



Public budgeting

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Key concepts

- Public budgeting;
- Budget cycle;
- Performance budgeting;
- Accountability.

Public budgeting

- A field of public administration ;
- Normative with powerful actors to reinforce the norms (FMI, OCDE, etc.) ;
- With a huge change in the last decades ;
- With national specificities within international norms and practices.

A budget

A "budget" is a plan for the accomplishment of programs related to objectives and goals within a definite time period, including an estimate of resources required, together with an estimate of resources available, usually compared with one or more past periods and showing future requirements.

Budget cycle

- Preparation and formulation;
- Approval;
- Execution;
- Evaluation.

Governmental efforts

The government's efforts to reconcile its spending obligations and revenue projections are reflected in the budget. The budget outlines the government's fiscal, social and economic policies and priorities, while the main estimates set out, in detail, its projected expenditures for the upcoming fiscal year.

Principles

- Unity;
- Universality;
- Annularity.

Exemptions

Uruguay has a budget based on the governmental period. At the beginning of a governmental mandate, a budget is presented and approved by the chamber and it constitutes the reference up to next elections.

PEFA and the budget cycle



Performance budgeting

A performance budget reflects the input of resources and the output of services for each unit of an organization. This type of budget is commonly used by government bodies to show the link between taxpayer funds and the outcome of services provided by federal, state, or local governments.

Accountability

- Accountability begins when the budget speech is tabled and concludes with the publication of the Public Accounts;
- Vertical accountability puts emphasis on the institutional role (Members of Parliament and control agencies);
- Horizontal accountability puts emphasis on the participation of citizens and other stakeholders in the monitoring and evaluation.

Gender budgeting

Gender budgeting is an approach that uses fiscal policy and administration to promote gender equality, and girls and women's development. The fiscal authorities at any level of government can assess the needs of men and women; identify key outcomes or goals; plan, allocate, and distribute public funds; and monitor and evaluate achievements.

Countries have taken many routes to gender budgeting efforts to promote gender equality.

Budget cycle and gendering

Use fiscal policy and administration to promote gender equality takes place at each step of the process. Namely in :

- Preparation and formulation;
- Approval;
- Execution;
- Evaluation.

Gendering for a State agent

A State agent can directly intervene in three of the four steps:

- Preparation and formulation;
- Execution;
- Evaluation.

In each step, it's possible to do a sex-specific analysis to improve the equity of the public services.

Merci.
