Programme Budgeting in the WAEMU Area: Taking Stock of Fifteen Years of Reform (2009-2025) *Between normative achievements and effectiveness gaps*

Abstract

There is something puzzling about the WAEMU's budgetary balance sheet in 2025: all the texts have been adopted, all the structures created, all the documents produced — and yet administrative practices have not kept pace. It is this gap, between reform on paper and reform as lived experience, that this article seeks to understand. Drawing on New Public Management theory, institutional economics, and the international literature on results-based budgeting, it proposes an original four-level conceptual model — normative, organisational, behavioural, and effective reform — that allows a precise assessment of where each country actually stands in its appropriation of the reform. Senegal, selected as the primary case study because it is among the most advanced WAEMU states in formal transposition, illustrates the central paradox: undeniable normative achievements coexist with persistent obstacles — maintained ex-ante controls, absent IFMIS, current expenditure growing faster than investment. A comparative analysis of Rwanda, Morocco, Ghana, and South Africa shows that these obstacles are not inevitable, but that overcoming them requires targeted responses on the behavioural and technical dimensions of reform, not just the legal one.

Keywords: *programme budgeting; WAEMU; results-based management; public financial management; Senegal; budget reform; New Public Management; institutionalism*

1. Introduction

Imagine a programme manager in a ministry in Dakar or Abidjan. In theory, this person is a manager: they steer a public policy, control a consolidated budget envelope, can reallocate resources between activities to maximise results, and report at year-end against a set of performance indicators. That is the promise of programme budgeting, adopted by all eight WAEMU member states following the six harmonised community directives of 2009.

In practice, that same manager still has to submit most of their management decisions to the prior approval of the financial controller. They cannot track their remaining credits in real time, because the expenditure management system is not connected to the performance indicators in their Annual Performance Plan. And when they write their Annual Performance Report at year-end, it is too late to correct anything.

This paradox — between what the reform texts promise and what public servants actually experience — is at the heart of this article. It is not unique to West Africa. It accompanies every major budget reform inspired by New Public Management, from the French LOLF of 2001 to the Commonwealth reforms. But in the WAEMU area, the gap between promise and reality is particularly sharp — and the stakes particularly high, in countries where every misallocated franc CFA weighs on access to education, health, or infrastructure.

This article makes three contributions to the literature. It proposes an original four-level conceptual model — normative, organisational, behavioural, effective — that allows an assessment of where a budget reform actually stands, beyond its formal transposition rate. It applies this model to the

WAEMU space using the most recent available data, with a deep case study of Senegal. And it situates this experience in an international comparative perspective — Rwanda, Morocco, Ghana, South Africa — to identify what distinguishes reforms that genuinely change practices from those that stop at the level of texts.

2. Literature Review and Conceptual Framework

2.1 New Public Management: a simple idea, a complex implementation

The starting idea is seductively simple. Instead of asking a ministry how much it has spent, ask it what it has achieved. That is the spirit of New Public Management (NPM), popularised by David Osborne and Ted Gaebler (1992) in their landmark Reinventing Government, one of the founding texts of state reform in the 1990s. Public managers should no longer be judged on procedural compliance, but on the results they produce for citizens — treated as "customers" whose needs should drive budgetary choices.

This philosophy found its most complete budgetary expression in the pioneering reforms of New Zealand from 1989 onward, then in the Commonwealth countries and in France's 2001 organic budget law. The IMF, the World Bank, and the OECD subsequently promoted its diffusion to developing countries, contributing to its adoption in institutional contexts very different from those in which it had originally taken root (Pollitt & Bouckaert, 2011).

It is precisely this point that Allen Schick — one of the most clear-eyed economists on budget reform — addressed in what has become a landmark paper. In 1998, he formulated the "basics first" principle: before adopting the sophisticated tools of NPM — programme budgets, performance indicators, credit fungibility — a state must ensure that the elementary prerequisites of budget management are in place. His warning was distilled into a now-famous phrase: "Look before you leapfrog." Twenty-five years later, the WAEMU experience largely bears him out.

2.2 What the literature knows about results-based budgeting

Robinson (2009), in a reference document published by the IMF, distinguishes three models of performance-based budgeting. Presentational budgeting simply appends results information to budget documents without integrating it into allocation decisions. Informational budgeting uses this information as an input in the decision process, without mechanically determining allocations. Direct budgeting, finally, automatically links credits to obtained results — an ideal that virtually no country has managed to implement systematically.

Robinson's conclusion matters for understanding the WAEMU: the vast majority of countries that have adopted a programme budget practice, in fact, presentational or — at best — informational budgeting. That is already something: documents exist, indicators are defined, objectives are published. But it is not yet genuine results-based management. Schick (2007) reaches the same conclusion: programme budgeting should be understood as an analytical tool that improves the quality of decisions, not as an automatic mechanism for reallocating credits. This distinction is fundamental if we are not to overestimate the expected effects of the reform.

Allen (2009), in an IMF working paper that remains one of the most cited references on the subject, identifies three categories of obstacles that undermine PFM reforms in developing countries: technical problems (absence of integrated information systems, unsuitable nomenclatures);

institutional problems (inconsistencies in control procedures, fragmented responsibilities); and political problems (insufficient reform will, macroeconomic constraints that short-circuit performance logic). His International Handbook of Public Financial Management, co-edited with Hemming and Potter (2013), draws a blunt conclusion: "the vast majority of PFM reforms in developing countries fail not because they are poorly designed, but because they are poorly sequenced and too ambitious relative to available capacities."

Shah & Shen (2008), in their World Bank primer on performance budgeting, list the conditions for success: strong and durable political leadership; solid administrative capacities at every level of the budget chain; integrated information systems enabling real-time monitoring; an organisational culture that values results-based accountability; and coherence across related reforms — public procurement, accounting, human resources. The absence of any single one of these conditions is enough to jeopardise the entire system. In the WAEMU area, several are simultaneously missing.

2.3 What institutional economics illuminates

The best lens through which to understand why budget reforms advance so slowly — even after texts have been adopted — may be that of Douglass North. In Institutions, Institutional Change and Economic Performance (1990), he distinguishes formal institutions — laws, rules, constitutions — from informal institutions — norms of behaviour, conventions, organisational culture. His central thesis is that formal institutional changes only produce their intended effects when accompanied by a parallel evolution in informal institutions. And informal institutions change much more slowly than texts.

Applied to programme budgeting, this means: enacting an organic finance law is a formal institutional change — rapid. Getting public servants to genuinely adopt a results logic in their daily work — so that a section head seeks not merely to avoid procedural error but to reach objectives — is an informal institutional change, slow and difficult to engineer.

DiMaggio & Powell (1983) add a complementary insight through their theory of institutional isomorphism: organisations tend to adopt the institutional forms that are legitimate in their environment — including those required by donors or regional organisations — regardless of their actual effectiveness. Andrews (2013) calls this the "capability trap": the capacity to simulate compliance with international standards substitutes for the capacity to produce results. This description fits precisely what can be observed in parts of the WAEMU.

2.4 What the African and Francophone literature contributes

The WAEMU reform draws directly on the French LOLF of 2001 — a coherent choice given the shared administrative heritage of member states. But evaluations of the French LOLF (Bouvier et al., 2011; Lande & Rocher, 2010) show that it took a decade before performance indicators began genuinely influencing budget allocation decisions — and that in an institutional context incomparably more favourable than that of WAEMU countries.

Dia (1996) and Ayee (2008), well before the WAEMU reform, documented the limits of directly transplanting NPM tools into African contexts. Their work highlights the importance of "institutional interfaces" — the friction zones between imported formal reforms and local administrative cultures — as a key determinant of whether reforms succeed or fail.

More recently, Mede, Agbodjan, Aguemon and Atinma (2025) have provided the most precise academic diagnosis available on the internal inconsistencies of the WAEMU framework. Their central demonstration is damning: programme managers are held accountable for results they cannot produce, because the maintenance of ex-ante controls has removed the management levers they would need to achieve them. Ohemeng (2022), in an empirical study of Ghana published in Public Budgeting & Finance, shows that this resistance is primarily behavioural: agents do not lack tools — they lack the professional culture and incentives needed to use them in a performance logic.

3. A Four-Level Conceptual Model: Measuring What Actually Matters

A recurring problem in evaluating budget reforms is the conflation of analytically distinct levels of progress. When the WAEMU Commission announces that Senegal has achieved a 76.5% reform implementation rate in 2025, it means that 76.5% of formal texts and commitments have been honoured — not that 76.5% of administrative practices have changed. These two realities are radically different.

Drawing on the literature review and the WAEMU case analysis, four distinct levels can be identified, forming a cascade: each level is a necessary condition for the next.

Normative reform (Level 1) is the adoption of legal texts — organic finance laws, directives, implementing decrees, budget nomenclatures. It is the most visible, easiest-to-measure level, and the one on which the WAEMU has made the most progress. It is largely accomplished.

Organisational reform (Level 2) is the creation of the structures and tools that make the reform operational — Medium-Term Expenditure Frameworks, Multi-Year Expenditure Plans, Annual Performance Plans, appointed programme managers, budget information systems. This level is in progress in the WAEMU area but unequally advanced across countries and ministries.

Behavioural reform (Level 3) is the actual transformation of administrative practices — agents genuinely use performance indicators to guide daily decisions, budget allocations are effectively revised based on achieved results, accountability is operational and not merely documentary. This is the level most lacking in the WAEMU area.

Effective reform (Level 4) is the measurable improvement in the quality and efficiency of public spending — better alignment between allocations and real needs, reduced waste, tangible improvements in public services. This is the ultimate objective. It cannot be reached if the three preceding levels are not accomplished.

This cascading model is summarised in Table 3. Its main contribution is to show that reform support policies must be calibrated to where a country actually stands — not to where its formal texts place it.

Level 1 — Normative	Level 2 — Organisational	Level 3 — Behavioural	Level 4 — Effective
Adoption of legal texts: LOLF, directives, decrees, budget nomenclatures	Creation of structures and tools: MTEF, MTSP, APP, IFMIS, programme managers appointed	Transformation of practices: performance drives daily decisions, not just documents	Measurable improvement in the quality and efficiency of public spending
Indicator: law enacted, directive transposed	Indicator: APPs completed, IFMIS deployed	Indicator: budget allocations revised based on APR outcomes; accountability operational	Indicator: improved public services, reduced waste
WAEMU 2025: Accomplished	WAEMU 2025: In progress	WAEMU 2025: Partial	WAEMU 2025: Unachieved

Table 3 — Conceptual Model: The Four Levels of Budget Reform in the WAEMU Area. Source: author, from the literature synthesis (North, 1990; Andrews, 2013; Schick, 2007; Allen, 2009; Mede et al., 2025).

4. Methodology

4.1 Why this research design?

This research adopts a mixed-methods qualitative design — combining a pan-African comparative analysis and an in-depth case study — because the question demands it. "Why is the reform not producing all its expected effects?" is not a question that aggregate data answer well. It calls for a process analysis — examining institutional mechanisms, agent behaviours, and the coherences and incoherences of the reform architecture — that only a qualitative approach can provide (Yin, 2018).

4.2 Why Senegal?

Senegal was selected on the basis of the "most likely case" criterion proposed by Gerring (2007): if the reform's limitations are visible in the most advanced country in the Union, they will be even more pronounced in other member states. Senegal is objectively among the most advanced: it was one of the first to transpose the community framework (LOLF 2011), one of the few to publish regular quarterly budget execution reports, and the only one to have developed ex-ante evaluation of public investments at scale. Its operational difficulties, documented by rich public data, are all the more analytically significant.

4.3 Data sources and analytical method

The analysis crosses four types of sources: data from the WAEMU annual reform reviews (11th edition, 2025) — the only standardised comparative base available at Union level; quarterly budget execution reports from Senegal's General Budget Directorate (2022-2025); ex-ante evaluation statistics from the General Directorate of Planning and Economic Policies; and academic and institutional literature (IMF, World Bank, CABRI, Global Evaluation Initiative). The analysis follows an abductive logic — starting from empirical data, mobilising theoretical frameworks to interpret observations, then returning to data to validate or qualify interpretations.

4.4 Limitations

Three limitations deserve explicit acknowledgement. The absence of standardised comparative data for several WAEMU member states limits the scope of intra-Union comparison. The Senegalese analysis rests primarily on public documentary sources; direct fieldwork with programme managers would considerably enrich the behavioural diagnosis. Finally, Senegal's 2024 political transition makes it difficult to isolate its specific effects — particularly on the sharp drop in ex-ante evaluations — from underlying structural trends.

5. What the Reform Promised: Architecture and Ambitions

5.1 Six directives to rebuild public management

In March and June 2009, the eight WAEMU member states collectively placed a bold bet: to move away from budget management inherited from the French administrative tradition of the 1950s — centred on means and procedures — towards results-based management. Six community directives formalised this shift.

The centrepiece is Directive No. 06/2009/CM/WAEMU, the organic law on finance. It introduces three fundamental innovations: multi-year programming (a three-year-minimum Medium-Term Budget and Economic Framework, plus Ministry-level Multi-Year Expenditure Plans and Annual Performance Plans); budget sincerity (an obligation to present accounts that faithfully reflect the state's actual situation, breaking with a longstanding practice of underbudgeting certain expenditure items); and the empowerment of the programme manager, granted a consolidated envelope with partial credit fungibility.

5.2 Transposition: the legal marathon is nearly complete

All member states adopted their national organic finance law between 2011 and 2020. Senegal was among the first, with Law No. 2011-15 of 8 July 2011, strengthened by Law No. 2020-07 of 26 February 2020 — which made the publication of quarterly budget execution reports mandatory. These reports are now effectively published and publicly available. That is a concrete governance achievement that should not be minimised.

6. What Has Changed: Real Progress

6.1 The annual reviews: comparative data for the first time

Since 2013, each year a WAEMU Commission delegation visits each member state to assess the reform implementation rate. Now in their eleventh edition in 2025, these reviews cover 145 reforms per member state — up from 132 in 2024. What distinguishes them from a mere technical audit is their placement under the presidency of Prime Ministers: they carry a political legitimacy that obliges governments to account for their commitments. And for the first time in the region's public finance history, they generate standardised comparative data that allow progress to be measured and gaps to be identified.

Country	Rate 2024 (%)	Rate 2025 (%)	Change (pts)	Reforms assessed
Côte d'Ivoire	n.a.	85.0	—	145
Senegal	78.6	76.5	−2.1	145
Togo	n.a.	69.0	—	145
Benin, Burkina, Mali, Niger, Guinea-Bissau	n.a.	n.a.	—	n.a.

Table 1 — WAEMU Community Reform Implementation Rates (2024-2025). Source: WAEMU Annual Review, 11th edition (2025); author's compilation.

6.2 Programme budgeting: a new budgetary grammar

In Côte d'Ivoire, the 2026 budget is structured into 158 programmes — against hundreds of undifferentiated budget lines under the old system. This is a representational shift that is not trivial: it forces ministries to articulate their spending around identified public policies rather than lists of supplies and salaries. During the 2025 WAEMU review in Togo, the Finance Minister cited programme budgeting among the Union's three major reforms, stating that it had "reconfigured public finances and anchored a culture of results." This is an official testimony to a genuine change of reference framework, even if it is not yet fully operational.

6.3 In Senegal, a concrete practice: checking before funding

One of the most tangible advances of the reform in Senegal is the development of ex-ante socio-economic evaluation of public investment projects. Before 2015, a project could be entered into the budget without serious prior evaluation. The number of projects assessed in this way before entry into the finance law rose from 12 in 2015 to 91 in 2022. This figure, often cited as one of Senegal's reform successes, merits recognition as such: it is one of the rare, documented manifestations of a genuine change in practice.

7. What Resists: Persistent Obstacles

7.1 The manager held accountable for what they do not control

This is the central paradox that Mede et al. (2025) have documented with precision across the WAEMU area, and that the Senegalese case confirms. In the spirit of the reform — and in the text of national organic finance laws — the programme manager is a manager: they hold an envelope with fungibility, can redeploy credits from one activity to another, and report on results at year-end. That is the accountability logic that Osborne and Gaebler (1992) theorised and that Shah & Shen (2008) applied to public finance.

In practice, the same manager still has to submit most management acts to the prior approval of the financial controller. They cannot commit expenditure, or redeploy credits, without authorisation. Fungibility exists in the text. It does not exist in practice. This maintenance of ex-ante control is not irrational — it responds to an institutional mistrust of real fiduciary risks that North (1990) would analyse as a deeply embedded informal institution in West African public administration. But its perverse effect is documented: the administrative culture of procedural compliance remains dominant where the reform requires a culture of performance. Allen (2009) identified this tension as one of the most difficult obstacles to overcome.

7.2 Without an integrated information system, performance remains an ideal

Robinson (2009) and Allen (2009) agree on this fundamental technical prerequisite: a programme budget cannot function without an integrated financial management system (IFMIS) connecting programming, expenditure execution, and performance indicators in real time. Without it, programme managers cannot track their remaining credits at any point in the exercise — making meaningful real-time piloting impossible. Annual Performance Plans remain ex-ante planning documents disconnected from execution reality. And Annual Performance Reports, produced ex-post, document the past rather than correcting the present.

In Senegal, the SIGFIP system managing expenditure execution is not yet connected in real time to the performance indicators of the Annual Performance Plan. Schick (2008) captured this type of situation precisely: "a programme budget without a reliable information system is a house of cards made of documents."

7.3 The Senegalese macroeconomic tension: when conditions undercut reform

Senegal presents an instructive macro-budgetary paradox. On one hand, total revenues have grown steadily — from FCFA 3,536 billion in 2022 to FCFA 4,694 billion in 2024 — and the tax pressure ratio has improved. These are good signs for the state's capacity to finance its programmes. On the other hand, the fiscal deficit reached 12.8% of GDP in 2024, one of the highest in the Union, and the expenditure structure reveals a drift that directly contradicts the reform's logic.

In the second quarter of 2024, current expenditure rose by FCFA 136.6 billion (+13.6%) — the largest increase across the entire WAEMU — while capital expenditure fell by FCFA 88.1 billion (−22.9%). A state that spends primarily on running its administration rather than on development results cannot genuinely claim to be practising results-based management — however perfectly structured its programming documents may be.

Indicator	2022	2023	2024	2026 (proj.)
Total budget (Bn FCFA)	4,703	5,142	5,591	7,177
Total revenue (Bn FCFA)	3,536	4,096	4,694	6,075
Tax pressure (% GDP)	18.2	n.a.	n.a.	target >20
Fiscal deficit (% GDP)	n.a.	n.a.	12.8	5.4 (target)
Ex-ante evaluated projects	91	74	25	—
WAEMU reform implementation rate	n.a.	n.a.	78.6%	76.5%

Table 2 — Key Budgetary Indicators for Senegal (2022-2026). Sources: Ministry of Finance and Budget, Senegal (2022-2025); General Budget Directorate, Senegal (2025); author's compilation.

7.4 The retreat in ex-ante evaluation: a warning signal

We noted that the development of ex-ante evaluation was among the reform's most tangible gains in Senegal. That makes the recent reversal all the more striking: the number of projects evaluated before budget entry fell from 91 in 2022 to 74 in 2023, then to just 25 in 2024 — a 73% decline in two years. Part of this drop reflects the 2024 political transition. But it illustrates, in North's (1990) terms, the difference between a formalised rule — the ex-ante evaluation procedure exists — and an internalised norm — ex-ante evaluation is a natural reflex for any manager before proposing a project. The first can disappear when context shifts. The second endures.

8. Synthesis: Five Dimensions of One Problem

The obstacles identified are not all of the same nature or the same urgency. Table 4 organises them around five analytical dimensions, each illustrated by its concrete manifestation in the Senegalese case. It shows that programme budget effectiveness does not face a single obstacle, but a system of mutually reinforcing obstacles — requiring simultaneous responses, not sequential ones.

Dimension	Structural obstacle	Concrete manifestation (Senegal)
Legal	Formal transposition without operational effectiveness	LOLF 2011 revised in 2020 — the text changed; practices far less so
Institutional	Ex-ante controls maintained — paradoxical disempowerment of programme managers (Mede et al., 2025)	Prior approval by financial controller still required for most management acts; budget fungibility remains theoretical
Technical	No integrated financial management system (IFMIS) — execution data and performance indicators do not communicate (Allen, 2009; Robinson, 2009)	SIGFIP not connected to the PAP in real time — real-time performance monitoring is impossible
Behavioural	Culture of procedural compliance stronger than results culture (North, 1990; Osborne & Gaebler, 1992)	Ex-ante evaluated projects: 91 (2022) → 25 (2024). Routines unravel faster than they take hold
Macroeconomic	Current expenditure growing faster than investment — a direct contradiction of the RBM logic	Q2 2024: current expenditure +13.6% (WAEMU record); capital expenditure −22.9% simultaneously

Table 4 — Matrix of Obstacles to Programme Budget Effectiveness (Senegal case). Source: author, from available data and literature (Allen, 2009; Mede et al., 2025; North, 1990; Robinson, 2009).

9. The WAEMU Is Not Alone: What Can Be Learned From Others?

The obstacles documented in the WAEMU space are not an African or Francophone exception. They appear, in various forms, in all countries that have adopted NPM-inspired reforms without first assembling the institutional, technical, and behavioural capacities that such reforms presuppose. The international comparison is useful not to excuse delays — "others do the same" — but to identify what, in other contexts, has made it possible to overcome them.

9.1 Rwanda: when culture makes the difference

Rwanda is the most frequently cited African example of successful results-based management reform. Since 2018, the country has developed an original Performance Based Budgeting approach anchored in the tradition of Imihigo — collective commitment contracts in which individuals and communities publicly set themselves targets to be achieved within a defined period (Namutebi et al., 2021). This pre-existing cultural practice provided extraordinarily fertile ground for embedding a results logic into public management — exactly the type of informal institution that North (1990) identifies as conditioning the success of formal reforms.

Rwanda also integrated its IFMIS into the performance monitoring system by 2021, resolving precisely the technical missing link that undermines the reform in most WAEMU countries. The lesson is clear: behavioural reform (Level 3 of the model) can be accelerated when it draws on pre-existing cultural resources of accountability. Where such capital is absent, as in many WAEMU member states, investments in training and organisational change must be correspondingly more intensive.

9.2 Morocco: political continuity as a condition

Morocco adopted its own organic finance law in 2015, with a progressive implementation over six years that maintained the stability of reform teams. This continuity — rare in reforms that span multiple political mandates — has enabled a gradual institutional learning process that countries with high staff turnover cannot build. Available assessments report real progress in programmatic budget structuring and the completion of performance indicators, even if behavioural reform (Level 3) is not yet fully accomplished.

9.3 Ghana: administrative resistance, visible and documented

Ohemeng's (2022) study of Ghanaian public sector employees' perceptions of PBB reform is one of the richest available on the behavioural dimension. It shows that resistance to the reform is deeply rooted in an administrative culture of procedural compliance — and that the majority of budget units have the resources needed to produce performance reports, but lack the analytical skills and professional culture needed to connect those reports to allocation decisions. This diagnosis corresponds exactly to the Level 2 → Level 3 passage in our model: having the tools is not enough if one does not know — or does not want — to use them in a results logic.

9.4 South Africa: external oversight institutions as leverage

South Africa, which adopted its Public Finance Management Act in 1999, offers the most advanced example of programme budgeting in sub-Saharan Africa. What distinguishes it from the WAEMU space is not primarily the sophistication of its tools — though that is real — but the robustness of its external oversight institutions. The Auditor-General, Parliament, and public accounts committees exercise genuine pressure on ministries to account for results, not just the regularity of spending. This external pressure is a powerful lever of behavioural reform that most WAEMU countries have not yet built.

Dimension	Rwanda	Morocco	Ghana	South Africa	WAEMU space
Legal framework	PBB integrated into NST1 since 2018	LOF 2015 — gradual implementation	PAB 2015 — partial implementation	PFMA 1999 — advanced	6 directives 2009 — transposed
IFMIS	Operational and integrated into PBB	GID — progressively integrated	GIFMIS — deployed, residual gaps	IFMS — robust	Variable — absent or partial in several states

Dimension	Rwanda	Morocco	Ghana	South Africa	WAEMU space
Performance culture	Strong — rooted in Imihigo tradition	Under construction	Partial — persistent resistance	Developed	Weak to emerging
Distinguishing factor	Pre-existing cultural capital of accountability	Political continuity of reform	Documented administrative resistance (Ohemeng, 2022)	Strong external oversight institutions	Heterogeneous capacities across member states

Table 5 — International Comparison of Programme Budget Implementation. Sources: Namutebi et al. (2021) for Rwanda; Ohemeng (2022) for Ghana; CABRI (2013); author's compilation.

10. Discussion: Theoretical Contributions and Implications

10.1 The analytical value of the four-level model

The main contribution of this article is a conceptual model that allows precise naming and positioning of the gap between formal and effective reform — rather than merely observing it. There is a significant difference between saying "the reform is advancing slowly" and saying "the reform is at Level 2 (organisational) and blocked at the entrance to Level 3 (behavioural) because ex-ante controls neutralise the programme manager's autonomy and the IFMIS is not deployed." The second diagnosis says precisely where to intervene.

For evaluators and policymakers, the model offers an analytical framework that avoids both overestimating progress — a formal implementation rate of 76% says nothing about behavioural effectiveness — and underestimating it — normative and organisational achievements are real and constitute the foundation without which nothing else is possible. It also allows comparison of countries without the error of judging them on the same scale when they are not at the same level.

10.2 The isomorphism trap

The comparative analysis validates the hypothesis of institutional isomorphism (DiMaggio & Powell, 1983) in the implementation of programme budgeting in the WAEMU area. Member states have adopted the expected institutional forms — texts, documents, structures — without this adoption necessarily transforming underlying practices. This "capability trap" (Andrews, 2013) is all the harder to escape because the annual reviews, by primarily measuring formal compliance, create an incentive for documentary conformity rather than real effectiveness.

10.3 The behavioural dimension as the decisive factor

The comparison with Rwanda is the most instructive on this point. The Rwandan reform advances faster not because its texts are better or its tools more sophisticated, but because it found a pre-existing cultural anchor — Imihigo — that facilitates internalisation of accountability and results logic. This confirms and enriches Shah & Shen's (2008) analyses of organisational culture as a condition for performance budgeting success, and suggests that future reforms in the WAEMU area should invest more in cultural change strategies — training, valorisation of performance practices, managerial leadership — alongside technical and legal reforms.

11. Six Levers for Accelerating Effectiveness

11.1 Sequence reforms according to the cascade model

The first lesson of the four-level model is that investing in Level 3 (behavioural) is counterproductive if Level 2 (organisational) is not consolidated — and Level 2 remains fragile if Level 1 (legal) inconsistencies are not resolved. The immediate priority is to complete the related reforms of public procurement and material accounting, whose delay creates friction that structurally neutralises programme manager autonomy.

11.2 Modernise ex-ante control without abolishing it

Ex-ante control has its place in fiduciary contexts that remain fragile. But it can be made smarter: lighter for managers who have demonstrated management reliability, reinforced where risks are established. This differentiated approach, advocated by Allen (2009), would reconcile the imperatives of public financial security with the autonomy that genuine RBM requires.

11.3 IFMIS as a priority investment

The Rwandan experience confirms what Robinson (2009) and Allen (2009) theorised: a robust IFMIS is the technical backbone of any effective programme budget. Without it, Annual Performance Plans and Annual Performance Reports remain documents disconnected from execution reality. A coordinated regional financing effort — supported by technical and financial partners — for IFMIS deployment in member states that lack one would be among the most structurally important investments possible.

11.4 Invest in behavioural reform

The behavioural dimension of reform is the most difficult and the most consistently neglected. It requires sustained training in management control and performance evaluation methodologies; long-term accompaniment mechanisms for programme managers beyond their initial appointment; and symbolic and material valorisation of accountability practices. The Rwandan experience also suggests exploring local cultural resources of collective commitment on objectives — rather than mechanically transplanting tools designed for very different institutional contexts.

11.5 Restore ex-ante evaluation in Senegal

The collapse in ex-ante evaluated projects in Senegal (91 in 2022, 25 in 2024) must be treated as an alarm, not an acceptable collateral effect of political transition. Ex-ante evaluation is one of the most direct links between the programme budget logic and the actual quality of public spending. Its decline signals that behavioural reform has not yet become irreversible in Senegal.

11.6 Strengthen external oversight institutions

South Africa's experience shows that parliaments and Supreme Audit Institutions capable of genuinely examining results — not just the regularity of expenditure — are a powerful lever for transforming administrative behaviour. Strengthening the budget analysis capacity of parliamentary finance committees, and giving courts of auditors the resources needed to audit performance, is a necessary condition for the accountability loop to genuinely close.

12. Conclusion

Fifteen years of budget reform in the WAEMU area, and the honest assessment is this: Level 1 — normative — is accomplished. Level 2 — organisational — is underway, unevenly across countries. Level 3 — behavioural — is largely incomplete. And Level 4 — actual effectiveness of public spending — remains a horizon.

This is not a failure. It is a reform advancing at the normal pace of deep institutional change — slower than texts, more durable than fashions. The French LOLF took ten years before its performance indicators genuinely influenced budget allocations — and that in an incomparably more favourable context. The WAEMU timeline is not aberrant. It is ambitious.

The main contribution of this article is to offer an analytical framework — the four-level model — that allows precise identification of where each country stands, and therefore calibrates interventions to real obstacles rather than formal achievements. Applied to Senegal, it shows the country is caught between Levels 2 and 3 by a triple constraint: institutional (ex-ante controls that neutralise manager autonomy), technical (absent or non-integrated IFMIS), and behavioural (culture of compliance stronger than culture of results). These three obstacles are known. They are traceable. And they are surmountable.

The international comparison confirms this: Rwanda did it by drawing on pre-existing cultural capital; South Africa, by building oversight institutions that make accountability unavoidable; Morocco, by sustaining political continuity of reform over the long term. These pathways are not identical, and not all are available in every context. But they show that the transition from Level 2 to Level 3 is not a fatality — it is a political and institutional choice.

Future research should deepen two questions this article could only sketch: a qualitative study directly interviewing programme managers in several WAEMU member states would document in depth the behavioural mechanisms that block or facilitate effective reform; and a panel data analysis — once the annual review time series are long enough — would test the comparative determinants of effective RBM implementation across the Union.

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