mainly done on documents rather than on site, as the 2007 LSFR requires. Budget actors all admit that while the documents presented have the appearance of regularity, they do not always reflect reality. At the MoF, budget managers expressed suspicion about information provided by sectoral ministries on their budget execution. “It is difficult to assess budget performance because of the current information system, which does not allow an efficient information gathering system or instrument to report on program indicators or targets. We do not often have the accurate information” (**Interviewee M**). Meanwhile one CSO participant denounced the regular practice of voluntary retention of information at the level of the MoF: “Is the government afraid to submit itself to the requirement of accountability that postulates the PB² reform? Why is such a beautiful reform already stored in the drawers?”(**Interviewee F**). Other non-state respondents argue that budget evaluation is unfeasible in the Cameroonian institutional environment, where they believe that the budget process itself is already biased, especially in selection of projects and programs. Therefore, an objective assessment of the performance of these projects/activities would not be allowed—or even if conducted, would not be considered (**Interviewees G and S**). The Annual Performance Report (APR) drawn up at fiscal year n+1 is an input of the settlement law, which also informs the elaboration of the finance law of the fiscal year n. “There are many problems with the definition of performance indicators. However, there is a progression compared to 2013 even in the way people now see things” (**Interviewee M**). In addition, if budget evaluation seems biased at the level of central administrations, then this raises questions about the decentralized and regional entities, as well as state companies, which absorb a large portion of the national budget. PB² reform actors seem to be unanimous on this subject in both countries: the performance of state companies and local or regional entities is unsatisfactory. Moreover, there is no mechanism for monitoring the performance of public enterprises other than the formalism of the boards of directors.

For CSO participants, the Cameroonian government seems to emphasize the performance value (which remains based on accounting figures and often is not consistent with service delivery) or the quality of the actual results of PB² reform on its ultimate beneficiaries, the citizens. They suggest there is a government bias toward the issue of budget evaluation. Regarding budget transparency, CSO participants observe a lack of reliable data at the level of regional or local governments, as well as at the central government level.

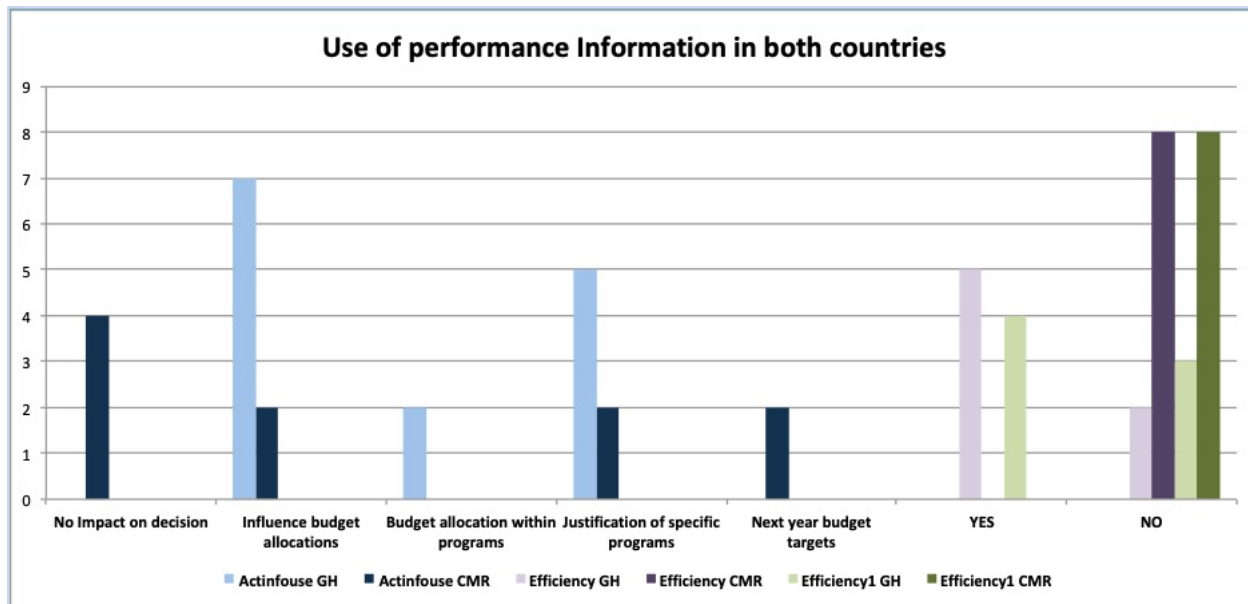
Actually, only 10 out of the country's 356 municipalities send their operating account to the Audit Bench of the Supreme Court. The government juggles numbers and has a reputation for not producing reliable data, although it has launched a reform of the Local Development Index (IDL in French), using the SIMBA software, in order to increase transparency in the management of the local government budget. However, the absence of reliable statistics or a reliable system of data collection, as well as the ongoing reform of the National Institute of Statistics (INS in French), negatively affects the evaluation stage of the budget cycle in the spirit of PB² reform. Paradoxically, citizen control of public finances is prominently mentioned as part of the budget control system. But behind this term, the government understands parliamentary and judicial budget controls, implied in the 2007 LSFR. Despite the above observations, these CSOs actors sustain that a citizen awakening (notably around schools and roads construction credits) is "gradually taking place in many localities and it starts to produce, although weakly, a change in the functioning of their municipal councils and the attitudes of their political/elected representatives or leaders" (**Interviewee F**).

This change of attitudes is reflected especially in the availability of budget information through the project log (the publication of the municipal budget), which is now displayed in localities at the level of divisional offices and municipal councils. However, some obstructions remain. Among these, CSOs participants enumerate the following: the awkward decentralization reform; the preeminence of local governance issues (where local elected officials exhibit disinterest for the communities that elected them); and the problematic transfer of resources, especially financial resources, to local municipalities. Elected officials seem to be more preoccupied with their personal and political battles against ministers for political visibility and control over public funds destined to local communities than for their communities' development. "Unfortunately, populations are neither the focus of discussions on the decentralization or the PB² reforms. Yet the legal texts on decentralization provide that the municipal council is open to all citizens and the budget reform is about fighting poverty. Consequently, in both cases, citizens have the feeling of being left out and ignored" (**Interviewee F**).

Therefore, from the CSOs' perspective, this is a replica of the observed behavioral pattern between external experts and political leaders toward the central administration elite: self-centeredness, suspicion of people with different opinions, artificial distance created within public service to discourage citizen approaches, and disdain toward the citizens that they are supposed to serve. Finally, CSO participants criticize the fact that the central government spent large amounts of money producing PB² reform documentation but have stored the documents at the MoF.

The result is that municipalities and other actors in the field have not seen this documentation, and CSOs have received no financial support from the government to help disseminate the reform to citizens. Budget evaluation in Cameroon thus highlights the issue of an ambiguous dialogue between citizens and their local elected officials.

Figure 46. The use of performance information in both countries



The literature argues that inherited systems of the French colonial law privilege legal conformity or legal regularity over the economic or social efficiency of public expenditure. On the other hand, in the Anglo-Saxon-inspired financial system, accountability, transparency, and public expenditure efficiency seem to be preeminent. The Cameroonian case is a perfect illustration of the former system. Based on their own experiences, budget actors assert that program budgeting involves a fundamental change of the administrative and budgeting culture, given that budget monitoring and evaluation are not common in Cameroonian public administrations. Public agents perceive PB² reform as an instrument of financial transparency, in this way fighting corruption and the misuse of public funds. However, according to PB² reform, program managers must state their intentions (how the requested budget will be allocated, broken down into programs, actions, activities, and tasks) before they receive the money that corresponds to their objectives. Finally, MoF participants observe the tedious practice of monitoring and evaluation within the Cameroonian context: “We do not use performance results to inform the budget: we take them and put them in drawers and life goes on” (**Interviewee N**). One theoretical innovation of the new state financial system (the 2007 LSFR) is that the definition of outputs now precedes the allocation of budgetary resources.

Program budgeting introduced strict monitoring and evaluation of expenditure. However, despite the vote of the law, one participant admitted: “it is blocked at all levels” (**Interviewee J**). According to many respondents, even high-ranking officials at the MoF were unenthusiastic about the introduction of management control. PB² reformers had to indirectly impose it through a PM Order, following an inter-ministerial meeting held at the Prime Minister’s Office. Management control, therefore, came as a PM instruction to all ministers, including the minister of finance.

For MoF and MoEco respondents, another major difficulty in evaluating the budget comes from the interference of political power in the execution of the state budget. There is, therefore, a problem between the *actual* and *apparent* execution of the national budget. The technique of spending regulation seriously undermines the operational budget execution and tends to discourage administrations from implementing PB² reform. In summary **(1)** what comes in as revenues, is not the maximum possible; **(2)** out of the 4,000 billion CFA francs of the state budget, more than a half goes to wages and state debt servicing, and political leaders (from all branches of government) then struggle to take their own personal portion of the remaining billions; and **(3)**, as affirmed by a manager from the Budget Division at the MoF, “The Presidency of the Republic actually uses at least 50% of the national budget. This poses significant problems in the development of Annual Performance Reports (APRs). It is then up to the budget technicians to arrange the paperwork, since the money has indeed been spent” (**Interviewee J**). In order to enable the Presidency’s disposal of these funds in time, budget managers at the MoF confirm that they practice the technique of budget regulation on all ministry accounts (blocking 20%, usually operating credits), officially motivated by the objective of preventing credit managers from spending everything at the beginning of the budget year. This 20% is a precautionary quota (**Interviewee J**). As a result, the budget assessment becomes a mere formal exercise to give the appearance of sound management of the national budget, which is far from being the case in practice. In sum, if in both countries of this study, the two pillars of PB² reform—performance and transparency—are somehow obstructed, then the reform remains “an academic exercise” (**Interviewee O**) and countries instead enjoy a “budget of programmed means” (**Interviewee J**).

7.4. THE ANALYTICAL GRID OF THE PB² REFORM OWNERSHIP TRAJECTORY AT THE MICRO LEVEL

Table 37 below summarizes the issues raised at well as the main points to be discussed regarding the micro-behavioral level.

Table 37. The PB² ownership trajectory approach (OTA) framework at the micro-behavioral level

		BEHAVIORAL OWNERSHIP Observations about the PB ² reform actors' configuration and their behaviors POLICY EXECUTION	
BEHAVIORS IN THE BUDGET CYCLE	Reform actors' roles, preferences, perceptions, attitudes, interests and responsibilities	Multiple actors with divergent interests Reform elitism and excessive centralization	Faith and trust issues in budgeting and in the PB ² reform implementation process Variations between optimism and pessimism
	The "mirror" effects (Insufficient or negative exemplarity from the government top executives) and its repercussions at the deconcentrated and decentralized levels of government	Enforcement gaps Persistence of same spending or funds' releases behaviors Capacity issues (notably in budget evaluation)	Reform execution through the four stages of the budget cycle
	Individual and private interests versus general good	Parsimonious incentives for bureaucrats Neglect of a citizen perspective New budget concepts and tools (KPI, programs, budget authorizations...)	Reform incentives for bureaucrats and for citizens Strengthening citizen control Commitment or reluctance towards the PB ² reform
		REFORM STRATEGY	

Conclusion:

In sum, the micro level of analysis seems equally worrying as the two previous ones in that, in both countries of this study, reform entrepreneurs, on the one hand, and budget actors, on the other hand encountered several difficulties during the reform implementation process. Those challenges sometimes overlap and complement each other and sometimes are divergent. They also show that the reform implementation process goes far beyond purely technical issues related to the content of the reform, hence the need for a thorough knowledge of each country's context as well as the constraints and opportunities the reform policy represents for the different groups of stakeholders. Therefore, at the micro-behavioral level, findings lead to the following observations. (1) The behavior of bureaucratic actors vis-à-vis the reform mainly reflects the inconsistency and ambivalence of institutions and political authorities. This behavior feeds these inconsistencies through actors' motivation to satisfy their own interests. (2) The further away actors are from the epicenter of reform, the more critical and doubtful they are about its respective implementation and effectiveness. (3) The divergence of interests and positioning of bureaucratic actors explains the contrasting —even contradictory—results found in the most studies regarding capacity issues.

CHAPTER 8.0. DISCUSSION: THE PB² REFORM OWNERSHIP TRAJECTORY: A DIY PROCESS BETWEEN MIMICRY, MIRAGES, AND MIRRORS

Introduction:

The following general question prompted this study: Why are there so many public sector reforms in developing countries and yet so little change? The literature review on public sector reforms, in sub-Saharan Africa in particular, has led to the rather imprecise notion of “country ownership.” The extensive focus on ownership in political economy studies on financial assistance in developing countries thus led to my choice in this thesis to investigate a budget reform adopted by dozens of SSA countries to date. More specifically, it asked: **How does reform ownership impact the nature, extent and outcome of PB² reforms in Ghana and Cameroon?**

In order to address this question through a Public Administration (PA) perspective, the study investigated reform ownership in two stages: the introduction of the reform policy and its concrete execution. This study is founded on a combined theoretical framework of both actor-centered institutionalism and policy implementation theories, and also relies on a mixed methodological and a multi-level analytical framework to capture as many determinants as possible regarding reform ownership. For instance, the macro-institutional level of analysis was embedded in each country’s specific context, mainly through a political economy lens. Institutional factors constraining organizational and individual actors and reform ownership were analyzed through a cognitive perspective. At the meso-organizational level, it was important to unravel the roles and coordination mechanisms at play as well as organizational culture in both countries in order to understand the varied implementation strategies adopted in policy articulation. At the micro-behavioral level, other causes, mostly linked to attitudinal changes, informed the ownership trajectory during the introduction and the concrete execution of the PB² reform.

Thus, the first section of this chapter briefly presents the results of this study and focuses on the three different levels of analysis and the relevance of the selected parameters and their implications (8.1.). The second section discusses some reform strategies and frameworks commonly used in developing countries, as well as a few emerging approaches to the implementation of public sector and PFM reforms (8.2.). The chapter concludes with suggestions regarding a proposed conceptual framework termed the ownership trajectory approach (OTA) and highlights the notion of “ownership gaps” to supplement the classic and recurrent notion of “implementation gaps.” (8.3.). In conclusion, this study argues that even more than the technical content of a reform, it is the reform strategy that ultimately determines its ownership trajectory and, consequently, its chances of success.

8.1. RESEARCH RESULTS SUMMARY AT THREE LEVELS OF ANALYSIS

The first subsection below summarizes the results of this study (detailed in the previous three chapters), and the second discusses ownership gaps. In this vein, this study uses both path analysis and process tracing methods: first, regarding the PB² reform implementation process; and second, regarding its ownership trajectory.

8.1.1. PB² reform implementation process: Mimicry, mirages and mirrors

8.1.1.1. The broad picture

This subsection addresses the following descriptive and analytical questions: Which lessons regarding reform ownership can be drawn from the main juncture points of the PB² reform trajectory in Ghana and Cameroon? How is reform ownership addressed through the reform implementation process? As shown in previous chapters, both countries have made numerous budgeting interventions or attempts before introducing PB² reform. In Cameroon, those reform attempts were limited in scope and most were never fully executed. PB² is therefore the first major budgeting reform since 1959 in Cameroon, moving the country from line-item budgeting (an input-oriented and highly fragmented budget system) to programmatic and performance-based budgeting through the adoption of the 2007 law on state fiscal regime (LSFR). In contrast, the government of Ghana (GoG) in 1995 launched the public financial management reform program (PUFMARP) and its various components (on budget preparation, execution, financial accounting and reporting, cash and revenue management). In doing so, GoG set the foundations for three major intermediate reforms: the BPMS (a computerized platform to run budget preparation, financial accounting and reporting, cash management, and budget execution), the MTEF (medium-term expenditure framework for budget programming and preparation), and the ABB (activity-based budgeting). However, as in the Cameroonian case, this “piecemeal” approach led to reforms that were disjointed, incoherent, and incomprehensive, and a proliferation of accounting systems without any integrated budgeting framework (Iddrisu, 2006: 8). In Ghana, earlier budgeting initiatives also included the Public Investment Program (PIP) and the Budget Improvement Working Group (BIWIG) (p.8). The only budgeting tool that is common to both countries is the MTEF. Its overall objective is to improve budget programming of public expenditure, especially for the investment or capital budget, which generally runs over multiple years. Moreover, in both countries, the implementation of the MTEF was done gradually (in Ghana, in three ministries: health, education, and road; in Cameroon in nine, including health, agriculture, basic education and public works).

Later in Cameroon, the PM signed an order to make it mandatory for all ministerial departments. However, given the insignificant weight of the intermediate budgeting reforms on the analysis of the PB²

reform, the analysis of its ownership trajectory covers only the fraction of time of its introduction and implementation during its first four years in both countries. When observing the salient points of the two countries' roads to the PB² reform, (Table 38 below), several major differences are clear. First, in the case of Ghana, multiple and closer external evaluations (PER, then PEFA) began in 1993. Second, the country has adopted and modified its development framework documentation (GSGDA, Ghana Vision 2020) and its economic vision policy several times.

Table 38. Salient points of the PB² reform trajectory in Ghana and Cameroon

GHANA	PER & PEFA Evaluations (Diagnosis)	Development Framework (Economic vision and plans)	HIPC (Debt cancellation-financial)	Intermediate results-based budget reforms	Pilot and roll-out phases	PFM Implementation Plan (execution)	PFM Law
	-D-	-E-	-F-	-IR-	-P-	-Ex-	-L-

CAMEROON	HIPC (Debt cancellation - financial)	Development Framework (economic vision and plans)	PEFA Evaluations (Diagnosis)	LSFR (Law)	CEMAC Directives (I & II generations)	PFM Implementation Plan (execution)
	-F-	-E-	-D-	-L-	-CD-	-Ex-

Country	Prevailing rationale in introducing the budget reform	PB ² trajectory	Expected degree of change in budgeting	Implementation process evaluation based on field data
GHANA	Economic development	D-E-F- IR - P -Ex-L	High	Average high
CAMEROON	Modernization of public finances	F-E-D-L- CD -Ex	Medium	Average low

(Adapted from Awortwi, 2011)

Third, the PB² implementation plan and the PFM law governing the reform execution only came into force after its launch: first during the reform pilot phase and later extending to all ministries, departments, and agencies (MDAs) before more broadly extending to various metropolitan, municipal, and district assemblies (MMDAs) at the decentralized level. Finally, the prevailing rationale for adopting the global PFM package is economic development in Ghana. By contrast, the Cameroonian PB² reform trajectory displays a sparse trajectory of fewer evaluations and results-based reforms, less development framework documentation, CEMAC Directives (I and II generations), and the adoption of the 2007 LSFR almost at its inception. During interviews, MoF officials in Cameroon also admitted that modernizing the budget legal framework was the primary rationale behind adopting PB² reform. In this second case, it should also be noted that access to the HIPC initiative preceded the adoption of the country's development framework document. In other words, the primary external incentive for the PB² reform was financial. Moreover, in the second case, the constraint of CEMAC Directives, absent from the Ghanaian case, is more of a straitjacket, because although the country was ahead of these directives (the first generation at least), it was unfortunately not the figurehead of the integration of the CEMAC standards in its domestic legislation. Survey and interview data converge to show difficulties in implementing the PB² reform, especially during the budget execution phase (53.3% of *good* in Ghana vs. only 21% of *average* in Cameroon). This is unlike the budget preparation phase, which records a more positive ranking in both countries at 66.6% of *good* in Ghana and 57.1% of *average* in Cameroon; the approval phase, which is more severely assessed in Ghana at 57% of *average* vs. Cameroon's 66.6% of *average*; and the budget evaluation phase, ranked at 42.8% of *mediocre* in Ghana and 50% of *average* in Cameroon. Nevertheless, in both countries, the reasons behind the PB² reform's mixed implementation is linked to the reform's methodology approach and design, as well as to circumstantial factors that have no direct connection with the reform itself but are related to the specific context features. Two of those factors are internal (the government political will and leadership) and external (the country's dependence on foreign financial aid).

8.1.1.2. Results summary from the three levels of analysis

At each level of analysis (macro-institutional, meso-organizational, and micro-behavioral), analysis of the PB² reform implementation process reveals its influence on its ownership.

8.1.1.2.1. The macro-institutional level: Cognitive ownership entangled in discrepancies around mimicry

At the macro-institutional level, the study dwelt on the contextual influences—political/administrative, intellectual/conceptual, and technical/scientific—and referred mostly to the institutional framework design of PB² reform. This level is also part of the policy design level in policymaking and tends to highlight the paradigm shift (Hall, 1993), that is, the crafting and understanding of the reform policy and its goals and instruments, and the scope and definition of the various problems it plans to address. The analysis, however, focuses here on the reform implementation stage. Moreover, PB² objectives and principles clash with the reform strategy.

First, regarding the political/administrative observations, the study confirms the importance of contextual factors like political will and leadership and the economic situation of each country, especially its dependence towards foreign aid. On the contrary, the Ghanaian government, grounded on a solid check and balance system and autonomous institutions pushes forward a rather proactive PFM reforms agenda. The second factor—aid dependence—also impacts the choice of reform strategy, as data of this study shows.

For instance, *Ghana*, in spite of being a middle-income country highly courted by development agencies and IFIs, largely depends on foreign financial assistance. This might explain GoG's option to follow “best practice” sequencing guidelines and an incremental timescale regarding its PB² reform strategy, following the World Bank recommendations. Besides, in Ghana, the second verse of our analytical grid, “reform strategy–reform objectives/principles” seem tighter. However, the failure to take into account the cumbersome trends of the Ghanaian context (thus the first verse, made of context and reform strategy), particularly the economic and monetary constraints due to the fluctuations of the Ghana Cedi (local currency) as well as the commodities' prices on the international market, impedes the reform execution. Still from an economic perspective, many participants in Ghana stated that the country's economy cannot yet afford the level of budget predictability entailed in the PFM reform package. However, they believe that the time factor will favor greater reform ownership, as the reform will become better understood and, as a result, executed more efficiently. Indeed, in the Ghanaian case, if additional reform implementation time “did not lead to gains in the ‘messier, and more difficult, challenges’ of reform implementation”

(Andrews, 2013: 28; De Renzio et al., 2011: 20), it incidentally provided room for an increased reform ownership.

Table 39. Some macro-institutional factors' influence on political ownership

	Aid dependency	Political will/leadership	Political ownership
Ghana	+	+	-/+
Cameroon	-	-	+/-

In *Cameroon*, on the contrary, the first factor—political will— is ambiguous, as the political discourse in favor of the PB² reform is not reflected in government actions. Moreover, higher institutions display a negative exemplarity by not executing the reform. Furthermore, being in a less enviable economic situation than that of Ghana, Cameroon, however, does not depend so much on external financial assistance. Confident about this, and regarding the steering of the PB² reform, the government of this country adopted a country-specific approach—diverging from the World Bank advice— which was introduced on a “big bang” timescale. But the paradox for this second country comes from the fact that the country has chosen a “big bang” approach to introduce the PB² reform while maintaining a “progressive” option (thus an uncertain implementation calendar) to execute the PB² reform. This leads to the conclusion that the Cameroonian government’s primary objective was more to capture the external funding attached to the introduction of this reform rather than to actually implement it. PB² already seems bogged down in the daily routine of bureaucrats at the MoF. Cameroon has just succeeded in improving the legal framework for its budget, thus confirming Andrews’ (2013) statement: “Over time, countries get better at producing the externally visible forms associated with these promises, but a gap exists between form and function” (p. 29). This study also shows that, in this country, reform entrepreneurs (MoF/MoEco managers steering the reform implementation plan), by privileging the first verse of our analytical grid —context–reform strategy — have instead put their creative ingenuity at the service of their private interests. This was done to the detriment of achieving reform objectives beyond the legal or regulatory improvements and formal documentation regarding the budget preparation, and thereby renders inoperative some basic principles of the PB² reform, such as transparency and predictability.

Regarding the concrete execution of the reform, the fact that Chiefs directors, and heads of ministerial departments, as well as the highest levels of government, are not really involved in implementing the PB² reform or preaching by example hinders its enforcement. Furthermore, parliamentarians in both countries complained about being kept in the dark while the executive produced fine-looking budget documentation with little or no relationship between budgeting and service delivery. Yet, reform actors in both countries assessed the approval stage of the budget cycle as “average” in both countries. Moreover, and particularly in Cameroon, the almost permanent interference of politics in the budget cycle considerably affects the sincerity of the whole budgeting process and questions public management values in this country.

Secondly, the reform design was examined around its intellectual/conceptual properties. Many respondents criticized what they saw as a faulty design. Indeed, PB² was described as poorly designed, wrongly led and barely executed. In addition, many dichotomies or inadequacies persist (e.g., concept vs. realization; performance-driven PB² reform but the same traditional resource allocation issues or expenditure behaviors persist; new budget paradigm but unchanged working environment; institutional fragmentation and the consequent disintegration of public expenditure, especially regarding the operating budget, instead of a better quality of public spending; trust issues in the budgeting process vs. each country’s political governance system; alignment of institutional actors’ interests vs. public finance management values). In both countries, these inconsistencies have led to a hybrid system made of two parallel budget formats (the programmatic presentation of the state budget but executed through line item techniques).

Thirdly, as regards with the technical/scientific ownership, data shows that, whether conceived abroad (or locally but by foreign experts) or endogenously (by a team of local experts), the reform IT architecture is either in the process of being finalized or its current configuration does not allow a monitoring of the whole chain of the public expenditure, in both countries. Where this architecture is finalized (Cameroon), it reflects the country’s PFM loopholes and does not solve the deficiencies observed by budget actors. Where it is not finalized (Ghana), it makes the transmission of budget information more laborious. In both cases, it feeds budget actors’ frustrations vis-à-vis the reform, because although it serves the numerical accounting, it does not meet their expectations. Yet, paradoxically, this component is one of the costliest items of both countries’ PFM implementation plans, along with that related to budget actors’ capacity building.

This shows the difficulty of capturing, in a single platform, the entire budget process, on the one hand, in order to meet the requirements of the different budget functions, on the other hand.

Finally, at the time of the study, the reform had not yet come down to the level of decentralized or local governments, neither to state-owned enterprises. It was barely even noticeable in the central administrations located in both countries' capitals, outside the MoF: except agencies or ministries in which donor countries and development agencies are more involved through funding of several programs, such as the ministries in charge of education, health, and agriculture. Even within these MDAs, critics of the reform strategy abound regarding budget preparation (how budget priorities are defined), budget execution (what PB² has brought as new techniques or principles and how they are concretely executed), and budget evaluation (what kind of performance indicators are used and why).

In short, the macro-institutional level of analysis shows differences in PB² approaches and trajectories in both countries. Indeed, in both cases, contextual factors lead to a biased steering of the reform and its execution suffers from several levels and forms of inconsistency and difficulty. This is because the reform is either perceived as a mere political discourse or implemented through replication of strategies defined elsewhere. Therefore, in both cases and regarding the steering of PB², reform ownership appears to be mixed at the political level, but for different reasons.

8.1.1.2.2. The meso-organizational level: Organizational ownership ensnared in reform mirages

The chosen reform strategy has an effect on reform ownership at the cognitive, organizational, and behavioral levels. This study also shows that it is up to the local policy entrepreneurs to construct policy coherence through aligning the persistent constraints and opportunities of a particular context, the reform methodology, and its coherence with the reform principles and objectives. However, the strategic level, which in both countries is the genuine “bearer” of the PB² reform, is fraught with difficulties around articulating the reform policy beyond organizational boundaries and policy areas. Moreover, in both countries, PB² was not designed to allow interdepartmental programs. Therefore, the technical content of the reform does not “speak” enough to peripheral organizations, which do not “buy into” the reform policy. This situation is reinforced by the weakness of policy marketing in both countries. Consequently, through its content, the reform is akin to a mirage, because it is the subject of inverted perceptions depending on where the reform

actors stand. At the MoF/MoEco, the reform seems attractive, and likely will irradiate the whole public sector through a new public financial management referential. But in peripheral organizations, the reform is perceived as a false hope.

Moreover, the concrete disparities observed in both countries within the institutional realm call into question the reform design and its implementation strategy. This goes far beyond implementation gaps. This study refers to these as “ownership gaps,” as they include both implementation gaps and reform strategy gaps. The present study shows that in both countries, the PB² reform had little influence on the organizational structure of each government. Similarly, interview and survey participants deplored the high inflation of institutional structures and, as a result, the financial debauchery that results from the dusting of public expenditure. Regarding the conduct of PB² reform, actors first contest the impulse level of the reform, which they consider low, as they think the MoF has insufficient impetus or authority to lead such a “big ticket” reform. Therefore, they criticize the MoF leadership’s management of this reform. Finally, in both countries, but more notably in Cameroon, reform actors are calling for a cultural change among government organizations that the PB² reform has not yet successfully introduced. On the contrary, the reform seems to revive suspicions and trust issues between organizations involved in the budget cycle, yielding a coexistence of two budget nomenclatures: organic and programmatic. With regard to organizational structures related to the introduction of the reform, it is important to distinguish between those dedicated to the reform and those responsible for its concrete implementation. Regarding the former, this study shows that in *Ghana*, PB² reform introduction strategy follows a project-management pattern while Cameroon has followed a legal and administrative path. In both countries, *ad hoc* structures were added to permanent ones, creating a rather disparate institutional mapping, more accentuated in Cameroon.

In *Cameroon*, the institutional steering of PB² reform suffers first from overpopulation (*ad hoc* structures) and institutional fragmentation (public administrations) at the strategic/technical and operational levels. The spontaneous appearance and multiplicity of these structures and the disparity of their institutional positioning, both horizontally and vertically, nevertheless involve at least three levels of skills: political leadership (definition of the vision of the reform project and decision-making), strategic (core of both technical coordination and implementation of the reform), and operational (concrete implementation of the project). At the decision-making level,

despite the claims of local reformers, this study shows that there are multiple and poorly coordinated poles. Moreover, in practice, the frequency of meetings of entities steering the PB² reform plan is quite low. This is the case with the steering committee of the public finance dialogue platform (COPIL), the steering committee of public finance reforms (CRFP), the multi-partner committee (CMP), the interministerial program review committee (CIEP), and the steering committee of the project to modernize the Cameroonian public administration through the implementation of results-based management (PROMAGAR). The infrequency of meetings indicates a weak functionality of these piloting bodies and has considerable effect on the implementation of the reform project. Furthermore, as MoF bureaucrats confirmed, their large number complicates the coordination mechanisms and lengthens the decision-making deadlines, when it does not create a functional bias that neutralizes the progress of reform implementation. However, this illustration is not peculiar to this budgetary reform, but constitutes a major trend of administrative reforms in this country. Those examples, for the most part, operate as duplicates of permanent government structures, thus opening doors to conflicts of jurisdiction. Moreover, with the exception of the CMP, involving Development Partners, the same actors intervene in practically all these bodies. There is in fact an appearance of multiplication of *ad hoc* structures when in fact they generally include the same individuals, thus also frustrating other public managers who feel excluded from “the table.” Therefore, the omnipresence of MoF/MoEco reform entrepreneurs is perceived as additional cause of disconnect from the reform, and at the same time strengthens the perception of reform elitism in policy-making. The propensity of a handful of those individual actors to control or influence the reform trajectory to their advantage is clearly counter-productive to reform ownership.

The same remark holds true for the strategic and operational levels, because even if the reform relies mainly on a few key actors, there are also several *ad hoc* structures that are added to statutory ones. Furthermore, the simultaneous implementation of several other reforms shows a certain duplication of objectives, with little consistency, as evidenced by the empirical study of Betjol (2014: 120). In addition to these *ad hoc* structures, the government of Cameroon has set up a permanent structure, the Budget Reform Division (BRD), which is entirely dedicated to PB² reform. Therefore, reform entrepreneurs at MoF, while complaining of the rigidity of the organic frameworks or of the absence of “political courage” to move the organic lines and align them with

the programmatic ones as recommended by the reform, nevertheless managed to create that structure, which is the cornerstone of the PB² reform implementation process.

Participants also question the level of authority of the BRD (Cameroon) and the Budget Reform Unit (BRU, in Ghana), arguing that they lack sufficient authority to conduct PB² reform. Nevertheless, this reasoning appears to be more critical of the reform strategy adopted by those dedicated reform units than of the level of authority they exercise, and which is the main reason for the limited adherence of other organizations. Indeed, in Cameroon, some reform actors highlight the pragmatic and relevant nature of the reform's institutional anchoring with the MoF. This institutional positioning is coherent within the strategic approach marked by rational and legal authority. However, according to its detractors, this option promotes low visibility of the reform, a dilution of responsibilities, and above all a relatively weak imperium. This is because of the horizontal leveling between MDAs in charge of the reform execution and the MoF, which is piloting the reform and issuing reform directives. Nevertheless, one could ask if the only response is to increase the institutional position of the steering body/strategic committee of the reform in order to observe improved reform execution and ownership. The trajectories of past reforms in Cameroon tell a different story.

The case of the PROMAGAR reform project is very instructive to that effect. Housed in the Prime Minister's Office (PMO), PROMAGAR has been recognized by the highest authority of the state (thus has strong political support) through a specific policy evaluation tool named "ministerial departments road maps" (FDR). However, the project has declined in recent years, despite the "diligence and rigor" prescribed for its application by the Head of State.¹⁰² PROMAGAR thus seems to join the lineage of initiatives such as the National Governance Program (PNG) and a rapid results initiative such as the Change Habits Oppose to Corruption (CHOC) project, all piloted from the PMO, having experienced similar pathways of initial enthusiasm followed by a rapid contraction after only a few years of implementation. In sum, in Cameroon, the process of introducing this budget reform policy shows friction at several levels of the organizational framework. Besides, in budget matters even more than elsewhere, formal authority can either be circumvented or instrumentalized by reform actors. The challenge is therefore more about the

¹⁰² Special Communication of the Head of State in ministerial council, Yaounde, December 09, 2014, p.2.

effectiveness of the chosen reform approach and less about the institutional positioning of the structure that embodies it.

While analyzing the concrete execution of the PB² reform, however, it is paradoxical to note that the PB² reform aims to shift from the administrative budget management to individualized management based on program and managers' accountability. But the previous organizational setting is still in place in both countries and the budget remains enforced by each organization. Budget allotments are still not made by programs, but by ministerial department or agency. Moreover, neither country has admitted interdepartmental programs. Programs are defined within each ministry and the old budget classification persists alongside a programmatic one, which ultimately has no effect on the actual management of budgetary appropriations except for the accounting reporting. This uncomfortable coexistence of organic and programmatic taxonomies suggests that public policies are at the service of organizational charts, whereas in the PB² paradigm, the opposite should have occurred. Therefore, the effects of the PB² reform on government organizational structure remain rather marginal.

Secondly, in Cameroon, inter-agency relationships involved in the budget cycle reflect many institutional biases. In addition, actors of different organizations reject the responsibility for the weak implementation of PB² reform. For example, budget actors observe the absolute powers of the executive branch of government on all other organizations, including the parliament, throughout the budget cycle. Yet, it is at parliament that slight adjustments are noted, although these have no effect on the state budget execution. MPs in Cameroon, notably those of the Budget and Finance Committee (BFC) of the National Assembly have, like BRD managers, obtained certain financial advantages (for example, they now sit throughout the whole fiscal year, while other MPs sit only three times a year for sessions lasting one month each) and did not push the PB² reform implementation beyond these benefits. At the same time, they hold the executive power responsible for the PB² reform's limited implementation. In addition, the reform's context of mutual suspicion hampers relationships between the legislative and the executive branches (MPs reported contempt of ministers and ministers accused parliamentarians of being businessmen imbued with their multiple immunities).

With regard to the budget cycle, the survey reveals that institutional splitting is also detrimental to the coordination of the numerous entities involved in PB² reform implementation. Moreover,

regarding budget execution and budget evaluation, duplication of structures leads to a doubling of budget and control functions. For example, the budget function is split between MoF (operating budget) and MoEco (investment or capital budget). Despite the assertions of various reform actors that the PB² reform has boasted a certain synergy between MoF and MoEco, the fact remains that the very presence of several consultation platforms between these bodies reveals the persistence of differences of views and budget execution guidelines. Moreover, with regard to the budgetary control or evaluation function, the multiplication of administrative structures (within the executive power) on top of the duplication of judicial control brings confusion to the institutional landscape and dilutes this function, thereby deeply weakening the influence of PB² reform in this particular area, despite the relevant provisions of the CEMAC Directives in this regard.

Finally, at the operational level, the IT transition is also underway, as the Program Budget Management Information System (PROBMIS) application, entirely designed and developed by Cameroonian engineers, replaces four previous systems (IBIS, DEPMI, PREPABIP, and PREBIC). But for the moment, PROBMIS excludes the management of public agents' wages and the programming of the State treasury. Furthermore, in practice, reform actors report many challenges either in revenue collection or in budget expenditure. For instance, revenue officers suggested rationalizing tax exemptions and shared stories of the dismantling of networks of false customs exemptions. At the same time, the growing phenomenon of spontaneous creations¹⁰³ of committees and other working groups within public administrations, the survival of the "4.9" formula (system of awarding services or goods contracts by circumventing legal provisions and often for fictitious services or equipment deliveries), the ghost-worker phenomenon, and under-spending of investment (BIP) credits all persist, in spite of the introduction and execution of the PB² reform. This is because at the organizational level, the implementation of the PB² reform accentuates organizational fragmentation and poor coordination, resulting in tensions, mutual suspicion, the struggle over the control (and not the sharing, as the reform recommends) of budget information, and the influence on budget decisions—and even on decisions to create new organizations—based on a few stakeholders' interests. This is so much the case that one might be

¹⁰³ Creation now governed by Decree No. 2018/9387/CAB/PM of November 30, 2018, setting the terms and conditions for the establishment, organization and operation of interdepartmental and ministerial committees and working groups. These bodies are now subject to performance indicators in the execution of their activities.

tempted to ask what the real organizational scope of the PB² reform is within the Cameroonian public financial governance.

In *Ghana*, on the other hand, PB² reform introduction is project-management oriented, which adds one more operational level than in the Cameroonian case. A World Bank unit directly supervises the project management team. For instance, from the strategic guidance to the execution of the various reform project stages, everything is centralized at the MoF, which also addresses interdepartmental issues pertaining to the entire PFM agenda. There is also a Budget Reforms Unit (BRU), located within the Budget Division, whose role is “to facilitate the implementation of all budget reforms including the introduction of Programme Based Budgeting and Fiscal Decentralization, ensuring strengthening of each element of the budget process.”¹⁰⁴ On the other hand, constitutional provisions guarantee the independence of certain organizations (such as the Office of the Head of Public Service, the Audit Service, and the Controller and Accountant General Department) and grant them great autonomy. However, each organization perceives its mission to be that of budget “gatekeeper,” which also promotes organizational rigidity by freezing a certain institutional pattern.

Undeniably, these institutions are a credit to the country’s democratic progress, as they are part of the checks and balances of the governance system. However, MoF senior budget managers admit that budgetary adjustments have not yet been made to accommodate the flexible nature of the budget reform. Regarding the budget cycle, sectoral MDAs continue to work in silos, despite the introduction of PB² reform and the regular holding of policy and budget hearings, and budget working groups. Similarly, MPs deplore the absence of a permanent platform for dialogue with the executive to ensure greater realism in budget forecasts and more effective control of the execution of the state budget. Therefore, the PB² reform policy articulation in Ghana, unlike the Cameroonian case, raises the issue of MoF leadership rather than the reform’s institutional positioning. The situation in Ghana seems to refer to Trosa’s (2010) description: “All the fragility of the methods seems to come from the fact that what they serve and what they will be used for is not elucidated” (p. 540, translation added). This remark comes more often from parliamentarians than from other MDAs, who rather plead the impotence of the MoF in the face of Ghana economic constraints.

¹⁰⁴ Retrieved from <https://www.mofep.gov.gh/divisions/bd/leadership>, on January 2017.

The reform policy articulation nevertheless suffers from institutional tensions arising from both the struggle of various stakeholders to capture scarce financial resources and the fact that the state budget regularly fails the test of realism, while budget indiscipline exists within many MDAs.

Therefore, in both cases studied, reform approaches diverge regarding both policy articulation and the reform's concrete execution. Consequently, issues raised diverge as well. However, in these countries the PB² reform rests on a previous organizational structure that is either quite rigid or which individual actors manipulate according to their own private interests. In any case, the reform content does not penetrate this organizational structure and reform policy articulation among organizational actors is laborious and far from producing the expected optimal reform ownership.

A third point worth mentioning about organizational ownership, as far as organizational culture is concerned, is the confirmation that reform strategy reflects the dominant conception of public governance in each country. The concept of organizational culture implicitly confronts notions of administrative leadership (Cunliffe and Eriksen, 2011) and reform ownership. The results of this study show, however, that these two notions are not contradictory but complementary, since the first would be the means and the second both the driving principle of the reform and its ultimate objective coupled with the reform results. The theoretical and practical challenges consist of reconciling both concepts fundamental approaches, as well as their complex conceptualizations. The notion of administrative leadership mostly targets results within the public sector. Reform ownership, however, addresses strategies and processes. Moreover, especially in the SSA context, administrative culture seems to require a reconciliation of both concepts, as public managers describe ownership as one of main challenges of reform implementation while they paradoxically appeared to adopt attitudes relevant to "stewardship" ("instructions taker," as some interviewees put it in Ghana) and not leadership. However, these two interpersonal and organizational dynamic constructs rely on two similar fundamental pillars: trust (among actors) and legitimacy (reform policy) in order to build various levels of consensus and create public value (Morse, 2010).

For instance, while in Ghana participants expect time to favor a better reform understanding and implementation, in Cameroon they are more pessimistic. Indeed, in Ghana, the reform strategy was economically oriented, and project-management executed. On the other hand, Cameroonian actors relied on a strategy based on legal and rational authority with a clear administrative orientation and execution. Actors in this country trusted a "reform by decrees" (Trosa, 2010), hence the "big bang" option, which obviously impedes reform ownership, as opposed to an

incremental approach. The first approach is to simultaneously introduce a set of reforms without giving them a long implementation timeframe (OECD, 2007: 36). However, in both countries, participants referred to change management as the reform's methodological framework. According to many actors, the PB² reform is qualified as “useful” in its principles and objectives even though it is executed as a “futile academic exercise.” This ambivalence raises the unavoidable question of the PB² reform's implementation calendar. However, this is intrinsically linked to the reform's financial schedule, as the governments of both countries had to resort to external funding sources to execute the reform plan.

First, we must also consider the argument extracted from the reform financing plan, since this study shows that the PB² reform is only partially financed, in both Ghana and Cameroon, through the governmental means. Moreover, at the time of this study, the two countries were under an IMF extended credit facility (ECF) program.¹⁰⁵ The said program advertises streamlined conditionalities that nevertheless rely on macroeconomic constraints such as fiscal balances, monetary aggregates, external debts and borrowing levels, and structural benchmarks that include improving financial sector operations and strengthening public financial management. A popular view suggests that because most of these SSA governments are recipients of external loans and grants, they are automatically compelled to adopt reform policies *and* reform strategies suggested by their financial backers. They will not obtain the same level of credit facilities if they decide to implement homegrown policies and endogenously designed strategies, or if they choose to deviate from their donors' advice and embrace policies and strategies copied from elsewhere than the country that finances the reform or leads the financial negotiation process on behalf of a group of donors or IFIs. This study shows, on the contrary, that if, on the one hand, the reform policy (rather the reform package) is conditioned to the financial agreements, then the choice of the reform strategy is sovereignly made by each government, either following donors' advice or deviating

¹⁰⁵ “The Extended Credit Facility (ECF) provides financial assistance to countries with protracted balance of payments problems. The ECF was created under the Poverty Reduction and Growth Trust (PRGT) as part of a broader reform to make the Fund's financial support more flexible and better tailored to the diverse needs of low-income countries (LICs), including in time of crisis. The ECF is the Fund's main tool for providing medium-term support to LICs. Assistance under an ECF arrangement is provided for an initial duration from three to up to four years, with an overall maximum duration of five years”. Cameroon concluded an ECF with IMF on June 26, 2017 for an initial period of 3 years to foresee the implementation of economic and financial reforms. This program was revised on July 6, 2018, following a “broadly satisfactory” evaluation, according to the Fund, for a total disbursement of USD 438.9 million. The IMF also approved an initial PRGF (Poverty Reduction Growth Facility) for Ghana on July 16, 2009. Since then, the country has completed eight ECF reviews, following regular assessments deemed “broadly satisfactory”, for a total disbursement under ECF of USD 920.58 million. Source: retrieved from <https://www.imf.org/en/About/Factsheets/Sheets/2016/08/02/21/04/Extended-Credit-Facility> on February 27, 2019.

from those recommendations. Consequently, this study considers that this choice constitutes an important window of opportunity likely to influence the reform ownership trajectory.

Indeed, in Cameroon, the PB² reform's official narrative refers to "modernization" instead of "reform," reflecting a dynamic, but fuzzy, approach essentially marked by a lack of rigor in defining the reform plan's execution milestones. Public managers therefore instill the idea of a "progressive" implementation strategy, while at the same time choosing a "big bang" approach for the PB² reform introduction, which some participants have outright described as "brutal." This offers the political authorities a screen against accountability requirements and implicitly takes away any sense of responsibility, even though it represents one of the major objectives of the PB² reform. As a consequence, bureaucrats use reforming time as a factor of administrative "elasticity" as an excuse for the malleability of reforming actions and measures. In fact, while doing so, they create initial room for maneuvering to preserve their own interests. This trend is also reflected in the names they give to programs, which MoF reform actors proudly consider as more original than those in other French-speaking countries, France included, because of the dynamic character the labels underline. Hence the status quo is observed, because if the legislative or formal framework of the PB² reform (budget format, adoption of related texts, etc.) is implemented, the concrete actions likely to result from that framework are delayed and permanently staggered in a future without a clear deadline. The mid-term review of the reform shows that the World Bank emissaries had difficulty assessing the operationalization of several reform activities (except those related to the legislative and regulatory framework) or the establishment of multiple working groups (notably within the MoF), whose activity reports are often nonexistent, because those activities lacked a precise timetable of execution (World Bank review, 2012: 8). This report also confirms the good results recorded in the PMFP (the reform execution plan in Cameroon) sub-components related to the development of multiannual programming and budgeting tools (CDMT and CBMT) and institutional steering framework. The results are mixed for other aspects, but "broadly unsatisfactory," since only 19.75% of the activities of the PMFP were carried out at the date of the report, that is, three years after the launch of the plan. Moreover, the first three years of that plan (2010, 2011 and 2012) were evaluated at 31 billion XOF (56.6 million USD or 73.3 million CAD). This amount was adjusted after the first review of the plan realized in December 2012 to 48,93 billion XOF (about 89.7 million USD or 115.6 CAD). However, no financial analysis was available at the time of this World Bank review to give a clear idea of the cost of the activities

carried out in this plan. Indeed, participants admitted that the implementation process adopted by the Cameroonian government, although it seems original (meaning it did not follow “best practice”-inspired advice) has remained on the beaten path. “We tried to shape things that were not in line with the original concept” (**Interviewee S**). Therefore, securing important external funding from donors seems to have been the fundamental justification behind a rather ambiguous reform strategy. Consequently, many reform actors perceive the PB² reform as an additional motto supported by voluminous documentation and a quite complex process. This reinforces the perception of the PB² reform as a mirage when it comes to disseminating its technical content across various government organizations.

8.1.1.2.3. The micro-behavioral level: Behavioral ownership trapped in attitudinal mirrors

8.1.1.2.3.1. Agency in the PB² reform implementation process

8.1.1.2.3.1.1. The MoF and a few central agencies: Reform elitism

Reform elitism is the result of political ambiguities and individual interests, which both result in denial of responsibility. Indeed, this study distinguishes between the actors responsible for steering or piloting the PB² reform and those in charge of its concrete implementation. Even if in both countries budget departments are the centerpieces of the reform strategy, the fact remains that steering the PB² reform involves fewer actors than implementing it. Regarding the first part, interviews revealed a difference of opinion between those who are at the MoF and budget actors from other organizations. Indeed, while the former justifies their reform strategies either as a subterfuge necessary to launch the PB² reform while bypassing local institutional constraints (Cameroon) or through pragmatism (Ghana), actors from other MDAs criticize the excessive centralization of the approach, suspicious and often frustrated over the privileged position of MoF managers. However, individual champions can drive reform processes, but they cannot achieve institutional change by themselves (Andrews, 2013: 81). Moreover, as this study’s data show, the elitism that characterizes reform implementation in both countries impedes not only its implementation process but also its ownership trajectory. Nevertheless, broad participation seems not to be the only remedy here, because many MDA actors underline the absence, in the reform execution plan, of a clear definition of equal share of benefits and rewards among the multiple groups of agents involved. As long as agents in sector ministries and agencies continue to perceive that the commitment of a handful of MoF bureaucrats depends on the personal interests or

substantial gains they derive from the process, the issue of resistance will be raised. However, in both countries, MDA actors dismiss the idea of any resistance towards the reform. In reality, the question of actors' resistance or reluctance around PB² reform, discussed at the micro-level below, is much more complex and covers several stakes.

Regarding trust issues, these go through the entire budgeting procedure. Indeed, the excessive centralization of this procedure shows a chain of representations that mirror each other at different levels but remain focused on the notion of actors' interests, power games, and struggles. In Cameroon, for example, MoF budget managers look at the political power from which they receive the vision and instructions for the reform implementation. Although they observe a commitment in political discourse, they admit there is a lack of exemplarity in practice, as the same deviant budgeting attitudes persist (regular and unjustified withdrawals carried out in the state budget or in oil revenue; political decisions of recruitments of personnel; creation of programs and structures without prior feasibility or financial studies, etc.). Therefore, MoF budget officials interpret political leaders' behaviors and draw the conclusion that there is no genuine political will for change. They carve the real dimension of its implementation from what they perceive of the perimeter of the political will. Therefore, they consider that the PB² reform should remain as political window-dressing. "Reforms as signals, signals to garner short-term support from the international community [...] Governments look better for few years but do not make governments better in the long run" (Andrews, 2013: 215).

Moreover, in *Cameroon*, appointments to the MoF in general and to the budget department (DGB) are highly coveted, and the holders of manager or senior manager positions are considered powerful. Being at the heart of the state finances management, these agents know very well what is done behind scenes that the general public suspects of ignores. They are particularly familiar with the ambivalence of political power: that is, between discourse and reality. From this privileged position, they have access to budget information; they know where all the politics' financial skeletons are hidden. As a result, they adhere to the reform, certainly with good faith and the determination to try to change things but are convinced in advance of their limits in the face of realities. A participant in Cameroon gave an example to this effect and explained how they found a strategy to circumvent the authority of a former minister (who displayed reluctance despite his early engagement for the PB² reform) by resorting to the PM's authority to introduce regulations

on management control. The minister was thus faced with a *fait accompli*, because the decision came from “above.” MoF reformers also observe the ideal working conditions offered to external consultants, their counterparts in the conduct of the reform, which are in stark contrast to their own, making them feel “left out” (**Interviewee E₂**). In Ghana and Cameroon, MoF agents perceive this as a lack of trust in their capacities, even though it is upon them that the reform execution ultimately rests. Therefore, they adhere to the process while being a little skeptical.

Finally, from the MoF perspective, reformers also complained that during the same period that they led PB² reform implementation, they had to continue performing their daily professional duties. However, almost nothing changed in their environments, because the reform has not yet spread through all aspects of budget management or all organizations. In both countries reviewed, many MoF participants involved in the PB² reform steering committee expressed the wish to be freed from their ordinary functions to focus their time on the reform implementation. Still, data in this study are somewhat paradoxical. Indeed, this wish contrasts with the perception of their own power over the elaboration and execution of the state budget and their pride in claiming their influence on the reform implementation process. Many interviewees in Cameroon, for example, report personally benefiting, through consulting contracts in or out of the country, from the acquired expertise accrued from many study tours abroad. In addition, several interviews and survey participants at the DGB had at least fifteen years at the same workstation and did not complain about it, alleging their love for the country. Consequently, the formal or informal influence of these MoF/MoEco agents in the budget cycle and in steering the PB² reform is proportional to the benefits they derive personally from both processes. However, their influence contrasts with the rejection of their responsibility in advancing the reform implementation process, while at the same time reflects the timid political support for the reform.

8.1.1.2.3.1.2. MDAs and deconcentrated agencies: Negative exemplarity from above

At the level of sector ministries, the issue of attitudinal change—and consequently of behavioral ownership—was broken down into a number of themes ranging from capacity building (both at the individual and collective level), the divergence of reform stakeholders’ interests, and the various obstacles in PB² implementation, to trust and exemplarity issues in budgeting. In both countries, data show that agents in line ministries and agencies dispute MoF leadership in steering the PB² reform. This criticism is, however, more pronounced in the Cameroonian case, as already

discussed above. Furthermore, agents' skepticism about the chances of PB² reform success stems from limited explanation or participation in the development of the PB² reform approach. Finally, they are suspicious of the fact that only the pursuit of some MoF managers' interests could explain the chosen reform strategy. Consequently, bureaucrats in sector ministries observe signals from their MoF colleagues and also from the political power, concluding that each group adheres to the reform only to preserve its interests and position. This is because, on the one hand, political signals are timid, and, on the other hand, MoF reform entrepreneurs tend to work in closed circles run by an informal co-optation system. For example, many MDA managers in both countries questioned the relevance of the training provided to enhance their understanding of the PB² reform policy and implementation process. Instead of seeing it as a privileged instrument of reform dissemination and ownership (as some MoF managers thought), they rather consider these seminars as a waste of time for a number of reasons: First, given the absence of follow-up and the fact that their hierarchies usually overthrew the programs and key performance indicators (KPI) identified during these training sessions, managers believe their presence at these training sessions is instrumentalized only to justify the expenses incurred by this small group of MoF reform managers. Second, these training sessions often had no direct link with their day-to-day job or work environment. And third, a number of respondents called into question the expertise of the trainers, whether national or foreigners, because the training remains purely theoretical and is not subject to any evaluation. For all these reasons, these PB² training sessions cannot be the privileged place for reform ownership, as MoF managers advertised. As one parliamentary actor in Ghana puts it: "MDAs comply because they have to go along with the process, but they have no faith in the budgeting system. They are just being part of the process" (**Interviewee O**).

Thus, the PB² reform, more than just another budget technique, endures and reflects the failings of the state and its environment. However, the reform is neither the expression of "democratic" budgeting (as the expression of the citizen budget that accompanies this implementation in several SSA countries might suggest) nor an image of a "prosperous" economy (because the budget does not create resources but simply distributes and allocates and sets the conditions for creating and using them). The issues of control of information and transparency, on the one hand, and efficiency, efficiency, or budgetary performance, on the other hand, mirror political equilibriums. They position struggles around the budget function controlled by the executive branch that serves as a reference and an example to all other actors. The reform, therefore, needs to be redistributed

within institutional and political charts between the three classic branches of government (executive, legislative, and judicial). This is an implicit recommendation of the second generation of the respective sub-regional budget directives of UEMOA and CEMAC, particularly with regard to strengthening supreme audit institutions (SAI) powers.

Furthermore, survey results also show that the execution stage of the budget in both countries only registers a score of 53.30 % of *average* (against 66.60% of *good* for the budget preparation phase) in Ghana and 50.10% of *mediocre* in Cameroon (against 57.10% of *average* score for the budget preparation stage). In both countries, the budget preparation phase is primarily the responsibility of the MoF, with the participation of other MDAs. However, “beautiful” or “nice” budget documents thus elaborated are not executed according to the principles of PB² reform. The budget execution phase clearly illustrates the notion of implementation gaps.

This study debunks the idea of MDAs’ resistance towards the reform and raises a number of issues. First, it suggests they are just reproducing behaviors from higher levels of government and the MoF managers. Their refusal to “buy in” the reform seems not to be the consequence of an intentional reluctance, but rather a disappointment sign, as those who lead the reform do not seem convinced of its necessity beyond satisfying their personal interests. For example, CSO representatives report that reform flyers were still stored at the MoF when regional and local councils were expecting them. Second, this study suggests that there could have been resistance issue if the reform operational instruments had been designed to be restrictive enough to coerce MDA actors to use them. However, the data clearly show that the reform design focused more on the budget preparation stage (with all new documentation and budget programming tools), and not enough on constraining budget implementation architecture. And third, another argument flows from the fact that both countries distinguish between budget agents, who are responsible for controlling budget operations’ legal and accounting regularity, and credit managers, who have the power to commit budgetary expenditure. The former cannot legally resist the reform since they apply the provisions of the fiscal law. Unfortunately, loopholes in the legal framework open several breaches to budgetary indiscipline. On the other hand, credit managers—either ministers or their surrogates—are the real beneficiaries of this status quo, as they take advantage of those legal shortcomings and deficiencies in the reform design around monitoring expenditure. For these reasons, this study shows that the issue of resistance appears to be unfounded, since the binding

structural foundations remain expressly flawed, in spite of the PB² reform, and its optimal execution relies on each credit manager's sense of responsibility. Therefore, from the perspective of sector MDAs, it would be contradictory to observe, at the same time, the PB² reform's faulty design (highlighting formal documentation rather than actual execution) and the absence of compelling enforcement tools, on the one hand, and to raise the issue of resistance to justify slow or poor implementation, on the other hand. PB² execution, at the micro level, suffers from both reform design weaknesses and local actors' budget habits (inherent to each context and manifested differently at each stage of the budget cycle), as shown in the table above.

In both countries, the reform implementation plans are silent on these issues. Finally, regarding capacity issues, the majority of respondents expressed a clear preference for study trips abroad over locally provided training. In that vein, the results of the survey show that in Ghana, unlike Cameroon, these trainings took place more intensively during the pilot phase of the PB² reform than during the reform rollout phase. This has certainly allowed Ghana to garner more support for this reform from the MDAs, despite the fact that the same recriminations remain. The third group of actors is made up of the authorities of decentralized collectivities. At the time of the field investigation, none of the two countries had yet undertaken to bring the PB² reform to regional offices and city councils. However, interviewees already noted the prospect of reproducing behaviors deplored at the central level at the local and decentralized level, because decongesting expenditure at the central administration level (through the creation of several spending/authorizing officers induced by the PB² reform) has not improved the quality of public expenditure. However, this suggests that PB² and the decentralization policy are somehow related and should accompany each other. The former reform eases budget expenditure congestion by increasing the number of budgets authorizing officers and allocating credits in bulk. But paradoxically, until now this reform principle has not reached the level closest to citizens, that is, the local collectivities. Moreover, the Ethiopian experience (Peterson, 2011) shows that these two reforms should be implemented competitively for their mutual success. In any case, in both countries this level of analysis of the reform strategy and of its implementation records the most implementation challenges. Certain neglect in the reform design in practice betrays the impact of contextual weaknesses, translated into a negative exemplarity in the behavior of reform and budget actors, and hence the predominance of mirror effects.

8.2. DISCUSSION OF PUBLIC SECTOR REFORM (PSR) AND PUBLIC FINANCIAL MANAGEMENT (PFM) REFORM STRATEGIES

8.2.1. General public sector reform (PSR) frameworks or approaches

The public sector reform (PSR) institutional model has largely shown its limitations in delivering the expected change within administrative apparatuses of developing countries. However, it continues to have significant influence in the design of PSR reforms approaches in these countries. Along with, and especially in opposition to, to this classic framework, several so-called emerging approaches have also appeared in development studies. This analysis is confined to three of these models or approaches. Most of them come from Western “research centers” and “development agencies,” often in partnership with IFIs, such as the World Bank and the IMF. Moreover, only a few of these reform strategies rely on empirical studies or comparative analyses. Nevertheless, the literature has welcomed some of them more enthusiastically than others. Of course, and as nature abhors a vacuum, the preferred field of experimentation for those reform models are in developing countries in general, and in sub-Saharan Africa in particular. Finally, these approaches have yet to stand empirical testing over a long period of time.

8.2.1.1. Institutional theory and isomorphic approaches to PSR in SSA countries

Institutional theorists analyze constraints and opportunities that describe a given system as well as endogenous or exogenous parameters, stable or not, facilitating or hindering change. The three major currents of this approach are historical (path dependence), rational choice (rational actors, estimating and pursuing individual interests), and sociological (values, social norms). Institutional theory defines forces of system sustainability and provides a deterministic explanation of change results. Some of those forces are the socio-economic trends, the political will or governance system, and the administrative system characteristics (Pollitt and Bouckaert, 2011). According to DiMaggio and Powell (1983), institutionalists argue that the environment imposes conditions on any change endeavor, forcing the organization to conform to that environment through either mimicry or coercion. However, while contextual, and specifically historical, backgrounds provide useful insights regarding the description of a particular system, they contribute very little in explaining processes and drivers of change (Scott, 1991; Selznick, 1996). In other words, this theory examines how a “set of socially constructed constraints” (March and Olsen, 1984) influences the perceptions, preferences, and behaviors of actors and organizational culture, and

how these actors in return “are called upon to mobilize norms, values and beliefs to justify their political practice” (Sindjoun, 2007, translation added) throughout the reform process.

However, in developing countries, various currents of reforms, particularly the political reforms of the 1990s, have shown the singularity of African trajectories compared to those of other contexts (Eastern Europe and Latin America, in particular) (Mbembe, 1992: 45). The same observation can be made about PB² reform, even though it is part of a universalistic economic paradigm having expectations of sound management principles and the satisfaction of citizens’ primary needs. Krause (2013) distinguishes between isomorphic mimicry and insincere mimicry when asking himself the question of whether isomorphism is “necessarily a bad thing.” He believes that good and best practice in PFM reforms can be replicated everywhere as long as capacities exist to do so. He blames the failure on the absence of a sincere political will or intention and the lack of strong reform implementation skills. Aid-recipient countries, according to him, claim to follow IFIs’ and donors’ advice regarding the reform but basically decide to reform to a minimal level. This results in what he calls “institutional ventriloquism,” that is, insincere mimicry. Moreover, Guinn and Straussman (2018) argue that the “wholesale condemnation of best practice as a source of program design and institutional reform” should rather be targeting poor implementation (p. 15).

Data from Ghana’s and Cameroon’s implementation experience of the PB² reform, however, clearly show, first, that sincerity is not the central issue at play for either side of the table (developing countries and IFIs or donor countries). What is at play is a game of power and interests. Secondly, they show that both a faulty design and poor implementation strategies should be equally incriminated in reform failure. Indeed, in both countries the PB² reform design is stronger at the macro level, and integrates the IT transition and operational mechanisms of the project management team (leaving aside each country’s specific structural issues and organizational and behavioral issues); thus, implicitly promoting the status quo. Essentially, Ghana had to circumvent the thorny issue of the unavailability or untimely releases of funds to implement the various ministerial programs, and Cameroon had to address the issue of unethical management of the national budget. In addition, when applying the PB² reform design to the budget cycle, this study observed that the reform design only takes into account the budget preparation phase, which leads to the presentation of the budget in the form of programs. However, the PB² reform design in both countries also failed to provide any tool to explicitly enforce programs as units of measurement of budget execution.

Therefore, budget actors do not perceive the influence of the new programmatic nature of the budget beyond budget format. Moreover, the budget approval phase, marked by purely political negotiations and trade-offs, with sometimes tense relations between parliamentarians and members of the government, theoretically provides better information on budgetary issues to the parliament but does not give the former specific tools to increase the effectiveness of parliamentary control over the use of public funds. Finally, with regard to the budget evaluation phase, the reform design did not close loopholes in the expenditure control chain. Nevertheless, that would then require IFIs and donors to interfere in the internal politics of these states, which in return could be a slippery slope for relationships between “partners”; hence, there is a need for a more emancipatory reform approach, in order to allow local actors to design the reform from the macro-level down to its smallest details, which would also increase reform ownership.

Isomorphism is at the crossroads of at least three categories of actors: political leaders, international experts, and local policy entrepreneurs. Tamekou (2016), in analyzing administrative reform historical patterns in Cameroon, thus considers isomorphism to be “the causal mechanism” explaining political leaders’ motives for their choices about reform policies, which incline toward models from France, a former colonizing power in Cameroon (p. 320). This study, however, holds a contradictory position, maintaining that isomorphism in the PB² reform design and implementation strategy is the result of a set of factors that interact and explain the “calculated” choice of policy design and strategy of both political leaders and a few public managers. Yet, isomorphism seems to be the effect, not the cause, of the political reform vision perceived and interpreted by the main reform actors and the multiple games of interests that underlie the retained options. Indeed, this study shows that the PB² reform implementation process in Cameroon is marked by a strong personalization of public management, at several levels of government. First, regarding the national budget, ministers (and surrogate spending officers) consider public funds as theirs. Therefore, they reproduce the vision of the highest level of the administration, showcasing the PB² reform as a “signal” (in an endeavor to restore its international financial reputation and also consolidate its legitimacy internally). Furthermore, the execution of the PB² reform implementation plan also became a personal affair for a few MoF bureaucrats.

In the case of Ghana, which sees near-permanent IFI supervision over the country’s economy and monetary system, political leaders are playing the game mostly to please international donors,

including the IMF and the World Bank, which hold a firm financial leash on the country. Regarding public managers, although they are willing to implement the reform, they seem rather to be going with the flow and unconvinced of the reform's effectiveness in solving structural issues. The most recurrent among these that came up in interviews and surveys is the unavailability of funds to realize the various budgetary programs. Likewise, at the organizational level in both countries, PB² reform has had little effect on organizational structure (which is quite rigid and extremely fragmented) and modes of operation. When it had any slight influence, it was either to accommodate actors responsible for its steering (the creation of a dedicated budget reform unit, at the MoF) or to enforce the PFM law. For example, GoG established the Office of the Special Prosecutor (OSP) "as a specialized agency to investigate specific cases of corruption involving public officers and politically exposed persons in the performance of their functions as well as individuals in the private sector implicated in the commission of corruption and prosecute these offences" (OSP Bill memorandum, 2017). Similarly, in Cameroon, in application of the 2007 LSFR, the National Assembly established a Special Rapporteur for revenue and many rapporteurs for expenses across various policy sectors. But these actors have not pushed the political power to a greater reorganization following the introduction of the PB² reform, which they themselves nevertheless consider indispensable for an optimal reform execution and ownership.

Empirically and at the micro-behavioral level, mimicry seems driven by the lack of motivation (thus a certain laziness, and not weakness) of local expertise in the design of endogenous reform policies. Local agents of the reform favor study trips in foreign countries. At least in this way they earn a great deal financially at an individual level by acquiring theoretical knowledge in PFM in areas other than their main professional activity that they can later exploit—significantly increasing their incomes. At the same time, those study tours abroad provide a guarantee of their own professional survival, since the theoretical knowledge gathered, although generally not used in their daily duties, nevertheless remains synonymous with power, jealously shared only by a handful of people. Therefore, those managers become somehow indispensable in the reform process, and the reform becomes "their" file. Moreover, this is an obvious solution for them, since MoF/MoEco managers, placed professionally at the heart of state financial interventions, are aware of the budgetary allocations for each particular project. They refuse to add additional work "for free" in an environment where the level of remuneration of public officials is already considered very low (World Bank report, 2018), while the government is ready to pay colossal amounts to

foreign “experts” who, in the end, will not put local public managers at the forefront of the reform implementation process. The remark of a participant in Ghana on the significant wage difference between the compensation of a Crown agent and that of local managers (real implementers of the PB² reform) sufficiently translates this recrimination and their propensity to opt for copied-and-pasted reforms. Added to this is the difficulty of reconciling the diverging interests of various fragmented administrations and fulfilling the same budgetary function (the case of the budget evaluation function in Cameroon in particular).

Therefore, isomorphism resembles a bad consensus, a mechanism for neutralizing the divergent interests of the different categories of the PB² reform stakeholders. This emerges first in the name of the reform adopted in both countries: “program budgeting.” Indeed, despite the overarching goal of fighting poverty, the reform design incorporates diverse elements from many budgetary systems but lacks a clear organizing principle. For instance, both countries’ PB² models integrate *line item budgeting* (budget allocations based on organic nomenclature), *program budgeting* (medium-term fiscal [expenditure and budget] frameworks, multiyear budgeting based on programs, subprograms, activities, and tasks), *planning programming budgeting systems* (PPBS) (emphasizing planning linked to policies and budgeting, budget classification by programs, use of sophisticated software, more rational budgetary allocations, and analytical techniques), and *performance budgeting* (budgetary outcomes, sound budget techniques, efficient methods of recording and reporting financial and physical data, and the use of budget information in budget preparation and execution). Second, both governments in Ghana and Cameroon put more emphasis on the programmatic aspect of this budget reform than on the performance one (essentially reduced to accounting performance) to which the World Bank, in turn, attaches more importance. However, while in Ghana this is seen as a “platform” towards a total performance approach, this is not the case in Cameroon, where the PB² reform already seems to be in its routine and definite phase, congested with several loopholes but with little visible margin of progression, as reform actors seem to have endorsed the status quo and moved on.

In this, the reform strategy is a deliberate choice and not an imposed option. Nevertheless, in the obvious asymmetry of power, donor countries and IFIs, “the hand that gives,” oversee the recipient one, African governments. The “weakest” parties are therefore trying to obtain the expected funding while pretending to adhere to the reform. This could lead to a fatalist issue if the propensity

of local actors to benefit from the situation did not bring back into the debate the question of reform ownership. Then, the ambivalence of each category of reform actors' positions becomes evident (Tsikata, 2001). Indeed, the reform objectives, content, and principles are the objects of bargaining between the different groups of actors. The outcome is what could rather be called “calculated” isomorphism, where the most powerful dictate their vision regarding the reform contents, scope, and format, while the less powerful tricks through the choice of reform strategy that suits their immediate financial interests.

Finally, isomorphism is also an “easy way out” or solution for political leaders too, because not only does it allow them to obtain funding quickly, but this choice removes the exclusivity of a possible liability in the event of failure of the reform. Thus, the government will always be able to count on the funder of the reform to “tone things down” or “smooth” the reform evaluation by appreciating the “government efforts” in a perpetual dynamics of progressivity, and this way offer its donor the opportunity to justify the implementation process expenses (often increased during the project, as in both cases of this study). In short, the reform package, consisting of three elements: the reform (draft law in the case of Cameroon; framework document in the case of Ghana, which later became the PFM Law), the financing, and the technical assistance (to which could be added the PEFA diagnostic studies and ex-post evaluations) follow a path-dependence scheme whose isomorphism is only the result. Clearly, the various reform projects drain significant technical expertise markets and financial flows, in which each category of actors tries to make the most out of the game by covering its back and playing on its strengths or assets, as opposed to other categories.

Regarding the PB² reform sequencing guidelines, this study data reveals an inherent antagonism within the reform design in both countries. First of all, in Cameroon, the government adopted the “big bang” sequencing approach (Curristine, 2007). This strategy clearly deeply hampers reform ownership, as already shown above. Moreover, this approach shows that political authorities in this country were following a short-term financial path to at least receive the necessary funds from the reform sponsors. It is no secret that most donors only fund projects lasting three to five years and rarely beyond (Guinn and Straussman, 2018: 15). This is understandable, as IFIs and donor countries are also under huge pressure from their shareholders and constituencies for results and value for money (Best, 2007; Weijer and Hauck, 2015). But this calendar and financial pressure

raises unrealistic expectations (Allen, 2006: 14), as it calls for reform in a short time even though practitioners agree to ask for a longer implementation schedule; hence the dilemma between “small results” or “quick results” and the long-term and deep institutional change expected from developing countries’ governments. Moreover, by implementing a best-practice inspired sequencing approach, the reform actors in Ghana have also undergone planning extension, because GoG waited for the availability of funds from the World Bank, starting in 2017, thus prolonging the reform roll-on phase. Clearly, the availability of funding in both cases had a huge influence on the reform plan/project implementation calendar. In the case of Cameroon, the sequencing strategy prevented greater reform ownership; and in the case of Ghana, it, fortuitously or incidentally, reinforced it.

8.2.1.2. Schools of thought within organizational theory

8.2.1.2.1. Change management

As mentioned earlier, many PB² reform actors in both countries refer to change management as the theoretical framework that guides the reform design and implementation process. The school of change management has a general and extensive literature mostly based on the private sector. Contrary to the previous theory, change management highlights a rational, adaptive, and flexible method, usually incremental, and explains organizational change through rational agents’ decisions and actions (Kickert, 2010). However, most empirical studies on change management usually focus on a specific organization or sector, with very little information on the context. This is partly why Pettigrew (1985) suggested that change management should be studied through contextual factors (namely historical, content, process, and outcomes). These factors, according to Kuipers et al. (2014), “may help us to identify the specific characteristics related to change processes and implementation in organizations in a public context” (p. 2). Building on the four theoretical factors underlined by Pettigrew (context, content, process, and outcomes), these authors add a fifth factor, namely leadership. In their review of scholarly articles on change management, these authors classify three orders of change: first, sub-system; second, organization; and third, sector. The first order is that of an incremental organizational or sub-system change; the second is change in core organizational paradigms; and at the third level, they affirm that it is a cross-organizational change, affecting many organizations, otherwise called a sector-wide change. Interestingly, the authors find that the three main theoretical frameworks resorted to in their

literature review were institutional theory, change management, and leadership theory (Kuipers et al., 2014: 5), which are also discussed in this chapter regarding PFM reforms in general and the PB² reform in particular. However, in the public sector, the term “reform” is usually preferred to “change,” which Pollitt and Bouckaert (2011) describe as a deliberate and intentional process of change (p. 12). The PB² reform definitely fits in the aforementioned third order of change, for in both countries of this study, it was designed to affect cross-sectors or organizations.

In analysis of the articulation stage of PB² reform policy, it has been observed that negotiation, bargaining, but also mistrust and mutual rejection of responsibilities characterize relations between different organizations, which are considerably stratified (regarding sharing financial information) and fragmented (especially in budgetary functions, mostly in Cameroon). Moreover, the fact that the PB² reform does not include interdepartmental programs in either country reinforces MDAs’ habits of working in silos. This is contradictory to the spirit of the reform that promotes more participation during budget preparation, execution, and evaluation. In both countries reviewed, this study identifies key or pillar organizations. In Cameroon, these include the so-called “administrations of sovereignty”: the presidency of the Republic, the Prime Minister’s Office, the Supreme Court, the Audit Bench of the Supreme Court, the Social and Economic Council, the Parliament; and in Ghana, these include the President Cabinet, Ghana Audit Service, the Controller and Accountant General Department, the Office of the Head of Civil Service, and the Parliament. These organizations are essential in any optimal implementation or reform ownership pattern because of their important role as catalysts. However, the reform approach reveals that in the case of Ghana, the method consisted of testing the PB² reform in some ministries during three fiscal years, while in Cameroon, there was no trial-and-error stage. The actors themselves recognize that they introduced technical elements into the 2007 LSFR of which they had no real knowledge. This, along with the fact that the law aimed to transpose the second generation of the CEMAC Directives into the domestic legal order of this country, led to the amendment of this law in 2018. In other words, in this second case, we see a profound inconsistency between the official narrative around change management method and the approach actually carried out.

At the same time, in both countries the PB² reform strategy lacks a guiding principle other than the general technical objective of building a sound PFM system. The implementation plans developed with the donors of the reform are based on PEFA diagnosis and tend to address the

weaknesses identified in this verdict. This study tries to show that another, political and symbolic, principle—that is, reform ownership—should be added to the technical one. Otherwise, aid-recipient governments simply adhere to the reform, as guests to their own party. This perception is also reflected in the relations between MoF and sector ministries, where the former reproduce DPs' attitudes toward sector actors. Finally, the central administrations replicate this same schema toward the deconcentrated and decentralized administrations, creating a schism between “those who know” and “those who do not know.” To this should be added perceptions and interpretations of the real political will by MoF reform entrepreneurs. This is what is called here the mirror effect in budget actors' behaviors, more pronounced in the Cameroonian case, which takes precedence over the organizational structure, accentuates a deviant administrative culture, and therefore creates several levels of potential blockages. In Ghana, the strong legitimacy of non-ministerial organizations, often created by the Constitution, could have favored greater reform ownership if actors had taken into account the issue of inclusive participation, entailed in the PB² reform principles, from the conceptual phase of the reform. However, the situation at the time of this study shows that PB² reform does not penetrate the structure or functioning of these organizations. In ministerial departments, which were the center of focus of reform entrepreneurs, a similar complaint is lodged against the grievous tradition of inadequate budget means. Both sides (MoF/MoEco and sector MDAs), therefore, have a problem related to realistic expectations of the PB² reform and its understanding by all stakeholders in the budget chain. This shows that the change management framework, although present in actors' speeches and reform narratives, has not really been applied in either country.

8.2.1.2.2. Leadership approaches to public sector reforms in SSA countries

Another school of thought falling within the organizational theory insists on leadership qualities for successful reforms. For instance, the Global Leadership Initiative (GLI) sponsored many research working papers on the role of leadership in effecting change, especially in developing countries' environments. An empirical study by Andrews et al. (2010) entitled “Development as Leadership-led Change” examined fourteen cases of change within fragile countries. According to these authors, organizational and social change emerges when there is acceptance, authority (and accountability), and ability to allow and catalyze ongoing as well as episodic adjustments. The article also defines leadership (more about groups than individuals) as “the set of actions that intentionally creates change space and mobilizes people, ideas, meaning and resources to achieve

a change purpose” (p. 13). This analysis seems to be more concerned about how “change space” fits “change content.” The answer is that change is produced through a shared, functional, and contextual leadership exercised in a dynamic and problem-solving approach. The major contribution of Andrews et al.’s study is to question the contours, nature, and especially role of leadership in how change occurs within different contexts studied.

Another framework under leadership studies labeled “results coaching” approach or “coaching for results” (CfR) operates under the banner of the World Bank “leadership for results program” model. CfR takes the implementation gap as its source, defined as the “disparity between planned outcomes and the actual performance on the ground” (Champagne et al., 2015: ii). This model relies on “rapid results initiatives” (RRIs) and “tailored coaching” and targets practitioners in borrowing countries in order to strengthen their capacities to achieve tangible results, especially around behavioral and organizational change. In a study surveying fourteen coaches, Champagne et al. (2015) describe the approach as “highly adaptive, multidisciplinary, and structured [... drawing] upon...insights and tools from the fields of leadership, change management, coaching, political economy and communications” (p. 1). Results coaches are described as “low profile, high impact facilitators who operate within the network of stakeholders involved in project implementation in a given country” and they tend to be more external than internal and trained to influence behavioral and organizational changes leading to outcomes achievement (p. 2). The study claims that the CfR approach makes a “significant difference in the success of World Bank project implementation” (p.3). Finally, CfR emphasizes both short-term results (achievable in 120 days or less) and the facilitating roles of coaches in the dialogue between political leaders and policy implementers. The framework also claims to be “an adaptive approach” with three components: (1) high-level leadership retreats, (2) RRIs, and (3) results-coaching interventions. Adaptive approaches seem more appropriate to policy or project implementation complexities than technical ones (Heifetz et al., 2009). This approach, however, seems more suitable for smaller projects than for such a large-scale reform as the one studied here. Furthermore, on an empirical level, it can produce results at short notice, but these results would be difficult to maintain over time because of the other structural, organizational, and behavioral factors that this method does not address.

In their literature review devoted to the study of public leadership, Vogel and Masal (2014), while underlining the theoretical, conceptual, and methodological issues inherent in this notion, present four approaches: functionalist (organization performance), reformist (PSR managerial approaches), behavioral (transfer from knowledge to actions), and biographical (political dimension). They develop these distinctions from an objective or subjective perspective, on the one hand, or the level of analysis, whether it is micro or multi-level, on the other. They conclude by observing the need for “shifting the focus from the aspect of ‘leadership’ to the element of ‘public’, from simplicity to complexity, from universalism to cultural relativism and from public leadership to public followership” (16). Van Wart (2013) meanwhile focuses on organizational leadership in the public sector rather than political or policymaking leadership (p. 553). However, he also recognizes that “leadership is a complex set of processes that is difficult to perform successfully [as well as] the ability to influence others, the ability to change organizations, the ability to provide a vision, the ability to create consensus to move forward, the use of emotional intelligence” (p. 554). For this author, the five major goals of leadership are: getting results, leading followers, leading organizations, leading systems, and leading with values (p. 554).

The issue of leadership often came up during interviews with reform entrepreneurs. First, data in this study show that sector ministries challenge MoF leadership in the conduct of the PB² reform, either because of reform strategy (Ghana) or because of the administrative positioning of the entity in charge of the reform (BRD in Cameroon; BRU in Ghana). It should also be noted that credit managers (authorizing officers) in these different ministries—whether senior (ministers), intermediate (heads of departments or directors), or lower (with a line of credit for a service or unit)—are not involved in the management of reform implementation process. Because this function is accredited either objectively through the hierarchical position occupied or subjectively through personal relations with the minister (appointing authority), their number and the persons designated are essentially adjustable. In both countries the finding is clear: PB² reform has not changed the spending habits of the said credit managers. Their sense of responsibility and integrity seems to be the only safeguard against deviant behaviors around public wealth. Additionally, as shown in this study, time is a determining factor in the implementation of the PB² reform. At the beginning of this process and in both countries of this study, budget actors were enthusiastic; but their excitement decreased progressively because the effects of the budget reform were not as tangible as they should have been. At the same time, in the case of Ghana, budget actors rely on

time to fully absorb the PB² reform; while in the case of Cameroon, referring to other administrative reform attempts, budget actors seem more skeptical about better outcomes.

Another factor observed in these SSA experiences of the PB² reform implementation process arises from the fact that the reform intervenes in an area—the state budget—where the stakes of power (and egos) are important. Additionally, sector administrations, while criticizing MoF reform entrepreneurs, claim that public servants (in both countries) are more followers than leaders. This confirms the theoretical current of subordination or “stewardship” (Denis et al., 2007), which aligns with a conservative/traditionalist perspective of Public Administration that favors safeguarding public service values, such as the respect of hierarchy. Consequently, public officials derive their legitimacy through actions conforming to the will of democratically elected politicians. Public managers must execute instructions and guidelines validated by their minister, who also refers either to the PM or directly to the President, an elected official. This “stewardship” current ignores innovation and adaptation, which paradoxically appear to be key features of the PB² reform policy.

Therefore, it would be frowned upon for MoF reform managers to make speeches highlighting leadership, as it would accentuate reform elitism—decried by many—and the deep division between those who control reform implementation and those who execute it. Similarly, sector ministries’ reform actors will resist a reform approach that does not respect the traditional rules of operation of their administration. Moreover, in environments where managers tend to personalize their functions and proximity to political power grants great influence (Cameroon) rather than leadership; or where institutional and legal legitimacy (Ghana) prevail, reform strategy should encourage a negotiated approach instead of pursuing an openly leadership-based agenda. Such an agenda would create even more frustration or accentuate the non-receptivity of sector MDAs, because, in one case, one would shout at the imposture and, in the other, it would be a dialogue of the deaf. We have seen that bureaucrats can manipulate political authority, sometimes to advance the PB² reform agenda, but often for personal interests. Finally, the lack of key-organizations setting an example deprives the reform of greater effectiveness and visibility, making it almost a mirage. This research suggests addressing the issue of leadership (and its paradoxes in these specific environments) inversely, from below (a neglected perspective so far), and implicitly through reform ownership, by constructing multi-levels of consensus in an inclusive approach, as the PB² reform should become every public agents’ business, not just a few of them.

In these ambivalent contexts, MoF/MoEco managers are officially described as instruction-takers (they also admit it, themselves) but in fact hold great influence, on both the reform strategy and its implementation process, as well as through the budget cycle, as this study demonstrates. Furthermore, in some of these contexts, where the political power remains vigilant regarding the emergence of any other competitive pole of attraction, the pace of the reform trajectory is set not so much by an aptitude for leadership, but rather by the influence of a few individual actors (or, on the contrary, the capacity of nuisance) that works “underground” to shape organizations and behaviors for a collective purpose. The whole question is how to put this great influence at the service of the reform’s process, ownership, and results instead of the personal or private interests of these few individuals.

8.2.1.2.3. The science of delivery

The “science of delivery” (SoD) (Barber, 2015) also figures among PSR emerging approaches. As Friedman (2013) blogged it, “Science of delivery refers to the focused study on the processes, contexts, and general determinants of delivery of public services and goods.” The focus is therefore clearly on “how to deliver” and not only on “what to deliver.” One of SoD’s most ardent champions, Barber, a former senior British government official, founded the British Prime Minister’s Delivery Unit (PMDU) under Blair’s second term (2001-2005), whose mandate was implementation “rather than policy or strategy.” Following his (self-admittedly) ephemeral first attempt (*Deliverology 101*), he went on in his book titled *How to Run a Government (So That Citizens Benefit and Taxpayers Don’t Go Crazy* to suggest what he calls the “foundations of a science of delivery.” These consist of fifty-seven rules that the governments of developed and developing countries should follow in order to overcome challenges and get things done more effectively. In this book, Barber draws particular examples of the PMDU implementation model, with greater or lesser adaptation, notably in healthcare systems, in North America (Ontario, Canada; Los Angeles and Maryland, USA), in Latin America (Chile, Colombia, Brazil), Asia (Pakistan, Malaysia), Africa (Sierra Leone) and Europe (Holland and Great Britain, where it originated).

The model was boosted by the support of former World Bank president Jim Yong Kim, who said in one of his speeches:

“Over the past few centuries, evidence-based delivery systems have revolutionized our lives. They have shown us what can work. The problem is that we still lack a framework for systematically understanding what does work in a given time and place, and for holding officials accountable to that standard. Now development agencies can fulfill their public trust, by creating a science of delivery that will compile global delivery knowledge and mobilize it for practice” (cited by Barber, 2015: 7).

Gonzalez Asis and Woolcock (2015), from the Global Delivery Initiative (GDI) of the World Bank, applied the same idea but restricted their analysis to developing countries. Their reflection stems from the observation that earlier reform strategies put more emphasis on technical aspects (content) and logistical support. Here, too, the idea of the “urgent need” of a “systematic cumulative body of knowledge” on the “how” is reiterated (Gonzalez Asis and Woolcock, 2015:3). Therefore, SoD proposes to redirect the focus to improving the quality of implementing projects on the field, because complex implementation challenges “cannot be anticipated ex-ante” (p. iv). According to these authors, the main reason why the “gaps endure between policy aspiration and performance reality is that the bureaucratic systems for delivery-and the corresponding incentives they generate-are very well suited to address certain types of problems and very poorly suited to address others” (p. 2). They distinguish between technical and adaptive problems. Consequently, in their attempt to operationalize the framework, they suggest five key principles of “how high-quality implementation occurs.” Those principles are: (1) relentless focus on citizen outcomes, (2) multidimensional response, (3) evidence to achieve results, (4) leadership for change, and (5) adaptive implementation.

This reform method trademark (depicted as a “science”) can be questionable, as can the interpretation of what would be a “real” science and what would not be, especially in PSR, where, as its defenders admit, it is difficult to anticipate the challenges of reform policy implementation. This is reminiscent of traditional debates around the “identity crisis” of the Public Administration (PA) field (is it a science or an art?) and its lack of “unifying theory.” Dwight Waldo (1952), Herbert Simon (1966), Raadschelders (2010), and Farazmand (2012) questioned the future of the PA field as a science but also as a practice, as it faces several challenges including ambient capitalism and globalization. SoD has the merit of emphasizing the “how” (method) and not only the “what” (content). To avoid repetition, only the first of the five aforementioned principles is discussed here.

The data of the present study reveals that the citizen perspective is greatly neglected or even omitted in the PB² reform design as well as in its implementation strategy, when, paradoxically, the PB² reform aims at improving service delivery and therefore targeting poverty. Indeed, if, during the PEFA diagnostic phase, CSOs and private sector organizations were widely consulted, they reported that their opinions were not sufficiently taken into account in formulating the texts or reform implementation plan. Furthermore, when these opinions *were* incorporated, government officials biased them and gave them a different meaning. In addition, the reform implementation plan does not require citizen or private companies' feedback. This observation confirms non-governmental actors' apprehensions about failing to take into account citizens' or businesses' priorities throughout the budget cycle. First, during the budget preparation stage, budget dialogue platforms directly involving citizens are inefficient or nonexistent: this makes MPs their only representatives, as the administrative and especially financial decentralization processes are dormant in both cases (for Ghana, see Atwoti, 2013; Abubakari, 2014). In the case of Cameroon, the recurrent problem of under-spending the investment budget considerably hampers the impact of the budget on citizens' lives. Plus, the permanent interference of the political power in budget preparation and execution shows that PB² reform has not yet succeeded in bringing an added value to citizens and private companies. In both countries, the emergence of citizen budgets with a view to simplifying budget information does not fill this important shortfall. Finally, at the time of this study, the PB² reform had not yet reached the decentralized level in either country, and non-governmental actors complained about being excluded from the implementation strategy but at the same time already feared they would see, at the regional level, the same condescending attitudes of central authorities towards them. In short, the PB² reform, which is supposed to be an instrument of the global fight against poverty, remains very technocratic and self-oriented. Moreover, non-governmental actors perceive reform strategy as a sign of suspicion towards them. This also limits reform ownership in both countries, when, paradoxically, the budget is about taxpayers' money. On the contrary, the PB² reform should have shown that citizens matter and they are its first and ultimate beneficiaries.

8.2.2. Public financial management (PFM) reform strategies

In a global context of the Sustainable Development Goals (SDGs), developing countries' governments are at the confluence of a donor-driven demand for sound management of scarce

financial resources (on the international scene) and a citizen-driven demand for an improved service delivery. This calls for better public financial governance, including more effective revenue generation and collection and efficient allocation and use of public funds. To this end, development agencies, IFIs, and other consulting firms disseminate guidelines for PFM reforms based on either good or best practice to these countries. Strategies for modern PFM reform have been experienced in a few developing countries, including SSA countries. Like the approaches to public sector reforms in general discussed above, they have their supporters and their detractors, and they cause debate and controversy. However, the common feature of those discussed in this subsection is that they all oppose strategies based on best practice known as “institutional approaches.”

8.2.2.1. The “basics first” approach

Developed to prevent developing countries from precipitately adopting performance-based managerial reforms, the “basics first” model aims to anticipate the risks associated with a reform methodology based on best practices (Schick, 1998) and represents the dominant approach in SSA PFM experiences (CABRI, 2013). Allen Richard (2009) traces the origins of the “basics first” approach to the work of North (1991) and North, Wallis and Weingast (2006 and 2008) advocating “doorsteps conditions” for institutional reforms in emerging economies. The “basics first” approach (World Bank, 1998; Schick, 1998; Joyce, 2011) was applied, for example, in Sierra Leone, Bulgaria and Guatemala. It suggests that developing countries should first focus on reinforcing capacities in several components of the budget system, instead of trying to replicate extreme NPM reforms, as applied, for example, in New Zealand. This is an incremental or step-wise approach, one that condemns “big bang” methods that implement a broad range of many PFM reforms simultaneously in a short period of time (Diamond, 2013). The preconditions or basic capacities include, but are not limited to, effective financial auditing (before performance auditing), a reliable accounting system (before integrated management system), and predictable budgets (before efficient use of resources). This strategy implies a linear trajectory of reforms, where the development of political institutions precedes that of economic development and sets minimal conditions to reform budgetary institutions. by entrusted managers) (Bietenhader and Bergmann, 2010).

This analysis is partially shared by the proponents of Public Choice (Schiavo-Campo, 1994; Tanzi, 2000). Indeed, Allen Richard considers that “[t]he basic premise of this paper is that the development of a country’s budgetary systems and procedures depends upon the evolution of its economic and political institutions” (p. 5). The comparison between “advanced” economies and low and middle-income countries aims to draw lessons from the former to benefit the latter. Among the drivers of PFM reforms in OECD countries, Allen Richard (2009) lists high-level political support, specific political or fiscal impulse, country-specific implementation reform period, realistic timeframe, scope, mainly an Anglo-Saxon system of government, and finally the issue of lack of capacity, representing a “significant constraint” (p. 7). For Richard, these enabling conditions explain the success of fiscal and financial reforms in OECD countries. On the contrary, from his perspective, reform in developing countries “—which comprise natural states—is likely to be constrained by the domination of elites that resist reform if it threatens their security. Such countries have not yet reached the point at which institutional reform took off in developed countries during the nineteenth century” (p. 7). From Allen’s perspective, the challenges related to these contexts, which are “critical to the development of more efficient budgetary institutions” (p. 7) include institutional weaknesses, underdeveloped public institutions, inefficient policy planning, strong patronage systems, weak capacity in human and informational systems, insufficient financial resources to fund PFM reforms, insufficient budgetary data, and rent-seeking behaviors (Allen, 2009: 9).

Criticizing both best practice and “basics first” approaches, Robert (2004) shows that preconditions to a sound financial management system are not necessary. Moreover, Andrews (2006) first points out that these two models are based more on intuition than on a subjected expansive investigation. He then asks the following question: “Do countries really need technical basics in place before progressing to performance-based reform?” (Andrews, 2006: 147). His subsequent analysis draws conclusions from the documentary analysis of seven case studies of performance-based budgeting experiences in many states and countries including Florida (USA), South Africa, Thailand, Bolivia, Tanzania, and Ghana. Andrews (2006) shows that applying those basics does not guarantee successful performance-based budgeting reforms. At the same time, he cautions against the risk of excessive “informality” in the budgeting process. However, the conclusion of Andrew’s article is not decisive, positively or negatively, because it incorporates the

idea of a plausible influence of “basics first” conditions on the reform trajectory while admitting that these same preconditions can also be an obstacle to the reform’s effective and successful execution (Andrews, 2006: 159). From this perspective, these preconditions rather play a neutral role because their presence or absence may or may not affect the reform process. In any case, Andrews (2006) highlights the influence of other factors facilitating or impeding the reform progress, such as social and political demand to reform; the MoF’s strong leadership; limited political and administrative attention to the reform; organizational fragmentation; and organizational culture. Most if not all of these factors have been discussed above with regard to their influence on the experiences of PB² reform implementation in Ghana and Cameroon. Moreover, experts in the field have also suggested to avoid applying international standards textually (that is, in full transposition from industrial to developing contexts), but to consider them as points of reference in the process of implementing PFM reforms (Bietenhader and Bergmann, 2010). Despite this, empirically, these same experts continue to apply PFM “best practice;” and developing countries that engage in these reforms are still evaluated on the basis of the same “best practice” (CAPE, 2013; CABRI, 2013) or according to “good practice on sequencing PFM reforms” (Diamond, 2013).

However, to better understand the “basics first” approach, it is necessary to start from the two main ideas that constitute its rationale. First, this approach starts from a comparison of reform trajectories in advanced economies, which have evolved over at least a century to reach the “superior” budget systems that have replaced those formerly in force and which supposedly work well in these contexts. The resulting argument is that low and middle-income countries should not “leapfrog” and imitate “advanced imported” performance-based budget systems (Schick, 1998; 2012); instead, developing countries should follow a step-by-step predetermined PFM reform path from less complicated (basics) to advanced measures. Second, because main development agencies and IFIs such as the World Bank and the IMF promote this approach (mostly under the label of best practice), there is a strong presumption that it would work better in these complex environments embedded in important and various “deficits” (Schick, 2012). Therefore, it would be premature for low-income countries to introduce more advanced management practices, as they would not be adapted, and these countries lack the minimum managerial capacity to lead them.

Thus, summed up, these assumptions require some observations here, both theoretical and empirical. First, the two underlying assumptions of this approach seem rather paradoxical. Indeed, while the idea of mutually inspiring reform policies executed in different countries is neither new nor inappropriate in itself, drawing parallels exclusively between historical budgetary reforms in OECD countries (especially since the nineteenth century) and the current situation in developing countries seems highly subjective. This comparison is biased because by excluding other related historical facts in both cases, the approach presents PFM reforms as exclusive or major development catalysts in OECD countries. Therefore, development agencies and IFIs “sell” these reforms as a panacea to developing countries. Paradoxically, the proponents of this approach acknowledge that most OECD countries (and their history confirms it) experienced great economic and social prosperity *before* they adopted these so-called “advanced” budget reforms. Moreover, regarding the actual performance of PFM reforms in OECD countries, the literature concurs on the fact that, contrary to a widespread view, their successful implementation is not absolute in the majority of these countries. They have had varied outcomes across those countries, and reform failure is common to both developed and developing worlds (Pollitt, 2013; Andrews, 2006). Andrews (2003) presents survey findings showing that few US “states are enjoying success in using the performance measures to motivate changes in managerial behavior” (p. 139). Some authors even go further and provide evidence that PFM techniques do not improve public expenditures outcomes even in developed countries (Mellet et al., 2009). Moreover, it is difficult to isolate and assess evidence of positive results specifically because of the targets-based reforms in those countries (Hood, 2006). Finally, these reforms implementation processes are often messy and confusing, regardless of the environment (Andrews, 2003).

Second, the above-mentioned comparison seems to be aimed at perpetuating the gap between “provider” and “recipient” countries in terms of policy and project expertise through technical assistance, which works at the expense of the emergence of local skills, while making the latter countries permanent fields of an experiment that only the former countries own and resell (often very dearly) to the latter. Regarding the recurrent issue of lack of capacity in developing contexts, it is thus paradoxical to rely on the weakness of the managerial capacities in low-income countries to justify the “basics first” approach when this approach does not favor the building or maintenance of local skills. This confirms Peterson (2011) when he states, “Blaming the lack of capacity is

often a far too easy explanation for failure and excuse for not doing due diligence of understanding what exists and working with it” (p. 211).

Third, an objective comparison would rather associate the historical paths of each country and its current political and economic situation, whereas a biased comparison seems to lock developing countries into a fatalistic bias even though their historical journeys speak otherwise. For example, Ghana, after long decades of political instability following its independence, has earned a commendable reputation of being a “frontrunner in the economic reform process” (Alagidede et al., 2013: 5) since early 1980s until becoming a lower middle-income country in 2010. The country is currently enjoying enviable economic growth rates in a global environment marked by economic recession. However, this economic growth raises many concerns (Aryeetey and Baah-Boateng, 2016) particularly regarding “employment, inequality and general improvement in the livelihood of Ghanaians” (Alagidede et al., 2013: 5), as it does not seem to benefit the most vulnerable segments of the population. Moreover, Cameroon, a “haven of peace” in sub-Saharan Africa, in the early 1970s produced growth in double-digit figures (World Bank data). What explains the fact that since the mid-1980s, as SAPs were being launched in most SSA countries, Cameroon has been falling into an economic slump that is daily widening the divide between the rich and the poor? Can fiscal policy and the PB² reform help reverse these trends in these countries? If yes, then how? These are initial and objective questions that should be asked. The examples of Ghana’s and Cameroon’s PB² reform trajectories show their diversity, which is also the case in OECD countries (Curristine, 2007; Pollitt and Bouckaert, 2011)—hence, the incongruity of a generalist, linear, and oversimplified approach.

Fourth, empirically, one of the main critiques against this PFM dominant model is related to the criteria for selecting “basic” and “advanced” measures (Andrews, 2006). According to Allen Schick (2012), the difference between “basics first” and “best practice” approaches is more than a matter of labels, but speaks to a country’s preparedness for advanced methods and processes; a distinction that even the defenders of this approach acknowledge to be “largely subjective and to some degree arbitrary” (Allen, 2009: 19). The following questions arise naturally: Is this distinction based on a logical, chronological, technical, or contextual sequencing? Who should determine when and if the number and level of “basic” conditions have been attained? This questioning is in line with the issue of assessing reform ownership, to which Best (2014) affirms

without hesitation that it is “in the eyes” of donor countries and IFIs. By analogy and from a PFM reforms “basics first” perspective, one might be tempted to give the same answer to the preceding questions.

SSA countries do not have to copy ready-made models. This is not because such models would be inappropriate, but because over fifty years after their political independence, it is about time these countries start designing their own reform strategies. Neither is it about “reinventing the wheel,” as one of the DPs representatives in Cameroon recalled. However, the fact remains that by systematizing and assessing local knowledge (Yanow, 2003), SSA countries would be sharpening their technical and managerial capabilities, year after year and per policy areas. In this way, they would build their own reform path by learning “how to fish,” instead of constantly “getting fried fish.” This approach does not proscribe being curious about what is happening in other contexts or learning about other experiences; it even encourages it. Indeed, another way of strengthening valuable policymaking knowledge and practices is through narrower South-South research exchanges, across cultural and linguistic barriers. This would facilitate developing local administrative skills more quickly and in larger numbers in order to reach the critical masses of reformers in each country who can design and drive endogenous reform policies. This requires, from both sides of the table (developed and developing worlds), a desire to transcend intellectual traditions underpinning current reform approaches, on the one hand, and the abandonment of “easy” solutions, on the other.

Furthermore, it seems contradictory to live in a global context of information acceleration and subsequent accelerated policy transfer and, at the same time, to suggest limited and linear PFM reform models based on the rationale that these models would be better adapted to developing countries environments. LICs are told to “slow down” and “earn their stripes” or war wounds, even though very often the demand for PFM reform is driven from “abroad”—through ODA or other bilateral or multilateral financial instruments. This mitigates reform legitimacy and the responsibility of those countries’ governments. This is tantamount to imposing a double “diktat” on developing countries: first, the proposed technical package of PFM reforms, and second, the way those reforms should be implemented and especially their sequencing guidelines (reform strategy). In parallel, developing countries’ governments are also being challenged to take more responsibility, as their citizens can access and compare data from several countries and see where

their own country stands. Ultimately, and in light of the level of poverty in many SSA countries, it is less the level of sophistication of a budget model that matters than, at the other end of the policy planning chain, its ability to improve service delivery to citizens.

However, of all the PFM reform approaches presented here, the “basics first” is the only one that some participants mentioned during interviews, suggesting either indirectly (to justify, for example, limited effectiveness of the PB² reform) or directly (in the case of transfer of any *soft*, not hard, technology) the need for their country to fulfill certain preconditions, first, before truly engaging in the PFM reforms package. In fact, the Ghanaian reform trajectory shows that this country adopted a “basics first” sequencing guidelines approach, as opposed to Cameroon, which preferred a “country-specific” approach. Still, as many scholarly articles on the “basics first” approach demonstrate, there is no convergence on what reform actors meant by “preconditions” and how they should be implemented. In both countries, these interviewees included DP representatives, economists, financial analysts, and members of the private sector or civil society organizations (**Interviewees S, C, U, and O₂**). Meanwhile, government actors pointed out “other factors” to explain poor reform implementation. From its field data, this thesis conceives that PFM “best practice” and “basics first” approaches share the same rationale (Schick, 2012), the latter being only one of the most popular expressions of the former. However, interestingly, this study also shows that governments in SSA countries retain the flexibility to choose their own reform strategy. This is the starting point of the conceptual reform model proposed below labeled the “ownership trajectory approach” (OTA). Therefore, the “basics first” approach, despite the seemingly common-sense logic that underlies it, is not verified in either case of this study. Indeed, the fate of an optimal implementation of the PB² reform emerges more from the effectiveness of the reform ownership trajectory and mechanisms rather than the sequencing of the reform technical packages and their results. This thesis suggests, with Andrews (2006), going beyond the “basics first” approach and embracing “other factors” that surround the reform implementation process, which have been discussed above and are integrated below in the presentation of the OTA model.

8.2.2.2. The “platform” and the “plateau” approaches

Brooke (2003) and Peterson (2011) respectively proposed the “platform” and “plateau” approaches. The “platform” approach, associated with Brooke, offers many combinations. In a

study of the Kenyan government's "strategy to revitalize public financial management," Brooke (2003) suggests that groups of activities or measures should be packaged together into a logical sequencing implementation method (the "platform approach"). This would provide a more structured reform sequencing, a better description of donors and IFIs roles and responsibilities, a better coherence of specific measures towards the same reform objectives, and identification of realistic intermediate and small steps on a gradual path to technical improvements. In practical terms, the author distinguishes four distinct platforms (1. improving the quality of financial records and credibility in budget execution for central ministries; 2. improving quality of financial records and budget execution for other entities at central, regional, and local levels; 3. introducing accountability and results-based management; 4. substantially improving service delivery). After experiments in Cambodia, however, the approach reveals "some serious flaws in the practical application," in spite of its theoretical attractions (Allen, 2009: 18). Critics point out the following failures: insufficient emphasis on institutional constraints; overloading of activities; an unrealistic time-horizon; poor prioritization; and micro-management. Beyond these drawbacks and in a streamlined version (Tandberg and Pavesic-Skerlep, 2008), the "platform approach" also tends to be similar—to the point of creating confusion—to the "basics first approach." For Tommasi (2009), the first target of this approach should be "basics" conditions.

Moreover, Allen (2009), from a "natural order of sequencing PFM reforms," proposes another version of the "platform approach" model that paradoxically seems to combine two frameworks ("platform" and "basics first"). The author selects a "few specific areas" of the PFM reforms package, arranged in four distinct levels, with each category depending upon the completion of the lowest one (In a hierarchical structure, "reforms should be built up from secure foundations, as with a building or other physical structure" [p. 21].), mutually enriching and related to the institutional constraints, economic policies, and technical capacities issues of each country, and following an execution calendar spread over the short, medium, and long-term financial strategies. Nevertheless, the author himself relativizes his reasoning by stating that each country can decide to undertake one package of measures before another, depending on the specific expectations of its government, because, as he says, "Reforming budgetary institutions is an art, not a science" (Allen, 2009: 23). This "caution" notice applies to all the PFM approaches presented here, and is supported by the Commonwealth PFM guidelines (2012), whose introduction states, "The

Guidelines do not amount to a template, but should rather be seen as lessons that can be adapted to other situations,” and stresses that “South Africa learned from many, but did not try to copy or reproduce any single system” (Commonwealth Secretariat, 2012: 2).

Peterson’s (2011) “plateau” approach assumes that PFM represents a core function of the state and its sovereignty. Therefore, governments must fully own it. He considers from the outset that “reform of PFM in Africa has lost its way” (Peterson, 2011: 212). He regrets that PFM reform is more about technique and sequence and little about hard questions—*why change and how does it improve outcomes* (sustainability and quality of expenditure) (Peterson, 2011: 210). Based on a case study of the Ethiopian experience in successfully implementing PFM reforms of ten years and over (from the fiscal year 1996-2006, as Ethiopia was ranked the third best in Africa and managing the largest aid flow; World Bank, 2010), Peterson (2011) opposes “plateau” to “summit” (or best-practice inspired) PFM approaches. From his perspective, “plateaus” are small wins aligned with the needs of government, fitting within its structures, that are working directly on the construction of social problems and indirectly on their solutions (p. 209). This strategy also involves improving the existing financial system rather than changing it with advanced financial techniques derived from international best practices (Peterson, 2011: 205) or aligning drivers of public sector reforms with pre-existing or ongoing reform initiatives according to each government plan. These are far from the all-technical solutions suggested by IMF and World Bank experts. On the other hand, developing countries’ governments are compelled to adopt the “summits” approach by foreign aid conditionality and the narrative around adapting themselves to best practice. “Summits” are also more attractive to donors/lenders as conditionality benchmarks, placement of technical assistance personnel, channels of influence over borrowing governments. This approach, according to Peterson, is a “contractors’ “cash cows” “because of the perspective of extending the project schedule, and, consequently, its budget while its deliverables will not be well scrutinized” (p. 210).

Peterson details four drivers of public sector reforms in developing countries: *context, ownership, purpose, and strategy*. According to him, the purpose of PFM reforms in Africa should be building “plateaus” that are appropriate to the local context, rather than irrelevant “summits” of international best practice. Indeed, Peterson (2011) argues that PFM reform succeeded in Ethiopia mainly because it was embedded in a government-led political and administrative reform (the

Decentralization Support Activity–DSA). Technical assistance had to craft a “plateau” strategy (recognition-improve-sustain and, only if absolutely necessary, change) or “comprehension-improvement-expansion” (Muhammed, 2014: 132) that aligned with the Ethiopian Civil Service Reform Program (CSRP) and established trust. The Ethiopian PFM strategy “was a government-designed reform, not foreign aid” (Peterson, 2011: 208), including the following: “evolve existing systems, hybrid approach, focus on legal framework, budget, accounts, reporting, automation replicates, strong manual controls over commitments, procurement, disbursement and sequencing” (Muhammed, 2014: 130). The overall coordination was located at the Prime Minister’s Office and “initially supervised in detail by the Prime Minister. Grants, not loans from foreign aid agencies, funded selected parts of the reform. Moreover, the Ethiopian PFM experience took place after a long civil war. In that post-war context, and alongside a restructuring of civil service, public managers’ ethos and their commitment to reform were high, with low levels of corruption in terms of rent seeking (Muhammed, 2014: 137). The accelerating pace of decentralization required faster results in the financial system, which was improved, not changed, according to “international best practice.” Ethiopia designed and implemented the five core financial systems’ reforms: budget planning, budgets, accounts, disbursements, and financial information systems. Peterson (2011) claims that in Africa, instead of consolidating the basics of a firm and stable financial plateau from the bottom, PFM reform is about climbing “summits” of international best practice. The author states that context can be viewed in three dimensions: *macro-level* (political, social, and economic), *mid-level* (administrative structure, bureaucratic culture, and legacy procedures), and *micro-level* (necessary but not sufficient conditions for reform—trust, need, help, and urgency), with considerable flexibility in sequencing. For him, reform ownership in developing countries is a direct consequence of the political sovereignty of these countries’ governments, which should not be undermined by financial aid international policies. Peterson (2011: 211) concludes, “Most importantly, reform as improvement ensures that government remains in the driver’s seat of management and operation of PFM”.

Although the underlying logics of the “plateau” and “platform” models look quite different, considering the greater flexibility of the “plateau” approach, which emphasizes reform ownership by developing countries’ governments, some of the implications of two models are actually quite similar. In addition, the “plateau” methodology defines the different reform levels according to specific contextual data and not according to any logical and predetermined agenda based on

“common sense” (Allen, 2009). However, both approaches seem to promote a minimalistic PFM reform agenda. Moreover, these approaches do not pursue their logic to the end and tend to limit the PFM reform agenda in developing countries to what external observers or “experts” perceive as the appropriate degree of preparedness of the financial systems in each country, based on a conventional set of measures, more or less accepted and shared. The OTA conceptual model is partly inspired by the “plateau” approach, with the difference that OTA incorporates technical and non-technical factors into the reform implementation strategy, whose scope is only limited by the political will of each government.

8.2.2.3. The problem-driven iterative approach (PDIA)

The problem-driven iterative approach (PDIA) is detailed in many different articles and books written by the same author(s) and does not apply exclusively to PFM reforms. PDIA is radically opposed to the “institutional” reform approaches in general and to those recalled above (“best practice” and “basics first” approaches). Indeed, Andrews et al. (2013) describe PDIA as an “amalgamation of broad principles which are consistent with a wide range of implementation options rather than a specific single program or approach” (p. 237). While the authors caution that it is not another “solution” to institutional change in developing countries, they stress the conditions of an enhanced successful reform agenda, which should be driven by locally defined and prioritized problems. The creation of an “authorizing environment”—where active, iterative, and experiential learning engages “broad sets of agents”—completes this description. PDIA stems from various streams of the institutional theory and intends to be as useful to development interventions theorists within international organizations and agencies as well as practitioners or implementers in developing countries. However, it criticizes the isomorphic mimicry applied in developing countries’ institutional reforms, which only “add up to ‘capability traps’: a dynamic in which governments constantly adopt “reforms” to ensure ongoing flows of external financing and legitimacy yet never actually improve” (Andrews et al., 2013: 234). The generic “theory of change” is therefore deeply flawed. The framework initially aimed to “enhance state capabilities” (p. 235).

In a well-acclaimed book, Andrews (2013) presents a more complete version of the same approach. First, the author objects to the “teleological vision of change” that pervades dominant reform models and development practices nowadays, a vision that assumes that hierarchical bureaucracies

and paternalistic cultures dominate unindustrialized countries' governments: "Institutional reforms in development do seem to have mixed results that often disappoint [...] in countries with obviously problematic contexts" (Andrews, 2013: 28). PDIA is a comprehensive and pragmatic change model for developing countries. It revolves around enhancing actors' capabilities to define prioritized problems; an experiment-friendly policy environment; iterative feedback from lessons learned; and broad engagement to assure reforms viability, legitimacy, and relevance (Andrews et al., 2013). This approach has the merit of rehabilitating the role of local reformer—a long-neglected perspective in the reform narrative—from the donors' viewpoint. He considers that in spite of mounting evidence of institutional reform failure in developing countries, the literature has not dwelled enough on the reasons for these unsatisfactory results. His book intends to fill this void. Andrews therefore attempts to explore why reform has failed in developing contexts by asking the following questions: "(1) Can a better understanding of past experience help improve the likelihood of more institutional reform success in more developing countries in the future? (2) Why institutional reforms in development often do not lead to improved governments and how they can be better structured to achieve such goal?" Second, Andrew draws examples from forty countries (including Afghanistan, Georgia, Argentina, Angola, Ghana, Ukraine, and Poland) related to different reform projects, such as decentralization, PFM reform, corruption eradication, and health systems. Andrews argues that institutional reforms fail because "they do not fit many developing country contexts"; these countries only adopt reforms as "signals" to get more financial aid (Andrews, 2013: 2). The short-term strategy of these reforms, coupled with the limited attention given to the influence of developing countries' contexts, often produce new but poorly functional laws. With PDIA, "the process is as important as the product" (p. 3). This process goes from problem identification (locally crafted) to relevant "bricolaged hybrid," "endogenous," and "contextually appropriate" solutions (politically acceptable and realistic) through the experimentation of many agents "playing multiple functional roles, and not solitary champions" (p. 3).

Andrew's book promotes the emergence of "mixed-form or hybrid solutions" instead of best-practice ones. He addresses context, content, agents, and the results of institutional reforms in developing countries through PDIA, in which what he describes as broad communities of change agents create, through a purposive muddling and incremental process, local and hybrid solutions that fit the context. PDIA is grounded in an incremental timeframe to generate new functionality

and contribute to problem solving, as “problems are just key entry points for institutional change” (Andrews, 2013: 175). A consensus is growing (almost reached) around the idea that the “one size fits all” neoliberal socio-economic model imposed on many developing countries, which dominates institutional reform design, is rarely efficient. He suggests, therefore, that agency matters in the five stages of institutional change that he identifies: de-institutionalization, pre-institutionalization, theorization, diffusion, and re-institutionalization (p. 108). He distinguishes the reform “heroes and champions or institutional entrepreneurs,” who are mostly at the MoF, from the “distributed agents,” located in sector ministries and decentralized entities of government, often brought in only during the implementation stage. He makes the case for a “group-based craftsmanship” that is an inclusive participation of both categories of reform actors, from the early stages of the reform process, in order to shape “endogenous solutions to contextual problems” (p.109). Andrews (2013) argues that institutional change can only result over long periods of time, as opposed to the isomorphic approach adopted by many development agencies, which favors short to mid-term project-based reform (p. 130). Yet, he places developing countries at the mercy of external interventions, which should “instigate and feed such [endogenous] responses, framing issues as problems that *force* government in developing countries to look at their situation, explain their own institutional weaknesses, and change these institutions” (p.130, emphasis added). However, in assuming that developing countries’ governments are either willing to reform or can be forced to do so, according to donors’ macro-political agenda, this vision retains a remnant of paternalism over their governance model. PDIA therefore may implicitly diminish those governments’ sense of responsibility, their creativity, and opportunities of self-improvement through learning and trials processes. Paradoxically, the underlying idea in the PDIA model is a “best fit” reform strategy, locally crafted. Traditional, donor-driven conceptions of ownership were intended, inter alia and indirectly, to redirect the responsibility for possible reform failure to developing countries (Best, 2007). Andrews (2013) does not show how, on the empirical level, PDIA will address and overcome this characteristic ambivalence of IFIs and development agencies in their relationships with aid-recipient countries (Tsikata, 2001; Best, 2014). Therefore, even though this research is in line with a realistic perspective, it shows that the PDIA logic can and must be pushed slightly further, going deeper “into addressing the political economy of reforms in aid-dependent countries, something that the author touches upon but does not delve into at length” (De Renzio, 2013). Besides, developing and aid-recipient countries should claim this theoretical

and methodological shift, Otherwise, the risk here is that if both sides of the table (donor countries and aid-recipient governments) do not share this vision in institutional reform analysis and in reform implementation strategy, as nature abhors a vacuum, the same current and mostly unproductive approaches will inevitably continue to prevail.

Nevertheless, and for good reason, Andrews' book has received multiple laudable reviews (Allen, 2013; Pollitt, 2013; Caiden, 2013), which unanimously agree that PDIA's realistic perspective challenges conventional institutional reform strategies and lays the groundwork for reshaping aid-driven reform debates in developing countries. This is a decided and major step forward in the discourse on reform policies associated with international financing from development agencies or IFIs. PDIA demonstrates the importance of the specific context (and the thorough knowledge of it) of each country in the reform process and aims to establish a close link between the proposed reform policy and the concrete and specific problems it intends to solve. In addition, this model attributes a greater scope to endogenous solutions and homegrown policies, as well as a broader local engagement, even though the author seems to subtly avoid the concept of "ownership."

The model would assuredly irritate a number of public policy and management circles, as well as the "lords of development" circle (Caiden, 2013: 1075). Andrews (2013) "offers little evidence about what PDIA does, how it uses information, and examples and frameworks, or its specific results" (Klitgaard, 2013: 409). Moreover, and ultimately, the reform implementation process is the responsibility of the local bureaucrats. The conceptual model this dissertation proposes (OTA) tries to demonstrate the following.

First, the context in each country influences the reform implementation process and reform ownership indirectly through the choice that governments make about the reform strategy. Second, as an essential median factor, reform strategy embraces the whole implementation process and therefore lies between the two major poles, which are the problem-definition phase and the achievement of the reform objectives. Third, while SSA countries, a large majority of which depend on external financial assistance, are more than encouraged to adopt mainstream reforms based on neo-liberal ideology, the fact remains that their governments, and more specifically a handful of bureaucrats in the ministries of finance and/or economy, define and design the reform implementation strategy. They decide on the necessary organizational adjustments and operational instruments for its implementation.

Table 40. Comparison of a few PFM reform approaches to OTA in how they address contextual factors (adapted from Andrews, 2013: 155)

	Change conditions and severity of disruptions	Strength of dominant logic	Evidence of alternative logics	Activity of change agents	Main authors/ Proponents Versus critics
Best practice (1) / basics first (2) approaches	(1) Isomorphic, mimicry and coercive types of disruption (2) Improved budgetary systems and procedures depends upon the evolution of a country economic and political institutions	(1) Reform replication of externally crafted policies, based on other countries' experiences (2) Basic preconditions are indispensable before more advanced institutional reforms can be put in place	(1) The neutrality of the context versus the universalism of managerial and financial techniques (2) The same preconditions can either be neutral or even impede institutional reforms. Besides, other social, economic and political factors also play an important role	(1) & (2) Reform agents follow IFIs and development agencies' reform strategies based on "best practice" or "basics first" agenda	Schick (1966; 1998; 2012) Allen, R. (2009) Hilton, R. M., Joyce, P. G. (2003); Joyce (2011) Diamond J. (2003; 2005; 2006) Fölscher, A. (2007; 2012) World Bank, 1998 Vs. Andrews, M. (2009; 2012; 2013) Andrews, M., H. Hill (2003)
Platform (1) / plateau (2) approaches	(1) Gradual and logical sequencing and implementation strategy of groups of activities or measures including a better description of donors and IFIs roles and responsibilities, coherence towards reform objectives, and identification of realistic intermediate and small steps (2) Small wins aligned with the needs of aid-recipient government, fitting within its structures, and that are working directly on the construction of social problems and indirectly on their solutions	(1) Improving the quality of financial records and credibility in budget execution for central ministries; then for other entities at central, regional, and local levels; introduction of accountability and results-based management; and substantial improvements of service delivery (2) Recognition-improvement-sustainability, and change if only absolutely necessary; or comprehension – improvement - expansion	(1) & (2) Against "Summit" or best practice and basics first informed sequencing approaches	(1) Agents follow a logical sequencing approach (2) Government-led political and administrative reform relations between local agents and experts based on trust; evolving existing systems	Brooke, P. (2003) Tommasi (2009) Tandberg, E., M. Pavesic-Skerlap (2008). Peterson (2011) Muhammed, A. (2014) Vs. Allen (2009)
Problem-driven iterative approach (PDIA) (Andrews, 2013: 155)	Disruptions constructed as problems; reflection on local context and on the need of change	Awareness of problems and consequent questioning of incumbent structures resulting in deinstitutionalization	Locally crafted and viable alternative solutions	Agents engaged (shared problems and solutions) to effect change and improve functionality	Andrews, M. (2013) Andrews, M., L. Pritchett, M. Woolcock (2013) Vs. Allen, R. (2013)
Ownership Trajectory Approach (OTA)	A realistic and locally articulated reform design based on: - Ownership of problem definition; ownership of reform strategy and ownership of solutions; - Detailed and coordinated implementation plan, clearly linking context-reform strategy- reform principles/objectives	Analysis of local conditions (constraints and opportunities) for a government-driven reform agenda and a multi-level reform strategy design	Reform strategy built around ownership; locally designed and whose implementation is broken down into pragmatic and progressive stages targeting specific deliverables at each level and regularly assessed	Motivated agents define problems, design and execute reforms (a DIY process grounded on the reform stakeholders agreed referential, shared and promoted through effective policy marketing)	Inspired by many studies including: World Bank (2012) Andrews, M. (2013) Best, J. (2007; 2014) Peterson (2011) Booth, D. (2011) Cooke, B. (2003) Tsikata, Y. M. (2001) Roll, M. (2014)

Fourth, and finally, this study demonstrates that the choice of the reform strategy or approach allows reform entrepreneurs to clear a window of opportunity that aid-recipient governments can use to bring about change, if genuine political will exists, in the negotiation with the donors financially committed to the reform implementation process. However, this choice, while anchored on contextual data specific to each country, must be consistent with the principles and values of the reform. This coherence will have to be evaluated empirically on at least three analytical levels—macro-institutional, meso-organizational, and micro-behavioral—and horizontally through various policy areas. A cross-checking of these levels’ consistencies will highlight “ownership gaps” that should be addressed through the reform implementation process. The table above (Table 40) establishes points of comparison among a few current PFM approaches and the proposed OTA.

8.3. A SUGGESTED DYNAMIC REFORM APPROACH FOR PFM REFORMS IN SSA COUNTRIES: THE OTA

This section displays a suggested conceptual framework, termed here the reform ownership trajectory approach (OTA). OTA extends the ideas of Andrews (2013) against PFM institutional and “basics first” models (mainly supported by Bretton Woods institutions) and Best (2007), criticizing the downstream vision of “country ownership.” This model reconciles, from an endogenous perspective, already suggested by Tsikata (2001), an upstream vision of reform ownership, the implementation process (the reform trajectory rather than its results), and the value of the choice of the reform strategy.

OTA necessarily needs to be deepened and does not claim to close the debate on reform strategies used in developing countries. For the moment, the sketch presented here is just a statement of the different factors to consider that result from the comparative analysis of the two SSA countries’ experiences in the PB² reform implementation process. Drawn from three levels of analysis, such factors include macro-institutional (political/economic constraints and cognitive patterns vs. reform design), meso-organizational (organizations’ structure, administrative culture, policy marketing, and policy articulation mechanisms versus reform design), and micro-behavioral (agency and enforcement constraints, actors’ commitment or motivation, citizens’ benefits and reform design). It is more a matter of adjusting decisions around the choice of reform strategy

based on certain indicators, while providing a monitoring framework for reform implementation, following a guiding principle, namely reform ownership.

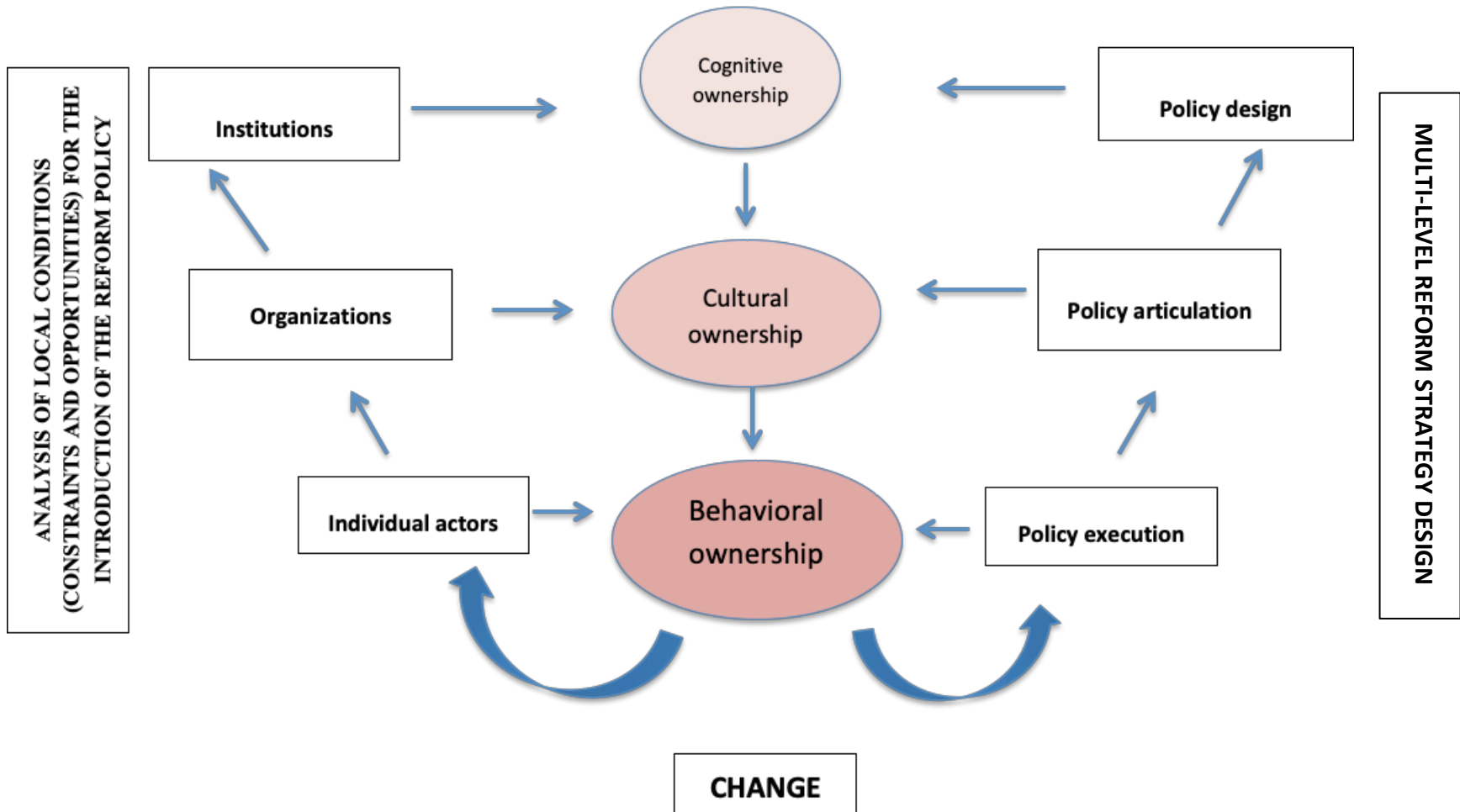
Reform ownership is therefore considered here as an outcome (*what is achieved*), a dynamic process (*how it is achieved*), and a symbolic unifying principle, covering from the reform design to its concrete execution. The OTA assumes that it is not absolutely indispensable to create a sequencing model of the technical measures contained in a reform package; rather, contextual constraints and opportunities should gradually inform the reform strategy. For instance, it is more important to design a multi-level reform strategy, both horizontally and vertically: a smooth-running system in which several organizational entities, as well as individuals (mostly policy communities), are mobilized, either simultaneously or successively (according to each country's contextual data [not only problems] available or systematized in each level and per policy area) to implement different segments of the same reform. At the same time, these entities/actors mutually enrich themselves through the progress achieved, each of them perceiving their role and accountability within the whole process as well as the rewards they gain from it. The guiding or unifying principle of such a reform design is reform ownership, considered here as both an outcome and a process.

8.3.1. OTA theoretical foundations: New institutional economy

The historical, political, and economic trajectories of most sub-Saharan Africa states are rather singular, in more ways than one. Among the major features of these patterns is the influence of exogenous factors (economic, geopolitical, commercial, security, sub-regional, regional, or global) on the performance of internal or domestic policies. This twofold nature—between an external impulse and an internal execution—requires we consider the international situation and the national context of each country in policymaking and policy analysis. With particular regard to analyzing the economic programs within most of these countries, an important turning point came during the 1980s, when structural adjustment plans (SAPs) were implemented. Indeed, years of SAPs, and especially their mixed results, have weakened the legitimacy of economic proposals and strengthened the extrovert nature of the economy of many SSA countries. With few exceptions, scholars and practitioners admit that SAPs dismantled state intervention in the economy without making the state more efficient or assigning it new functions (Mbembe, 1992: 40). The fact that foreign influence creates an inhibitory logic within national policy communities

raises a twofold question about legitimacy: the legitimacy of international institutions and development agencies in their roles of designing economic policies and institutional reforms, and the legitimacy of such reforms. Although not formally imposed, these aid-driven reforms are the result of “financial pressure” that international creditors exert on aid-dependent countries. This pressure is expressed through the conditionalities attached to different loans and concessions or financial facilities. Even though the guardianship of these external creditors has eased significantly since the beginning of the Millennium, the fact remains that many SSA countries, including Ghana and Cameroon, continue to benefit from important credit facilities, which, all in all, justify the maintenance of a certain “right” of donor agencies and IFIs to monitor or scrutinize the use of those credits.

Figure 47. Understanding the ownership trajectory approach theoretical framework



Nevertheless, as a remedy to the aforementioned double legitimacy crisis, development agencies, donor countries and IFIs suggested strengthening “country ownership,” and the concept became prominent in the development international agenda (Best, 2007). At the same time, the international development community had to face the mixed results of official development assistance, while critics against external expertise were gaining ground and the overall amount of funds provided by OECD countries for such aid to developing countries continued to decline. This led the former to include the requirement for results-based budgeting, under the PFM label, in their international agenda vis-à-vis the latter. However, a fundamental paradox emerges in the above-mentioned PFM approaches (promoted by IFIs, donor agencies, and donor countries), which seem to ignore African bureaucracies, considering them ineffective or unproductive, even though policy implementation ultimately relies on these very entities. It was then that the political principle of “ownership” took its full meaning” in the international development field.

However, the notion of “country ownership” was deemed non-operational in SSA aid-recipient countries—most of which are crumbling under the weight of financial debt—even though in other contexts and at another time (American Indies, in the 1950s) it played an emancipatory role for local governments, particularly in economic terms. Paradoxically, African governments do not seem to have grasped this boom, launched with the 2005 Paris Declaration, and “ownership” has remained a pious wish, despite several international meetings and reports on this subject. Moreover, the realization of this principle, which developing countries expect, comes up against another finding: the heterogeneity of SSA administrative systems, which is well documented in literature (Mbembe, 2000) and proceeds mainly from the continent’s history. The fact that, on the one hand, introducing PB² budgeting brings SSA governments back to the heart of development policies, and, on the other hand, consecrating the ownership principal as a catalyst to effective policy remains a mere wish within the same governmental system makes it necessary to investigate further reform strategies in order to make economic reforms and development a reality. Thus, the approach suggested here aims at restoring to SSA governments the full political responsibility of economic policies, because, after all, these governments and their citizens are the first beneficiaries of these reforms.

Therefore, this study assumes a country-led (instead of a donor-driven) conception of ownership, as elaborated in the literature review (Chapter 2), associated with the idea of reform trajectory. The

notion of “reform trajectory” is defined “as an intended route from an initial to a future situation” (Pollitt and Bouckaert, 2000). Pollitt and Bouckaert (2000) highlight the complexity of each reform trajectory, in which the politico-administrative context plays a great role—affecting the reform dynamics across polities and stakeholders (nature of the state, governance culture, and relationships between the political and administrative officials). Moreover, these authors consider that those features influence the reform policy implementation process by facilitating it, slowing it, or preventing it. They also provide a few examples about what they call “natural reform trajectories” in accounting (stages from single-entry / double-entry bookkeeping to a uniform accounting system for assets and liabilities or a full accrual accounting system across government and all public bodies) or performance budgeting (reliable and timely financial reports based on effective and efficient audit procedures). This perspective is taken up and capitalized on in Brooke’s (2003) “platform” approach, discussed previously. It is worth emphasizing here that this sequencing model unfortunately includes only the technical measures of the reform, leaving aside its social and psychological dimensions while acknowledging limited influence on contextual constraints or opportunities. The concept of reform trajectory is understood here from both a retrospective and prospective perspective, considering that in Ghana and Cameroon the route covered by the PB² reform so far—from the intended route and initial (or starting) point to a final state of affairs (end point) in the status of public financial management reforms (Pollitt and Bouckaert, 2011: 66)—unfolds through the reform implementation process. Otherwise and prospectively, reform trajectory projects the desired state of affairs lying in the future, mostly defined and shaped by the bureaucratic elite.

Indeed, in this study, the reform ownership trajectory approach (OTA) is the path through which reform entrepreneurs design a flexible reform plan, including analysis of potential obstacles among institutional constraints, strategic arrangements, and behaviors, with a view to introducing a new reform policy, developed locally, while trying to define the best alignment between the context, the reform strategy, and the reform objectives/principles, thus creating sufficient policy coherence that can bring about the expected change. Therefore, the OTA’s conceptual framework combines causal propositions from both actor-centered institutionalism (ACI—institutions, organizations, and actors’ behavior) and implementation theories (notably the use of the concept of implementation gaps) in a political economy perspective. The PB² reform is actually at the crossroads of several trajectories: political (distribution of powers within the state, institutions, ideas, and interests),

economic (power relations between exogenous and endogenous forces, between budget authorities and other social actors, such as private sector, CSOs, citizens), managerial (state governance systems), legal (legislative and regulatory texts, public finances legal system), and administrative (horizontal, vertical, and transversal relations between different administrative actors).

8.3.2. OTA Methodological framework: Major determinants of the OTA

This research concludes with the undeniable importance of reform methodology as a primordial factor of its ownership, thus an indirect input of its results. Moreover, this study shows that the reform strategies and methods used to implement PB² reform in these two countries are similar because they are close to “best practice” and almost completely ignore the prominent trends inherent in each context. Thus, in Cameroon, public values such as integrity in managing public finances remain an aspiration in a fragmented institutional framework—where the administrative elite has a strong propensity to pursue personal interests in the absence of exemplarity from political leaders, whom they imitate by replicating, at the administrative level, the political liabilities. In Ghana, on the other hand, cash tensions tame the optimism of the most ambitious reformers. As long as the country’s debt level is not revised to reasonable proportions, reformers will continue to believe that the country is living beyond its means, despite the clear will of its political leaders. The divergence of views justifies the apathy of some and makes room for dreamers, with a very good vision of public policies but an entirely unrealistic budget to realize them. These “best practices” are the point of reference, not only of the diagnosis (starting point of the reform) and evaluation, generally done by external institutions, but also of its execution, left to local administrative actors. This study suggests, at least for the implementation phase of the reform, which is undeniably the responsibility of the local administrative elite, to make the principle of ownership the basic referential of the entire reform trajectory.

The triangulation of the results presented in the previous chapter with the analysis of scholarly and empiric articles yielded to three main points. Firstly, this research shows that reform ownership is indeed a component of PB² implementation phase. Secondly, although symbolic, it remains indirectly discernible through this process. Thirdly, reform ownership can take two directions—positive or negative. From an optimistic perspective, reform ownership points to an improved service delivery, when the final beneficiary of the reform, the citizen, can have or feel a taste of it in daily activities. On the contrary, a less enthusiastic perspective of reform ownership leads to the

notion of ownership gaps, which this thesis suggests as a supplement to the classic notion of implementation gaps. Between those two poles, as regarding budget policy, civil servants navigate the ups and down of normative or “best practice” standards, which somehow constrain policy implementation, against national institutions, organizations, and their own interests and behaviors, and struggle to define a reform ownership trajectory or the “best fit.” As a consequence, reform ownership gaps emerge through structural tendencies of each administrative and governance system. This is reflected in the two countries of this study, Ghana and Cameroon, with comparative analysis showing that these gaps are not located in the same policy area. Indeed, in countries, two opposing ownership trajectories yield to ownership gaps. In Ghana, where the PB² reform sequencing was closer to “best practice” recommendations, the execution of the reform stumbles over the traditional issue of untimely and insufficient release of funds, casting doubts about the genuine government will to reform budgeting practices. In Cameroon, in spite of a country-specific sequencing approach, two important reform ownership determinants emerge: first, public service values and ethics, and second, a calculated submission of bureaucratic actors vis-à-vis the political power. This confirms the idea that, whether ontologically and methodologically, reform ownership is neither a science nor an art, but rather a mix of both. Therefore, OTA is about achieving policy coherence within complex environments through a multi-level strategy that aims to minimize gaps.

8.3.3. OTA empirical framework: Addressing implementation and ownership gaps

8.3.3.1. Development of policy design capabilities: reform ownership as a DIY process

Policy transfer has been the essence of OECD countries for centuries. In almost all sectors of public life in these countries (educational, pension, transport, defense and security, immigration, agricultural or commercial, postal, municipal police, etc.), most OECD countries copy each other, pool knowledge and, above all, export policies beyond this group. In contrast, poor record keeping of the execution of homegrown policies in developing countries in general and in SSA countries in particular prevent comparison of their results with those of “imported” policies—making it difficult to gauge whether homegrown policies are better implemented or owned than the latter. This study seeks to understand how specific contexts influence the reform ownership trajectory. Moreover, being aid-dependent, SSA governments rarely have the liberty to pick what they want from the PFM reform package of multiple measures. Indeed, unlike the PB² reform technical package—associated with financial facilities or loans/grants and therefore an “all or nothing”

option—this study shows that the reform methodology or strategy is a deliberate choice of governments in the two countries reviewed. Data of this study therefore show that SSA governments are joining the PFM reforms wagon on a forced march, but also because they have financial interests in the transaction. The focus is no longer on where the reform idea originated, but on what can be achieved through it and, above all, how to do this so that it constitutes a breakthrough that benefits the country's economy and citizens while strengthening government systems.

What this research suggests, under the emblem of OTA, is that SSA governments be allowed to create a bargaining space in their relations with their financial or technical development partners to precisely design an adaptive framework or best-fit approach of reform policies within each national context. The study considers that reform ownership is the “secret sauce” that, as Krause (2013) suggested, external consultants “simply don’t quite know enough about” and that definitely “sets successful copycats apart from states that fail to adapt” (p. 2). Data actually show that PB² local entrepreneurs in Ghana and Cameroon are hardly more advanced than those external consultants. Those entrepreneurs discussed reform ownership more in terms of challenges than as the very guiding principle of the reform implementation process. In addition, this study exposes that the issue of capacity, regularly raised in PSR studies related to SSA countries, is multi-faceted. First, some reform actors stressed a deficiency in specific components of the budget cycle (including program and policy evaluation, audit, and accounting in particular) and pleaded for a sufficient increase of the number of qualified executives in both MoF and sector ministries.

Second, other actors distinguished between individual capacities and collective capacities in order to note the difficulty of creating a link between these two orders in achieving the reform objectives. Finally, a third group of participants, while asserting that there were no real capacity problems on a strictly technical level, acknowledged methodological flaws. Clearly, a demarcation exists between the “know-how” and the “how-to.” This requires, in the first place, a real commitment in reform intentions from both sides of the table, but even more so from SSA governments. Second, the OTA prompts a reorientation of technical assistance: in the sense of supporting these governments’ own reflection in systematizing the knowledge of their policy environment. Therefore, the goal of technical assistance should not be to provide turnkey solutions that have been conceived and designed out of those countries’ specific contexts, under the assumption that

those policies have been successful elsewhere. In this view, Andrews' (2013) PDIA model is welcome, as it goes beyond ready-to-wear solutions. However, PDIA would be ineffective if SSA governments, on their part, did not make consistent efforts toward owning the problem-definition phase and designing an adaptive reform approach that would gradually absorb gaps between current and desired situations.

In this vein, following in the footsteps of Wilson (1887) and Herbert Simon (1969, re-edited in 1996), Crow and Shangraw (2016) conceptualize Public Administration (PA) as a design science including “a process of adaptive, deliberate action” around “flexibility, change orientation, system responsiveness, client-centricity, transdisciplinarity, and adaptivity” (p. 762). In a previous work, Shangraw and Crow (1989) stated, “In addition to being concerned with descriptive aspects of the field, Public Administration scholars must be willing to prescribe, to design, and to redesign public sector system” (p. 1059). According to these authors, the fundamental purpose of PA as a discipline is the “design of adaptive public sector institutions and tools” (p. 1063). They rightly observe an evolution of design activities, from “hard” techniques (as civil engineering was part of PA graduate programs), “soft” or institutional techniques (structure of government, rules of powers, etc.), to professional training (information management, for example). Since Simon, the main focus of PA as a design science is to draw on knowledge from both (inner and outer) environments. Nowadays, the outer environment for SSA countries is represented by external influences from the international development and financial communities. It is therefore important to build an in-depth knowledge of both environments, beyond biases and prejudices.

However, as some interviewees have noted, reforms also bogged down because of a certain intellectual apathy on the part of local bureaucrats, despite the expectations that they would play an important role in designing reform policy and defining roles among various stakeholders, individuals, or organizations (see Table 41 below). As Ostrom (1974) points out, “An appropriate theory of design is necessary both to understand how a system will work and how modifications or changes in a system will affect its performance” (p. 102).

Table 41. How reform ownership matters in the reform implementation or strategy design

Implementation process stages	Key focal points of activities	Local reform entrepreneurs	External policy stakeholders
Policy/strategy design	Reform driven by country's specific demands and not donors' or IFIs supply Setting reform priorities Building an improved and systematic knowledge of the context and the reform policy environment (historical, economic, political, etc.) Multi-level (macro, meso, and micro) policy design Highlighting major contextual problems as milestone objectives to be achieved Securing long-term (5-10 years) funding solutions Crafting a clear coherence between the values/principles of the reform policy, its method of implementation, and its instruments	Assessing the need/demand to reform; definition of reform scope; assemblage on local knowledge about contextual factors; lessons learned from prior reform attempts Recording and analyzing practical issues and problems to be solved through the reform Outlining broad framework of benefits for systems, agents, governments, and citizens Defining inclusive participation and bases for consensus about the reform approach	Supporting roles Facilitators; share general and good practice technical knowledge; contribute to context analysis; provide comparative analysis; confirm financial plan and disbursements' calendar; Suggestion of an array of solutions about the major issues raised Advice on the coherence of different reform blocks and piloting/experimentation
Policy articulation	Policy marketing design vertically on three levels and horizontally (supervisory bodies and policy sectors) across key organizations Construct a coherence framework between the different levels of analysis, design, and execution Set a retrogressive schedule involving all key organizations with specific objectives An organization-leader responsible for the achievement of reform objectives at each level and for each policy sector, with a regular peer-evaluation system within and across sectors, knowing that the steering process is respective of each country institutions	Drafting a sector-tailored policy marketing highlighting the expected improvements/changes Role distribution through key organizations (horizontally and vertically) within the multi-level design Expanded and multidirectional dialogue on the technical content of the reform and its implementation strategy Identifying major bottlenecks/blockages at the organizational level Identifying training and capacity-building needs by sector/area in relation to the reform implementation calendar	Assist local bureaucrats at different levels and in many key organizations in understanding the reform policy and crafting coherence with various stakeholders Deliver a critical analysis of the relevance of the instruments for the reform policy implementation in relation to the objectives pursued Provide an external evaluation of the reform policy coherence of the message across the different levels, as well as the evaluation of its implementation strategy against the expected reform objectives
Policy execution	Follow-up roadmap of activities, tasks, results/outcomes, rewards and advantages breakdown by policy sector, both for bureaucrats and for citizens	Incremental roll-out; mistakes and mishaps logs and reviews of adequate corrections; sharing regular assessments reports, including non-governmental bodies' feedback; strengthening the systems and rules; assessing effective rewards and benefits; compiling archives and documentation	External observers and project management follow-up team

In other words, introducing “global” ideas or policies into a particular policy area at the national level, even if relying on shared principles or theories, requires local actors to make an effort to contextualize the said policies. This process is far from being linear or identical from one country to another.

Moreover, external or development partners (DPs) seem to be more focused on the macro level of reform implementation. The funding granted is allocated to the components and activities of the reform implementation process at this level. They even claim to be powerless to influence reform at other levels, particularly with regard to changes in the actors’ behavior (World Bank, 2015). As a result, policymaking becomes a messy process of bricolage (Andrews, 2013), made of trials and errors, borrowing and testing, which is quite appropriate for complex environments, like SSA contexts, and complex matters, like fiscal policies. Additionally, it is a DIY process that local bureaucrats cannot avoid, and external consultants, even with the best expertise and good will, cannot cut corners or prevent it. While the literature broadly agrees on the nature and description of these different activities, since Lindblom’s “science of muddling through” (1959), it is time to also recognize the role of SSA reform entrepreneurs, notably bureaucrats, and that they themselves assume full responsibility of this process. Fundamentally, OTA’s basic implications are re-empowering senior managers in public organizations, giving them greater control over policy (Peters, 2005) and requiring more accountability from them: two basic ideas of the New Public Management (NPM) (Hood, 1991).

8.3.3.2. “Selling” reforms through effective policy marketing

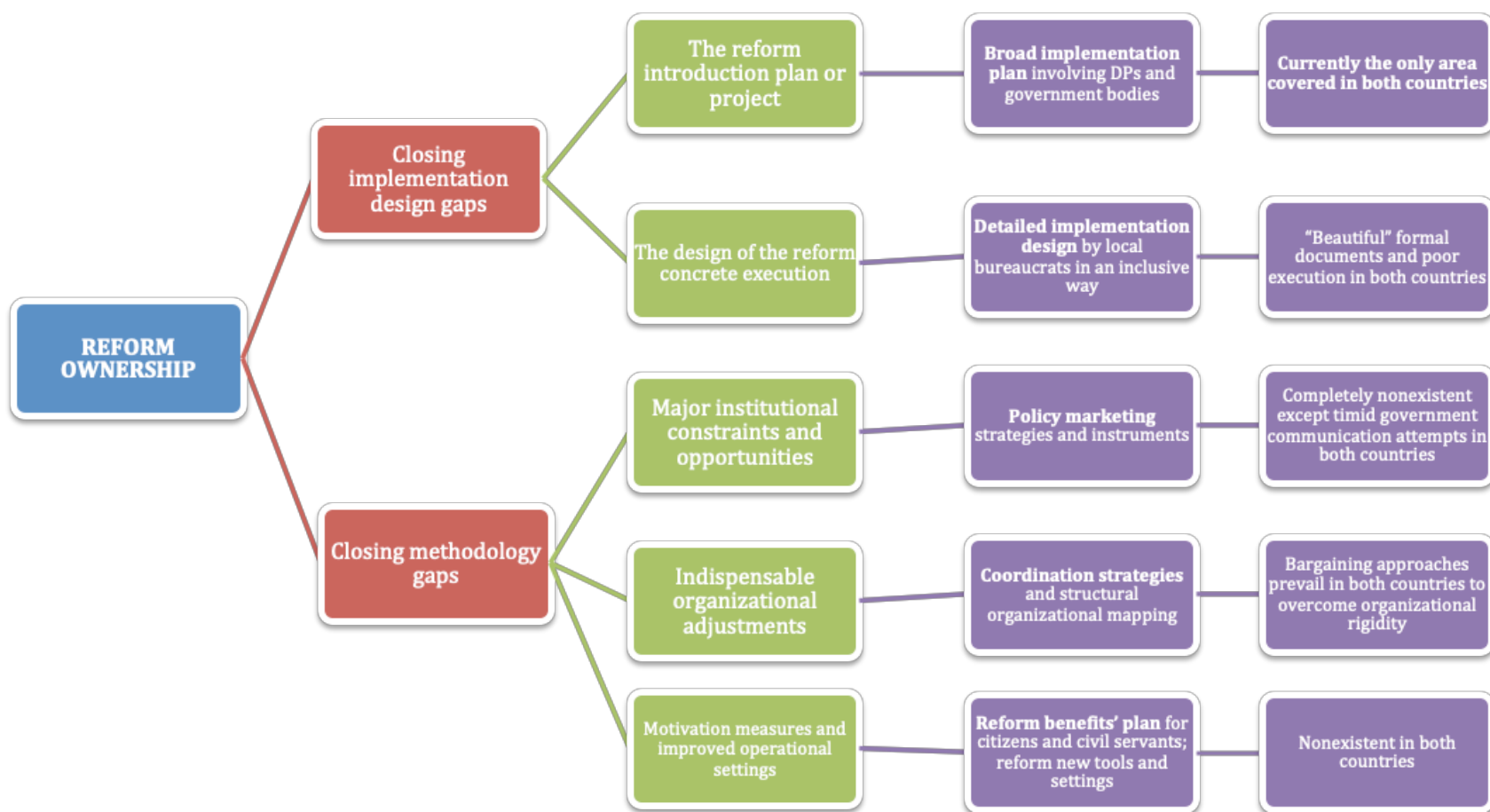
In theory, the NPM reform agenda is grounded on a client-centric or delivery-based philosophy, which somehow blurs the lines between private and public sectors. However, in many SSA countries adopting NPM-inspired reforms, bureaucratic governments persist in which client or citizen orientation is almost nonexistent. As data of this study show, the PB² reform execution in Ghana and Cameroon does not seem to reflect either citizens’ priorities or public servants’ expectations. Yet, in its principles, PB² is supposed to address poverty, as citizens (as consumers, taxpayers, and even voters) should be its primary target groups. Therefore, platforms or mechanisms for citizen participation, as well as dialogue with public managers (especially those of sector ministries), seem ineffective.

The result is a deep communication divide between, on the one hand, reform entrepreneurs and sector managers in terms of reform expectations and, on the other hand, citizens in terms of satisfying their needs. Indeed, CSO representatives noted difficulties in this regard, with government communication remaining institutional and very inefficient. Although a reform policy can be considered a product (idea or service), government officials in both countries seem to have focused their communication on the technical content of the reform. They did not sufficiently promote the expected attitudes from citizens and MDAs or organizational arrangements. Indeed, among the four different types of marketing,¹⁰⁶ Madill (1998) defines policy marketing as “a type of marketing that governments engage in [...] when governments launch marketing programs *to convince* specific sectors of society *to accept* their policies or new legislation” (p. 11). Serrat (2017) provides a more detailed definition: “Marketing is the activity, set of institutions, and processes—always interconnected and interdependent—meant to identify, anticipate, create, communicate, deliver, and exchange valuable offerings that satisfy clients, audiences, partners, and society at large” (p. 114). According to him, policy marketing is almost always about balancing conflicts over values and it “can only become relevant when fundamental political decisions have been made on commitment to and responsibility for collective agency” (p. 115). On their part, Kaplan and Haenlein (2009), drawing from the managerialist turn of PA, focus on three dimensions within policy marketing—products, players, and processes—to demonstrate that there is room and potential for public marketing in public administration even though its specific character should be considered (p. 209).

However, this research shows that in both countries, reform entrepreneurs neglected to consciously address diverse stakeholders’ interests. Indeed, the planning and evaluation budget phases would greatly benefit if policy marketing was improved, as public agency would attempt to meet citizens’ and private sector organizations’ needs, and accountability would be strengthened in operations (Serrat, 2017: 116).

¹⁰⁶ Those four marketing types are: marketing of products and services; social marketing; demarketing, and policy marketing.

Figure 48. PB² through the OTA empirical framework



But the fact that neither the citizens nor the private companies are at the center of this reform, nor in the reform introduction plan and still less in its concrete execution, leads us to wonder about the true target of this reform. The summary and flat communication that is made around the reform, however, does not solve the gaps observed between perceptions and expectations and prevents “selling” the reform in a more effective and efficient way.

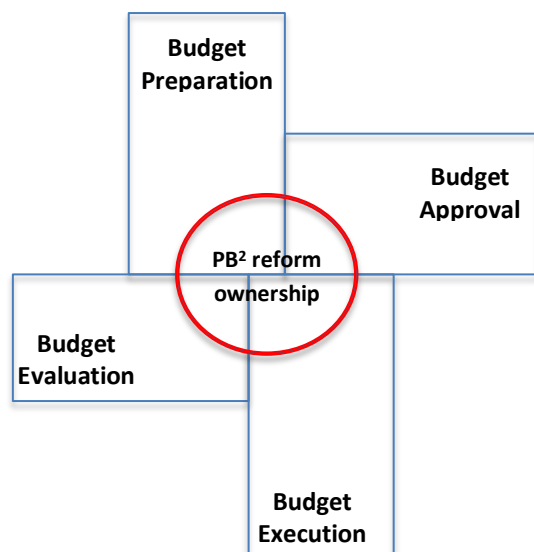
8.3.3.3. Building a policy coherence diagram

The third axis of the OTA empirical framework is related to the concept of policy coherence. The notion of policy coherence for development (PCD) applies both to a country’s international agreements and to domestic policies. In the first case, PCD, as part of a “global partnership for development” (UN Millennium Development Goals) “seeks to ensure that non-aid public policies are consistent with a government’s international development goals [...] seeks to represent the interests of the poorest developing countries within developed country policy-making processes and seeks to ensure that investments in overseas aid are not undermined by damaging non-aid policies” (Barry et al., 2010: 207). Nonetheless, conflicts between domestic and international development goals and between developing and developed countries’ views often occur. OECD (2002) defines PCD as “trade-offs and potential synergies across such areas as trade, investment, agriculture, health, education, the environment and development co-operation, to encourage greater policy coherence in support of the internationally agreed development goals” (p. 24). From the domestic perspective, PCD would also aim at reducing tensions and conflicts of interests, either horizontally, between different policy areas, or vertically, in the different levels of analysis.

However, this question is often addressed for several policies or their components whose implementation or instruments are mutually interoperable, or for several agencies or institutions whose policies converge in an insufficient or limited way, thus impeding the achievement of the overarching expected results. In this research, we look at policy coherence of a given involving a broad spectrum of government and non-government stakeholders. The OTA model uses the “component-driven policymaking” label of May et al. (2005) that suggests that when interest-group pressures pull the various components of a specific policy in different directions, policy coherence is limited or even nonexistent (p. 37). They argue, “more coherent, overarching policies have identifiable interests that are shared with the component policies” (p.37). In this vein, reform

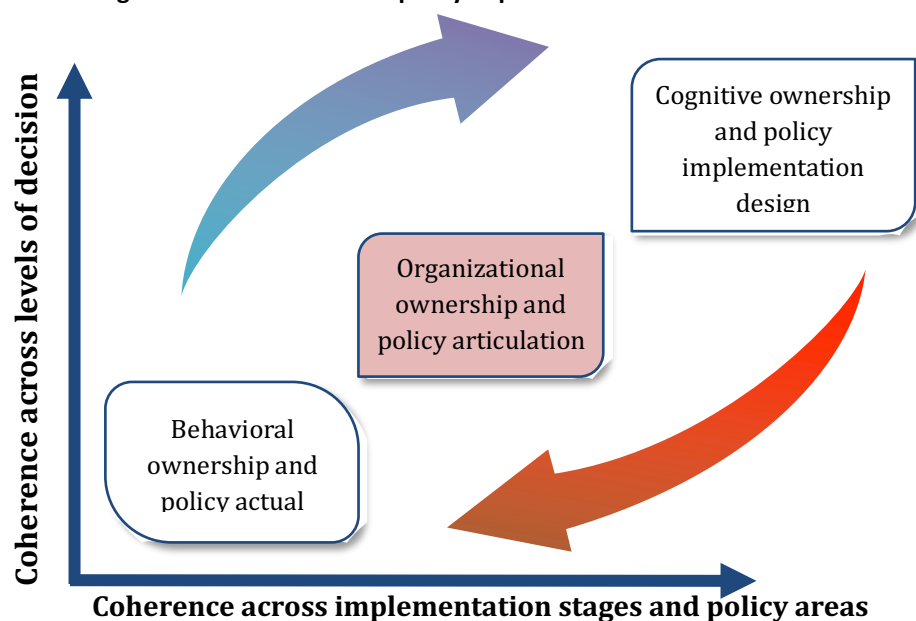
ownership is built and found in the intersectional relations between the different components and how they relate to each other (Figure 49) and also across levels of decision, policy stages and policy areas. The meso or organizational level plays a crucial role in seeking some balance between the two other levels (macro-institutional and micro-behavioral). (Figure 50 below).

Figure 49. Building PB² ownership through the budget cycle



(Adapted from May et al., 2005: 42)

Figure 50. OTA as a reform policy implementation model



In addition, by providing the reform with an organizing idea or principle (ownership) that is also tied to the technical message, OTA tends to suggest multi-level and policy area coherence, before and during the reform implementation process. In sum, a combination of several coherence diagrams is needed to gradually define ownership gaps and appropriate solutions. International standards or “best practice” can inspire the design of policy coherence for a better fit. However, policy implementation at the national level requires at least three levels of ownership: political ownership, in the definition of the problems to be solved, ownership of the reform strategy by the policy entrepreneurs, and ownership of the results of the reform policy, for learning and replication purposes (Figure 51). We can also represent that same idea horizontally, with two normative bounds (“best practice” and “best fit”), inevitably and, as this study shows, the importance of the reform strategy, which opens the way to several research avenues (Figure 52 below). The flexibility of the OTA model also comes from the fact that it can be applied to short-term (limited in time), smaller scale reforms (limited in scope), as well as those more important in their scope. It can also be detailed by policy area, during each stage of the implementation process, and for each level of analysis studied in this dissertation.

Figure 51. Building policy coherence around three levels of reform ownership

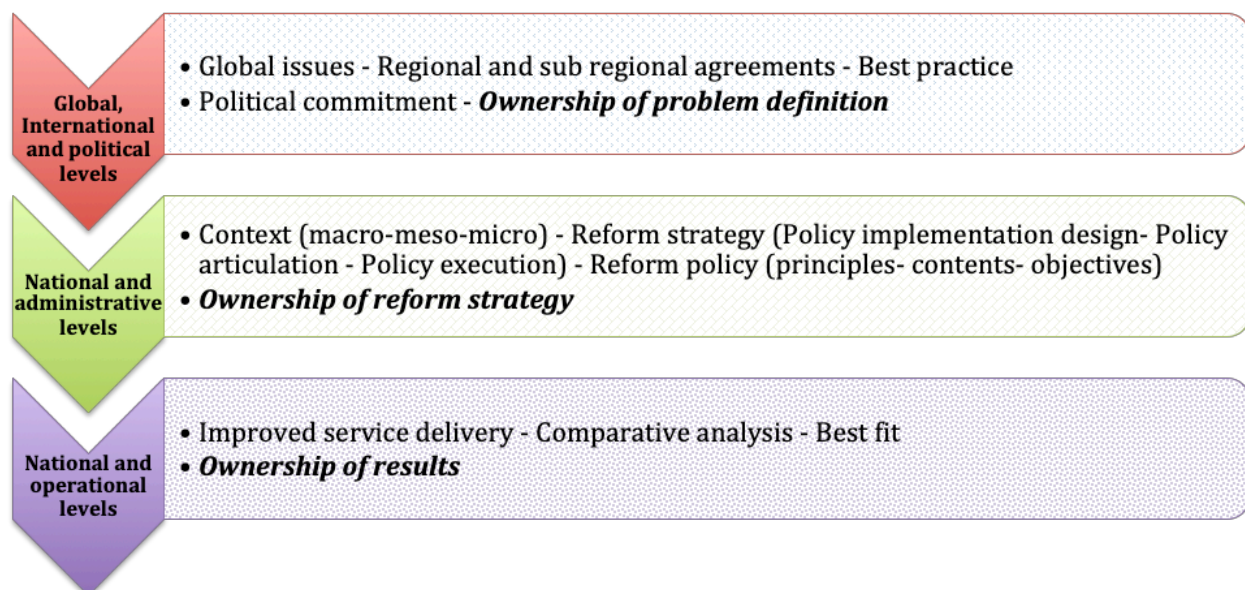
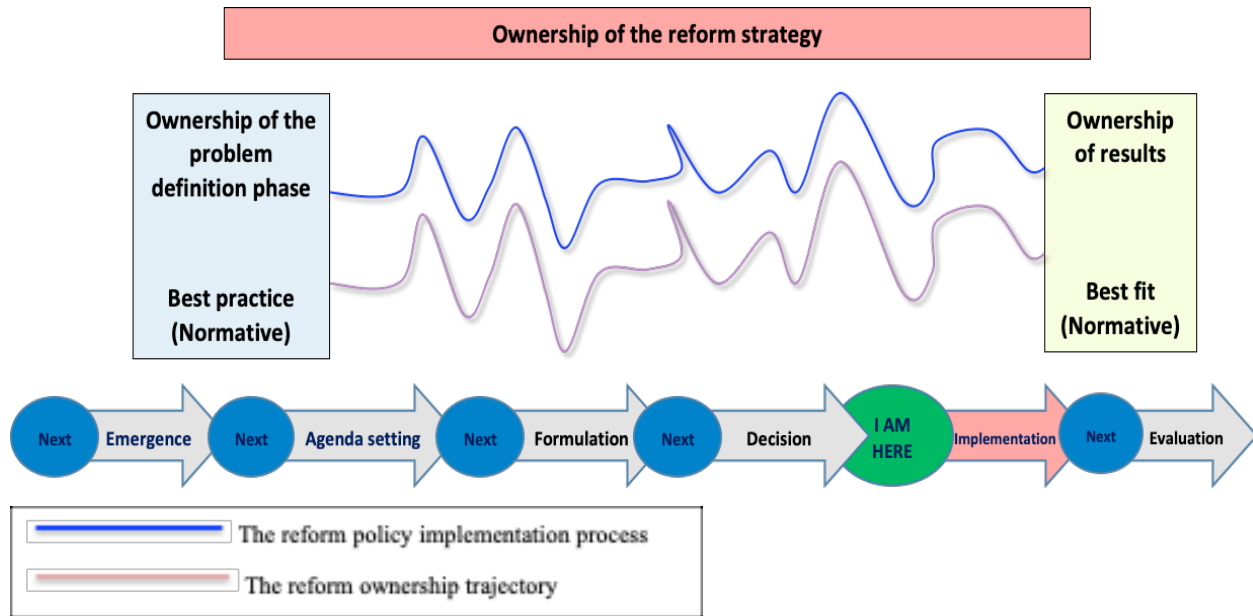


Figure 52. From best practice to best fit: OTA paving the way for future research avenues



Conclusion:

To sum up this chapter, it is worthwhile mentioning the following themes. First, regarding the reform implementation process, the two countries' roads to the PB² reform contrast. In Ghana, the reform trajectory was marked by multiple and closer external evaluations, the adoption of the PFM law after the launch of the reform, under the rationale of economic development. On the contrary, in Cameroon, modernizing the budget legal framework was the primary motivation behind adopting PB² reform. Besides, the reform trajectory in this country displays a sparse path of fewer evaluations and results-based reforms, less development framework documentation, CEMAC Directives and the adoption of the 2007 LSFR (the law enforcing PB²) at a very early stage of the reform process. However, in both countries, the primary external incentive for PB² was financial. Second, observing the reform execution through the budget cycle, survey and interview data converge to show difficulties in implementing the PB² reform, especially during the budget execution phase even though those results are more positive in Ghana than in Cameroon. Consequently, as far as reform ownership is concerned, the three levels of analysis revealed several discrepancies, at the macro-institutional, organizational and behavioral levels. At the macro-institutional level, the reform is either perceived as a mere political discourse or implemented

through replication of strategies defined elsewhere. Therefore, in both cases and regarding the steering of PB², reform ownership appears to be mixed at the political level, but for different reasons. Moreover, the meso-organizational level, which is also the strategic level, the genuine “bearer” of the PB² reform, is fraught with challenges about the articulation of the reform policy beyond organizational boundaries and across policy areas. Moreover, in both countries, PB² was not designed to allow interdepartmental programs. Therefore, the technical content of the reform does not “speak” enough to peripheral organizations, which do not “buy into” the reform policy. This situation is reinforced by the weakness of policy marketing in both countries and feed important trust issues in policy articulation. At the micro-behavioral level, reform actors’ behaviors seem trapped in attitudinal mirrors where reform elitism and negative exemplarity from the top management influence the lower levels of the organizational hierarchy — which has not been redesigned since the reform- and result in a mutual denial of responsibility.

These findings prompted discussion of the various schools of thought within organizational theory (change management, leadership approaches to public sector reforms in SSA countries, and the science of delivery) and on current Public financial management (PFM) reform strategies (the “basics first” approach, the “platform” and the “plateau” approaches, the problem-driven iterative approach (PDIA)). As a result of that discussion, this study has suggested a dynamic reform approach: The Ownership Trajectory Approach (OTA) as a PB² reform implementation model for SSA countries. In both dimensions, the complexity to produce policy coherence appears evident, in terms of content, principles, objectives, and stakeholders, as well as multiple levels of analysis. It is clearly a group dynamic, structured around the principle of ownership, that should be favored, rather than an individualist approach. However, this model is presented here only in its broad outlines and in comparison, with other reform approaches commonly used or emerging in SSA countries. OTA would certainly benefit from being deepened and extended to the very initial stage of the reform policy: the policy elaboration or design. In any case, the theoretical debate on PSR and PFM reforms in SSA countries is taking a methodological turn, which primarily appeals to the bureaucratic actors.

CHAPTER 9.0. CONCLUSION: PB² IMPLEMENTATION PROCESS IN GHANA AND CAMEROON: FROM IMPLEMENTATION TO OWNERSHIP GAPS, THE WAY FORWARD

9.1. THE METHODOLOGICAL TURN OF MANAGERIAL REFORMS IN DEVELOPING COUNTRIES

Public sectors in many sub-Sahara African countries have been experimenting with deep reform, due in particular to the expansion of the New Public Management (NPM) trend. Several generations of reforms have thus followed one another since the Washington consensus. However, those managerial reforms seem to have taken a methodological turn. Therefore, it has been interesting to examine the execution of performance-based program budgeting (PB²), one the most emblematic public financial management reforms, in two SSA countries. The prominence of PB² on the international scene coincided with the revival of reform ownership, as a remedy against aid ineffectiveness or the inefficiency of development aid policies, on one hand, and the inscription of the fight against extreme poverty on the global agenda, on the other hand. The international community has set out five guiding principles aimed at reversing the mixed results of financial aid policies and enhancing poverty reduction strategies in developing countries. These principles, contained in the 2005 Paris Declaration, included results-based management and ownership. This thesis applied a Public Administration (PA) perspective to the notion of reform ownership through an inward analysis of this concept. The main research question investigated was: **How does reform ownership impact the nature, extent and outcome of PB² reforms in Ghana and Cameroon?**

In a global context of increasing scarcity of economic, financial, and budgetary resources, PB² reform has been credited with convincing results in other contexts, sparking optimism and hope for many SSA countries that adopted it. Indeed, the PB² reform aims to establish a closer link between public policies and budget appropriations, a better transparency of the budget, and an improved service delivery in the face of limited budgetary resources. However, barely a decade after the introduction of this budget reform in those countries, speculations are already anticipating mixed results, repeating multiple generations of public sector reform (PSR) that preceded it in the same contexts. But the scarcity of empirical studies in the sub-Sahara African context limits investigations to understand and explain policymaking. This research process began, therefore, with the selection of a reform to analyze the implementation process in a comparative case study.

Given the broad spectrum of the PB² reform, stemming from an international agenda of reforms aimed at tackling poverty, as well as the fact it is the reform of the day in numerous SSA countries, it seemed an adequate choice for analysis. Two main questions actually triggered this reflection: Why are there so many PSR in sub-Saharan Africa and so little change? And why, just a decade after its introduction in many SSA countries, is the PB² reform already seeing less enthusiasm among practitioners and analysts? Moreover, a review of PSR in SSA countries shows that reforms face more challenges during their implementation phase than any other policy stage. Consequently, my primary focus was on PB² reform implementation in Ghana and Cameroon, two SSA countries with different administrative traditions inherited from colonialism, the former having an administrative legacy of Anglo-Saxon obedience, and the latter, although officially bilingual (English and French), having a pronounced inclination toward the French administrative model.

However, the literature review on PSR reforms executed within developing countries shows an abundance of normative rather than explanatory studies. These tend to be more oriented to either their content (technical aspects) or their results (outcomes), generally considered mixed. These analyzes are nevertheless interesting in that they offer avenues for exploration by providing selected determinants, some of which this case study tested for empirical validity. Normative studies also promote a universalistic reform agenda—based on “best practice”—under the umbrella of NPM, which inevitably leads to question reform ownership by African governments. Incidentally, the same literature review evokes the issue of “country ownership,” particularly in the relations between donor countries/ international financial institutions (IFIs) and aid-recipient countries, mainly in terms of a missing piece, to justify aid inefficiency or the mixed results of aid-driven policies in developing countries. During my field investigations, a majority of participants raised the issue of “reform ownership” among the numerous challenges they face during PB² implementation. The present research thus assumed that because PSR reviews in SSA countries are not positive, it seemed appropriate to question *how* they are designed, implemented, and evaluated, instead of investigating *what* they consist of and what policy area(s) they cover. To this end, this research focused on PB² reform implementation in Ghana and Cameroon in order to draw, indirectly, elements of appreciation of this reform ownership by each government.

9.2. REFORM OWNERSHIP: A DYNAMIC CONSTRUCT OF REFORM STRATEGY

In an attempt to understand the equivocal notion of “country ownership” or “national ownership,” the mainstream literature, mostly in international development and development economy, has described it as non-operational (Boughton and Mourmouras, 2005) or inherently subjective (Best, 2007). The IMF defines “national ownership” as “a willing assumption of responsibility for a programme of policies, by country officials who have the responsibility to formulate and carry out these policies, based on the understanding that the programme is achievable and is in the country's best interests” (IMF, 2001 cited by Boughton and Mourmouras, 2002: 3). While acknowledging the ontological ambiguities and methodological challenges around assessing ownership, this study departs from previous analyses. Indeed, contrary to the donor-driven understanding of “ownership,” this study has proposed an inward PA view of a more concise notion of “reform ownership” based on the perspectives of reform’s main actors, which are often overlooked in the PSR conversation even though they are ultimately responsible for implementing these reforms. By analyzing the logics that govern the construction of PB² reform ownership upstream, at the level of Ghana and Cameroon administrative systems, we can elucidate the link between both processes (reform ownership and implementation).

A comparative analysis of PB² reform implementation in both countries was therefore intended to confirm or invalidate the influence of selected factors, regarding both the conceptual framework of the reform policy and the design and strategy of its implementation, with the objective of understanding and explaining reform ownership. Actually, the literature review showed that PA scholars, especially within the NPM reform movement, generally neglect issues related to reform methodology or policy implementation strategy and focus more on the reform’s technical content and results. As a result, the issue of reform ownership seems to be the preserve of economists, experts, and consultants involved in development policies and financial assistance to aid-recipient countries and usually working for IFIs and other influential groups such as the IMF, the World Bank, the EU, and the OECD. These analyses offer an outside and downward view of reform’s supposedly universal methodological strategies. The same review showed that the issue of ownership resurfaced at the global level—thanks to the 2005 Paris Conference on the inefficiency of official development assistance (ODA) and the ensuing Declaration—among the five principles adopted to reverse that trend.

Ownership is, however, an ancient notion, going back at least to the management system in force in American colonies when they strove for emancipation from the British colonial power. Ownership is therefore at the heart of an empowered public administration at its origin. Nevertheless, the related analyzes are more in the field of political economy and, particularly, the global agenda of the fight against poverty, in which aid policies bring together many Western countries and IFIs (aid donors), on the one hand, and developing countries (aid recipients), on the other hand. As a result, this notion lies at the heart of a conceptual ambiguity between these groups with clearly divergent interests. Moreover, its ambivalence is such that most authors analyze ownership in terms of lack or insufficiency, suggesting methods of improvement, even though the concept is paradoxically considered to be non-operational.

The present study has echoed this last observation. However, it suggests bringing the concept of ownership, specifically reform ownership, back to its original field, that of PA, for two main reasons. First, this study supplements an upward perspective, for what transpires on the international development scene is only the result of the administrative dynamics peculiar to each state. In that vein, even if the concept is not materially operational, it is nonetheless indirectly manifested, particularly through analysis of the impact of a reform's strategy on the implementation process—whether it impedes or enhances the achievement of reform objectives. Secondly, following this dynamic conception of reform ownership, this study shifts analysis of this concept, considering it not only as a final result but also as a symbolic unifying principle during the reform implementation phase, a process and an outcome, constructed from internal and multi-level dynamics of government apparatuses and actors within specific contexts. Consequently, analyzing the reform policy implementation stage proved to be decisive for an understanding of this concept, at a multi-level framework: macro-institutional, organizational, and behavioral. Better yet, a comparative approach seems adequate for this multiple-case study in order to better understand the influence of some selected parameters in PSR execution, as articulated in the literature.

9.3. THE OTA: FROM IMPLEMENTATION TO OWNERSHIP GAPS IN DEVELOPING COUNTRIES

From an epistemological view, this thesis is in line with realistic studies (especially Polidano, 2013; Andrews et al., 2014; Andrews, 2012; Andrews, 2013; Batley, 2015) that generally pinpoint the limits of institutional reforms in developing countries, in particular, those of the “basics first” approach regarding PFM reforms (Allen, 2009; Schick, 2012; Bietenhader and Bergmann, 2010). It completes them in the sense that, having concluded that the results of these reforms are often mixed because they are designed and developed outside of their area of implementation, this study tried to document how, in this case, to make the most of policy transfer in the context of SSA countries. This study modestly suggests an initial version of the ownership trajectory approach (OTA), a conceptual framework for the PB² reform methodological approach that aims to reconcile “best practice’s” universalistic and idealistic views and contextual and realistic analyses, mainly through domestic policy coherence, as both perspectives are ultimately encompassed in the reform’s design or its implementation strategy. This epistemological stand, grounded in critical realism, has justified the adoption of a pluralist theoretical and methodological framework, as PFM methodological approaches seem rather radical, and the consensus between theorists and practitioners on this issue has not yet been reached. Another profound divergence of perspectives—between OECD countries (and development agencies) and developing ones—completes this fragmented picture. The aforementioned framework is inspired both by new institutionalist theories, notably the actor-centered institutionalism (ACI), and policy implementation theories. Indeed, the proposed analysis is based on a singular theoretical framework decomposed on three levels of analysis (macro-institutional, meso-organizational, and micro-behavioral) in order to provide a more holistic understanding of the concept of reform ownership.

Similarly, from a methodological point, this dissertation also advocated pluralism. It consisted of, on the one hand, in-depth and semi-structured interviews with public managers involved in the PB² reform design and introduction plan as well as its implementation process in both countries; a survey questionnaire on the influence of PB² reform on the budget cycle; and document analysis for data collection. On the other hand, for data analysis, the study used a combination of path analysis and process-tracing methods. Indeed, the main research query was to identify and explain (confirm or infirm) some selected causes that impede or enhance reform ownership during PB²

reform implementation. More specifically, by taking two directions in interpreting the methodological approach to PB² reform implementation in Ghana and Cameroon, this research first explored, through a path analysis approach (top-down), the introduction and steering of the PB² reform as a new reform policy. Then, through the process-tracing method (bottom-up) (Hall, 2012; Tansey, 2007), the study analyzed the PB² reform's concrete execution across the budget cycle and, specifically, within three sectoral ministries (in charge of health, education, and agriculture), in order to assess the influence of the PB² reform on service delivery. Consequently, the study retained two main perspectives: the PB² reform implementation process and the PB² reform execution across the budget cycle. In both cases, explanatory determinants showed that, on the theoretical level and in both countries of the study, ownerships gaps supplement the traditional notion of implementation gaps.

With regard to its theoretical perspective, this study defined ownership gaps as major inconsistencies that emerge from the confrontation of the chosen reform strategy applied to a specific context, as well as the confrontation of the reform strategy to its objectives and principles. In specific contexts of SSA countries, this notion complements the classic concept of implementation gaps. Through this twofold association, the concept of ownership gaps highlights a country's institutional and organizational setting and how bureaucrats' games and interests finally shape the reform implementation approach, making it adequate or inadequate to the reform principles/objectives and instruments. However, this study shows that the nature and extent of these gaps and their influence on the reform implementation process, and hence on its ownership, depend on the significant constraints/opportunities and reform patterns specific to each country.

For example, in Ghana, where the PB² reform actors assign a higher average score to the reform implementation process (conducted in a project management oriented method), the study nevertheless showed that ownership gaps are articulated around the economic situation of the country, in particular an inconsistency between the country's standard of economic life, as a middle-income country, and the unavailability or untimely releases of funds necessary for program execution. This situation also creates tensions stirred by profound trust issues among various budget actors (especially those from the executive and legislative branches of government) in relation to the different meanings that the national budget and the budgeting process have for reform entrepreneurs and budget actors. This thus raises questions about the level of realism of the

general budget (macro-institutional level of analysis) and its relevance in solving basic citizens' needs (meso and micro-levels of analysis). In Ghana, the PB² reform implementation process is characterized by stakeholders' struggles over financial resources. The scale of the ownership trajectory is extensive. It is a process of learning by the mistake that reform actors build through untrustworthy relationships. Reform ownership in Ghana has economic and relational connotations. Reform ownership in Ghana is therefore part of the managerial approach of PSR grounded on the "basics first" strategy and suffers from major resource gaps that create trust and realism issues in budgeting and across the whole budget cycle.

In contrast, in Cameroon, the PB² reform actors attribute a lower average score to the implementation process, which is globally centered on its legal regularity and authority and strongly marked by the interference of politics and its prevalence over economic, administrative, and technical performance. In this case, data showed that the PB² reform highlights the budget process as a privileged ground for power struggles among credit managers over the control of budgetary information and resources. Furthermore, individual actors, even more than administrative organizations, neutralize each other in a process dominated by the executive branch of the government, where the rupture is clear between the PB² reform beneficiaries and the vast majority of other actors deprived of such privileges. There is therefore a breach in the participation of the majority of public servants in the budget cycle, if not in a purely formal way. Reform implementation is characterized by the elitist design, where a few individual actors maintain their privileged positions instead of pursuing a general interest agenda. This completely contradicts the reform's principles, which encourage a participatory approach at every phase of the budget cycle. In Cameroon, the reform implementation of process is a struggle for power and influence, with their consequent attributes: namely, the control of financial information and the power to guide budget decisions and even to decide credit allocation. The ownership trajectory is based on a legal principle. However, the scale of the trajectory is small. Reform entrepreneurs take ownership of specific parts of the reform according to their interests. Power asymmetries control and dictate the allocation of financial resources, perceived here as the personal property at the disposal of credit managers. This attitude of senior managers in supervisory bodies in charge of reform implementation is duplicated both horizontally, at the level of central government organizations, and vertically, at the levels of deconcentrated and decentralized administrations. Consequently, in the Cameroonian case, ownership gaps seem more akin to issues of ethics and values in public

financial management. They are marked by a difficult alignment of the various budgetary actors' interests that impede the whole budget cycle, creating severe planning gaps on the one hand, and budgeting compliance and challenges on the other.

This comparative study also confirmed the importance of taking into account the context when implementing the PB² reform. Indeed, each particular sequence of the implementation process involves different individual, organizational, or institutional actors that influence how the reform is understood or implemented. Moreover, the relationships between these different actors, whether horizontal or vertical, create formal or informal dynamics of acceleration or deceleration of the reform trajectory. All the talent of reformers was then to identify those contextual dynamics, on a case-to-case basis, while designing the conceptual framework for executing the reform. In any case and in both countries of the study, far from resorbing the pre-existing loopholes in the budgeting process, the PB² reform implementation design and methodology adopted in each country seems to accentuate or, at least, reveal them. In this perspective, the present study suggests, at the empirical level, that the reference point for assessing the level of ownership of a reform policy should no longer automatically be a universal norm, methodology, or practice. It should rather be a twofold approach that consists of seeking coherence between the principles/objectives of the said policy and the institutional context, administrative organizational settings, and reform actors' configuration in (i) the reform implementation design (introduction and steering plans) and (ii) the adequate definition of its tools and instruments. The process tracing combined with the path analysis methods of this research clearly showed that the PB² reform implementation design and its concrete execution strategy across the budget cycle depend on each country's context. Therefore, the ability of the reform actors to deliver the expected change will depend on their skill to define a reform strategy that avoids, outwits, or mitigates the substantial constraints of each system while boosting the opportunities.

Indeed, in highlighting the implementation design and process maps of the PB² reform in two SSA countries, this study demonstrated that reform ownership is a dynamic construct. It follows descending and ascending paths, horizontal and vertical directions, across policy areas, and central and local government organizations and actors. It also reflects a country's institutional, organizational, and individual dynamics, which converge or clash around the reform. This study globally confirmed the influence of certain factors—such as an enabling policy space, intra- and

inter-organizational coordination mechanisms, and individual actors' attitudes toward the reform design and implementation process. For this reason, this study discusses the concept of reform ownership as a DIY (do-it-yourself) process. Indeed, after reviewing a few different schools of thought on public sector reform strategies in general, and the steering and conduct of PFM reforms in particular, this study's findings suggest that those reform methodological frameworks or approaches—such as science of delivery, leadership-led, change management, basics first, and PDIA—are based on the same point of reference, namely “best practice” (in opposition or continuity). The study then proposes a methodological framework based on a dynamic construct (the trajectory) grounded in the principle of ownership, while integrating the institutional, organizational, and operational arrangements of implementing and managing a reform policy.

The OTA's conceptual framework tends to advocate the application of some reform techniques from a “best practice” agenda molded through a pluridisciplinary PA perspective: as a design science at the heart of a specific national reform trajectory on the one hand, with the objective of building each country's “best fit” on the other hand. First, this approach calls for local reformers to systematize the knowledge of their particular context and national reform trajectories in order to define the meaning/sense of the reform in a shared and explained methodological approach. It places local reform entrepreneurs at the center of the reform design and implementation plan. However, it also challenges them to remain abreast of major global reform trends and in nearby regional environments. The existing proposed methods seem to lack a missing link between two normative positions that come under “best practice” (the technical content of the reform and the proposed methodology). The literature has spent much time on the limits of the one-size-fits-all approach, but less on the uniformity of the underlying reform methodology also suggested by the NPM. Moreover, regarding PFM reforms specifically, the methodologies proposed tend to limit themselves to reform sequencing, leaving aside the institutional, organizational, and behavioral dimensions of the reform implementation process. However, proposing a new reform strategy is not intended to solve implementation challenges. The OTA framework can instead help to define a practical canvas for monitoring and evaluating the reform's consistent execution. Besides, the OTA structure seems to fit the PB² reform, which ontologically incorporates a gradual progression, in both its introduction and its daily execution, due to the fact that its implementation is characterized by more or less intrinsically, sequenced measures. Moreover, the budget cycle that the PB² reform is applied to is itself a set of steps often clearly regulated and scheduled during a

fiscal year. Therefore, OTA would greatly benefit from being applied to other reforms' implementation processes and settings in order to verify its theoretical and empirical validity.

9.4. MAIN CONTRIBUTIONS AND FUTURE RESEARCH AVENUES

Among its theoretical contributions, this dissertation has provided a detailed description of the PB² implementation process and trajectory in Ghana and Cameroon and suggested a conceptual reform approach in implementing such reforms in SSA context, which could serve as reflection notes to future analyzes. Moreover, this dissertation has introduced a specific PA perspective into an issue that has mostly been treated in political or development economy. As an academic discipline, PA constitutes a bridge between normative, theoretical, and empirical views on PFM reforms implementation processes. Without the analysis of specific administrative intricacies and processes related to those reforms, the study of reform ownership as well as PFM reform strategies would remain abstract or only related to financial assistance efficiency. This study tried to understand reform ownership through PB² reform's implementation process in Ghana and Cameroon. It has explored and explained variations in both countries' trajectories: by highlighting each context specific and determinant factors in a holistic view. The principle of reform ownership, while an essential outcome for any reform, should at the same time be the foundation of its implementation process. This study focuses on this policy stage rather than the initial phase of policy development or design for the simple reason that in most SSA countries, more and more, the initial policy step is not only imprinted in a global agenda (notably the current SDGs) or results from bi-lateral and multilateral cooperation or financial agreements with IFIs or developed countries. Therefore, the initial policy stage—that is, the elaboration or at least policy initiative—is no longer the exclusive prerogative of many SSA governments. This study thus contributes to enriching the literature on this phase of policymaking and policy analysis, within developing countries' literature. As Western liberal governments have been compelled to bring the state back into their economic and financial governance, following the 2008–2010 financial crisis, it is important to bring PA back into the heart of the global issue of poverty within SSA countries' policy analysis. As a result, studies of ways of budgeting public expenditures or the concrete execution of SSA countries' national budgets, inasmuch as they are intended to irrigate all sectors of national life and public policy, are necessarily to be encouraged in order to shed light on the administrative apparatus of these countries, which are still the mainstay of their development.

Furthermore, this research has proposed an integrated theoretical framework that corresponds to the objectives of the pioneering studies in the sub-field of the implementation of public policies, where the “missing link” (Hargrove, 1975) had to be identified between the policy sphere (adoption of a law or program) and the administrative sphere (achieving the results envisaged by the law or program). Interestingly, it turns out that these pioneers have also been absorbed in budget analyses and budgeting policies. Using its comparative design, this dissertation falls in line with the contemporary implementation studies. However, theoretically, its originality comes, first of all, from the fact that it revisits the concept of reform ownership, as it compares two administrative systems from French- and English-speaking cultural spheres, often differentiated in Africa. Moreover, this study analyzes the complex issue of reform ownership in the African public sector environment: faced with endemic and complex issues whose causes are not obvious (Howlett et al., 2009). Consequently, this study addresses, in a closer analysis, the challenges encountered on the PB² reform implementation road, from the initial policy implementation design to the concrete instruments of its execution. Secondly, the holistic perspective of this study matches the diverse aspects raised by the research question. Its aim was simple: to bring together the institutional factors of the reform (macroeconomic, political, sociological, and historical antecedents) and the actor perspective (organizational, strategic, and behavioral) to establish an in-depth and holistic analysis of the reform implementation process within the government and the lessons learned regarding reform ownership in these specific contexts.

The empirical challenges of this research were many and mostly related to the evasive nature of the concept of reform ownership and the secretive nature of what is actually done within African public organizations to proactively deliver change from homegrown policies. In this vein, this study would be useful to the broad development community, including Ghana and Cameroon governments and bureaucrats, international and financial partners/donors, civil societies organizations, and private sectors. It would thereby go a long way to participate in the dialogue on PFM reform analysis within developing countries, notably through the investigation and comparison of national trajectories, taking into account the normative orientation of “best fit” (as opposed to “best practice”) advocated in the 2012 World Bank report, which encourages homegrown reform policies’ approaches embedded in the administrative culture and local contexts. In addition, by bringing back African bureaucrats to the PFM debate table, this study allows them to adopt a self-reflexive perspective in relation to the technical aspects of the reform,

its context and pattern, as well as their own behaviors. Moreover, this study might contribute to helping stakeholders identify the different bottlenecks within the government machinery on the PB² reform implementation road, as well as the administrative strengths on which those stakeholders can rely to improve reform effectiveness. The PB² reform ownership trajectory consequently helps to draw a more accurate and realistic policymaking map, while explaining the specific reform patterns in those countries.

In conclusion, this research has contributed at the theoretical and empirical levels to a better understanding of the notion of reform ownership through an in-depth analysis of the PB² reform: a large-scale budgetary reform, implementation approach, and mechanisms within the Ghanaian and Cameroonian administrative systems. Prescribed and funded by IFIs, the PB² reform is part of a global strategy to fight poverty in many developing countries. Thus, with Andrews (2013), this comparative study confirms the influence of context on the achievement, or not, of the PB² reform's objectives. However, this influence is indirect because it operates through the methodological approach chosen to implement the reform. In this respect, this study argues, contrary to Andrews (2013), that the reform strategy, unlike "best practice"—informed technical content, is a deliberate choice of developing countries' governments. As donors do not impose the reform strategy on them, therefore, those governments have a window of opportunity to build reform ownership. It is within this breach that this study has explored a budget reform ownership trajectory—following institutional, organizational, and behavioral patterns. As such, and finally, shifting from the idea that ownership is "in the eyes of the IFIs" (Best, 2014: 194), this thesis has tried to show that ownership is ultimately built through the minds (policy implementation design), hands (policy articulation), and behaviors (policy execution) of local actors. In doing this, these actors must fully integrate the methodological flexibility or reform strategy to shape an ownership process that will truly lead to change. The ownership trajectory approach suggested here reveals that within the African policy analysis realm, besides implementation gaps, we also find ownership gaps (inconsistencies of the reform principles/objectives against both the context and the reform strategy). This approach certainly deserves some deepening, but it already puts the burden of reform implementation (the central idea or guiding principle of ownership must be at the heart of reform strategy) completely on developing countries' governments—with the accompanying responsibility that accompanies it. It is up to these governments to know what they want and, above all, how they intend to get it.

The purpose of this study was not about taking stock of the results of the PB² reform implementation process in Ghana and Cameroon, which would be premature only five or six years after its introduction. However, by questioning the meaning of the chosen reform approach and its prospects, the research made it possible to verify if it modifies operational modes of the public administration and managers. Reflecting on issues regarding PSR and PFM reforms methodological approaches also aims to overcome the fatality of failure of institutional reforms in SSA countries. The larger the reform, the more policymakers need to think about and try to build the coherence of the reform strategy with the context, the institutions, the principles and objectives of the proposed reform, the organizational framework, and the expected roles and attitudes of the actors responsible for its implementation. It is also important to build sectoral dynamics, to link the long lifetime of public sector reforms to the shorter ones of external funding and political calendar. Moreover, PSR and PFM reforms are introduced in complex environments characterized by several paradoxes or ambiguities. Therefore, the reform approach must help to circumvent (if not solve) the resulting inefficiencies and not to reinforce them.

Obviously, PB² will have a hard time reversing the trends observed in both countries. Ultimately, its fortune rests on budget actors' individual sense of responsibility —whether they use the reform and to what extent— toward matching the reform objectives and the context at the cognitive, organizational, and operational levels. The methodological turn of managerial reforms in developing countries seems to offer many important research avenues. These include deeper exploration of each level of analysis examined here: the study of the influence of different reform strategies not only on implementation (as in this study), but also on the short- and medium-term reform results. Indeed, more case studies are needed to provide an added value in sub-regional or regional comparative platforms. Finally, the OTA model proposed here calls for more empirical work emphasizing the analysis of endogenous reform strategies (and not only endogenous policies) from these countries. This study attempted to highlight some overlooked points in policy analysis at three different levels, through a specific Public Administration perspective, and to show the importance of PB² reform strategy for both its implementation and its ownership.

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APPENDICES

I- List of interviewees

I.1. Cameroon

MINISTERIAL DEPARTMENT/ AGENCY	Surnames
Prime Minister's Office	Interviewee P
Ministry of Finance	Interviewees N, M and D
Ministry of Economy, Planning and Regional Planning	Interviewee J, V
Ministry of Basic Education (MINEDUB)	Interviewee L
Ministry of Public Health (MINSANTE)	Interviewee R
Ministry of Agriculture and Rural Development (MINADER)	Interviewee T
The World Bank (local office)	Interviewee K
International Monetary Fund (local office)	Interviewee C
National Assembly	Interviewees H and G
Civil Society Organization	Interviewees F and B
Private sector organization	Interviewee S

I.2. Ghana

MINISTERIAL DEPARTMENT/ AGENCY	Surnames
Ministry of Finance	Interviewees A, A ₁ , A ₃ , A ₄
National Development Planning Commission (NDPC)	Interviewees A ₂ and A ₅
Ghana Audit Service (GAS)	Interviewee I
Office of the Head of Civil Service (OHCS)	Interviewee O ₁
Controller and Accountant General Department (CAGD)	Interviewee E ₃
Ministry of Education (MoE)	Interviewee E ₁
Ministry of Health (MoH)	Interviewee E
Ministry of Food and Agriculture (MoFA)	Interviewee E ₂
The World Bank (local office)	Interviewee U
National Assembly	Interviewee O
Civil Society Organization	Interviewees Y and Y ₁

II- Interview protocol

INTERVIEW PROTOCOL (Ministries in charge of finance, economic planning, and sector ministries) Re: The implementation of Performance-Based Program Budgeting in Ghana and Cameroon

- 1- What were the place/role/missions of the local bureaucrats in the formulation of the Performance-Based Program Budgeting (PB²) reform and what are those nowadays during its implementation?
- 2- Who are the most relevant actors included in the implementation of PB² and why would you say so?
- 3- Did you have (or actually have) a dedicated staff to the budget? What are their qualifications? How often are they trained? Were they specifically trained on the PB² technical and procedural instruments?
- 4- How did the bureaucratic elite managed (if they ever succeeded in doing so) to give this policy a local “touch”, without sacrificing its goals? What essential mechanisms/levers were used?
- 5- How would you assess the commitment of your staff to PB²? Do you think there is a real change in their behaviors (through the revenue and the expenditure channels)? If so, according to which criteria can you say that? How do you appreciate the overall administrative commitment to the PB² reform?
- 6- Have you used (and are you now using) some specific incentives measures in order to encourage your dedicated staff during the PB² implementation process? If so, what are they (were they, for example, promoted, given some performance allowances, trained, or did they receive any sort of benefits), at the Ministry of finance? What kinds of incentives and rewards systems are there in place for civil servants in general since the introduction of PB²?
- 7- What were the relationships between the Ministry of finances and other line ministries and agencies, during the initial phase of the reform and after? Were there conflicts/tensions among different public organizations/agencies during the initial phase of the reform and/or after? And how were those conflicts/tensions resolved? Describe and explain the barriers that challenge your collaboration with others governmental or non-governmental entities.
- 8- How will you describe the challenges faced by your organization during the implementation of the PB² and how did you cope (or are you) coping with them? What measures were taken or suggested to overcome those constraints and deliver change?
- 9- How do you operationalize the reform? Is there a specific manual, a dedicated Committee or do you hold regular meetings with the various stakeholders of the reform (government personnel, donors, members of the parliament, the Audit Court, the private sector, etc.)?
- 10- Is this reform implemented according to the administrative practices/habits of your country or what makes the difference between this particular process and the way you used to implement public sector reforms?
- 11- What have been the major striking points of the implementation process up to now?
- 12- Do political authorities interfere with the PB² implementation process, except at the parliamentary level, when the Executive requests the budget's approval? If yes, at what level (the Presidency, the ruling party, elsewhere)?
- 13- Were/are civil society organizations and private sector involved in the internalization process of the PB² reform? If so, how and at what stage of the process? If not, why?
- 14- How is the civil society actually involved/consulted in the budget process? What about the private sector?
- 15- How do you appreciate the PB² overall implementation process within the Government?
- 16- Which level of the implementation stage do you think you've actually reached (optimal, intermediate, basic)? What do you think is the stumbling block on your road to an optimal stage of its implementation?
- 17- How do you adjust at the specific level of your organization and how do you make sense of this reform? How would you assess your experience of the PB² reform? Is it too demanding? Do you think the language of the reform just plates itself like a thin veneer on unchanged local realities or do you think the change is actually real?
- 18- What will you recommend is done in the future in order to improve the implementation of Public Financial Management (PFM) reforms?
- 19- Do you have any other comment or information that would enrich the present discussion?

III- Survey questionnaire

SURVEY QUESTIONNAIRE

Nº: |_|_|_|_|_|
|_2_|_|_0_|_|_1_|_|_6_|

Date: |_|_|_| |_|_|_|

RESPONDENT BIO-DATA

Q01	Name(s): _____			
Q02	Contact information: _____ Email: _____			
Q03	Country: _____			
Q04	Ministry: _____			
Q05	Department/Organization: _____			
Q06	Position title: _____			_
Q07	Experience (in years) at the same position (write zero if less than 1 year): _____			_ _ _
Q08	Age 1 = less than 35 years 3 = 40 – 44 years 5 = 50 – 54 years			_
Q09	Educational qualification: (1) Elementary/Basic (2) GCE “O”/“A” Level (3) Diploma (4) Degree (5) Professional (6) Other, please specify _____			_
Q10	Gender: 1=Male 2=Female			_

PART 1: BUDGET PREPARATION AND FORMULATION

Q11	What are the legal foundations of the Program and Performance-Based Budgeting (PPBB) reform in your country?		_
	1 = Constitution	4 = Internal policies	
	2 = Law or public policies approved by the Parliament	5 = No legal basis	
Q12	What is the legal basis of the budget cycle?		_
	1 = Constitution	4 = Internal policies	
	2 = Law or public policies approved by the Parliament	5 = No legal basis	
Q13	Which actors develop the economic assumptions used in the budget formulation? (Check all that apply)		_
	1 = Parliament ☐	5 = Ministerial Departments and Agencies (MDAs) ☐	
	2 = Presidency of the Republic ☐	6 = Panel of economic experts ☐	
	3 = Prime Minister's Office ☐	7 = Other, please specify _____ ☐	
Q14	Whose actors are in charge of the negotiations and elaboration of the different Programs comprised in the budget? (Check all that apply)		_
	1 = Prime Minister's Office ☐	4 = Ministerial Departments and Agencies (MDAs) ☐	
	2 = Ministry of finance ☐	5 = Other, please specify _____ ☐	
Q15	Do external organizations carry out independent reviews of those assumptions? 1 = Yes 2 = No		_
Q16	Is the methodology used for establishing these assumptions available to the public? 1 = Yes 2 = No		_

Q17	What are the major economic aspects included in those assumptions? (Check all that apply)		
	Macro-economic ☐ Fiscal sensitivity ☐ Monetary stability ☐		
Q18	Within the Executive, where is the main budget authority located?		
	1 = Prime Minister's Office	4 = Different Ministerial Departments and Agencies (MDAs)	
	2 = Ministry of finance	5 = Other, please specify _____	
Q19	Who is the highest public official primarily responsible of the budget?		
	1 = President of the Republic	3 = Minister of finance	
	2 = Prime Minister	4 = Each Minister	
Q20	How often do you prepare long-term fiscal projections? _____		
Q21	How many years do these projections cover?		
	1 = Less than 3 years	3 = Over 5 years	
Q22	Are these projections, future policies, and the above-mentioned economic assumptions included in the annual budget documentation presented to the Parliament? 1 = Yes 2 = No		
Q23	How many amendments to the budget were approved during the past three years?		
	2015 2014 2013		
Q24	How are the expenditures' targets/ceilings for each Ministerial Department and Agency (MDAs)		
	1 = Compared to the previous year budget	4 = Compared to the real growth rate of the ministry/organisation/agency	
	2 = Compared to actual expenditures of the previous year	5 = Compared to the country's GDP	
Q25	How often are these targets revised?		
	1 = Every year	3 = Every three years	
	2 = Every two years	4 = Other, please specify _____	
Q26	Is your central Government budget split into a separate investment (capital) and operating budget?		
Q27	According to which criteria are the long-term expenditures (investment budget) assessed?		
	1 = Appropriations Act	3 = Expectations on demographic changes	
	2 = Macroeconomic assumptions	4 = Other, please specify _____	
Q28	According to which criteria are the short-term expenditures (operating budget, including staff costs) assessed?		
	1 = Appropriations Act	3 = Forecasts of the training costs of civil servants	
	2 = Forecasts of recruitments in the public service	4 = Other, please specify _____	
Q29	Who defines the performance targets for various MDAs? (Check all that apply)		
	Senior managers from the Ministry of finance ☐	Senior managers from spending Ministries ☐	
	Senior managers from the Ministry of economy ☐	Other, please specify _____	
	Senior managers of the Prime Minister's Office ☐		
Q30	Is the budget explicitly results-oriented (with quantifiable and unquantifiable targets) to be achieved by each line ministry or public agency? 1 = Yes 2 = No		

Q31	Are these targets detailed forms of global goals included in the National Document Ghana 2020 Vision?				
Q32	In practice, what is the time frame for the budget preparation process? 1 = <i>Three months</i> 2 = <i>Six months</i> 3 = <i>Nine months</i> 4 = <i>Other, please specify</i> _____				
Q33	How are the disputes between line ministries and the Budget Authority during the budget preparation generally resolved? 1 = <i>By the Minister of finance</i> 4 = <i>Through an Interministerial ad hoc Commission</i> 2 = <i>By the President of the Republic</i> 5 = <i>Other, please specify</i> _____				
Q34	Are the private sector and civil society organizations consulted at any stage of the budget preparation phase?				
Q35	Does your Government have a Medium-Term Expenditure Framework (MTEF) in place? 1 = <i>Yes</i> 2 = <i>No</i>				
Q36	How are the Judiciary, the Supreme Audit Institution (SAI) and the Legislature budgets prepared? 1 = <i>Following the same procedure as the State budget</i> 2 = <i>Following a specific procedure</i> 3 = <i>Other, please specify</i> _____				
Q37	Is this procedure the same or has it changed since the introduction of Program and Performance-Based Budgeting (PPBB)? 1 = <i>Yes</i> 2 = <i>No</i>				
Q38	If so, in which way? _____				
Q39	If not, why _____				
Q40	During which phase of the budget cycle (preparation, approval, execution, or evaluation) is the PPBB reform mostly noticeable? 1 = Preparation 2 = Approval				
Q41	Which phase of the PPBB implementation process would you describe as the most challenging?				
Q42	Give three main reasons why: 1- _____ 2- _____				
Q43	On a scale of 1 – 5, how would you rate your overall perception of the PPBB implementation process? Very good 2 3 4 Poor				
Q44	What do you think should be done to improve it? 1- _____ _____				

Closing: Thank you very much for the time you have spent in completing this questionnaire. I will try as much as possible to make my final research report available to you when it is finished. But for now, please you can contact me if you have any questions or any additional information you'd like to share. All the same, I may call on you again if I need any further clarification on the answers you provided me today.

SURVEY QUESTIONNAIRE

Nº: | | | |

Date : |__|__| |__|__| |**2**_|_|**0**_|_|**1**_|_|**6**_|

RESPONDENT BIO-DATA

Q01	Name(s): _____			
Q02	Contact information: _____ Email: _____			
Q03	Country: _____			
Q04	Ministry: _____			
Q05	Department/Organization: _____			
Q06	Position title: _____			☐
Q07	Experience (in years) at the same position (write zero if less than 1 year): _____			☐ ☐ ☐
Q08	Age			☐
	<i>1 = less than 35 years</i>	<i>3 = 40 – 44 years</i>	<i>5 = 50 – 54 years</i>	
Q09	Educational qualification: <i>(1)Elementary/Basic (2)GCE “O”/“A” Level (3) Diploma (4) Degree (5)Professional (6) Other, please specify</i> _____			☐
Q10	Gender: <i>1=Male 2=Female</i>			☐

PART 2: BUDGET APPROVAL

Q11	How would you describe the legislative powers over the budget since the introduction of Program and Performance-Based Budgeting (PPBB)?	☐
	1 = <i>The Legislature is unicameral with extended powers over the budget</i>	
	2 = <i>The Legislature has two chambers with equal powers over the budget</i>	
	3 = <i>The Legislature has two chambers, but only the lower chamber is involved in the budget process</i>	
Q12	Is there a specialised budget commission/committee within the Legislature to conduct analyses on the budget?	☐
Q13	Does the Legislature formally discuss or debate the overall budget policy?	☐
Q14	Is the Parliament sovereign in the formulation and approval of its own budget?	☐
Q15	Can the Parliament instigate investigations on the use of the State's resources by the Executive?	☐
	Does the Legislature receive the following documents with the draft budget? <i>(Check all that apply)</i>	

Q30	Have the legislative powers over budget changed since the introduction of Program and Performance-Based Budgeting? 1 = Yes 2 = No				☐
Q31	If so, how?				
Q32	If not, why?				
Q33	Have you witnessed any improvement of the budgetary procedure at the Parliament level, since the introduction of the PPBB reform? 1 = Yes 2 = No				☐
Q34	Have you (or the Parliament as a whole) been associated at all stages of the implementation process of the PPBB reform? 1 = Yes 2 = No				☐
Q35	In general, how was the Program and Performance-Based Budgeting reform explained to parliamentarians?				☐
	1 = Extensively		2 = Moderately explained		
	3 = Not enough explained		4 = Not explained at all		
Q36	In general, how well do you implement this reform at the Legislature level?				☐
	1 = Excellent		2 = Good		
	3 = Very well		4 = Insufficient		
Q37	On a scale of 1 – 5, how would you rate your overall perception of the PPBB implementation process by the Executive?				☐
	Very good	2	3	4	
Q38	In your opinion, on which of the levers listed below should the Executive put more emphasis to improve the implementation process of this reform? <i>(Check all that apply)</i>				☐
	1 = Mastering techniques for collection and spending of State revenues ☐		4 = Mastering the ownership mechanisms of the reform ☐		
	2 = An overall change of administrative culture and values ☐				

Closing: Thank you very much for the time you have spent in completing this questionnaire. I will try as much as possible to make my final research report available to you when it is finished.

But for now, please you can contact me if you have any questions or any additional information you'd like to share. All the same, I may call on you again if I need any further clarification on the answers you provided me today.

SURVEY QUESTIONNAIRE

Nº: | | | | |

Date : |__|__| |__|__| |2_|0_|1_|6|

RESPONDENT BIO-DATA

Q01	Name(s): _____			
Q02	Contact information: _____ Email: _____			
Q03	Country: _____			
Q04	Ministry: _____			
Q05	Department/Organization: _____			
Q06	Position title: _____			☐
Q07	Experience (in years) at the same position (<i>write zero if less than 1 year</i>):_____			☐ ☐ ☐
Q08	Age			☐
	<i>1 = less than 35 years</i>	<i>3 = 40 – 44 years</i>	<i>5 = 50 – 54 years</i>	
Q09	Educational qualification: <i>(1)Elementary/Basic (2)GCE “O”/“A” Level (3) Diploma (4) Degree (5)Professional (6) Other, please specify</i> _____			☐
Q10	Gender: <i>1=Male 2=Female</i>			☐

PART 3: BUDGET EXECUTION

Q11	In your ministry/organisation/agency, do you have a dedicated staff to the budget execution? 1 = Yes 2 = No		☐
Q12	Which actors are responsible for the effective implementation of the various programs comprised in the budget?		☐
	1 = Public managers in line ministries 2 = Public managers in the ministry of finance	4 = Public managers in line ministries in collaboration with those in charge in the ministries of finance/economy 6 = <i>Other, please specify</i> _____	
Q13	Have you (or your organization as a whole) received a specific training on the PPBB reform? 1 = Yes 2 = No		☐
Q14	If yes, when?		☐
	1 = Before the entry into force of the reform 2 = During the PPBB Pilot phase (2009-	3 = Since the full entry into force of the reform (from January 2014) 4 = <i>Other, please specify</i> _____	
Q15	Does your ministry/organization/agency receive lump sum appropriations? 1 = Yes 2 = No		☐
Q16	Does the Government impose budget ceilings on the initial spending requests of each line ministry? 1 = Yes 2 = No		☐
Q17	Is there any charge imposed on agencies/organizations for using state capital assets? 1 = Yes 2 = No		☐
Q18	Are ministers allowed to reallocate/wire funds between line items within their responsibility? 1 = Yes 2 = No		☐
Q19	Can ministers carry-over unused funds or appropriations from one year to another? 1 = Yes 2 = No		☐
Q20	Is it possible for ministries/agencies to borrow against future appropriations? 1 = Yes 2 = No		☐
Q21	Can overspending occur before a supplementary appropriation law/budget is approved by the Parliament? 1 = Yes 2 = No		☐
Q22	During the last fiscal year, what was the total size (in percentage) of overspending compared to the total expenditure included in the original budget?		☐ ☐ ☐ ☐
Q23	Since the full entry into force of the reform, have you observed under-consumption of budget appropriations? 1 = Yes 2 = No		☐

Q24	If so, what are the three areas where this phenomenon is mostly noticeable?					
	1 = Governance □		5 = Infrastructures□			
	2 = General administration□		6 = Agriculture□			
Q25	What are the top three reasons (in descending order of importance) of the above-mentioned under-consumption of budget appropriations? 1 st reason: _____				□□	
Q26	During the last fiscal year, what was the total size (in percentage) of under-consumption of budget appropriations in your ministry/agency/organization?				□□□□	
Q27	Does the annual budget include any reserve funds to meet unforeseen expenditures? 1 = Yes 2 = No				□□	
Q28	Has the budget execution procedure changed since the introduction of PPBB? 1 = Yes 2 = No				□□	
Q29	Which area(s) of budget activities do you think were actually mostly impacted by the PPBB reform? (Check all that apply)					
	Expenditure□		Revenue collection □			
	Organizational changes□		Public managers' behaviours□			
	Budgetary techniques□		Please specify the reasons why _____ _____			
Q30	How often do you report your performance information?				□□	
	1 = Quarterly		4 = Upon request			
	2 = Biannually		5 = Other, please specify _____			
Q31	To which authority do you report your performance information?				□□	
	1 = To your immediate supervisor		3 = To your Minister			
	2 = To the program manager		4 = Other, please specify _____			
Q32	What new instruments and tools has the PPBB reform introduced regarding the budget execution?					
	1. _____					
	2. _____					
	3. _____					
	4. _____					
	5. _____					
Q33	Has this reform resulted in additional costs for your ministry/organization/agency? 1 = Yes 2 = No				□□	
Q34	If so, to what end?					
	1. _____					
	2. _____					
	3. _____					
Q35	On a scale of 1 – 5, how would you rate your overall perception of the PPBB implementation process?				□□	
	Very good	2	3	4		Poor
	1					5
Q36	Do you think the PPBB reform has improved the overall budget execution?				□□	

	1 = Very positively 2 = Positively	3 = Nothing has changed 4 = Little perceptible change	
Q37	If you think the PPBB reform has a positive impact on budget execution, please give three main reasons why? 1. _____ 2. _____ 3. _____		
Q38	If you think the PPBB reform has a negative or neutral impact so far, please list the major stumbling blocks? 1. _____ 2. _____ 3. _____		

Closing: Thank you very much for the time you have spent in complete ng this questionnaire. I will try as much as possible to make my final research report available to you when it is finished. But for now, please you can contact me if you have any questions or any additional information you'd like to share. All the same, I may call on you again if I need any further clarification on the answers you provided me today.

SURVEY QUESTIONNAIRE

Nº: |__|__|__|__|
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Date :

RESPONDENT BIO-DATA

Q01	Name(s): _____			
Q02	Contact information: _____ Email: _____			
Q03	Country: _____			
Q04	Ministry: _____			
Q05	Department/Organization: _____			
Q06	Position title: _____			☐
Q07	Experience (in years) at the same position (write zero if less than 1 year): _____			☐ ☐ ☐
Q08	Age			☐
	1 = less than 35 years	3 = 40 – 44 years	5 = 50 – 54 years	
Q09	Educational qualification: (1)Elementary/Basic (2)GCE “O”/“A” Level (3) Diploma (4) Degree (5)Professional (6) Other, please specify _____			☐
Q10	Gender: 1=Male 2=Female			☐

PART 4: BUDGET EVALUATION, CONTROL/AUDIT

Q11	What are the institutional arrangements related to the evaluation, audit/control of the state budget, according to the Program and Performance-Based Budgeting reform?		☐
	1 = Achieved revenues or costs	3 = Other, please specify _____	
Q12	How are those institutional arrangements and the technical standards determined?		☐
	1 = By the Ministry of finance		
	2 = By the Ministry of finance following the recommendation of another public entity		
	3 = By the Ministry of finance following the recommendation of another non public entity		
Q13	Has the introduction of PPBB changed/improved those arrangements and standards? 1 = Yes 2 = No		☐
Q14	Is there a central system to charge a price for goods and services provided by one government organization to another? 1 = Yes 2 = No		☐
Q15	In general, are public managers able to keep any savings from efficiency gains that they have realized in order to finance other expenditures? 1 = Yes 2 = No		☐
Q16	In general, are public managers allowed to keep any savings from efficiency gains to reward/motivate their personnel? 1 = Yes 2 = No		☐
Q17	Do spending ministries/agencies have internal audit units? 1 = Yes 2 = No		☐
Q18	According to the relevant legal provisions, who does the Supreme Audit Institution (SAI) principally report to?		☐
	1 = Minister of finance	4 = President of the Republic	
	2 = Each Minister or Agency Head	5 = Speaker of the Parliament	
	3 = Prime Minister	6 = Other, please specify _____	
Q19	Are the findings of the Supreme Audit Institution available to the public? 1 = Yes 2 = No		☐

Q20	If so, when are the accounts audited by the Supreme Audit Institution made available to the public?		_
	1 = 6 months after the audited fiscal year		
	2 = 12 months after the audited fiscal year		
	3 = Other, please specify _____		
Q21	What types of performance information are produced to assess the government non-financial performance? (Check all that apply)		
	Performance objectives ☐	Performance targets ☐	
	Evaluation report ☐	None of the above ☐	
Q22	What types of evaluations are commissioned and/or conducted by your institution? (Check all that apply)		
	1 = Program reviews ☐	5 = Reviews of efficiency (costs/benefits) ☐	
	2 = Ex-post Program reviews ☐	6 = Program effectiveness review	
	3 = Only new Program's policies' reviews ☐	7 = None of the above ☐	
Q23	What types of non-financial performance measures have been developed for central government?		_
	1 = Yes	Results (outputs)	
	2 = No	Effects (outcomes)	
Q24	What types of non-financial performance measures have been developed for the regions and decentralized entities?		_
	1 = Yes	Results (outputs)	
	2 = No	Effects (outcomes)	
	Other, please specify _____		
Q25	Approximately how many performance targets are there in last year budget?		_ _
Q26	Are those targets clearly related to the National Document Ghana 2020 Vision? 1 = Yes 2 = No		_
Q27	Are expenditures explicitly linked to performance goals or objectives? 1 = Yes 2 = No		_
Q28	Who has the responsibility for setting performance targets?		_
	1 = Ministers	5 = Parliament	
	2 = Minister of finance	6 = None of the above	
	3 = Prime Minister	7 = Other, please specify _____	
Q29	Who is responsible for achieving performance targets or performance goals?		_
	1 = Public managers appointed Program managers	5 = President of the Republic	
	2 = Ministers	6 = Parliament	
	3 = Minister of finance	7 = None of the above	
Q30	What is the average completion rate (in percentage) of those targets, since the full entry into force of the PPBB reform (January 2014)?		_ _
Q31	Are performance targets cut across ministerial/organizational boundaries? 1 = Yes 2 = No		_

Q32	Is performance information used as part of the budget discussions/negotiations between the Budget Authority and sectorial/spending ministries? 1 = Yes 2 = No				☐
Q33	How do the main budget actors generally use performance information?(Check all that apply)				☐
	1 = No impact on decision-making				
	2 = Impact on the allocation of funds to ministries/agencies				
	3 = Impact on the distribution of funds between Programs in the same ministry/agency				
	4 = Impact on the allocation of funds within Programs				
Q34	5 = Justification of the existence of specific Programs				☐
	If evaluations indicate poor performance, how likely is it that any of the following consequences are triggered?				
	1 = The Program is cancelled				
	2 = The Program monitoring is strengthened				
	3 = The budget of the MDA/Program concerned is cut down				
Q35	4 = The Program manager's salary is reduced				☐ ☐
	How often do the following actors use performance information in budgetary decision-making?				
	1 = Never	Ministers in spending ministries			
	2 = Rarely	Minister of finance			
	3 = Often	Prime Minister			
	4 = Sometimes	President of the Republic			☐
Q36	Are there any incentives for good management performance of public organizations/agencies? 1 = Yes 2 = No				☐
Q37	If so, list few of them_____				
Q38	Are there negative sanctions due to non-achievement of performance targets/goals? 1 = Yes 2 = No				☐
Q39	If so, list few of them_____				
Q40	On a scale of 1 – 5, how would you rate your overall perception of the PPBB implementation process?				☐
	Very good	2	3	4	
Q41	What are, in descending order of importance, the three main obstacles to a more efficient budget evaluation?				
	1. _____				
	2. _____				
	3. _____				

Closing: Thank you very much for the time you have spent in completing this questionnaire. I will try as much as possible to make my final research report available to you when it is finished. But for now, please you can contact me if you have any questions or any additional information you'd like to share. All the same, I may call on you again if I need any further clarification on the answers you provided me today.