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REVIEWER'S REPORT

Manuscript No.: IJAR- 58289

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

Recommendation:

Accept after minor revision.

Rating	Excel.	Good	Fair	Poor
Originality	✓			
Techn. Quality	✓			
Clarity	✓			
Significance	✓			

Reviewer Name: Dr. Bishwajit Rout

Reviewer's Comment for Publication.

(*To be published with the manuscript in the journal*)

The reviewer is requested to provide a brief comment (3-4 lines) highlighting the significance, strengths, or key insights of the manuscript. This comment will be Displayed in the journal publication alongside with the reviewers name.

1. **Significance**: This study significantly advances public financial management literature by proposing an innovative framework that distinguishes normative compliance from effective implementation. It provides policymakers with practical guidance for evaluating programme budgeting reforms while highlighting behavioural and institutional determinants often overlooked in conventional assessments. The findings contribute meaningfully to governance reform discussions across developing economies implementing results-based budgeting and institutional modernization initiatives.

2. **Strength**: The manuscript's greatest strength lies in its original four-level conceptual framework integrating New Public Management, institutional economics, and programme budgeting theory. The comparative analysis involving WAEMU, Rwanda, Morocco, Ghana, and South Africa enhances analytical depth. Strong theoretical grounding, current references, coherent organization, and policy-oriented recommendations substantially improve the manuscript's academic relevance and practical applicability.

3. **Key Insight**: The principal insight is that successful programme budgeting depends less on adopting legal reforms than on transforming administrative behaviour, organizational culture, and institutional capacity. The proposed four-level model demonstrates that normative compliance alone cannot guarantee effective public financial management. Sustainable reform requires coordinated legal, technical, behavioural, and governance changes supported by political commitment, integrated information systems, and accountability mechanisms.

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Reviewer's Comment / Report

The paper titled *"Programme Budgeting in the WAEMU Area: Taking Stock of Fifteen Years of Reform (2009-2025) Between normative achievements and effectiveness gaps."* evaluates 15 years of program budgeting reform in WAEMU states (2009-2025), highlighting the gap between normative achievements and practical effectiveness. Using a four-level conceptual model (normative, organizational, behavioral, effective), it analyzes Senegal's case—advanced in formal transposition yet hampered by persistent ex-ante controls, absent IFMIS, and procedural culture. Comparative lessons from Rwanda, Morocco, Ghana, and South Africa emphasize behavioral and technical barriers. A strong contribution to New Public Management and PFM literature, with practical policy levers for results-based management.

Suggestions for Improvement:

1. State explicit research questions before outlining contributions.
2. Expand discussion explaining why previous programme budgeting studies inadequately distinguish legal implementation from behavioural and institutional effectiveness.
3. Organize literature using clearer thematic subheadings throughout.
4. Provide a critical comparison identifying agreements, contradictions, and unexplored areas among the reviewed studies.
5. Explain how the proposed four-level framework differs theoretically from existing programme budgeting maturity models and institutional reform frameworks.
6. Describe coding procedures used during qualitative analysis.
7. Clarify how abductive reasoning systematically linked theoretical concepts with empirical observations throughout each stage of qualitative interpretation.
8. Discuss strategies ensuring validity, reliability, and credibility of documentary evidence used across comparative and Senegalese case analyses.
9. Present additional implementation statistics across all member countries.
10. Explain reform timeline using clearer chronological presentation.
11. Include additional empirical examples supporting behavioural resistance.
12. Discuss political economy factors influencing reform implementation.

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The manuscript presents a valuable conceptual contribution to programme budgeting literature through its innovative four-level reform framework and comprehensive analysis of WAEMU reforms. The integration of institutional theory with comparative public financial management literature is commendable. However, greater methodological transparency, stronger empirical validation, broader comparative evidence, and enhanced analytical depth are necessary. Therefore, I recommend Minor Revision before publication to strengthen its theoretical rigor, practical relevance, and scholarly contribution. Addressing the identified weaknesses will make it suitable for publication in IJAR.

I recommend this paper for publication after minor revision.