

# Budget Compliance and Statutory Reporting in Sub-Saharan Africa: A Systematic Review of Frameworks, Gaps, and Reform Pathways

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*Abstract- Budget compliance and statutory reporting are foundational to public financial management (PFM) and to the accountability of public institutions. Yet across Sub-Saharan Africa (SSA) a persistent disjuncture remains between the formal legal architecture of PFM and its operational reality. This article presents a systematic review, conducted in line with PRISMA guidance, of peer-reviewed and grey-literature evidence published between 2000 and 2018 on budget compliance and statutory reporting in SSA. Sixty-two studies were retained after screening. The review synthesises evidence on four dimensions: (a) the legal and institutional frameworks governing compliance; (b) the adoption and implementation of International Public Sector Accounting Standards (IPSAS) and Medium-Term Expenditure Frameworks (MTEFs); (c) the functioning of supreme audit institutions and legislative oversight; and (d) the integration of Integrated Financial Management Information Systems (IFMIS). Findings show that although most SSA countries have enacted PFM legislation consistent with international norms, compliance is undermined by weak internal controls, constrained audit capacity, partial IFMIS coverage, and political-economy pressures that blunt sanctions. IPSAS adoption remains largely formal rather than substantive, and MTEFs frequently function as parallel to, rather than binding on, annual budgets. Reform pathways supported by the evidence include sequenced capacity development anchored in professional accountancy bodies, independence reforms for supreme audit institutions, full-coverage IFMIS with open-data disclosure, and donor alignment with the PEFA framework. The review contributes to the PFM literature by distinguishing de jure from de facto compliance and by identifying the political-economy conditions under which statutory reporting has improved in the region.*

**Keywords:** Budget Compliance, Statutory Reporting, Public Financial Management, Sub-Saharan Africa, IPSAS, Supreme Audit Institutions, IFMIS

## I. INTRODUCTION

Public financial management (PFM) rests on two interlocking disciplines: the execution of public resources in conformity with legislatively approved budgets, and the faithful disclosure of financial activity through statutory reports. Budget compliance gives effect to the appropriation authority of the legislature; statutory reporting operationalises the accountability relationship between the executive and citizens, supreme audit institutions (SAIs), and legislative oversight bodies (Allen & Tommasi, 2001; Schick, 2013; Wildavsky, 1984). Together they form the evidentiary backbone of fiscal governance, and the classical literature on budgeting has long emphasised that the budget is simultaneously a technical document and a political instrument (Potter & Diamond, 1999; Wildavsky, 1984).

In Sub-Saharan Africa (SSA), these disciplines carry particular weight. Fiscal space is thin (Heller, 2005), development needs are large, and expenditure is often concentrated in sectors (health, education, infrastructure) where leakage or misallocation has direct human costs (Aminu-Ibrahim et al., 2018; Andrews, 2013; Cangiano et al., 2013; Fisher & Easterly, 1990). Over the past two decades, governments across the region have reformed PFM laws, adopted or commenced transition to International Public Sector Accounting Standards (IPSAS), introduced Medium-Term Expenditure Frameworks (MTEFs), and rolled out Integrated Financial Management Information Systems (IFMIS) (Hove & Wynne, 2010; Ajam & Fourie, 2016; Mostafa, 2013). The formal architecture has converged toward international norms.

The evidence on outcomes is less encouraging. Assessments produced under the Public Expenditure

and Financial Accountability (PEFA) framework repeatedly find gaps between legal provisions and implementation, particularly on the timeliness of in-year reports, the coverage of IFMIS, the completeness of annual financial statements, and the capacity of legislatures to scrutinise audit findings (de Renzio et al., 2011; Welham et al., 2013). Transparency indices show similar patterns of uneven progress (International Budget Partnership, 2017). These findings suggest that formal compliance with statutory requirements is a necessary but insufficient condition for accountable public finance.

This article presents a systematic review of peer-reviewed and grey-literature evidence on budget compliance and statutory reporting in SSA published between 2000 and 2018. The review is guided by four research questions. First, what legal and institutional frameworks govern budget compliance and statutory reporting in SSA, and how have they evolved? Second, what is the state of adoption and implementation of IPSAS and MTEFs in the region? Third, how effectively do supreme audit institutions and legislative oversight bodies perform their constitutional functions? Fourth, what role do IFMIS deployments play in supporting or constraining compliance, and what reform pathways does the evidence support?

The contribution of the review is threefold. First, it moves the literature beyond the prevailing binary framing of de jure versus de facto compliance by specifying four interacting dimensions (legal architecture, institutional capacity, information systems, political economy) whose joint configuration determines reporting outcomes, and by operationalising each dimension against measurable PEFA and SAI-PMF indicators. Second, it translates the synthesised evidence into four falsifiable propositions with explicit operationalisations, disconfirming conditions, and measurement strategies, moving the field from descriptive reform advocacy toward hypothesis-testing research. Third, it advances a specific and testable claim that IFMIS coverage dominates IFMIS functional richness in explaining reporting outcomes, reversing the sequencing assumption embedded in most technical-assistance programmes of the past two decades. The first two contributions are methodological; the third is

substantive and, if supported by subsequent empirical work, has direct implications for the design of the next generation of PFM technical assistance in SSA.

The review is organised around four analytical dimensions. Section 2 sets out the theoretical framing, drawing on the principal-agent model of fiscal accountability (Moe, 1984), institutional theory (DiMaggio & Powell, 1983; Scott, 2014), and the emerging political-economy PFM literature (Andrews, 2013; Krause, 2013). Section 3 explains the review methodology. Sections 4 through 6 synthesise the evidence on legal and institutional frameworks, on the functioning of oversight institutions, and on information-system and standards-adoption reforms respectively. Section 7 identifies reform pathways supported by the evidence. Section 8 concludes and sets out an agenda for further research.

The review’s conceptual architecture is summarised in Figure 1. Budget compliance and statutory reporting are treated as joint outcomes of the interaction between legal architecture, institutional capacity, information systems, and political-economy conditions. The arrows in the figure indicate the causal and feedback pathways emphasised by the literature.

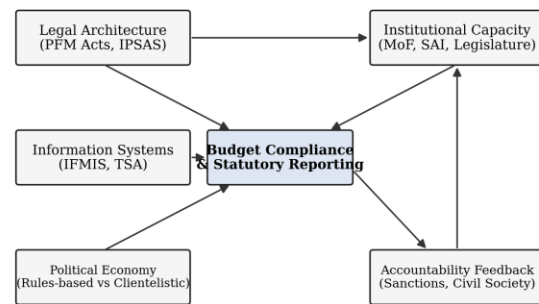


Figure 1. *Conceptual framework linking legal architecture, institutional capacity, information systems, and political economy to budget compliance and statutory reporting outcomes in SSA.*

## II. THEORETICAL FOUNDATIONS

Three theoretical traditions inform the review. The principal-agent perspective, applied to public finance by Moe (1984) and developed for PFM by Allen and Tommasi (2001), treats citizens and legislators as principals who delegate resource-management

authority to executive agents. Information asymmetry is the central problem: principals can only hold agents accountable to the extent that reliable, timely, and comprehensive statutory reports are produced and subjected to independent audit. On this view, reporting quality and audit independence are the primary mechanisms by which the delegation chain is policed, and budget compliance is the observable outcome of that policing.

The principal-agent framing has been extended to account for multiple competing principals in public-sector settings. Citizens delegate to elected legislators, who delegate to executive ministries, which delegate to line agencies, which delegate to frontline service providers. Each delegation link introduces additional information asymmetries and potentially conflicting objectives (Lane, 2005; Przeworski et al., 1999). Statutory reporting is the mechanism that collapses these asymmetries into a shared factual record; when reporting is weak, the delegation chain ceases to function as an accountability mechanism and instead operates as a licence for discretion.

Institutional theory, as developed by DiMaggio and Powell (1983) and extended by Scott (2014), provides the second foundation. The theory distinguishes coercive, normative, and mimetic isomorphism as mechanisms through which organisations adopt similar structures regardless of local conditions. For SSA PFM, donor pressure and conditionality drive coercive isomorphism; professional accountancy bodies propagate normative isomorphism; and the observed convergence on internationally recommended practices represents mimetic isomorphism. The convergence can be superficial, however: the adoption of standards without the operational capacity to implement them produces what Andrews (2013) termed "isomorphic mimicry."

The political-economy PFM literature provides the third foundation. This strand, developed through the work of Andrews (2013), Krause (2013), and others, argues that the persistence of implementation gaps in PFM reform reflects the political functions that formal institutions serve in patrimonial or hybrid political settlements. Budgets that are non-binding on execution, reports that obscure rather than disclose, and audits whose findings are not pursued may be working exactly as the underlying political

equilibrium requires (Booth, 2012; North et al., 2009). Reform pathways that ignore the political-economy dimension are vulnerable to reversal or to the displacement of reform energy into further legal-architecture changes that do not affect operational practice.

The three traditions are not in opposition. The principal-agent framing identifies what accountability requires; institutional theory explains why formal structures converge; the political-economy literature explains why convergence of form does not always produce convergence of function. A complete account of budget compliance and statutory reporting in SSA draws on all three, and the synthesis advanced in this article does so.

A fourth strand, developed primarily in the public-management literature, draws attention to the administrative-behaviour dimension of PFM performance. The New Public Management tradition (Hood, 1991; Pollitt & Bouckaert, 2011) treats reforms to budget compliance and reporting as instruments for raising administrative efficiency, and its influence on SSA reform agendas has been substantial. Critics have argued that the underlying assumptions about managerial autonomy and performance measurement translate imperfectly into contexts where the administrative substrate is thin, and that the imported reform packages can produce unintended distortions when deployed without adaptation (Andrews, 2013; Hedger & de Renzio, 2010). The review takes the critique seriously without rejecting the useful analytical vocabulary that the New Public Management tradition provides.

A fifth strand, developed in the transparency and participatory governance literatures, focuses on the relationship between statutory reporting quality and civic engagement. Khagram, de Renzio, and Fung (2013) propose that budget transparency operates through three channels: enabling informed civic advocacy, raising the reputational cost of misuse of public funds, and providing evidence for external-pressure campaigns that complement formal accountability mechanisms. The evidence on the operation of these channels in SSA is mixed but growing (Carlitz, 2013; International Budget Partnership, 2017). The channels do not substitute for formal accountability; they complement it.

These five strands converge on a view of budget compliance and statutory reporting as simultaneously technical and political activities. Technical because the production of reliable, timely, and comprehensive reports depends on accountancy capacity, information systems, and standardised processes. Political because the use of reports in accountability operations depends on the willingness of principals to act on disclosed information and on the capacity of oversight institutions to process that information. Reform that addresses the technical dimension without the political dimension produces better-formatted reports that are not used; reform that addresses the political dimension without the technical dimension produces demands for information that cannot be reliably supplied. Both dimensions require parallel attention, and their interaction is the principal conceptual contribution of the synthesis offered here.

Country-level evidence illustrates how the five strands operate in practice. The South African experience after 1994 represents a case in which principal-agent logic and institutional-isomorphism pressures aligned with favourable political-economy conditions to produce rapid convergence on international PFM norms, reinforced by the early establishment of an independent auditor-general and a functioning parliamentary public accounts committee (Ajam & Fourie, 2016). In Rwanda, the post-genocide state-building project combined intensive donor-supported technical capacity investment with strong political commitment to performance management, producing one of the most substantively implemented IFMIS deployments in the region, despite persistent concerns about the independence dimension of the accountability chain (Omollo, 2018). The Kenyan devolution experience, launched under the 2010 Constitution and operationalised by the PFM Act 2012, illustrates the interaction between subnational PFM architecture and political-economy dynamics, with county-level compliance varying sharply with the political settlements within each county (Ajam & Fourie, 2016).

Contrasting experiences in Nigeria and in several fragile-state contexts illustrate the conditions under which convergence of legal form produces limited convergence of operational reality. Nigeria has adopted PFM legislation and cash-basis IPSAS at

federal level, established an accountant-general's office with comprehensive financial-statement consolidation responsibilities, and retains constitutional provisions for the auditor-general's independence. Yet PEFA assessments have repeatedly identified implementation gaps in budget execution, in the timeliness of in-year reports, and in the follow-up on audit findings, reflecting the political-economy conditions under which the formal architecture operates (Omollo, 2018; Welham et al., 2013). The contrast between the legal architecture and the operational reality is not a function of inadequate legislation but of the structural conditions within which the legislation is implemented, and these conditions are the proper focus of the political-economy strand of analysis.

The framework also draws on an emerging strand of scholarship that treats PFM reform as a form of collective-action problem subject to the dynamics identified in the broader development-cooperation literature. Booth (2012) and North, Wallis, and Weingast (2009) have argued that institutional change in resource-constrained states depends on the reconfiguration of the underlying political settlement, and that reform trajectories that ignore this dimension are vulnerable to reversal. Applied to PFM, the implication is that the sequencing and pacing of reform must reflect what the political settlement can accommodate, rather than what donors or technical assistance providers find analytically desirable. The framework advanced in this review incorporates this insight through the explicit treatment of political-economy conditions as determinants of compliance outcomes.

The theoretical foundations informing the review are summarised in Table 1, which sets out the central claim of each tradition and its specific implication for the analysis of PFM in Sub-Saharan Africa.

Table 1. *Theoretical foundations of the review and their implications for the analysis of budget compliance and statutory reporting.*

Tradition	Central claim	Implication for SSA PFM
Principal-agent	Accountability requires	Reporting quality and SAI

	independent information and audit.	independence are first-order determinants of compliance.
Institutional theory	Organisations adopt similar forms regardless of local conditions.	Convergence of PFM legislation is expected but does not imply operational convergence.
Political-economy PFM	Formal institutions serve political functions in hybrid settlements.	Implementation gaps reflect equilibrium, not capacity deficits alone.
Synthesis	De jure compliance is necessary but insufficient for de facto accountability.	Reform must address legal, institutional, and political-economy dimensions jointly.

### III. METHODOLOGY

The review follows the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) protocol (Moher et al., 2009). The research question guiding study selection was: what does the peer-reviewed and grey literature published between 2000 and 2018 show about the determinants, functioning, and outcomes of budget compliance and statutory reporting in Sub-Saharan Africa, and what reform pathways are supported by that evidence?

Four databases were searched: Scopus, Web of Science, EBSCO Business Source Complete, and the Social Science Research Network. Supplementary searches covered the archives of the World Bank, International Monetary Fund, Organisation for Economic Cooperation and Development, Overseas Development Institute, PEFA Secretariat, International Budget Partnership, African Capacity Building Foundation, and African Development Bank. Grey literature was included because a substantial share of PFM evidence on SSA appears in donor and

multilateral institution reports rather than in journal publications.

Search terms combined PFM constructs ("budget compliance," "statutory reporting," "public financial management," "fiscal accountability") with geographic terms ("Sub-Saharan Africa," individual country names for larger regional economies) and with reform-specific terms ("IPSAS," "MTEF," "IFMIS," "PEFA," "supreme audit institution"). Search strings were piloted and refined to balance recall and precision.

Screening proceeded in three stages. Identification produced 2,147 records after duplicate removal. Title and abstract screening reduced the pool to 318 records. Full-text eligibility assessment yielded 62 studies retained for synthesis. Exclusions at full-text stage were primarily for (a) absence of a substantive SSA focus, (b) focus on macroeconomic rather than PFM dimensions of fiscal performance, or (c) absence of a clear empirical or conceptual contribution to the review questions.

Quality assessment was conducted using a three-dimensional rubric addressing (i) the clarity of the research design, (ii) the reliability of the evidence base, and (iii) the transferability of findings to the broader SSA context. The rubric drew on adapted elements from the Critical Appraisal Skills Programme and PEFA quality-assurance protocols. Twelve studies were downweighted on quality grounds but retained because of their substantive contributions. Data extraction was tabulated by two reviewers, with disagreements resolved through discussion.

The search and screening flow is summarised in Figure 2.

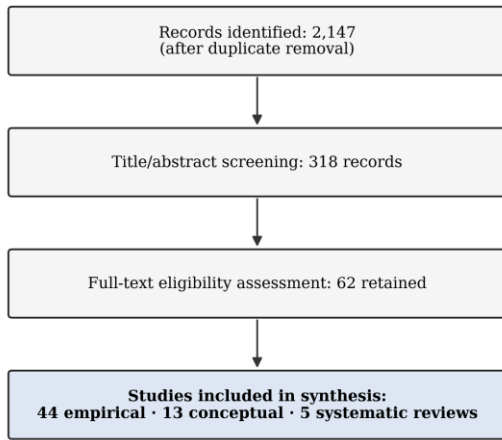


Figure 2. PRISMA flow of study identification, screening, eligibility, and inclusion.

Of the 62 retained studies, 44 were empirical (22 archival, 12 survey, 10 qualitative or mixed-method), 13 were conceptual or integrative reviews, and five were prior systematic reviews covering narrower questions within the review’s scope (including Simson et al., 2011, which provides a practitioner-oriented overview of the broader PFM literature). Studies covered 41 of the 48 SSA countries; the most frequently covered were South Africa, Kenya, Ghana, Nigeria, Uganda, Tanzania, Ethiopia, and Rwanda. Francophone African countries were under-represented relative to Anglophone countries, a gap that is itself a reviewable finding. Comparative work on IPSAS adoption in other low- and middle-income contexts outside SSA has been used where it illuminates mechanisms likely to be operative in SSA as well (Adhikari et al., 2013).

The distribution of studies by evidence type and by reform dimension is reported in Table 2.

Table 2. Distribution of retained studies by evidence type and primary reform dimension examined.

Reform dimension	Empirical	Conceptual	Systematic review	Total
Legal and institutional	14	6	1	21

frameworks				
IPSAS and MTEF adoption	11	3	1	15
Supreme audit and legislative oversight	9	2	2	13
IFMIS and information systems	10	2	1	13
Total	44	13	5	62

#### IV. LEGAL AND INSTITUTIONAL FRAMEWORKS

The legal architecture of PFM in SSA has been substantially modernised. By 2018, at least 35 countries in the region had enacted a comprehensive PFM act or public finance law specifying the roles of executive, legislature, and supreme audit institution in the budget cycle, and most had supplementary legislation on public procurement and financial administration (Ajam & Fourie, 2016; Andrews, 2013; Okonkwo et al., 2018). Several states, including Kenya, South Africa, Tanzania, and Uganda, had added fiscal responsibility clauses or rules defining aggregate expenditure or deficit ceilings, together with transparency requirements for in-year and end-of-year reporting.

The institutional structure underlying these frameworks typically assigns the ministry of finance or treasury responsibility for consolidating statutory reports, line ministries and subnational governments responsibility for budget execution and primary record-keeping, and the supreme audit institution responsibility for independent attestation. Legislative committees, most commonly public accounts committees, complete the chain through scrutiny of audit findings. On paper the chain is intact. In practice, evidence consistently identifies weaknesses at each

link (de Renzio et al., 2011; Welham et al., 2013; Omollo, 2018).

At the executive level, weaknesses in internal control generate compliance gaps before statutory reporting begins. Expenditure is frequently committed ahead of appropriation, pass-through arrangements divert resources from their intended use, and cash-management practices produce arrears that are not reflected in reported outturns until the arrears are belatedly cleared (Diamond & Khemani, 2006; Peterson, 2015). The resulting reports overstate compliance and understate liabilities. Internal audit functions, where they exist, are typically under-resourced and report to the accounting officers whose activities they are supposed to monitor, compromising their effective independence.

Fiscal responsibility rules have had mixed effects. Where independent costing capacity exists and the rule is paired with transparent reporting, evidence from South Africa and Uganda suggests modest improvement in budget credibility as measured by PEFA indicator PI-1 (de Renzio et al., 2011). Where costing capacity is weak or transparency thin, the rule becomes largely declaratory, and deviations accumulate without triggering the prescribed response. The evidence supports a contingent rather than universal effect of fiscal rules on compliance in SSA contexts.

The adoption of subnational PFM legislation has accelerated following decentralisation reforms in a number of countries. Ghana’s District Assemblies Common Fund, Kenya’s County Revenue Fund, Tanzania’s Local Authority Reform Programme, and similar initiatives have created new layers of reporting obligations. The evidence on subnational compliance is mixed: where national PFM systems are strong, subnational compliance tends to follow; where national systems are weak, subnational deployments reproduce or exacerbate the weaknesses (Ahmad & Brosio, 2009; Boex & Yilmaz, 2010). The implication is that subnational PFM reform cannot substitute for national PFM reform, and that the two must proceed together.

A comparative summary of the formal legal architecture across four representative SSA jurisdictions is presented in Table 3.

Table 3. *Formal legal architecture of PFM in selected SSA jurisdictions (as of 2018). Source: authors’ compilation from national PFM acts and PEFA assessments.*

Jurisdiction	PF M Act	Fiscal Rule	IPSAS Status	SAI Independence
South Africa	PF MA (1999)	Expenditure ceiling	IPSAS accrual (partial)	Constitutional
Kenya	PF M Act (2012)	Debt anchor	IPSAS accrual (transitional)	Constitutional
Ghana	PF M Act (2016)	Debt ceiling	IPSAS cash	Statutory
Tanzania	PFA Act (2001)	None binding	IPSAS cash	Statutory

The comparative evidence indicates significant variation in both formal architecture and operational implementation across jurisdictions. The translation from legal provisions to operational outcomes depends on institutional capacity that cannot be legislated into existence and that requires sustained investment in professional accountancy, audit, and information-systems capability over multi-year horizons.

The interaction between PFM legislation and broader public-administration reform has been identified as consequential. Countries that have combined PFM reform with civil-service reform, including the strengthening of accountancy cadres within the public service, have produced more durable improvements in budget compliance than countries that have pursued PFM reform as an isolated initiative (Bietenhader & Bergmann, 2010; Pretorius & Pretorius, 2008). The complementarity operates through two channels. First, accountancy capacity within line ministries reduces

the reliance of statutory reporting on the central ministry of finance and strengthens the internal control environment. Second, integration of PFM reform with pay and establishment reforms reduces the incentives for informal practices that undermine compliance.

The governance of public procurement intersects with budget compliance at several points. Procurement regulations specify the conditions under which commitments may be entered into, and procurement records provide primary evidence for the audit of expenditure. Where procurement regulations are weak, the commitment-recognition moment in the budget cycle becomes a locus of compliance failure; where procurement records are deficient, the audit trail for expenditure is broken. Reforms to public procurement have therefore been pursued in parallel with PFM reforms in most SSA jurisdictions, though the two reform streams have not always been integrated as effectively as their substantive connections would warrant (Okonkwo et al., 2018; Reed, 2010).

The emergence of treasury single account (TSA) arrangements over the review period has materially affected the operational landscape. A TSA consolidates government cash balances under a single account structure at the central bank, removing the fragmentation that characterised earlier arrangements and enabling daily visibility of aggregate cash position. Countries that have implemented TSA arrangements have typically observed reductions in idle balances, in borrowing costs, and in cash-management inefficiencies (Dorotinsky & Watkins, 2013). The implications for statutory reporting are also material: TSA arrangements produce transaction-level data on cash movements that can serve as the authoritative source for the cash-flow statement and for the reconciliation of reported balances with actual cash held.

The regulatory design of budget execution in SSA jurisdictions has also come to reflect an increasing concern with the timing of commitment recognition. Where commitments are recognised only at the point of payment, budget execution reports understate the pressure on future resources and create opportunities for the accumulation of arrears that only become visible when cash payment is attempted. Modern PFM legislation typically specifies commitment recognition

at the point of contract execution or at the point of goods or services receipt, with corresponding adjustments to reporting obligations. The implementation of commitment-based accounting requires both legal provision and operational capacity in the accounting function, and the evidence suggests that jurisdictions that have sequenced the two reforms have produced measurable improvements in arrears management and in the predictability of cash requirements (Diamond & Khemani, 2006; Schick, 2013).

The relationship between PFM reform and broader governance reforms has been articulated most systematically in the Pollitt and Bouckaert comparative analyses. These contributions identify consistent patterns in the adoption of New Public Management reforms across developed and developing contexts, and observe that the translation of developed-country reform packages into SSA contexts has produced uneven results precisely because the institutional substrate on which the reforms depend was not uniformly present (Pollitt & Bouckaert, 2011). The implication is that reform design should begin with the institutional substrate and extend to the New Public Management adaptations only where the substrate supports them, rather than attempting to import the adaptations directly from developed-country experience.

## V. SUPREME AUDIT INSTITUTIONS AND LEGISLATIVE OVERSIGHT

Supreme audit institutions in SSA have been substantially strengthened over the review period. Most countries have ratified the International Organisation of Supreme Audit Institutions' Lima and Mexico declarations, adopted the International Standards of Supreme Audit Institutions, and joined AFROSAI as the regional professional body (INTOSAI, 2007; INTOSAI, 2016). Peer-review mechanisms and twinning partnerships with developed-country SAIs have supported capacity building.

Operational effectiveness has lagged formal capacity. The SAI Performance Measurement Framework, developed by INTOSAI and AFROSAI, identifies four dimensions of SAI performance: independence, audit

mandate and standards, professional capacity, and management systems. Assessments produced under the framework show consistent performance on the first two dimensions and more variable performance on the third and fourth (INTOSAI, 2016; Stapenhurst et al., 2014). The operational gap is particularly evident in the conversion of performance audit mandates into completed performance audits, where capacity constraints and political sensitivity both play roles.

The effectiveness of legislative oversight depends heavily on the functioning of public accounts committees (PACs). PAC effectiveness in SSA has been the subject of an extensive comparative literature (Pelizzo & Stapenhurst, 2014; Stapenhurst et al., 2014). The evidence identifies three determinants of PAC effectiveness: the quality of the audit reports placed before the committee, the professional support available to committee members, and the political-economy conditions under which the committee operates. Where all three are favourable, as in South Africa and in some periods in Kenya, PACs have produced substantive scrutiny and have secured executive responses. Where any one is deficient, PAC activity becomes ceremonial.

Civil society and media engagement with audit findings is increasingly recognised as a complementary accountability channel. Evidence from initiatives such as the Open Budget Survey indicates a positive association between citizen engagement and the use of audit findings (International Budget Partnership, 2017). The evidence does not suggest that civil society engagement substitutes for legislative scrutiny, but it does suggest that external stakeholder pressure raises the marginal cost of ignoring audit recommendations, and contributes to the development of political constituencies for PFM reform.

The time lag between audit reporting and PAC review remains a consistent weakness. PEFA assessments covering the review period show median lags of 12 to 18 months between issuance of the auditor-general's report and PAC hearings, with the lag extending beyond 24 months in several jurisdictions (de Renzio et al., 2011). A long lag erodes the political salience of findings and reduces the probability that executive officials implicated in findings remain in post when

scrutiny occurs. Reforms that shorten the lag, either through expedited PAC calendars or through the publication of interim audit observations, have been associated with improved follow-up in the limited cases in which they have been attempted.

The division of audit mandate between the SAI and internal audit is a further design question with consequences for the review. The evidence identifies three models: SAI performs both financial and performance audits while internal audit focuses on systems review; SAI focuses on financial audit while performance audit is shared with internal audit or with sector-specific inspectorates; SAI performs only financial audit while performance audit is entirely devolved. Each model has implications for the capacity requirements on the SAI and for the coherence of the audit product. The evidence does not identify a single superior model but does suggest that clarity about the division of mandate, and investment in the professional capacity required by the chosen model, are preconditions for effective audit coverage (Pollitt & Summa, 1997; Santiso, 2009).

Whistleblower protection and complaint-handling arrangements have emerged as a distinct dimension of legislative oversight over the review period. Where SAIs and PACs can receive and process complaints from civil servants and citizens, the evidentiary base for audit investigations is broadened substantially. The formal provisions vary across SSA jurisdictions, with South Africa, Kenya, and Rwanda having the most developed arrangements. The operational effectiveness of the provisions is harder to assess from available evidence, and is a priority for further research.

The interaction between SAI findings and the criminal justice system is a persistent source of tension. SAI findings that identify misappropriation or fraud typically require investigation and prosecution by other agencies, and the handoff between audit and prosecution is frequently weak. Where prosecutors lack the technical capacity to translate audit findings into indictable cases, audit findings accumulate without meaningful consequences. Reforms that co-locate forensic accountancy capacity with prosecutorial functions, as in the anti-corruption agencies in several SSA jurisdictions, have shown

some success, though the experience remains uneven (Isaksen, 2005; Santiso, 2009).

Comparative SAI performance across the region has been documented through successive iterations of the SAI Performance Measurement Framework and through peer-review reports produced under AFROSAI auspices. The assessments consistently identify South Africa, Rwanda, and Botswana as among the strongest performers, with Ghana, Kenya, and Tanzania forming a second tier, and a larger group of jurisdictions at a third tier in which operational capacity remains substantially below the standards set by INTOSAI. The variation across this distribution correlates with the combination of financial resources, professional staff availability, independence provisions, and the political-economy conditions under which audit findings are pursued (INTOSAI, 2016; Pelizzo & Stapenhurst, 2014; Stapenhurst et al., 2014).

Civil society organisations have played an increasingly important role in the accountability chain, particularly in the interpretation and communication of audit findings to broader publics. The Open Budget Survey and related transparency measurement initiatives have documented that civil society engagement with audit findings is associated with improvements in follow-up effectiveness, though the causal direction is complex: in some cases civil society activism drives audit follow-up, in others improving audit capacity creates the basis for civil society engagement (International Budget Partnership, 2017). The emerging pattern in SSA is one of civil society and media operating as complements to, rather than substitutes for, formal parliamentary scrutiny, with each channel reinforcing the other when both are functioning.

The gender dimension of PFM accountability is an emerging topic that warrants brief attention. Gender-responsive budgeting initiatives have been adopted in several SSA jurisdictions, and their integration with broader PFM reform has produced instructive examples of how specific policy concerns can be embedded in budget execution and reporting processes. The evidence on outcomes is mixed but indicates that gender-responsive budgeting works best where the broader PFM system is functioning; it does not substitute for general PFM capacity but can

enhance the analytical value of the reports that PFM systems produce (Stapenhurst et al., 2014; Transparency International, 2014).

## VI. IPSAS, MTEF, AND INFORMATION SYSTEMS

The adoption of IPSAS has been a dominant theme in SSA PFM reform since the early 2000s. By 2018, most SSA countries had either adopted IPSAS on a cash basis or had committed to transition to accrual IPSAS, with a smaller number having completed partial transitions (Adhikari & Mellemvik, 2011; Christiaens et al., 2015; International Federation of Accountants, 2017; Schiavo-Campo, 2008). The adoption pattern follows the coercive-isomorphism logic identified by DiMaggio and Powell (1983), with donor and multilateral institution pressure playing a prominent role.

The operational depth of IPSAS adoption has been limited. Cash-basis IPSAS requires only modest adjustments to existing reporting practice, and its adoption has been relatively uncontroversial. Accrual IPSAS, by contrast, requires substantial re-engineering of asset registers, revenue-recognition practices, and consolidation procedures. The required professional capacity is thin in most SSA jurisdictions, and the pace of adoption has consequently slowed relative to the ambitious timelines announced in the early 2010s (Polzer et al., 2016). Several jurisdictions have quietly extended their transition timelines or reduced the scope of accrual adoption.

Medium-Term Expenditure Frameworks have followed a similar trajectory. Most SSA countries have adopted MTEFs in some form, commonly as a three-year rolling projection published alongside the annual budget (Alkaraan, 2018; Hove & Wynne, 2010; World Bank, 2012). The formal adoption has not translated reliably into operational influence. Annual budgets frequently deviate from MTEF projections without explanation, and the projections themselves are revised between cycles in ways that obscure the cumulative effect of prior commitments (Lienert, 2003). MTEFs in such settings function as presentation layers on top of the annual budget rather than as binding medium-term disciplines, and the same pattern has been observed in relation to fiscal

responsibility laws more generally (Lienert, 2013). The underlying weakness is the mismatch between the medium-term horizon of the framework and the short-term incentives of the annual budget cycle, which mirrors long-standing tensions in legislative budget processes identified by Wehner (2010).

IFMIS deployments across SSA have produced a mixed record. Success has been observed where implementation was preceded by standardisation of the chart of accounts, where functionality was rolled out incrementally with attention to user training, and where the system was integrated with treasury single account operations (Dener et al., 2011; Diamond & Khemani, 2006). Failure modes include attempts at comprehensive deployment without preparatory reforms, selection of technology platforms inappropriate for the operational context, and inadequate sustained funding for system maintenance and user support. The lifecycle cost of IFMIS is frequently underestimated, and post-implementation degradation is a recurring theme.

The status of IPSAS adoption, MTEF implementation, and IFMIS coverage across representative SSA jurisdictions is summarised in Table 4, which reports the jurisdictional position as of 2018 drawing on PEFA assessments and national PFM documentation.

Table 4. *Status of IPSAS adoption, MTEF implementation, and IFMIS coverage in selected SSA jurisdictions as of 2018.*

Jurisdiction	IPSAS Status	MTEF Status	IFMIS Coverage
South Africa	Accrual (partial)	Embedded	National and provincial
Kenya	Accrual (transitional)	Embedded	National, county partial
Ghana	Cash	Declarative	National partial
Rwanda	Cash	Embedded	National complete

Tanzania	Cash	Declarative	National partial
Nigeria	Accrual (transitional)	Declarative	National partial
Ethiopia	Cash	Declarative	National partial

The interaction between IFMIS and statutory reporting is consequential. IFMIS deployments that cover commitment, purchase, payment, and accounting phases with automated consolidation produce statutory reports as by-products of transaction processing; deployments that cover only some phases require manual reconciliation between system outputs and reported statements. The manual reconciliation step is where errors and inconsistencies most frequently arise, and it is the point at which political-economy pressures on reporting accuracy are most effectively exercised. Full IFMIS coverage, where attainable, removes a large class of reporting risks. Partial coverage, which describes most SSA deployments, reduces risk only for the processes covered and can displace rather than eliminate opportunity for misreporting.

The open-data dimension of reporting has developed unevenly. Countries that publish IFMIS-derived expenditure data in machine-readable form at sub-ministry granularity, and that maintain current procurement and contract disclosures on open platforms, have attracted civil-society engagement and have produced new accountability channels. Countries that disclose only aggregate reports in static formats retain older accountability patterns, with civil-society engagement limited to elite intermediaries. The open-data movement in SSA PFM is young, but its trajectory is an important indicator of the direction of reform effort.

A specific reform variant that has gained traction over the review period is the publication of budget execution data at the project level, with geographic tagging to permit constituents to identify projects intended for their locality. Such disclosure regimes create opportunities for citizen verification of project completion, and preliminary evidence from Kenya and

Uganda suggests modest positive effects on completion rates (Carlitz, 2013; Transparency International, 2014). The reform requires both legislative provision and technical capacity in the central ministry, and its adoption has been uneven across SSA.

The intersection of IFMIS with electronic revenue collection systems has produced further reform opportunities. Integrated tax administration systems, deployed by revenue authorities in most SSA jurisdictions over the review period, generate transaction-level revenue data that can be consolidated with IFMIS expenditure data to produce comprehensive fiscal reports. The integration has been uneven in practice, with tax administrations and ministries of finance operating on different technical platforms in many jurisdictions. Where integration has been achieved, as in Rwanda, the quality of fiscal reporting has materially improved; where integration remains incomplete, the revenue side of the fiscal account remains a source of reporting weakness (Prakash & Cabezon, 2008).

South Africa provides the most mature comparator case within the region. The Public Finance Management Act (1999) combined with the Municipal Finance Management Act (2003) established a two-tier PFM architecture covering national, provincial, and local spheres of government. The system is supported by a modern IFMIS (originally the Basic Accounting System, now transitioning to the Integrated Financial Management System), an auditor-general with constitutional independence and an established track record of qualified audit reports, and a parliamentary Standing Committee on Public Accounts with sufficient political standing to compel executive response to its findings (Ajam & Fourie, 2016). The South African experience suggests that the combination of legal architecture, institutional capacity, information systems, and political accountability mechanisms can together produce substantive compliance improvements over multi-year horizons, even in the presence of persistent governance tensions at specific entities within the system.

The Kenyan post-2010 experience illustrates both the promise and the limits of subnational PFM reform. The 2010 Constitution established forty-seven

devolved counties with substantial fiscal responsibilities, and the PFM Act 2012 specified the reporting, budgeting, and audit obligations of the national and county governments in detail. Implementation has been uneven: some counties have established functioning treasury operations with audited financial statements produced on time, while others have struggled with basic budget execution and audit compliance. The variation across counties correlates with the political settlements within each county and with the technical-capacity investment made by the national government and donors in supporting the transition. The Kenyan experience demonstrates that subnational PFM reform cannot substitute for national PFM reform and that uniform frameworks applied across heterogeneous subnational contexts produce heterogeneous outcomes (Ajam & Fourie, 2016; Omollo, 2018).

Ghana's experience under the PFM Act 2016 provides a further contrasting case. Ghana has an established legal architecture, a statutory auditor-general, a functioning public accounts committee, and an IFMIS deployment (Ghana Integrated Financial Management Information System, GIFMIS) with comprehensive coverage of central-government expenditure. The PEFA assessment record identifies continuing implementation gaps, particularly in the timeliness of audit follow-up and in the completeness of reporting on donor-funded activity. The Ghanaian case demonstrates that cash-basis IPSAS adoption combined with comprehensive IFMIS deployment does not in itself produce substantive compliance improvements in the absence of continued investment in audit capacity and in the political-economy conditions under which audit findings are pursued (Alkaraan, 2018).

The sustainability of IFMIS deployments over multi-year horizons depends on investment in system maintenance, user training, and technology refresh. The evidence consistently identifies post-implementation funding as a weak point. Initial deployments are typically funded by development partners on the expectation that recurrent costs will be absorbed by the implementing government. In several jurisdictions, recurrent-cost absorption has not occurred at the required scale, with the result that systems degrade, functionality is lost, and the value of

the original investment is partially foregone (Diamond & Khemani, 2006; United Nations Economic Commission for Africa, 2017).

The transition from cash-basis to accrual IPSAS deserves extended treatment because it represents the most substantial ongoing reform commitment for SSA PFM systems. Accrual IPSAS requires the recognition of assets, liabilities, revenues, and expenses on the basis of economic substance rather than cash movement, with consequent requirements for the maintenance of asset registers, the recognition of depreciation and impairment, the accounting for employee benefits on an actuarial basis, and the consolidation of controlled entities into whole-of-government financial statements. Each of these requirements presents distinct implementation challenges in SSA contexts. Asset-register maintenance requires comprehensive inventory and valuation exercises that have rarely been completed at national scale; the depreciation requirement presupposes a functioning asset-management system that many jurisdictions have not yet established; actuarial accounting for employee benefits requires professional actuarial capacity that is in thin supply; and whole-of-government consolidation requires the elimination of intra-government transactions across entities whose accounting systems may not be integrated (Adhikari & Mellempvik, 2011; Bietenhader & Bergmann, 2010; Polzer et al., 2016).

The IFMIS failure-mode literature identifies several recurring patterns that warrant explicit attention. First, technology-platform selection has in several high-profile cases been driven by donor preferences rather than by fit with the implementing government's operational context, producing systems that require expensive continuing vendor support without delivering commensurate operational benefit. Second, the scope of initial deployment has in some cases been too ambitious, attempting comprehensive coverage of central and subnational government simultaneously, and resulting in partial rollouts that stall before reaching stable operation. Third, user training and change management have been under-resourced relative to the technical deployment, producing systems that are technically operational but functionally under-used. Fourth, the integration with adjacent systems (human resource management,

procurement, tax administration) has frequently been delayed or abandoned, leaving IFMIS as an island deployment that does not realise its full potential (Dener et al., 2011; Dorotinsky & Watkins, 2013; Peterson, 2015).

Learning from the failure-mode literature has progressively reshaped the design of new IFMIS deployments. Current practice emphasises phased rollout with defined success gates, platform selection based on fit rather than on ideological commitment, and integration with adjacent systems from the outset rather than as a deferred objective. These design principles have been applied in recent deployments in several jurisdictions and have produced more sustainable operational outcomes, though the evaluation of the current generation of deployments is still at an early stage. The cumulative experience suggests that IFMIS should be treated as a reform programme extending over five to ten years rather than as a technical project with a defined completion date, and that the institutional arrangements supporting the programme should be designed to sustain reform energy across that horizon (Schick, 2013; Simson et al., 2011).

## VII. REFORM PATHWAYS AND PROPOSITIONS

Drawing on the synthesised evidence, the review identifies four reform pathways supported by the existing empirical base. Each is expressed as a proposition amenable to further testing, and each corresponds to a dimension of the analytical framework set out in Figure 1.

First, sequenced capacity development anchored in professional accountancy bodies is a precondition for durable reporting quality. The evidence shows that countries with strong professional accountancy organisations (PAOs) and clear pathways for public-sector accountants into PAO membership produce more consistent statutory reporting than countries in which PAOs are weak or disengaged from the public sector (Polzer et al., 2016). Proposition 1 (falsifiable form): The combined score on (a) qualified accountants per 100 public-sector accounting posts, (b) presence of IPSAS content in PAO syllabus, and (c) PAO-accredited CPD hours per public-sector

accountant explains at least 30 per cent of cross-country variance in PEFA PI-29 (annual financial reports) scores among SSA jurisdictions over a five-year window. The proposition is disconfirmed if the combined capacity score shows no statistically significant relationship with PI-29 after controlling for GDP per capita and years since PFM law enactment.

Second, independence and resourcing reforms for supreme audit institutions are preconditions for the downstream effectiveness of statutory reporting improvements. An IFMIS that produces timely in-year reports is of limited accountability value if audit capacity cannot absorb the resulting evidence base. The Mexico Declaration principles, operationalised through the SAI Performance Measurement Framework, provide a mature benchmark and should anchor independence reforms (INTOSAI, 2007; INTOSAI, 2016). Proposition 2 (falsifiable form): Jurisdictions whose SAIs score at or above SAI-PMF Level 3 on the combined independence and resourcing dimensions (domains 1 and 3) show rates of legislative follow-up on audit findings at least 50 per cent higher than jurisdictions scoring at Level 2 or below, measured over the three-year period following the SAI-PMF assessment. The proposition is disconfirmed if follow-up rates show no significant difference across the SAI-PMF threshold, or if jurisdictional political-instability indicators absorb the explanatory work.

Third, IFMIS coverage should be prioritised over IFMIS functional richness. The evidence consistently identifies partial coverage as a source of reporting risk and as an opportunity for the displacement of misreporting to uncovered processes. Countries that have achieved comprehensive IFMIS coverage, even with functionally modest systems, have produced better reporting outcomes than countries with functionally rich systems deployed only in central ministries. Proposition 3 (falsifiable form): In cross-sectional comparison of SSA IFMIS deployments, the share of central-government expenditure transacted through IFMIS (coverage) shows a stronger association with PEFA PI-27 (financial data integrity) scores than does the count of implemented IFMIS modules (functional richness), when both are specified as predictors in the same regression. The pathway from coverage to accuracy operates through the

reduction in manual reconciliation steps and through the integration of transaction-level data with aggregate reports. The proposition is disconfirmed if functional-richness coefficients dominate coverage coefficients in well-specified cross-country models.

Fourth, donor engagement and technical assistance should align with the PEFA framework and with country-led reform sequencing rather than with the priorities of individual development partners. The PEFA framework is not a reform agenda in itself, but it provides a shared diagnostic language that reduces transaction costs for country governments and raises the coherence of donor support (PEFA Secretariat, 2016; de Renzio et al., 2011). Proposition 4 (falsifiable form): SSA jurisdictions whose development partners formally commit to PEFA-anchored engagement (defined as the presence of a PEFA-referenced joint assistance strategy signed by three or more donors representing at least 60 per cent of PFM-related ODA) produce rates of PEFA indicator improvement at least 25 per cent faster than jurisdictions with fragmented donor engagement, over a five-year observation window. The proposition is disconfirmed if PEFA-anchored jurisdictions show indicator improvement rates statistically indistinguishable from fragmented-engagement jurisdictions after matching on baseline PEFA scores.

The four pathways are interdependent. PAO strengthening supports SAI capacity; SAI capacity supports the accountability value of IFMIS-generated reports; IFMIS coverage supports PEFA-indicator performance; PEFA alignment supports coherent donor engagement in PAO strengthening. The evidence does not support a simple linear sequencing, but it does suggest that investments across the four pathways yield complementary returns. Adjacent work on capital project delivery, vendor governance, and tax-governance analytics in sectors where public expenditure concentrates has produced complementary frameworks that reinforce the compliance-discipline linkage identified here (Aminu-Ibrahim et al., 2018; Lawal & Oduleye, 2018; Okonkwo et al., 2018).

Two further reform dimensions emerge from the synthesis and warrant explicit treatment. The first concerns the institutional design of internal audit within line ministries and statutory bodies. Internal

audit, where it is properly resourced and granted operational independence from the accounting officers whose activities it reviews, provides the first-line assurance that supports both executive decision-making and external audit. The evidence suggests that internal audit in SSA is typically under-resourced, reports through hierarchical chains that compromise its independence, and concentrates its attention on transactional compliance rather than on systems-level review. Reforms that strengthen internal audit quality, professionalise its staffing through PAO membership, and clarify its reporting relationship to audit committees within the executive produce measurable improvements in the accountability chain over multi-year horizons (Hedger & de Renzio, 2010; Pollitt & Summa, 1997).

The second concerns the treatment of contingent liabilities and quasi-fiscal activities. Contingent liabilities arising from sovereign guarantees, public-private partnership commitments, and state-owned enterprise obligations are frequently excluded from headline fiscal reports, producing an understated fiscal picture that distorts both domestic political accountability and international creditworthiness assessment. Quasi-fiscal activities conducted through state-owned enterprises, central banks, and other public entities face similar disclosure weaknesses. The evidence suggests that jurisdictions that have invested in contingent-liability registers and in consolidated public-sector reporting beyond central government produce more accurate fiscal pictures and support better-informed policy decision-making. Reform in this dimension requires both legislative amendment and investment in the analytical capacity to produce and interpret the consolidated reports (Cangiano et al., 2013; Schick, 2013; Schiavo-Campo, 2008).

A further cross-cutting reform consideration is the sustainability of improvements achieved. PFM reform trajectories in SSA have shown a recurring pattern of progress during periods of reform momentum followed by regression when political attention shifts elsewhere or when donor support tapers. The evidence suggests that sustainability is supported by three mechanisms: the embedding of reform champions within permanent institutional structures (rather than dependence on individual executive sponsors); the development of professional communities of practice

that carry reform norms independently of specific political moments; and the integration of reform measurement into routine reporting cycles so that regression becomes visible early (Andrews, 2013; Krause, 2013; Pretorius & Pretorius, 2008).

The four-dimension reform pathway is summarised in Figure 3.

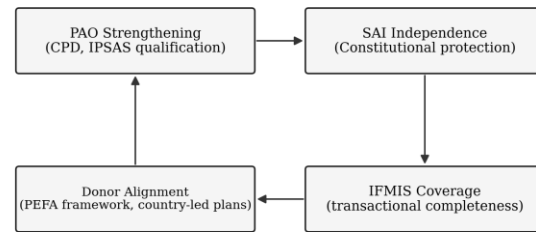


Figure 3. *Four-dimension reform pathway for budget compliance and statutory reporting in SSA. Arrows indicate directions of complementarity.*

Three research gaps warrant priority. Comparative empirical analysis across francophone and anglophone systems is under-developed, and the under-representation of francophone SSA in the peer-reviewed literature is a reviewable finding in itself. The micro-foundations of compliance behaviour within line ministries remain under-examined, and would benefit from mixed-method designs combining administrative data with institutional ethnography. Finally, the interaction between PFM reform and digital transformation, including the application of data analytics and emerging technologies to fiscal oversight, is a thin literature relative to its growing policy salience.

The review also identifies two empirical frontiers. The first concerns the quantification of compliance costs: the resources consumed by reporting obligations relative to the accountability benefits they produce. Limited evidence suggests that badly designed reporting requirements can absorb accountability capacity without delivering commensurate accountability returns (Krause, 2013; Welham et al., 2013). The second concerns the intersection of PFM with sectoral outcomes: whether and through what pathways improvements in budget compliance and statutory reporting translate into improvements in the delivery of education, health, infrastructure, and other

public services. The literature has tended to treat PFM as an end in itself, but policy justifications for PFM reform rest on its contribution to downstream outcomes, and the empirical evidence on that contribution is thinner than the policy discourse suggests.

### VIII. CONCLUSION

The formal legal architecture of budget compliance and statutory reporting in Sub-Saharan Africa has converged substantially on international norms over the past two decades. The operational reality, however, continues to lag the legal architecture. The gap between de jure and de facto compliance is the central finding of this review, and its explanation lies in the interaction of limited institutional capacity, partial information-system coverage, and political-economy pressures that constrain the use of formal accountability mechanisms.

The review identifies four reform pathways supported by the evidence: sequencing IPSAS adoption with professional accountancy capacity; strengthening the independence of supreme audit institutions; prioritising IFMIS coverage over functional richness; and aligning donor engagement with the PEFA framework. The propositions are testable against future PEFA assessment rounds and against PAO professional competence surveys, and they suggest a programme of research that goes beyond documenting the gap between de jure and de facto compliance to identifying the mechanisms by which reform translates into outcomes.

Two further dimensions of reform emerge as priorities: the strengthening of internal audit within line ministries as a first-line assurance mechanism; and the integration of contingent-liability and quasi-fiscal reporting into the consolidated fiscal picture. Both dimensions address aspects of the compliance architecture that have been under-emphasised in dominant reform programmes but that affect the substantive quality of reported fiscal information. Their integration with the four primary pathways produces a six-dimension reform agenda that reflects the full scope of the compliance and reporting challenge.

For practitioners, the review offers a diagnostic framework structured around the identified pathways. For researchers, it identifies four priority gaps: francophone comparative work; the micro-foundations of compliance behaviour within line ministries; the intersection of PFM reform with digital transformation, including data analytics and emerging technologies; and the evaluation of long-term sustainability of reform gains across political cycles. Progress on any of the four would materially advance the empirical foundations of SSA PFM reform, and progress on all four would transform the basis on which policy advice to SSA governments and their development partners is offered.

The policy implications of the review are substantive. Development partners engaged in SSA PFM reform should reorient their engagement away from legal-architecture advocacy, which has largely run its course, and toward the implementation-capacity dimensions that now constitute the binding constraints. Recipient governments should integrate PFM reform with civil-service reform and with professional-accountancy capacity building, rather than pursuing PFM reform as an isolated technical initiative. PAOs should accept a more explicit role in the public-sector accountancy workforce, including through the development of qualifications tailored to public-sector practice and through continuing professional development programmes that track the evolution of international public-sector accounting standards. The cumulative effect of these adjustments, pursued over a decade or more, could transform the operational reality of budget compliance and statutory reporting in the region from the present pattern of formal convergence with substantive lag to a pattern of operational convergence that matches the legal architecture already in place.

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