PUBLIC FINANCE MANAGEMENT

Module 1:

The Budget Cycle; basics of a PFM system

Housekeeping Notes

Our daily sessions are scheduled to last 4 hours (breaks included).

Make sure to have a headphone connected to your computer, the sound will be better.

Please mute yourself when not talking.

During the training, you can use the chat box to drop questions to the trainers.
For all technical related issues, please send a private message to the LINPICO team.

Keep next to you a good coffee and a bit of patience, sometimes technology is not perfect.

Test-in

Dear participants,

please refer to chat box for completion of the test-in survey

What is PFM?

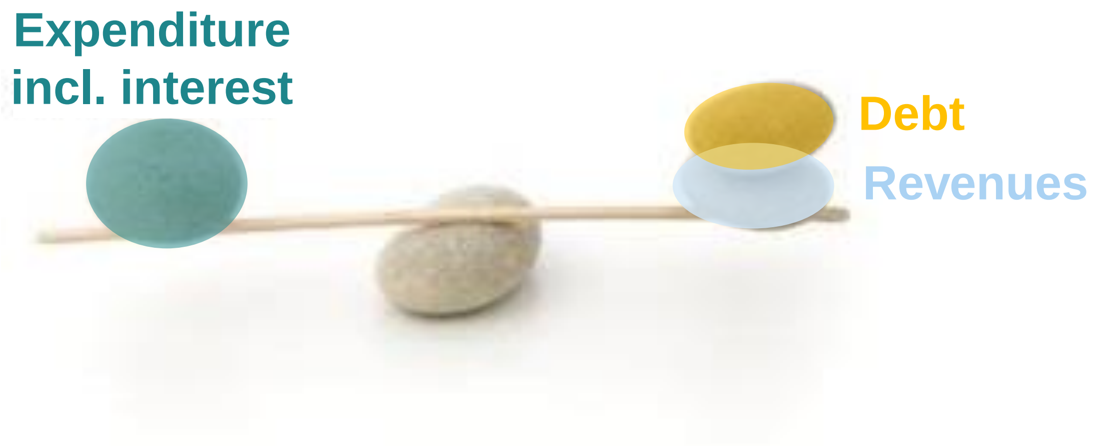
Public Financial Management deals with the management of public resources: the allocation and use of resources collected from the economy.

3 basic elements of public finance

Government expenditure

Revenues

Government debt

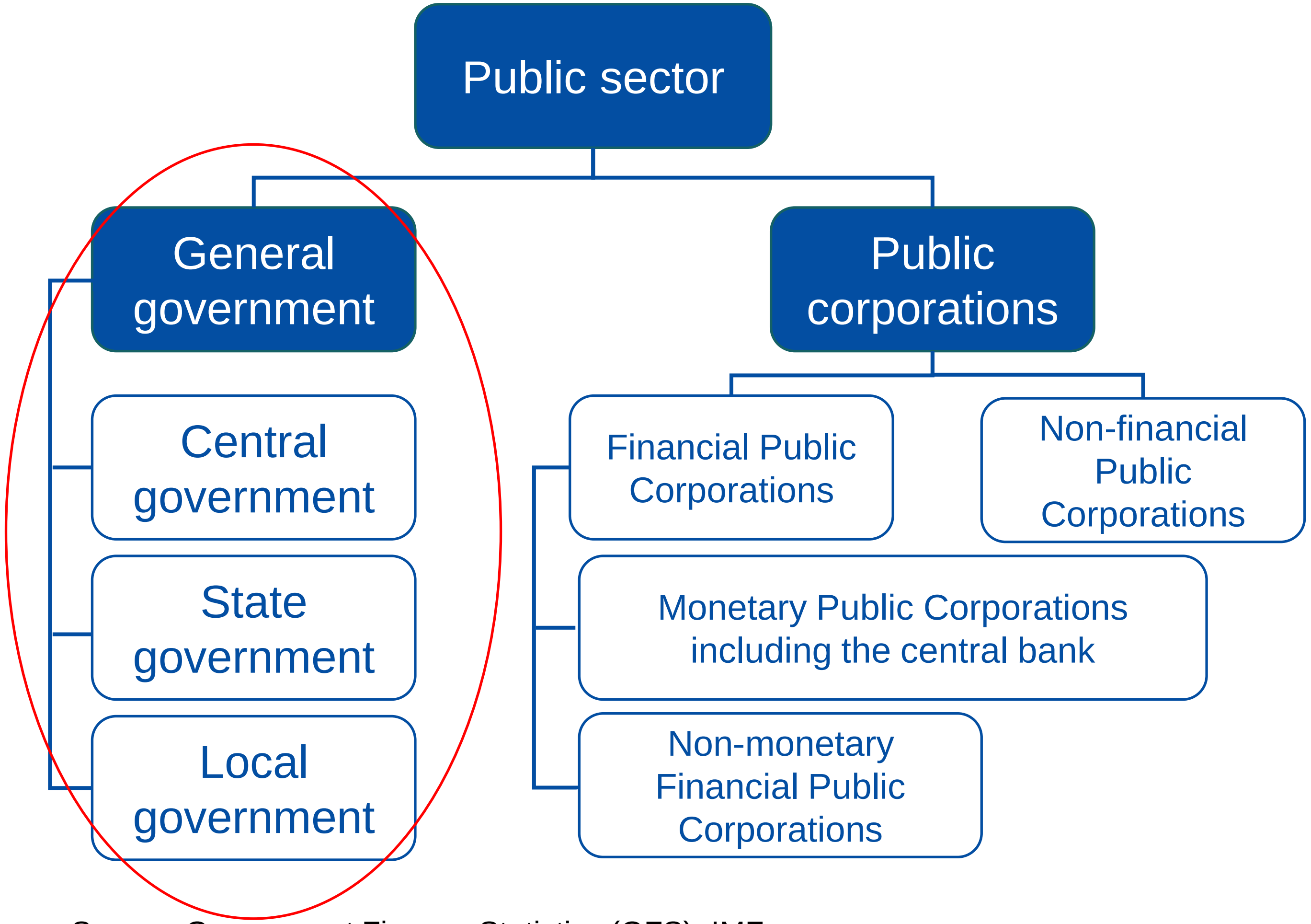


What is PFM?

OECD DAC 2009 Definition:

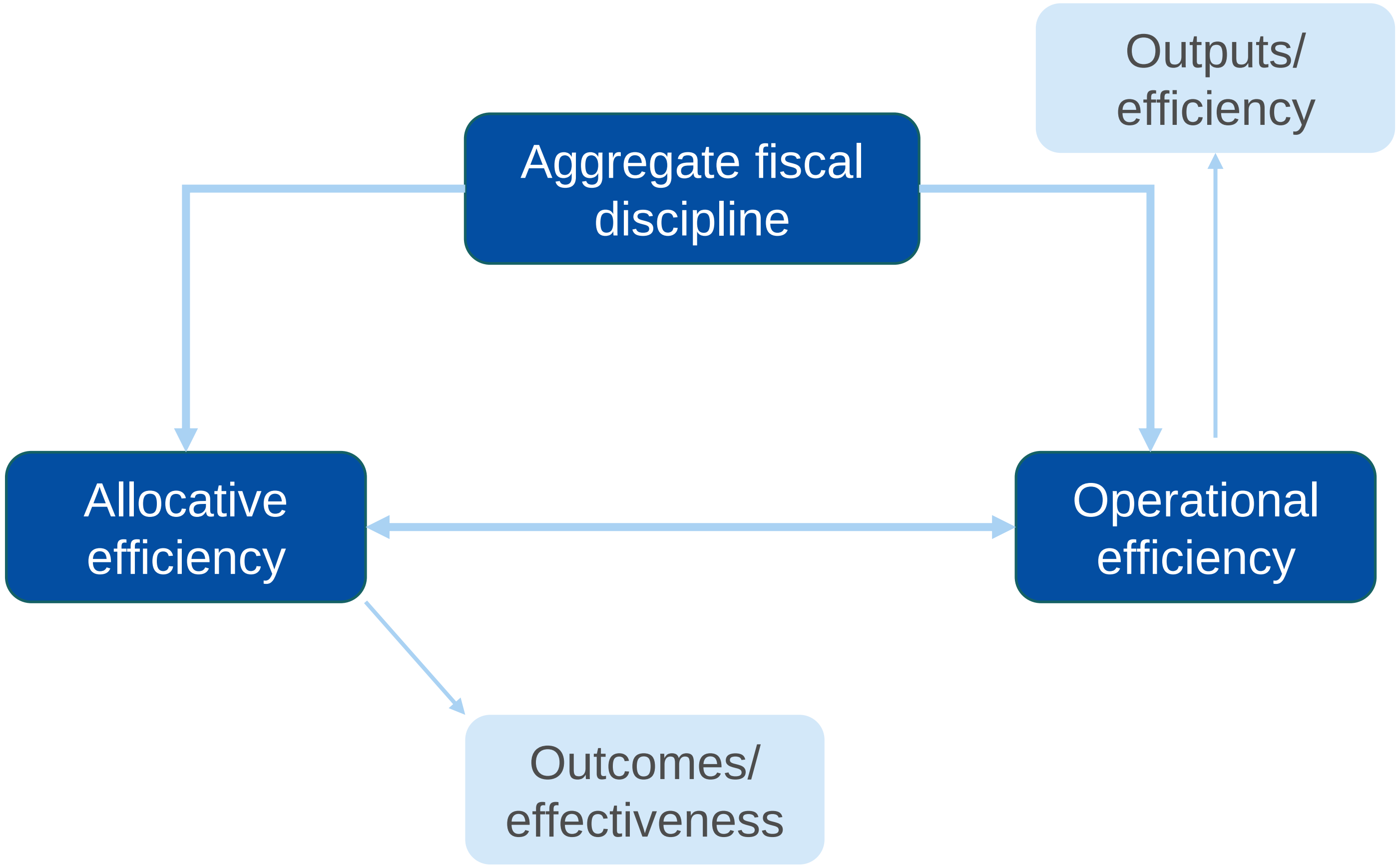
“ It includes all components of a country’s budget process… including strategic planning, medium-term expenditure framework, annual budgeting and also revenue management, procurement, control, accounting, reporting, monitoring and evaluation, audit and oversight.“

What is the Government?



Source: Government Finance Statistics (GFS). IMF

Specific objectives of PFM



Specific objectives of PFM

Aggregate fiscal discipline refers to:

- maintaining **a sustainable balance** between revenues, expenditures and the level of public debts
- respecting the **expenditure ceilings at all levels and by all actors** of the Government administration

Specific objectives of PFM

Allocative efficiency refers to:

Allocating and spending public resources in such a way that attainment of the government objectives is maximised.

Preconditions for optimising allocative efficiency:

- Clearly defined national objectives and priorities
- Existence of effective sector programmes
- Capacity to plan resources
- Information on results and outcomes

Specific objectives of PFM

Operational efficiency refers to the:

Ability to make efficient and effective use of resources in the implementation of strategic priorities.

Key elements

- Resources to service delivery units
- Use of liquidity (debt, cash management)
- Reduce leakage

Specific objectives of PFM

PFM is only one of the instruments to implement public policies, but it is probably the more important.

As an instrument, PFM has specific objectives to properly implement policies, which should not be confused with policy objectives.

Policy

PFM

- Aggregate fiscal discipline
- Strategic allocation of resources
- Efficient service delivery

Outcomes

Specific objectives of PFM

PFM is an instrument to deliver public policies, it is not a policy as such:

Economic policies

- Tax policy
- Fiscal policy
- Debt policy

National and sector policies

- Poverty Reduction Strategy
- Sector strategies, etc

Budget Cycle Exercise

Match **Tasks** and **Institutions** in public finance the six main **Stages** of the Budget Cycle – 45 mins

European Commission

Phase 1. Strategic Planning

Conversion of economic and social policies into a medium-term programme of action, taking into account available resources

Macroeconomic policy

Medium-Term Fiscal Framework

Aggregate Budget and Expenditure Ceilings

National Development Plan

Sector strategies

Costing / fiscal impact assessments

priorities within a fiscal constraint...

fiscal side

planning side

Phase 2. Budget Preparation

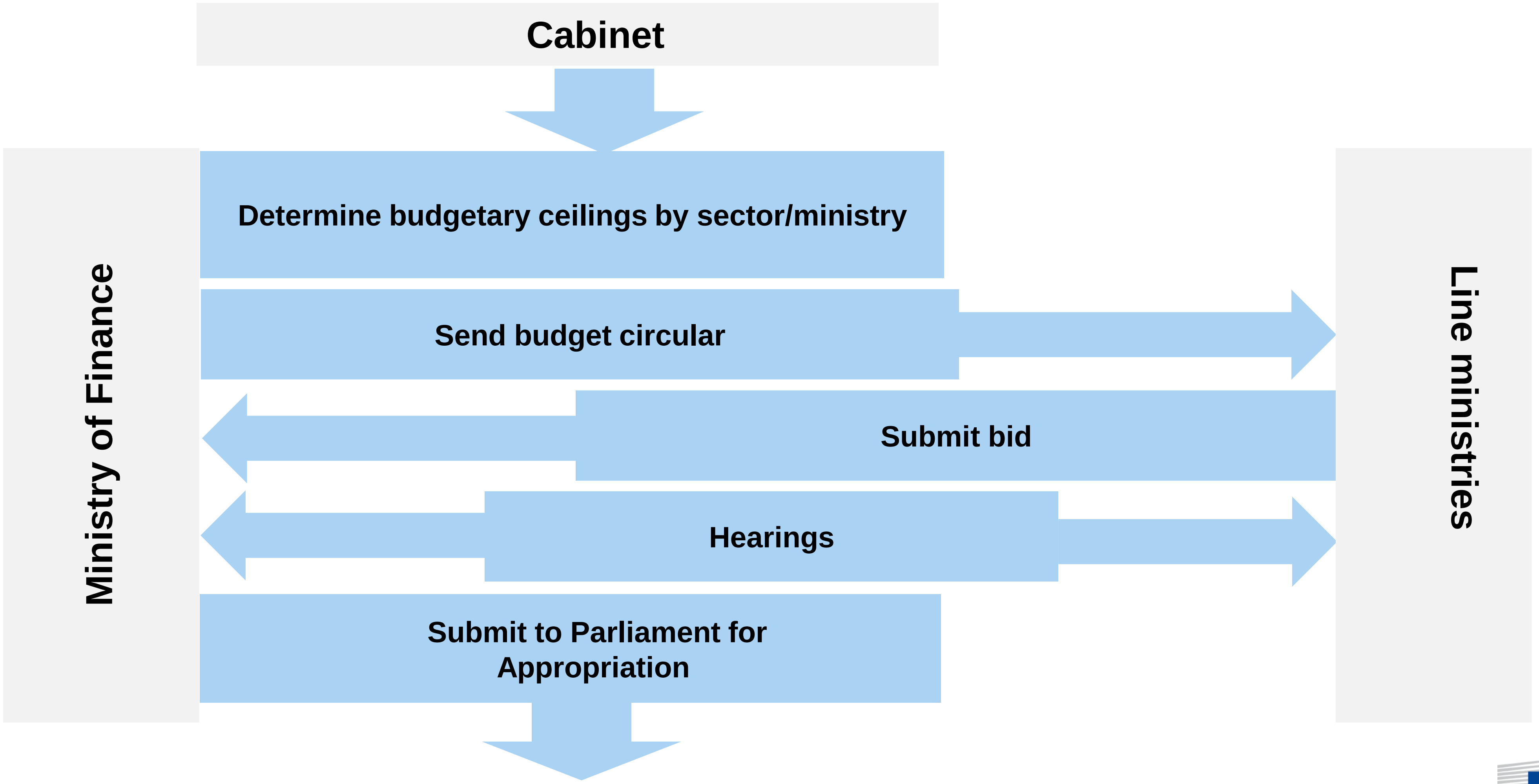
Budget preparation is the process of converting strategic plans into public spending.

The Budget preparation process must:

- ✓ Be defined in the **legislative framework**: the Constitution, the *Organic Budget Law or PFM Act*, financial regulations and administrative procedures;
- ✓ Should **integrate a medium-term** *rolling* process with the annual Budget;
- ✓ Ultimately lead to the executive receiving "authority to spend" by the legislature in the Annual Budget Law – known as *appropriations*.

NB: *Changes in the Budget Law require supplementary appropriations*

Phase 2. Budget Preparation



Phase 3. Budget Execution

Budget Plan

Expenditure control

- Payroll
- Procurement of goods/services
- Transfers / subsidies

... and other...

Revenue collection

- Taxes (direct/indirect)
- Excises
- Duties
- Non-tax revenues
- Donor funding

Liquidity management

- Short term (cash management)
- Medium / long term (debt management)

Phase 3. Budget Execution

Authorisation by the Ministry of Finance or Line Ministry

Commitment to undertake future payment: contract

Verification of delivery to spending unit: liability

Payment Authorisation by Ministry of Finance

Cash Payment by Treasury or Line Ministry

Phase 4. Accounting & Reporting

Budgetary Accounting

Definition	Aim	Accounting basis
Maintaining records and reporting on the execution of the budget.	Monitor and control compliance with budget appropriations.	Cash or accrual, same as the budgeting basis.

Phase 4. Accounting & Reporting

Financial Accounting

Definition	Aim	Accounting basis
Maintaining records and reporting on revenues and expenditure, assets and liabilities.	Annual Financial Statements; Revenues and expenditures; Balance sheet (assets and liabilities).	Cash or accrual, does not depend on the budgeting basis.

Phase 4. Accounting & Reporting

Coding Structure

Chart of Accounts (CoA)	Aim
Coding framework for financial transactions.	Recording each financial transaction for purposes of expenditure control, costing, and economic and statistical analysis.

Phase 5. External Audit

Supreme Audit Institution (SAI):

The institution of the State responsible for public external scrutiny of the government's Annual Financial Statements

"The principal task of SAIs is to examine whether public funds are spent economically, efficiently and effectively in compliance with existing rules and regulations."

INTOSAI (2009)

International standards require...

- ✓ Independence from executive;
- ✓ Legislative mandate enshrined in Constitution

Phase 6. Policy Review

- Assessment of actual versus desired government policy outcomes;
- Ex-post analysis of impact of government policy programmes;
- Is there a Performance Assessment Framework (PAF) for monitoring and evaluation?
- Adaptation of Strategic Planning on the basis of analysis of policy implementation.

NB: ... should be integrated with the Strategic Planning Phase of the Budget Cycle

Key message...


1. Strategic planning
2. Budget preparation
3. Budget execution
4. Accounting & Reporting
5. External Audit & Scrutiny
6. Policy Review

Key message...

Fiscal Year:

	t-2	t-1	t	t+1	t+2
Budget T-1	Strat. Planning & Budget Prep.	Budget Execution Account. & Rep.	External Audit Policy Review		
Budget T		Strat. Planning & Budget Prep.	Budget Execution Account. & Rep.	External Audit Policy Review	
Budget T+1			Strat. Planning & Budget Prep.	Budget Execution Account. & Rep.	External Audit Policy Review

PUBLIC FINANCE MANAGEMENT

Virtual Module 2:

Fiscal & Budgetary analysis; the basics

Sectors

The Real Sector

(National Accounts)

The Public Sector

(The Statement of Government Operations/TOFE)

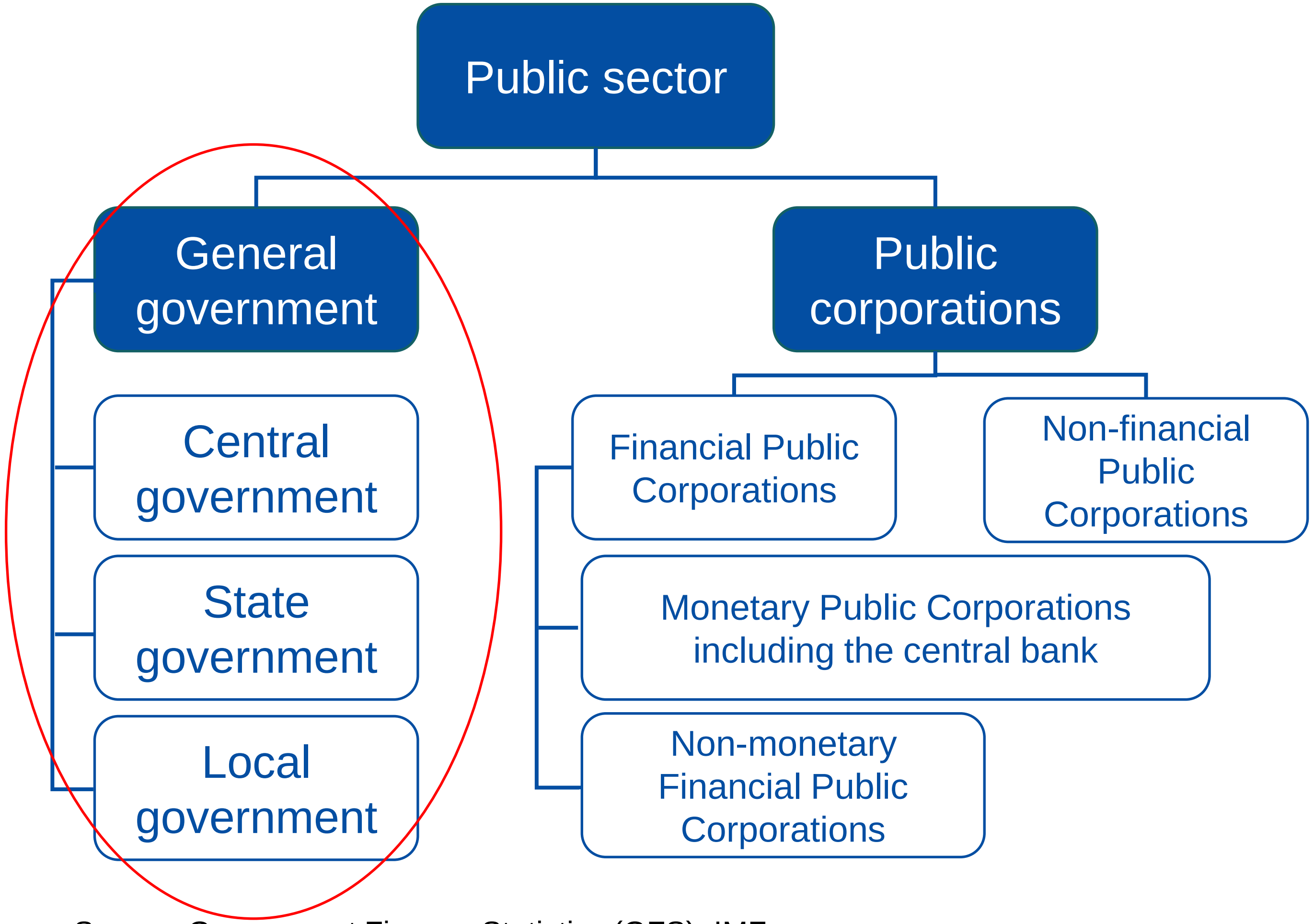
The External Sector

(Balance of Payments)

The Money Sector

(The Monetary Survey)

What is the Government?



Source: Government Finance Statistics (GFS). IMF

What is the Budget?

The most important instrument of the executive to carry out its policies.

> "… the plan of the future financial activities of the government […] prepared annually, comprising a statement of the government's proposed expenditures, revenues, borrowing and other financial transactions […] It is submitted to parliament, which authorises expenditure…"

Allen & Tommasi (2001)

The Budget; legal framework

The key elements of legislation:

- ✓ Enables the legislature (parliament) to provide ‘authority to spend’ to the executive (government) – the *budget appropriation*
- ✓ Provides the framework for spending and collect, and for control thereafter
- ✓ Establishes responsibility and accountability for the stewardship of public monies
- ✓ Empowers the Minister of Finance – the *central fiscal authority*
- ✓ Sets out the *principles for fiscal management*
- ✓ Sets out the reporting obligations

The ‘Government Budget/Fiscal Constraint’

$$\mathbf{G^K + G^R + r(D) = T + GRANTS + \Delta(D)}$$

G^K - Capital Expenditure

G^R - Recurrent Expenditure

r(D) - Interest payments on Debt

T - Domestic Resources (Tax and Non-Tax)

Δ(D) - Borrowing (change in the stock of Debt)

Statement of Government Operations

Tableau des opérations financières de l'Etat (TOFE)	
Revenues	
Revenues and grants	T
Total Revenues	T1
Grants	T2
Expenditure	
Total expenditure	G
Recurrent expenditure	G1
Wages and salaries	G11
Purchases of goods and services	G12
Transfers	G13
Interest payments	G14
Capital expenditure	G2
Balance of government operations	
Overall balance	S=T-G
"The Line"	
Financing	F = F1+F2
Domestic financing	F1
External financing	F2

Basic fiscal indicators

FISCAL INDICATOR	DEFINITION
Overall (fiscal) balance	Expenditure – Income (Revenue)
Primary balance	Fiscal balance – interest payments
Current (Revenue) balance	Current revenues (excl. grants) – current expenditures
Overall balance w/t grants	Fiscal balance – grants

‘Above’ or ‘below the line’?

‘Above the line’: revenue/expenditure

‘Below the line’: net financing (because it *creates* or *takes away* a liability)

What about...?

- ✓ Interest payment
- ✓ Principal repayment (amortisation)
- ✓ New loans
- ✓ Budget support (Grant)

Case study - exercise

Analysis

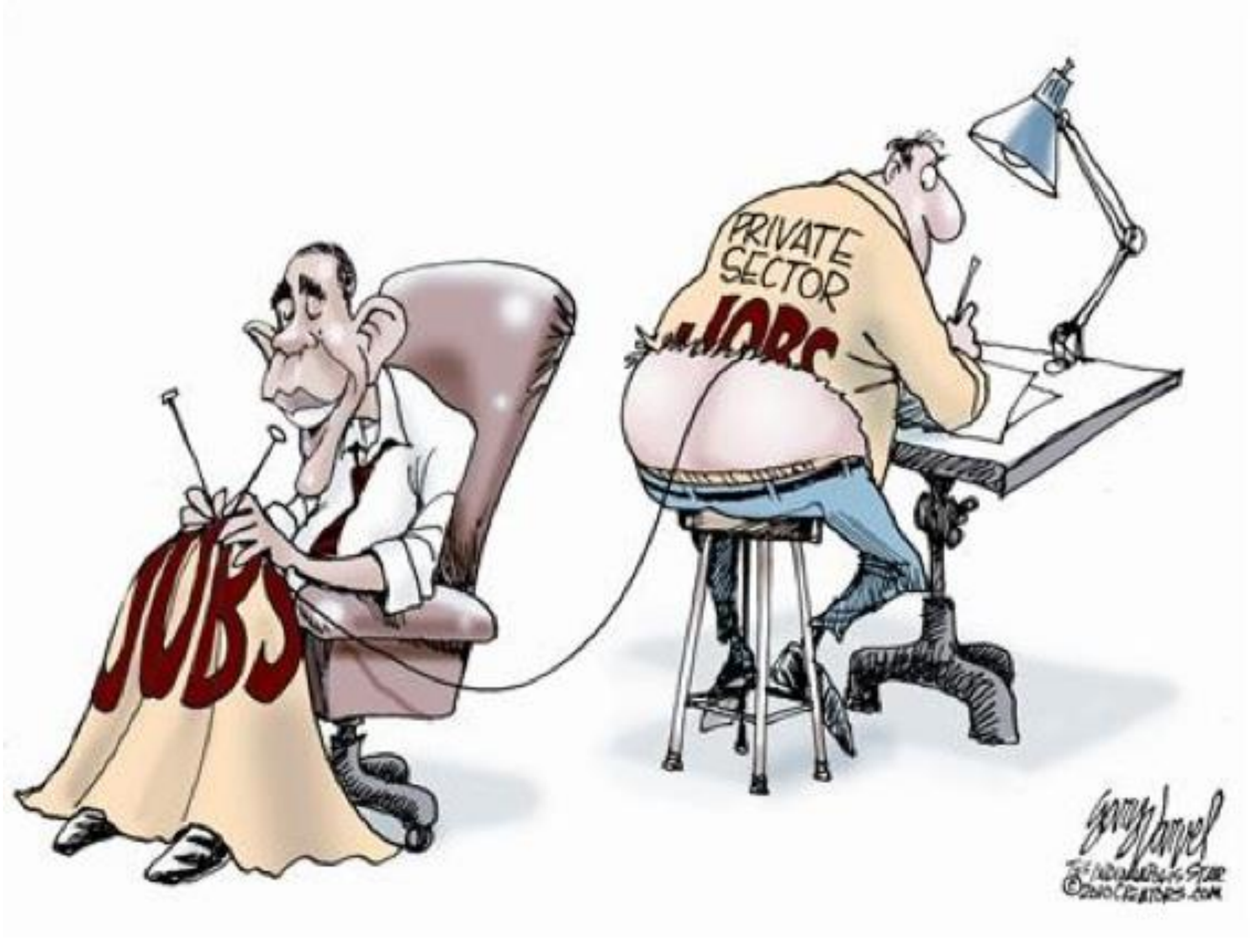
Statement of government operations of Moldova

70 minutes

Financing the Budget Deficit

What Financing options?

1. **Borrowing**
   - ***Domestically***
     - Banks
     - Other
   - ***Externally***
     - Banks
     - International Financial institutions
     - Governments
2. **Not paying and amassing Expenditure Arrears**
3. **Selling Assets**
4. **“Printing Money”**



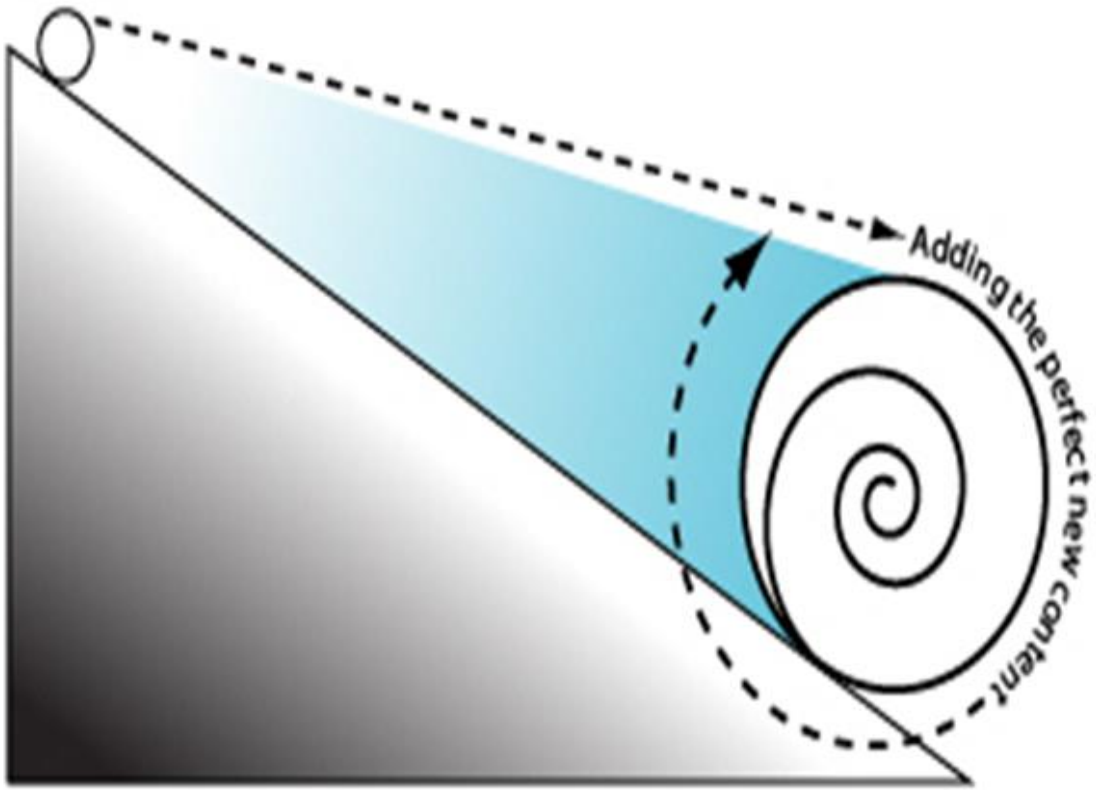
The ‘Crowding Out’ Effect

Crowding out is the reduction of private sector consumption or investment resulting from ‘additional’ government financing [deficit]…

- domestic borrowing; i.e. the effect of increasing the interest rate and the cost of borrowing for private sector (or directly limits availability of finance in countries with weak financial markets);
- an additional tax; reduces disposable income for private sector

The negative effect of absorbing scarce resources at the expense of the private sector.

European Commission



Challenges with Financing

The "Snow Ball Effect"

⇒ Primary deficit is kept stable, but debt increases nonetheless...

⇒ Example:

- 2% GDP growth
- 7% inflation
- 10% interest rate
- Fixed % primary revenue and expenditure of GDP

Challenges with Financing

Fiscal Year	0	1	2	3	4
Nominal GDP	**1000**	**1091**	**1191**	**1300**	**1419**
Government revenue		196	214	234	255
Primary expenditures		240	262	286	312
Primary deficit		-44	-48	-52	-57
Interest		40	48	58	69
Total deficit		**-84**	**-96**	**-110**	**-126**
Public debt	400	484	580	690	816
Primary deficit/GDP		-4%	-4%	-4%	-4%
Debt/GDP	40%	44%	49%	53%	58%
Stabilising primary surplus		4.0	4.8	5.7	5.7
Interest		40	44	47	52
Total deficit		**-36**	**-39**	**-42**	**-46**
Public debt	400	436	475	517	563
Stabilising primary surplus/GDP		**0.4%**	**0.4%**	**0.4%**	**0.4%**
Debt/GDP		**40%**	**40%**	**40%**	**40%**

Debt Sustainability

Debt sustainability is the ability of a country to meet current and future debt service obligations in full, without:

- Debt rescheduling; accumulation of arrears; default;
- Compromising economic growth.

Debt sustainability is essential for:

- Economic stability, growth, development and poverty reduction;
- Fiscal management;
- Access to capital markets.

Debt Sustainability

Debt Sustainability Analysis (DSA) – a standard annex in IMF Article IV Consultation and/or Country Review reports...

- ✓ Highly dependent on “accuracy” of macroeconomic projections
- ✓ Important exogenous factors to be analysed:
  - Exchange rates;
  - Export and import prices on world market (e.g. oil and food);
  - Weather (e.g. good or bad harvest);
  - Changing international interest rates.

Key points for fiscal sustainability

While preparing the Budget…

- ✓ Are the macroeconomic and fiscal constraints taken into account properly?
- ✓ Are the economic assumptions and revenue projections underlying the Budget accurate and consistent?
- ✓ Is there adequate consideration of implicit fiscal risks?
- ✓ Is there a Medium Term Fiscal Framework (MTFF) reflecting the above in a consistent and systematic manner?
- ✓ Is spending planned over a Medium Term Expenditure Framework (MTEF) reflecting the fiscal constraints?

Key points for fiscal sustainability

MTFF: Fiscal discipline

MTBF: Inter-sectoral resource allocation

MTEF: Intra-ministerial resource allocation

	t-3	t-2	t-1	t	t+1	t+2	t+3
		Actual		Budget		Projection	
Medium-Term Macro-economic Framework							
Projection of national accounts including the government account (i.e. the MTFF)							
Medium-Term Fiscal Famework (MTFF)							
Revenue and grants							
Total expenditures							
Personnel							
Goods and services							
Interest							
Transfers							
Capital							
Medium-Term Budget Framework (MTBF)							
Defence							
Personnel							
Goods, services and transfers							
Capital							
Education							
Personnel							
Goods, services and transfers							
Capital							
Education ministry MTEF							
Administration							
Personnel							
Goods, services and transfers							
Capital							
Primary Education							
Personnel							
Goods, services and transfers							
Capital							
Secondary Education							
Personnel							
Goods, services and transfers							
Capital							
Etc							
Tourism							
Personnel							
Goods, services and transfers							
Capital							
Etc							
Balance (deficit/surplus)							
Financing							

Key points for fiscal sustainability

Aggregate fiscal discipline is paramount...

- ✓ Adequate systems; macro-fiscal policy, medium term budget planning et.al. must be robust to prevent uncontrolled ‘additional’ financing over and above what is planned in the Budget;
- ✓ Fiscal rules; ‘bind’ a government (central and/or sub-national) into a specific fiscal behaviour and prevent discretionary intervention – examples:
  - Capping deficit/GDP and Debt/GDP ratios in legislation;
  - Precluding local government from incurring debt;
  - ‘Golden rule’ debt financing only for capital spending.

Key points for fiscal sustainability

Types of Fiscal Rules? [IMF 2012]

- ✓ **Debt rules** set an explicit limit or target for public debt in percent of GDP;
- ✓ **Budget balance rules** constrain the variable that primarily influences the debt ratio and are largely under the control of policy makers;
- ✓ **Expenditure rules** set limits on total, primary, or current spending;
- ✓ **Revenue rules** set ceilings or floors on revenues and are aimed at boosting revenue collection and/or preventing an excessive tax burden.

NB: *Some countries combine two or more fiscal rules.*

Key points for fiscal sustainability

Fiscal Governance in the European Union

The **Stability and Growth Pact (SGP)** requires that:

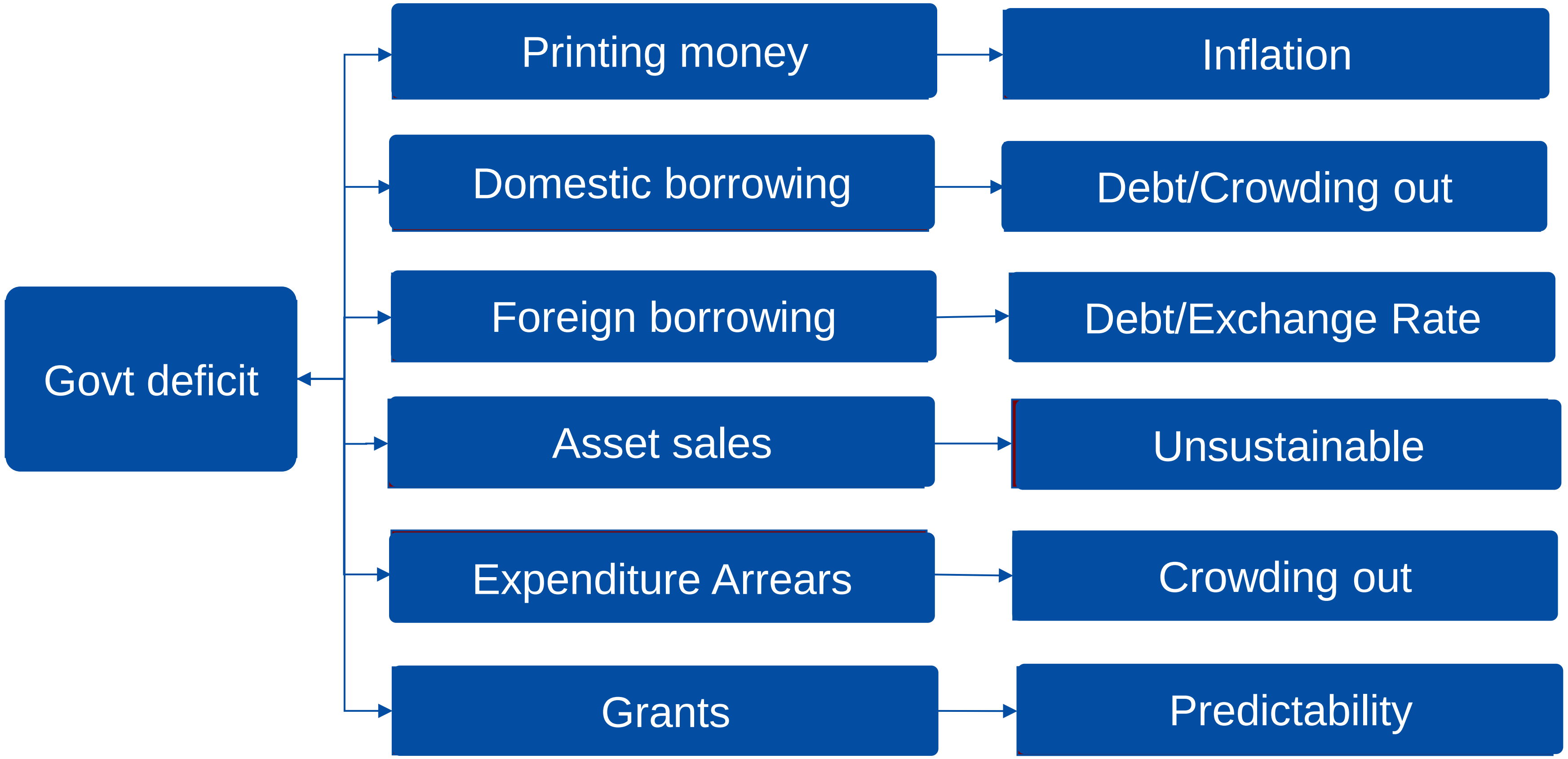
- ✓ General government deficit must not exceed 3% of GDP; and
- ✓ Public debt must not exceed 60% of GDP (or at least diminish sufficiently towards the 60% threshold).

For the EU, **fiscal governance** refers to the rules, regulations and procedures that influence fiscal and budgetary policy. This Includes:

- National numerical fiscal rules;
- Independent fiscal institutions; and
- Medium term budgetary frameworks.

Key message...

...how the Budget is financed, matters!



PUBLIC FINANCE MANAGEMENT

Virtual Module 3:

Control systems in PFM

Control aims in PFM

Effectiveness and efficiency of operations;

- ✓ Fiscal stability;
- ✓ Budget credibility;
- ✓ Reliability of financial reporting;
- ✓ Compliance with laws and regulations;
- ✓ Safeguarding against loss, misuse and damage;
- ✓ Reducing Fraud and Corruption.

What PFM Controls?

- Overall Budget controls
- Expenditure controls
- Internal control
- Audit activities (Internal and External)

Remember the Budget Cycle?

Where in the Budget Cycle do controls take place?

PFM Control Systems and Corruption
Some definitions…

Fraud

Action that misleads to obtain financial benefit

Inside PFM system

Corruption

Giving or receiving financial benefit to influence decisions/actions

Usually, outside PFM system

PFM Control Systems and Corruption

- ✓ Can help identify corruption at officer/internal level;
- ✓ Can help reduce a culture of corruption;
- ✓ Has limited ability to detect corruption at political level;
- ✓ Is only part of the armoury against corruption.

Getting the basics right

Financial compliance

- ✓ adequate control system;
- ✓ clear and transparent financial regulations.

Control of expenditures and revenues

- ✓ controls performed by the ministry of finance, and other central agencies;
- ✓ controls performed within the spending units.

Jack Diamond 2013

Common budgetary problems

- ✓ Approved budget is unrealistic.
- ✓ Uncertainty concerning available resources, with quarterly or monthly allotments. In 2020, Covid-19 has demonstrated this.
- ✓ Extra-budgetary funds outside the normal budget process.
- ✓ Payment arrears not included in financial statements and approved budgets.
- ✓ Funds diverted to un-authorized purposes.

European Commission

Overall Budgetary controls

Fiscal Rules enshrined in legislation

- ✓ Debt rules;
- ✓ Budget balance rules;
- ✓ Expenditure rules.
- ✓ Other

NB: Some countries combine two or more fiscal rules.

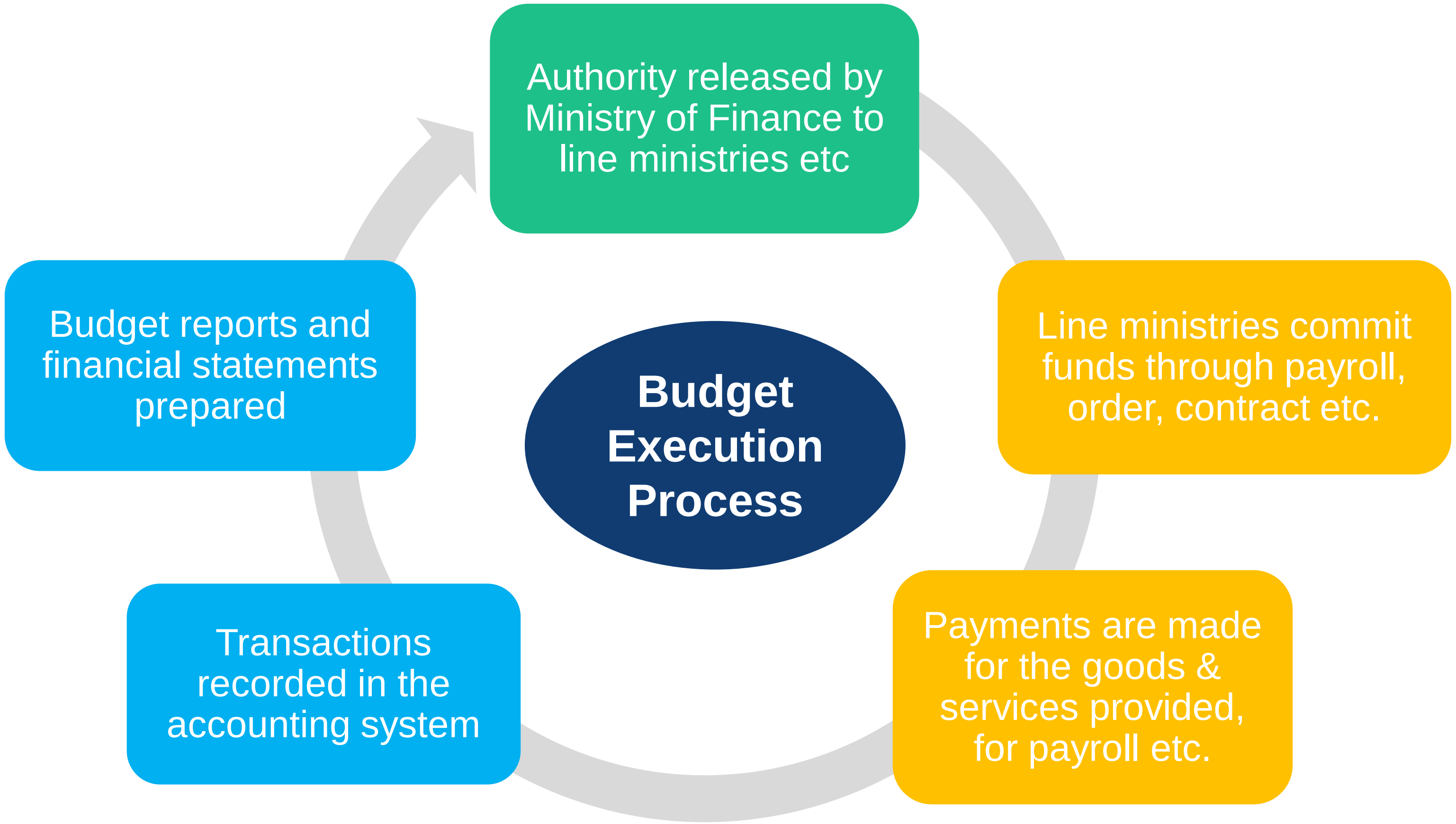
- ✓ Use of escape clauses in the event of crisis – e.g. COVID-19?

Overall Budgetary controls

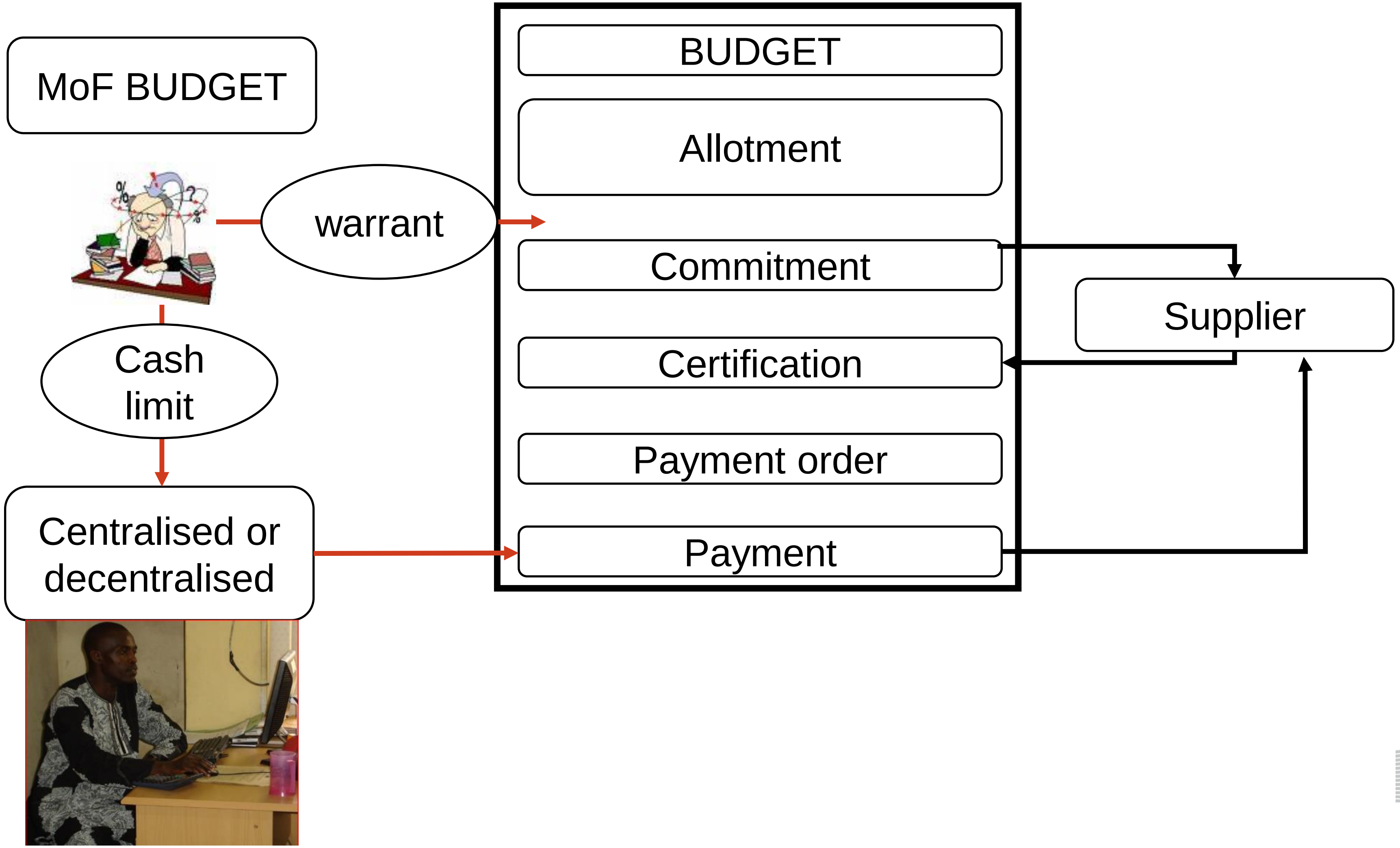
In-year budgetary adjustments:

- Transfer of resources – across sub-codes
    - by line manager / ministry
- Virements – across budget headings (ministry, payroll…)
    - by Ministry of Finance / Treasury
- Contingency Budgets
    - Limits on usage e.g. “Emergencies”.
- Supplementary budgets (appropriations)
    - by Parliament

Expenditure Controls
The release of Funds by the Ministry of finance



Expenditure Controls



Expenditure Controls

Commitment control

- ✓ Ensures **budget units only spend what is appropriated** by Parliament & released by the Ministry of Finance.
- ✓ **Reduces payment arrears**.
- ✓ **Improves effectiveness in planning**.
- ✓ **Increases the confidence in suppliers** they will get paid.
- ✓ **Reduces rent seeking** opportunity for payment offices.

Expenditure Controls
Appropriation and Commitment

123 6545	stationery		annual appropriation - €1000		
date	**payee**	**description**	**order**	**paid**	**balance**
15 May 2010	ABC ltd	paper	€240		€760
1 June 2010	ABC ltd	paper		€240	€760
5 June 2010	XYZ ltd	printer paper	€260		€500
12 July 2010	XYZ ltd	printer paper		€260	€500

Expenditure Controls

Control Activities

- ✓ Authorisation and approval procedures;
- ✓ Segregation of duties (authorising, processing, recording, reviewing);
- ✓ Physical & virtual controls over resources and records;
- ✓ Reconciliations – e.g. bank statement & cash book;
- ✓ Supervision.

Expenditure Controls

Monthly Expenditure Reporting

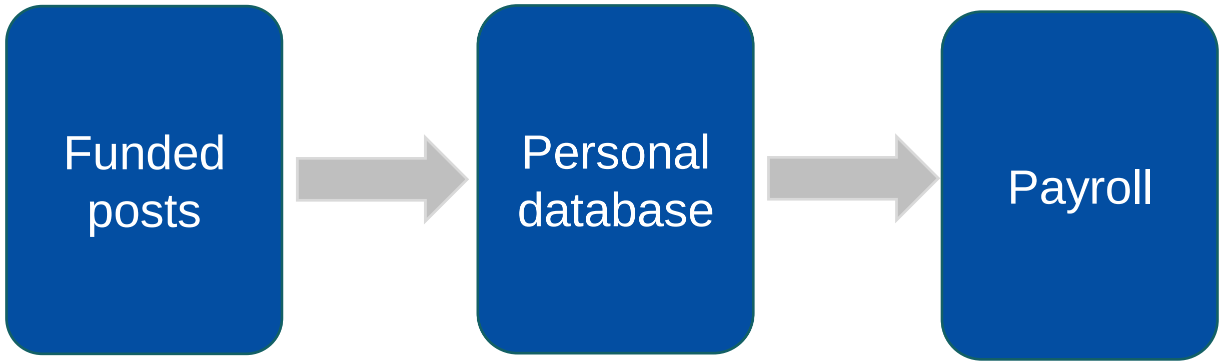
- Reflect the structure of the budget
- Shows receipts, committed funds, expenditures and transfers, opening and closing bank balances.
- Non submission of Monthly returns may result in suspension of further budget releases.

European Commission

Expenditure Controls

Payroll Management; Payroll procedures, processes and risks

- ✓ Effective control is achieved by segregation of three sets of data files:



- ✓ Personnel and payroll data is to be updated promptly & may be linked or one database.

Expenditure Controls
Payroll controls

- ✓ Personnel files are dynamic – starters, transfers, and terminations;
- ✓ Restricted access to data, clear authorisation;
- ✓ Audit trails for all changes;
- ✓ Controls over standing data on wage rates, taxation etc.;
- ✓ Payroll audits and checks undertaken regularly.

Expenditure Controls

Payroll Management; institutional arrangements

Ministry of Public Administration controls the number and grades of posts and the personnel budget;

Public Service Commission manages the appointment and promotion of staff (nominal roll);

NB: *Above two functions may be combined*

Central Payroll (Ministry of Finance) often decentralised.

Expenditure Controls

Procurement process; where are the controls?

Procurement Process

Planning	• procurement plan • specification/bid documents
Tendering	• advertising • opening • tender evaluation
Quality control	• check delivery to order • estimate value of work done
Payment	• certification of payment • retention, mobilization fee

Expenditure Controls

Procurement approaches

- ✓ Standard list of suppliers
- ✓ Written quotations
- ✓ Formal tenders – pre-qualification

Exceptions:

- ✓ Single source procurement
- ✓ Restricted tendering

Internal Control

Definition: Internal control is a process, effected by management, designed to provide assurances on:

- ✓ Effectiveness and efficiency of operations;
- ✓ Reliability of financial reporting;
- ✓ Compliance with laws and regulations;
- ✓ Safeguarding against loss, misuse and damage;

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Internal Control

COSO Framework

Committee of Sponsoring Organisations

COSO Cube - 2013 Edition

Internal Control

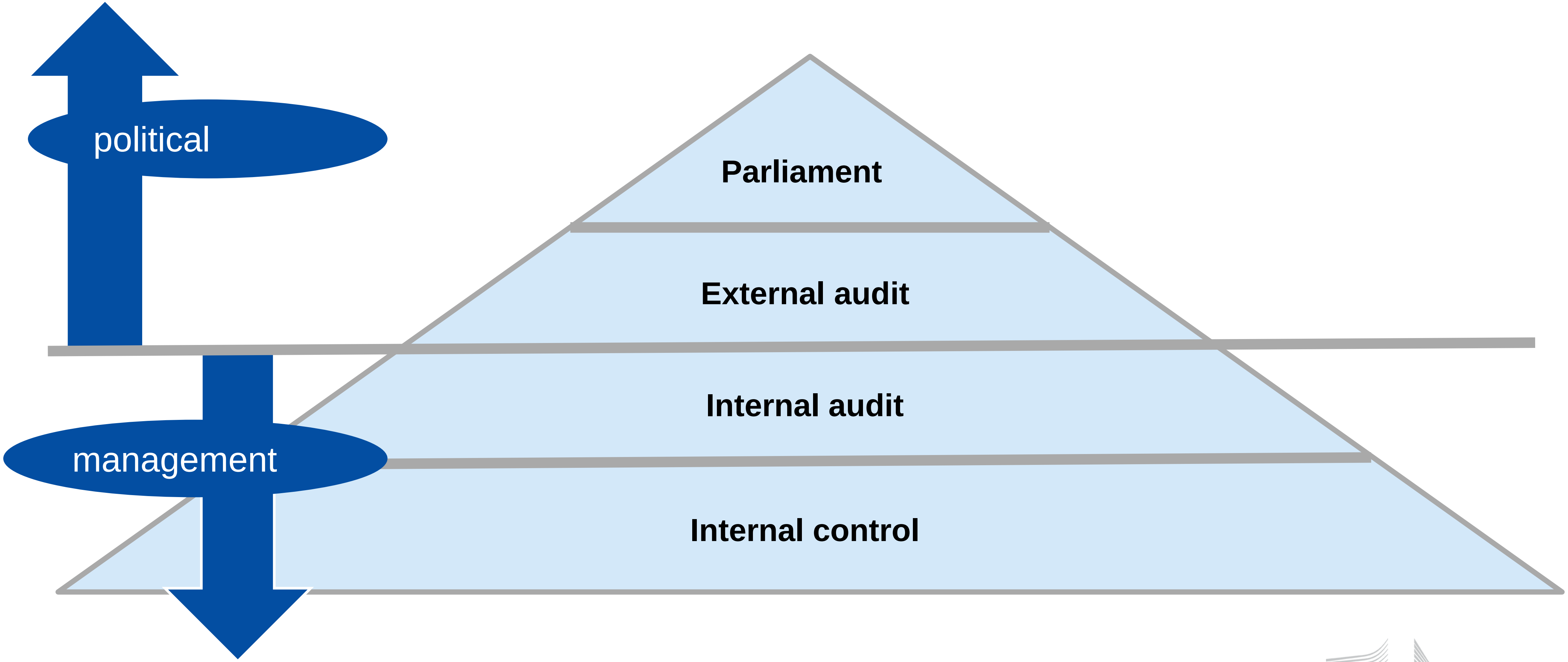
higher level/strategic aspects of the framework

basics of implementing internal controls

COSO Cube - 2013 Edition

European Commission

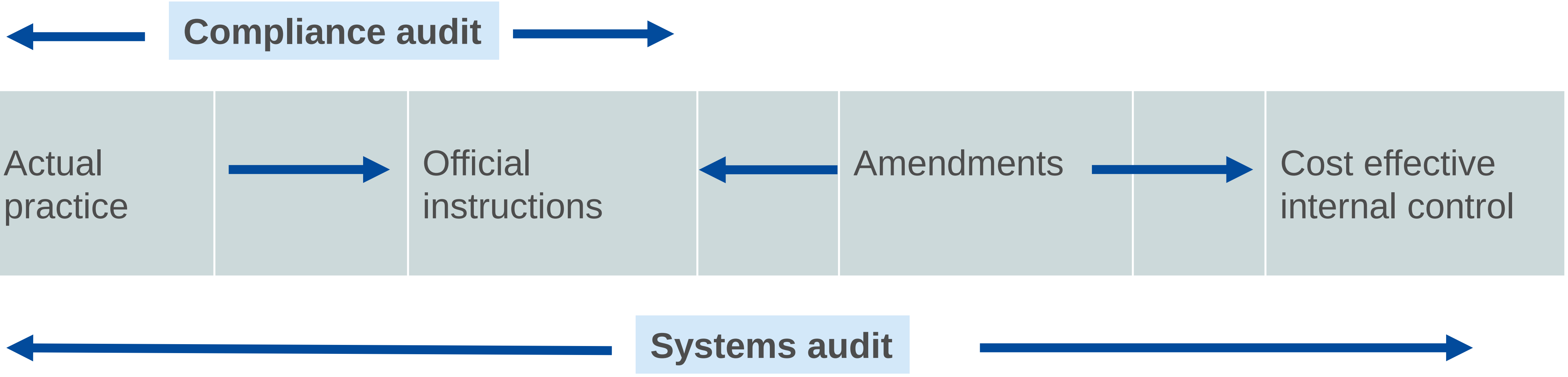
Audit and scrutiny systems



Internal Audit

- ✓ Management tool to assist the executive
- ✓ Operationally independent unit checking that internal controls are working properly and making recommendations for optimisation of controls.
- ✓ General Financial Inspectorate
  - reviews transactions, accounts and organisations;
  - compliance - financial laws & regulations;
  - corrective – analyse problems & recommend change;

Internal Audit



- ✓ **Compliance with rules and regulations**
  - Easier to identify irregularities than poor internal control
- ✓ **Systems**
  - Examines system of Internal controls, checks and balances

Internal Audit

- ✓ Internal audit’s scope should include the entity’s systems, procedures and locations;
- ✓ Internal audit should audit internal control systems, **risk management** and corporate governance procedures;
- ✓ Plan to cover the most significant (risky) systems each year.

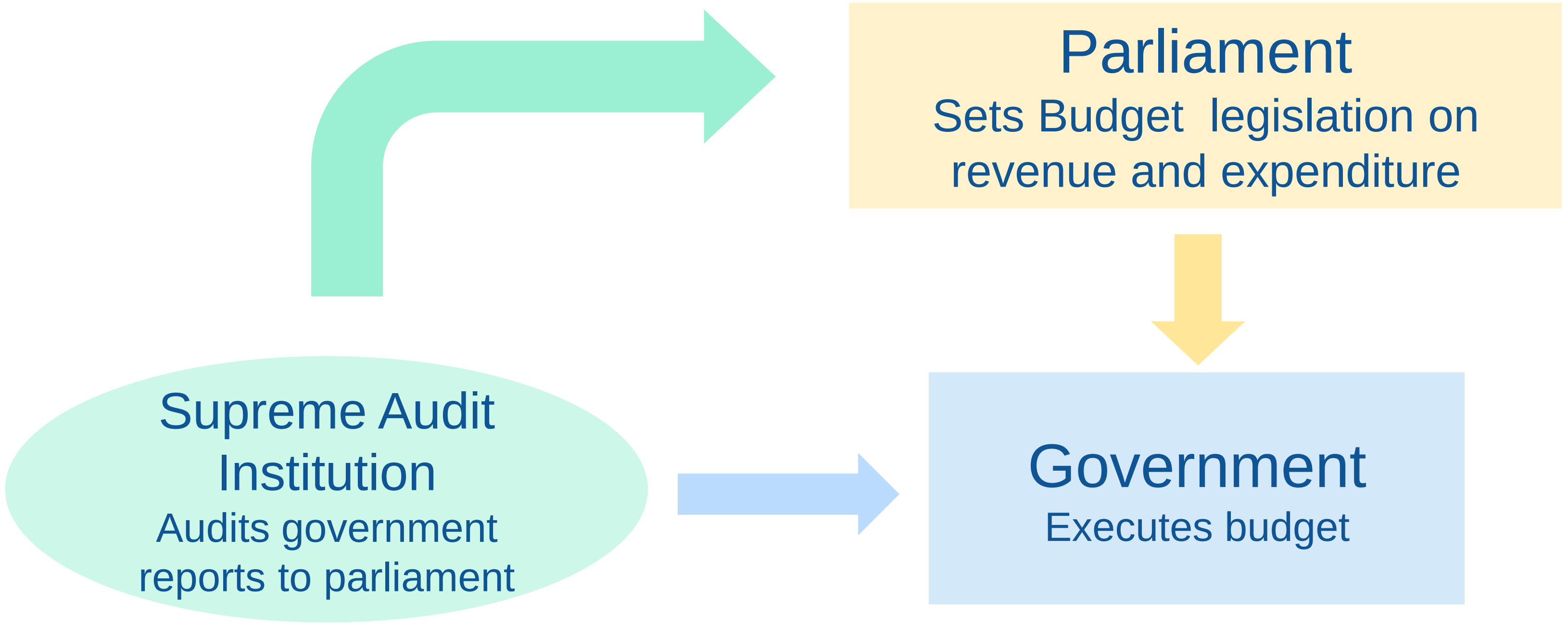
External Audit

Assurance to **Parliament** on:

- ✓ ***Regularity*** and ***probity*** of financial transactions.
- ✓ Soundness of internal financial controls.
- ✓ The reliability of financial statements.

External Audit

…the Accountability Cycle



External Audit

LIMA (1977) Declaration of the International Organisation for Supreme Audit Organisations (INTOSAI)

Two aspects of public sector audit of equal importance:

1. Traditional audit of legality and regularity of financial affairs is undisputed.
2. Audit of performance, effectiveness, economy and efficiency of public administration.

Up to each SAI to determine their relative importance.

External Audit

Independence of the Supreme Audit Institution; Mexico Declaration, 2007

- The existence of an appropriate and effective constitutional/statutory/legal framework.
- The independence of SAI heads and members (of collegial institutions), including security of tenure and legal immunity in the discharge of duties;
- The freedom to decide the content and timing of audit reports
- The existence of effective follow-up mechanisms on SAI recommendations;
- Financial and managerial/administrative autonomy and the availability of appropriate human, material, and monetary resources.

External Audit

Certification of Public Accounts?

Audit opinions are typically classified as:

- ✓ ***Unqualified*** – OK (clean…)
- ✓ ***Qualified*** – except for…
  – emphasis of matter
- ✓ ***Adverse*** – not OK (not a true and fair account…)
- ✓ ***Disclaimer*** – don’t know (records insufficient to form an opinion…)

External Audit

Timeliness of Audit Reports

- Audited financial statements and audit report to be submitted to parliament within 9 months (or before next budget passed to parliament) still challenging in some countries.
- Audit report should be made public as soon as submitted to parliament.

External Audit

Follow Up of Audit Reports

- Audit work plans include follow up on previous audit findings.
- Line Ministries provide evidence of follow up.
- Sanctions are applied (by management) for failing to implement corrective measures.

Key messages

- ✓ Aggregate fiscal discipline enshrined in legislation through fiscal rules.
- ✓ Budget execution systems set the rules for expenditure management and compliance with legal appropriations.
- ✓ Internal controls and internal audit are an aid to management and operate throughout all parts of the PFM system;
- ✓ The Supreme Audit Institution provides an independent opinion of a government’s finances.
- ✓ SAI independence & relationship with Public Accounts Committee (or Finance Committee) are key to give parliament assurance on government’s financial performance.

TEST OUT

Dear participants,

please refer to chat box for completion of the survey before leaving the virtual training.

Training Evaluation Form

Dear participants,

please refer to chat box for completion of the form before leaving the virtual training.

Keep in touch

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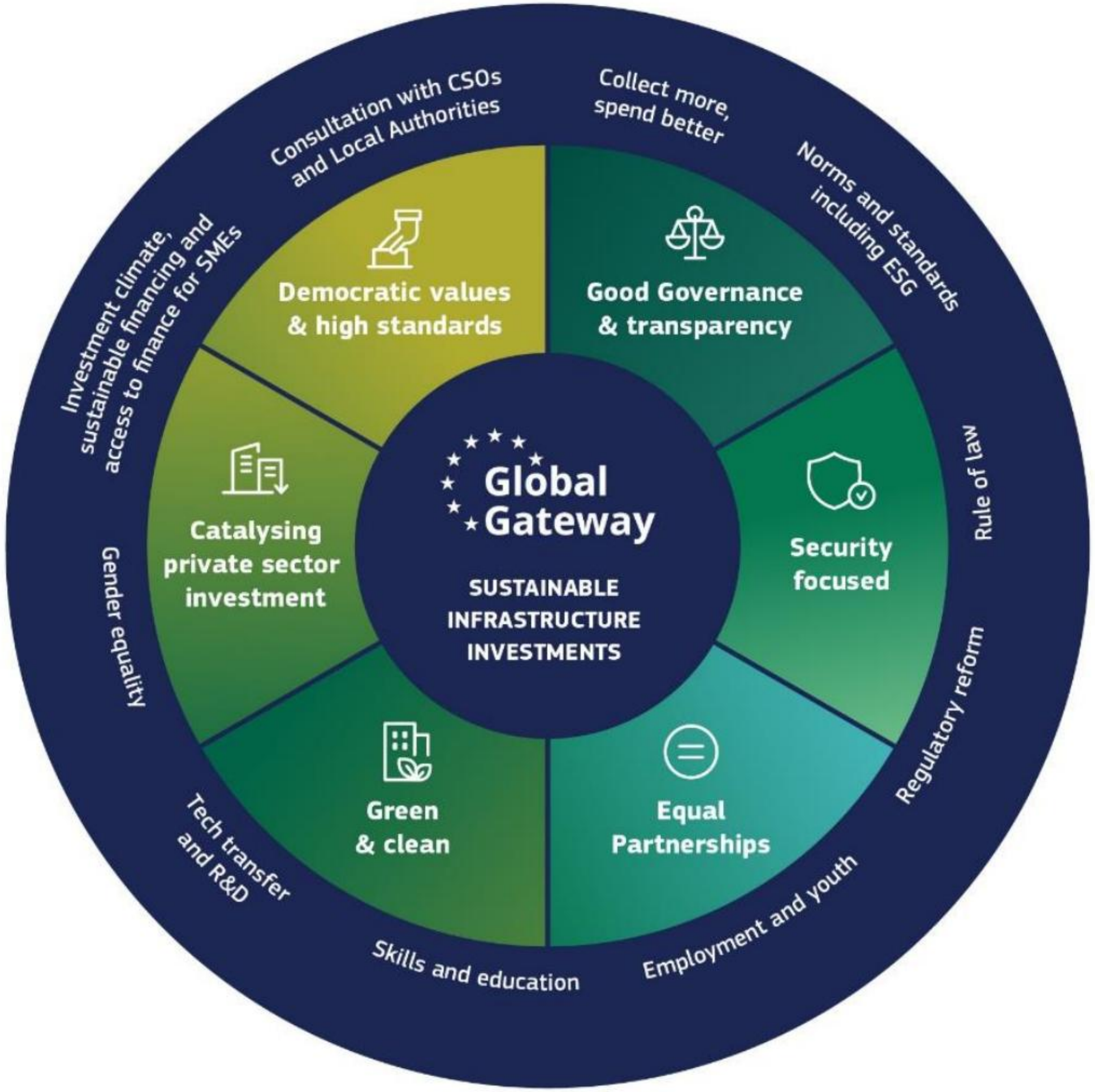
EU Global Gateway and Public Finance Management

EU Global Gateway 360 °



What kind of PFM instrument to support PFM reforms?

BUDGET SUPPORT	Technical assistance / capacity building	Partnership with international institutions
Eligibility (progress in PFM reform)	Short term	IMF
Policy dialogue	Long term	WB
Performance measurement	Twinning	UN
Financial flow (fiscal space)		OECD
		CSO

PFM Diagnostic tools: PEFA PIMA MAPS TADAT DeMPA

Cross cutting issues: GREEN GENDER DIGITAL

EU funding to international partnerships by implementing partners