



# Do the mechanisms of the program budget improve the consumption of credits allocated to the State budget? Evidence in ministerial departments in Cameroon

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## Abstract

*The objective of this paper is to examine the effect of programme budget mechanisms on the consumption of budget appropriations in Cameroon. To achieve this, on the one hand, we use the financial execution reports (commitment, liquidation, and authorisation rates for public expenditure) of the Cameroon State budget over the period 2003-2022. On the other hand, we use information from a survey carried out among 475 actors in the performance chain in the central services of 29 ministerial departments of the State of this country. The results obtained using descriptive statistics and the non-parametric Mann-Whitney mean comparison test indicate that the switch from the means budget to the programme budget led to a significant improvement in the level of budget credit consumption. The results of the probit regression also show that, with the exception of the relaxation of financial controls, the effect of which on the level of credit consumption is negative, the other mechanisms of the programme budget, namely the fungibility of credits and accountability of managers have a positive effect. The study recommends streamlining financial controls.*

## Keywords

*Program Budget; Budgetary Appropriations; Fungibility of Appropriations; Financial Controls; Cameroon*

## Introduction

For about two decades, the low quality of public spending in Cameroon has remained one of the main impediments hampering economic growth in order to bring development to the level expected by the public authorities (World Bank, 2019). The main obstacle generally singled out is the under-consumption of credits allocated to the State budget. For several years, the State of Cameroon has been confronted with an underspending of its operating and public investment budget, while the population faces an insufficient supply of public goods and services (IMF, 2014).

To remedy these shortcomings, the Cameroonian public authorities will engage in a vast process of public finance management reform, which will result in the adoption of Law No. 2007/006 of December 26, 2007 on the financial regime of the State (LRFE), which will come into force in all of its provisions on January 1, 2013 and be reorganized in 2018. Through this law, the State budget is henceforth prepared, presented, adopted, and executed by programmes.

Although there is an abundant literature on the effects of programme budgeting in developed countries, research of this nature is still scarce in the context of developing countries in general and particularly in Sub-Saharan African countries. Thus, this article intends to enrich the empirical literature on the programme budget in a country of Sub-Saharan Africa, Cameroon, by placing more emphasis on the effect of the mechanisms of the programme budget on the consumption of credits allocated to the State budget.

It must be said that previous studies on the programme budget generally analyse its effects on the rationalisation of public decision-making (Andreani, 1978), allocative efficiency (Lorenz, 2012; Percebois, 2006;) and productive efficiency (Brumby et al., 1996; Melkers et al., 2001; Poister et al., 1999; Rahman et al., 2019; Robinson et al., 2009). To our knowledge, there is no study that examines the effect of programme mechanisms on the consumption of budget credits. However, one of the purposes of programme budget mechanisms is to

improve the level of execution of the State budget (Pratolo et al., 2020; Wardhani et al., 2019). Indeed, based on the understanding of "leaving more freedom to managers in return for increased accountability of credit managers, the programme budget introduces mechanisms that facilitate the execution of the budget (Arkwright, et al., 2007; Robinson et al., 2009). Therefore, this research attempts to fill this gap by examining the effect of programme budget mechanisms on the consumption of budgetary appropriations in Cameroon.

The rest of the chapter is organised as follows: Section 2 presents the institutional framework of program budget execution mechanisms in Cameroon, Section 3 presents the literature review, Section 4 describes the methodology used, Section 5 presents and analyses the results, and Section 6 concludes and provides policy recommendations.

## Institutional framework of programme budget execution mechanisms in Cameroon

Before the public finance management reform of 2007, like most countries at the time, Cameroonian public finances were based on a means budget. The purpose of such a method of budgeting was above all to specify the nature and destination of public expenditure. The budget thus drawn up showed the list of the means deployed (missions, salaries, purchases of supplies, debt, etc.) and the list of the administrations in charge of carrying them out. However, the purpose of the expenditure did not appear. Faced with the current environment, which calls for an in-depth assessment of the quality of spending, the inadequacies of this old-fashioned budgetary method are clearly highlighted: resources automatically renewed from one year to the next; a lack of medium-term predictability; a loose link between investment and operation; the absence of a performance requirement; and unfavourable economic situation (Ministry of Finance, 2011).

Faced with this bundle of elements calling into question the effectiveness of the resource budget, the Cameroonian public authorities will engage in a vast process of reform of the management of public finances which will result in the adoption of the law No. 2007/006 of December 26, 2007 on the State financial regime (LRFE) effectively and fully implemented in 2013, after a trial phase in 2012. This law will be amended and supplemented by Law No. 2018/012 of July 11 on the financial regime of the State and other public entities. This introduced reform aims to instil a new management philosophy characterised by the passage from a logic of means centred on the search for budgetary regularity, to a logic of performance emphasising the improvement of efficiency. and efficiency in the management of State resources. We thus move from a so-called budget of means to a budget of results. The established name is now the programme budget.

This new budget approach encompasses more broadly a reform of the administration intended to put in place a system of incentives and a State organisation making it possible to facilitate the process of execution of the State budget.

Therefore, the LRFE will introduce three main innovations likely to improve the level of consumption of budget appropriations: the increased accountability of authorising officers, the rationalisation of the expenditure chain, and the granting of management latitudes to budget appropriation managers.

### **Greater accountability of players in the financial chain**

In the LRFE, the authorising officer becomes responsible for the development and proper execution of the programs. He guarantees the performance and the results to be achieved by his administration. As such, he organises internal control and management control around him and must justify performance through the production of annual performance reports and administrative accounts, to which are attached the material accounts.

Thus, as soon as the budget law is promulgated, the programme budget is executed, under the responsibility of each Minister concerned. Execution essentially consists of the operational implementation of the actions contained in each programme, the action being the elementary component of a programme (by nature of activity or administrative destination), to which are associated specific, explicit objectives that are measurable by

performance indicators. This execution must be guided by the constant search for effectiveness and efficiency in compliance with the laws and regulations in force. The programmes are executed under the coordination of the programme manager with an operational declination both at the central and decentralised level. This manager executes the programme implementation strategy and organises himself to achieve the objectives that have been set for him. To this end, it establishes a management framework specifying the responsibilities and tasks entrusted to each service, as well as the objectives assigned to them within the framework of their participation in the implementation of programme actions.

### **Rationalisation of the expenditure chain**

In the interest of efficiency driven by the reform, the public expenditure chain has been streamlined. Four main actors were involved until then in the public expenditure chain: the authorising officer, the financial controller, the store accountant, and the accountant. For the sake of rationalisation, the new financial system now concentrates this process around the responsible authorising officer and the accountant, with more clearly defined missions. The store accountant no longer intervenes directly as an actor in the process, his mission having been repositioned with the authorising officer. As for the financial controller, he sees his role refocused on advising the authorising officer.

### **Management latitudes granted to authorising officers**

As the logical counterpart of this new performance requirement, the law grants the authorising officer more flexibility in his management with the possibility of making transfers of appropriations within the programmes within the limit of 15% of the initial allocation. Credit transfers between programmes of the same ministry are also possible. In this case, the cumulative amount during the same budget year of credits that have been transferred cannot exceed 2% of the credits opened by the initial budget law for each of the programmes concerned.

In addition, it is planned to lighten the a priori control through the reduction of the number of visas, the elimination of redundant controls, the establishment of hierarchical, targeted, or random controls. The financial control that he exercised a priori will be lightened to be concentrated on areas with high budgetary risks, for example investment budgets and employment contracts, which can strongly commit expenditure over a long period. This control will therefore no longer be carried out systematically but rather on a thematic, hierarchical, or sample basis.

Another element aimed at an optimal organisation of the budgetary chain, the LRFE reduces the redundancies observed between the missions of the financial controller and the accountant, in particular on the control of regularity. Until then, the roles of these two actors could seem intertwined. The reform has arbitrated: it entrusts the financial controller with legal regularity while the accountant will take care of formal regularity. A nuance is to be clarified here: as the last link in the budgetary chain, the accountant nevertheless retains, in general, a watchdog role on the regularity of budgetary and accounting operations.

## **Theoretical foundations of programme budget execution mechanisms**

The programme budget introduces mechanisms that grant leeway to authorising officers in return for greater accountability. This coupling of freedom with responsibility naturally has theoretical foundations. The latitudes of management granted to the authorising officers come from the New Public Management (NPM) while the increased accountability stems from the theory of property rights and that of administrative responsibility.

Giving more freedom to authorising officers is part of the work of the Glassco Commission, which was set up in 1960 to reorganise the Canadian state (The Royal Commission on Government Organization, 1963). This work will put the managers of public wealth back at the centre of administrative management by granting them more latitude in management. It therefore becomes necessary and strategic to grant real leeway to the entire administration. In addition, the current state of New Public Management (NPM) (Osborne & Gaebler, 1992)

observes that administrative activity is undermined by bureaucratic excesses. Thus, in order to avoid them and to seek an optimal performance of the administrations, it would be necessary to increase motivations with effectiveness by granting additional leeway to the authorising officers (Percebois, 2006). Within the framework of the reform of the programme budget, these latitudes of management relate to the fungibility of budgetary appropriations and the streamlining of financial controls.

### **The fungibility of budget appropriations**

To fully understand the importance of the programme budget in terms of flexibility, it must first of all be remembered that its contribution compared to the resources budget is made up of the management latitudes that the new budget system provides. The fungibility of credits, also designated by the possibility of making transfers between budget lines, appears in the first place (Arkwright et al., 2007; Di Francesco & Alford, 2016). Indeed, transfers between budget lines were not possible before the introduction of the programme budget. Still designated by principle of speciality, the old system prohibited authorising officers from making transfers between lines. This resulted in two essential rigidities. On the one hand, while some appropriations were still available for the execution of certain charges, other budget items, on the other hand, were empty, preventing further expenditure in this area. On the other hand, it followed from this inflexibility that the main appropriate control was essentially a regularity control (Blöndal, 2004; Lannaud, 2007;). The expenditure was financially sound because it was regular, that is to say, essentially, that the credits had indeed been used for the purpose for which they were intended. A better “attribution” of expenses seemed essential to its regularity (Chevauchez, 2007; Lascombe & Vandendriessche, 2006).

### **Rationalisation of financial controls**

The rationalisation of financial controls is the other option taken by proponents of the programme budget in order to grant management latitude to managers and thus deal with the bureaucratic abuses decried by the NPM (Barilari, 2005). The reform of the programme budget changes the traditional role of the financial controller (Maimako, 2005; Nkuah, 2013). Henceforth, this control will focus on the forms of expenditure, which are more exposed to mismanagement (Wakiriba et al., 2014). This is the case, for example, of capital expenditure and employment contracts, which generally commit the public administration over several fiscal years (Akinwunmi et al., 2019).

### **Programme budget and theory of property rights: towards accountability of authorising officers**

According to Alchian and Demsetz (1972), public management suffers from indelible flaws due to the structuring of property rights. Property rights over government activity cause excesses in administrative management and lead authorising officers, in the traditional economic view, to waste resources, avoiding budgetary savings. To compensate for these administrative shortcomings, Alchian and Demsetz (1972) propose introducing incentive mechanisms, through well-defined property rights, making managers of public wealth more accountable. It is this option that the reform of the programme budget also takes when it establishes mechanisms aimed at making public expenditure actors accountable (Behn, 2003; Cooper, 2012; Finer, 1941; Friedrich, 1940).

The programme budget introduces mechanisms that make managers of public funds more accountable. In doing so, it results in the identification of new leaders with new responsibilities. Indeed, the transition from the means budget to the programme budget results in a new theoretical architecture of program governance as well as the emergence of new forms of responsibility (Barilari, 2005; Bovens et al., 2014; Kagami, 2022; Mulgan, 2003).

## Study methodology

This uses the context of the Cameroonian central administration to assess the effect of programme budget mechanisms on the consumption of credits allocated to the State budget.

### Sample and data collection

#### *Sample and data collection*

Mixed methods research was used in this study, with two different data collection methods. First of all, we exploited the reports of financial execution (the rates of commitment,<sup>1</sup> liquidation,<sup>2</sup> and authorisation<sup>3</sup> of public expenditure) of the budget of the State of Cameroon over the period 2003-2022. This study period covers ten budget years under the means budget regime (2023-2012) and ten programme budgets (2013-2022). This information comes from two ministerial departments in Cameroon, namely the Ministry of Finance and the Ministry of Economy, Planning, and Territorial Development.

From this information, we used the Mann-Whitney non-parametric test to assess whether the budget execution rate changed significantly with the entry into force of the programme budget reform during the budget year 2013. This test compares the distribution of two independent samples, which may be different. It is the equivalent of the parametric test T test student when the variable does not follow a normal law. In this test, it is a question of comparing the average ranks or the sum of the ranks of the two groups or independent samples.

In order to examine the effect of programme budget mechanisms on the consumption of budget appropriations, a survey questionnaire was administered to 475 performance actors<sup>4</sup> in the central services of 29 ministerial departments with portfolio of the State of Cameroon. The choice of these public administrations is justified by the fact that they are pioneers in the implementation of the programme budget in Cameroon. Since 2013, the budget of these ministries has been drawn up and executed in programme mode. We distributed 750 questionnaires. However, out of these 750 questionnaires, 475, or 63.33%, came back completely filled out.

The questionnaire had two main sections. The first section aimed to collect information on the ministry (the name and the size of the budget) and the profiles of the respondents (the age, the sex, the level of study, the function, and the number of years of experience). The second section aimed to obtain respondents' perception of the effects of the programme budget mechanisms on the consumption of appropriations. To this end, we relied on the literature presented in section 2 to retain the mechanisms.

### Model formalisation

We seek to examine the effect of programme budget mechanisms on the consumption of budget appropriations. For this, we are inspired by the model of Park (2018). This model represents a probit regression that is expressed in the following probability form:

$$P(Y) = \frac{1}{1 + \exp[-\beta_0 + \beta_1 X_1 + \beta_2 X_2 + \dots + \beta_n X_n]}$$

<sup>1</sup>A commitment is an act by which the State or another public body creates or establishes against it an obligation from which a charge will result. It is the exclusive competence of the authorising officer.

<sup>2</sup> Liquidation is designating the phase of the expenditure execution procedure, the purpose of which is to verify the reality of the debt and to determine the amount of the expenditure. It can only be made in view of the titles and documents providing proof of the rights acquired by the creditors.

<sup>3</sup> Authorisation means the administrative act by which, in accordance with the results of the liquidation, the authorising officer gives the order to the accountant to pay the debt of the State or that of other public bodies.

<sup>4</sup> By performance actors, we mean those responsible for steering, managing, and monitoring performance at the programme level. Indeed, in Cameroon, the hierarchical pyramid, in the sense of management in programme budget mode, includes the programme manager, the action manager, the manager of the administrative unit and the activity manager.

In this model,  $Y$  denotes the dependent variable associated with the consumption of budget appropriations. So, mathematically, we have the following formula:

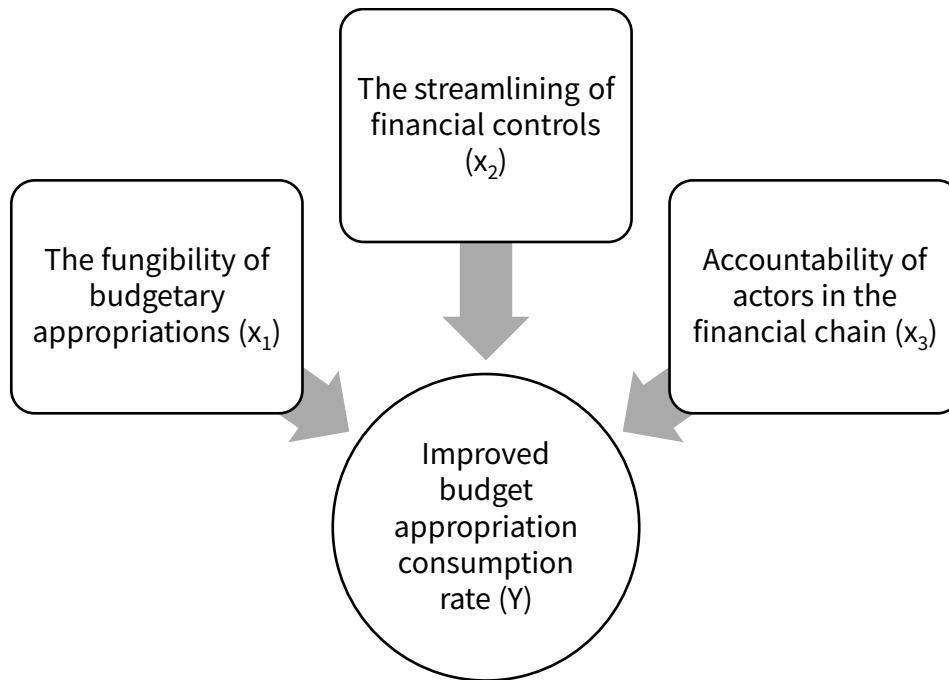
$$Prob(y = 1) = \frac{e^{x_i}}{1 + e^{x_i}}$$

Knowing that

$$X_i = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \dots + \beta_n X_n$$

The conceptual models derived from property rights theory and the current of NPM developed in Section 2 and estimated using the STATA 17 software, are presented in Figure 1.

Figure 1: Effects of program budget mechanisms on the consumption of budget appropriations



Source: authors

### Definition of study variables

In this research, we used the mechanisms of the budget programme as exogenous variables and as endogenous variable the evolution of the level of consumption of budgetary appropriations. To measure responses, a Likert scale from 1 to 4 was used. In this research, our dependent variable represents the perception of the evolution of the level of consumption of budgetary appropriations.

Programme budget mechanisms refers to one of the modern budget approaches, which are systematic approaches to budgeting in public sector organizations, formulated on specific performance and outcome objectives and which aim to improve the effectiveness of public expenses. These variables were assessed using a questionnaire adapted from Sofyani (2018). The structure of the program budget includes three indicators,

namely, the possibility of making transfers between budget lines, the streamlining of financial controls, and the accountability of actors in the financial chain. Table 1 below summarises the study variables.

Table 1: Study variables

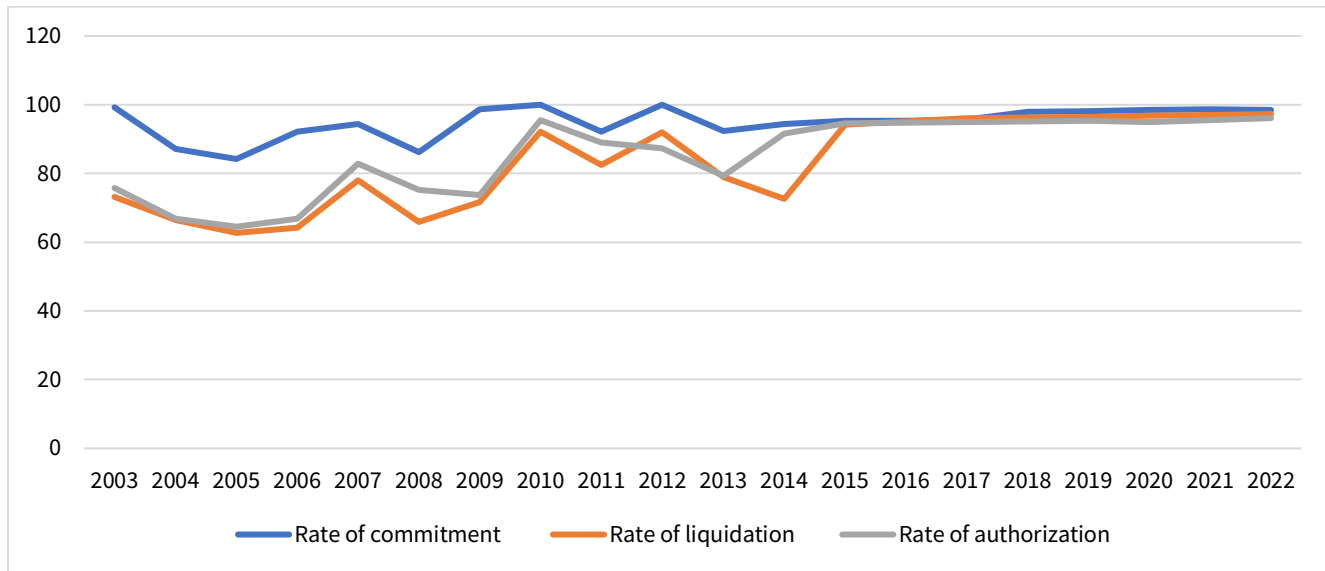
Variables		Perceptions/budget chain
Endogenous	The transition from the means budget to the programme budget has made it possible to increase the financial execution rate of your ministerial department.	1= Totally agree or agree 0= strongly disagree or disagree
Exogenous	The possibility of making transfers on the budget line has enabled your ministry to improve the financial execution rate of its budget.	1= Totally agree or agree 0= strongly disagree or disagree
	Since the switch to programme budgeting, financial controls have been reduced in your department.	
	The roles of each manager of the budget chain in your ministry are clearly defined.	

## Results

### **Comparative analysis of the evolution of the financial execution rate of the State budget of Cameroon**

Figure 2 shows the evolution of the commitment, liquidation, and authorisation rates of the State budget of Cameroon over the period 2003-2022. This graph shows that the level of consumption of budget appropriations has improved markedly with the link to the reform of the programme budget. Indeed, the rates of commitment, liquidation, and authorisation of the last ten resource budgets (the budget years from 2003 to 2012) are respectively 93.41%, 74.86%, and 77.76%. During the first ten programme budgets (i.e., the budget years 2013 to 2022), these rates increase to 96.50%, 92.06%, and 93.21%, respectively.

Figure 2: Evolution of financial execution rates



Source: Cameroon State Settlement Law

To assess whether this increase in the level of consumption of budgetary appropriations is significant, we carried out the non-parametric test of comparison of Mann-Whitney means. The results of this test are presented in Table 2.

Table 2: Mann-Whitney test results

Variables	Mann-Whitney Calculated	Mann Whitney Read
Engagement rate	1.034	0.3013
Clearance rate	0.866	0.3867
Scheduling rate	0.826	0.7945

Source: Calculation from Stata.17

This shows that the transition from the resources budget to the programme budget led to a significant improvement in the level of credit consumption. Indeed, the calculated values of the Mann-Whitney test are all higher than the values read for each of the indicators capturing the level of consumption of budget appropriations. This result indicates that there is a significant difference between the rate of consumption of average credits during the means budget (2003-2012) and that recorded since the entry into force of the programme budget reform in Cameroon in 2013.

### **Effect of programme budget mechanisms on the consumption of budgetary appropriations: an analysis based on the econometrics of qualitative variables**

#### *Results of the descriptive analysis*

Table 3 presents the results of the descriptive statistics of the study variables. It emerges that the majority of actors in the performance chain questioned consider that the transition from the resource budget to the programme budget has enabled the various ministerial departments to improve the level of consumption of budgetary



appropriations. In fact, 50% and 21.58% of respondents respectively agree and completely agree with the idea that the transition from the resource budget to the programme budget has made it possible to increase the rate of financial execution of the state budget.

Table 3: Results of the descriptive statistics

Items	Not agree at all	Disagree	All right	Totally agree	Pearson Chi <sup>5</sup> 2 (6)
The transition from the means budget to the programme budget has made it possible to increase the financial execution rate of your ministerial department.	13.68%	14.74%	50.00%	21.58%	-
The possibility of making transfers on the budget line has enabled your ministry to improve the financial execution rate of its budget.	5.26%	26.32%	61.05%	7.37%	24.23*
Since the switch to programme budgeting, financial controls have been reduced in your department.	21.05%	40.00%	34.74%	4.21%	65.62*
With the changeover to the programme budget, the roles of each person responsible for the budget chain in your ministry are clearly defined.	10.53%	25.26%	55.79%	8.42%	27.54*

\* Denote significance levels of 1

Source: Authors

It also emerges from Table 3 that the majority of the respondents questioned believe that the fungibility of budget appropriations has a positive effect on the financial execution rate of the budget. The majority of those interviewed also believe that with the changeover to the programme budget, the roles of each manager of the budget chain in the ministries are clearly defined. On the other hand, the majority of respondents find that the passage from the means budget to the programme budget has not lightened the financial controls. The results of the Chi 2 test presented in the last column of Table 2 indicate an interdependence between the consumption of budgetary appropriations variable and each of the mechanisms of the programme budget.

#### *Results of the econometric estimations probit regression estimates*

The estimates of these models are valid, because the validity tests before and after estimation confirm the good quality of the regression. These robustness tests relate to the overall Chi 2 test (first estimate) and the post-estimate significance test (Hosmer and Lemeshow test, and classification test). The Chi 2 test of comprehensiveness, which is the likelihood ratio test, is the one that verifies whether the model that contains the list of predictors represents a significant improvement in fit compared to the model without predictors. This test indicates a significant improvement over the base model, because the diagnostic test ( $c^2 = 563.41$ ;  $p < 0.01$ ) is significant at the 1% level.

<sup>5</sup> This column presents the values of the Chi 2 between the variable consumption of budgetary appropriations and each of the mechanisms of the programme budget.

The Hosmer and Lemeshow test ( $\chi^2(9) = 9.82$ ) is not significant, indicating that the model estimated is adequate for the data and no longer has variables that could improve its estimation quality. The coefficient of determination ( $R=0.12$ ) indicates that the estimated predictors hold 12.9% of the information held by the model. Regarding the classification, the regression correctly predicted 71.3% of the answers sought.

Table 4: Results of the probit estimation of the effect of programme budget mechanisms on the consumption of budget appropriations in Cameroon

Variables	Use of budget appropriations	
	t-stat	Marginal effects
Credit fungibility	0.109***	0.302
The streamlining of financial controls	-0.833***	-0.243
Accountability of actors in the financial chain	0.719***	0.212
Number of observations		475

Source: Author calculation

#### *Discussion of results*

Probit regression shows that overall, with the exception of the easing of financial controls, the effect of which on the level of appropriations consumption is negative, the other mechanisms of the programme budget, namely the fungibility of appropriations and the accountability of managers have a positive effect.

The leeway granted to managers through the principle of fungibility (i.e. the possibility given to authorising officers to make transfers between budget lines of the same programme) has a positive and statistically significant effect on the level of consumption of budget appropriations. This result, which corroborates the conclusions of Tarschys (2003) and Royer (2014) indicates that the fungibility of credits brings a certain flexibility in the management of credits.

On the other hand, the relaxation of financial controls has a negative and statistically significant effect on the consumption of budgetary appropriations. This result, which is in contradiction with the conclusions of Llau (2008) and Wakiriba et al. (2014), indicates that financial controls continue to paralyse the execution of public expenditure despite the advent of the programme budget, which should nevertheless lead the traditional role of financial control to evolve. This is so in particular by focusing on areas with high budgetary risks such as investment budgets, and by abandoning systematic controls for controls based on a thematic, hierarchical, or sample basis.

The accountability of those responsible for the financial chain has a positive and statistically significant effect on the consumption of budget appropriations. This result, which corroborates the conclusions of Barilari (2005) and Kagami (2022), means that clarifying the tasks of the main players in the public expenditure chain improves budget execution.

#### Conclusion

The objective of this article was to examine the effect of programme budget mechanisms on the consumption of budget appropriations. This research, carried out in the context of the central administration of the State of Cameroon, reveals that the transition from the means budget to the programme budget has led to a significant improvement in the level of credit consumption. In addition, the results of the probit regression show that, with the exception of the easing of financial controls, the effect of which on the level of credit consumption is negative, the other mechanisms of the programme budget, namely the fungibility of credits and accountability of managers have a positive effect. The study recommends the reduction of ex ante expenditure controls.

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