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Guidelines on Budget Programmes

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Guidelines on Budget Programmes

1. Introduction

1.1 Purpose of the Guidelines

The purpose of these Guidelines is to provide clarity to department managers on the design and use of budget programmes in departmental budgetary and management systems. In line with the principles of the Public Finance Management Act (PFMA), the Guidelines aim to promote good financial management in order to maximise performance and service delivery through the efficient and effective use of limited resources. The Guidelines emerge within the context of section 216 of the Constitution; which mandates the National Treasury to “prescribe measures to ensure both transparency and expenditure control in each sphere of government”.

1.2 Definitions

A budget “**programme**” is a main division within a department’s budget that funds a clearly defined set of objectives based on the services or functions within the department’s legislative and other mandates. It also constitutes a management unit established within a department responsible for the delivery of that defined set of services and functions. While the term “programme” is often loosely used in many situations, in these guidelines the use of “programme” is confined to the functional divisions created within the context of the budget and designated as a “programme” in the budget estimates, that is, main division in terms of Section 27(3)(b) of the PFMA.

A “**subprogramme**” is a constituent part of a programme, that defines the services or activities which contribute to the achievement of the objective(s) of the programme of which it forms a part. Some of the defined services or activities could include key projects identified by a department.

A “**cluster**” is a group of departments which fall within a broadly defined sector of the economy as created under the system of cluster management established by the Presidency. A specific department may fall under more than one cluster.

A “**priority area**” is a grouping of programmes and/or subprogrammes across departments, which contribute towards a common high-level objective or goal of the government, for example, a key priority in the Medium Term Strategic Framework. A priority area may not be a unit for single department management purposes.

2. Concepts

2.1 Functionality and scope of budgetary programmes

The overall purpose of programmes within the budgetary system is to enable Parliament to link the allocation of funds to the performance of specific functions or the delivery of a particular category (or group) of services within the department’s mandate. The use of programmes also

provides appropriately scoped, sized and empowered units within departments to facilitate economical, efficient, effective and equitable performance and delivery of services.

There are **four** main purposes for the budget programme structure. These can be summarised as:

- (a) **Planning and budget allocation:** to provide the linkage between the planned priorities and the allocation and appropriation of funds through the budget;
- (b) **Costing:** to provide an appropriate basis for the allocation of costs of the delivery of public services and performance and where appropriate, standardise the costing of specific items across different spending areas;
- (c) **Management practice:** to create a management unit within which managers in government departments can effectively manage financial and other resources to maximise the achievement of government objectives; and
- (d) **Autonomy and responsibility:** to establish a framework within which managers are responsible for budget execution and cost-effective achievement of results through greater transparency and accountability

The budget programme structure is comprised of a number of key elements including but not limited to the following:

Budget elements

Vote Name	
Vote Aim	
Programme Name -Designated programme manager - Programme purpose - Programme objectives -Programme performance indicators	Subprogramme name -Designated subprogramme manager - Core activities and services - Subprogramme performance indicators

Informational elements

- Associated public entities - Associated conditional grants - Funded and unfunded posts
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An effectively designed budget programme structure must be grounded in: The **legislative or other mandates** of the department and a logical breakdown of its funded functions and service delivery responsibilities, for services and functions funded to be clear to Parliament;

The **logic of intervention**, underlying the activities of the department linking to the delivery of services (outputs), the achievement of desired results for the population (outcomes) and

attainment of impact and goals. The logic of intervention should be articulated in each department's Strategic Plan; and

The system of organisation of government, based on divisions established on a functional basis within each department to ensure the economical, efficient and effective delivery of public services and performance by the department as a whole.

2.2 Three types of budget programmes

- (a) **Support Service Programmes** are groups of activities gathered into a single programme in each department which are not directly involved in the delivery of services to the public, but rather provide support services to all programmes within the department. Typical support services programme activities are Human Resource, department-wide Information Technology services and other common services that are usually classified under corporate services. The technical content of the work of a support service programme is not specifically related to the specialised mandate of the department.

The Support Services Programme is named "Administration". The Administration programme must always be indicated as the first main division, programme 1, in budgetary documentation. It comprises of a set of functions which deliver support services to the institution and towards performance and the delivery of services by other programmes. Only support services should be allocated to the Administration programme, unless there is an agreement with the National Treasury to include any of the specific functions of a department or entity in programme 1.

- (b) **Enabling Programmes** perform functions which, while not delivering public services directly, facilitate or enable other programmes to provide services. Enabling programmes may also facilitate services rendered or performed by non-government organisations. Examples of enabling programmes include programmes providing sector-wide strategy and policy guidance, performing regulatory functions, and providing sector-specific resources, such as trained staff, as well as programmes responsible for managing financial transfers to other bodies operating within the sector. In some cases for example, concurrent functions enabling programmes are primarily facilitating service delivery by departments and programmes at the provincial or local government level.
- (c) **Service Delivery Programmes** are programmes which are involved in the direct delivery of services to the public.

In some cases a single programme may combine features of an Enabling and a Service Delivery Programme.

2.3 Budget Programme Structures and Organisational Structures

The budget programme structure defines a budget structure centred on results and outcomes and the organisational structure defines how a department is organised into an efficient and effective functioning system to achieve those same results and outcomes.

Budget programme structures and organisational structures should as far as possible be aligned, at least at the higher levels at which programmes and subprogrammes are defined, nonetheless, the two need not be identical but should be very closely related and should

converge overtime. Alignment of the budget programme structure and the organisational structure would ensure a single channel for reporting where appropriate and for defining accountability for funds and for the attainment of results (see 2.6 below). Attainment of this alignment would be promoted if all activities and functions carried out by a department fall under one of the programmes within that department and if the senior management of a department occupy the role of either programme or subprogramme manager, where possible.

In addition, departments may need to have an internal management budget that maps the relationship between the budget programme structure and the organisational structure and clearly shows the lines of responsibilities for different outputs and outcomes.

It will be necessary to ensure on a case by case basis that the scope of responsibilities and job description of the programme and subprogramme managers are appropriately aligned to the Department of Public Service and Administration guidelines on job descriptions in relation to job grading. This will only be achieved where the job grading of such posts is based on the scope of responsibilities.

2.4 Programmes, clusters and strategic priority areas

While programmes provide an important mechanism for organising budgets, service delivery and performance of functions within departments, the government has defined higher level mechanisms for pursuing objectives, which depend on the coordination of activities of several departments.

In order to enhance coordinated approaches to addressing government's priority areas across different departments, the Presidency has established the cluster management system. This means that priority areas can be addressed through individual departments as well as cluster management system. Priority areas should be reflected within departmental programmes or subprogrammes and respective managers taking accountability for the implementation of such priorities.

An important role of the cluster management system is to identify specific actions at the programme or subprogramme level which needs to be undertaken if the broader objectives of the cluster are to be achieved. Such requirements identified through the cluster system would normally be communicated formally by the chairperson of the cluster committee to the Directors-General of the departments concerned, and thereafter to the programme managers. In other words, the relationship between individual programme managers and the cluster system is channelled through the formal committees of the cluster and the department's senior management hierarchy.

For programme and subprogramme managers to fulfil their functions with respect to clusters, it is necessary for the cluster committees to be functioning effectively. Specifically the chairpersons of cluster committees, sub-committees and task teams must be responsible for identifying the programmes and or subprogrammes and the relevant managers that should participate in their respective cluster activities.

In addition it is the responsibility of the chairpersons of the cluster forums to ensure that the required roles of the various programmes and subprogrammes within the cluster departments, and which have a bearing on the achievement of the cluster outcomes, are identified and the responsible individuals are held accountable.

2.5 Provincial Budget Programme Structures

These guidelines apply to budget programmes at both the national and provincial level. However, while the basic principles underlying programme design are the same, their application will differ between these two spheres of government.

In the design of budget programme structures at the provincial sphere, specific consideration must be given to the rationale for uniform budget programme structures across provinces. Uniform budget programme structures:

- (a) Allow for comparison of key government programmes;
- (b) Facilitate benchmarking across provinces per sector;
- (c) Permit consolidation and aggregation of budgets;
- (d) Increase transparency;
- (e) Support allocative efficiency; and
- (f) Support the tracking of appropriate interventions.

Uniform budget programme structures enable a sector to collectively identify core functions performed per sector and establish baselines for recurrent operational functions. When concurrent functions need to be implemented by provincial departments, a common budget programme structure enables a national department to track delivery and expenditure for specific programmes or priorities across programmes in all nine provinces.

As a result of these considerations the procedures for establishing and modifying budget programme structures at provincial level differ from those for national departments and take the form of a collaborative sector-wide exercise led by the National Treasury.

2.6 Concepts of accountability

2.6.1 Financial accountability and accountability for results

The PFMA outlines the accountability for the management of funds, which is vested in the Accounting Officer of each department, with clearly defined powers of delegation of this financial accountability. The accountability for funds does not only require that funds be used within the framework defined by the financial regulations, but also that funds are employed on a least-cost basis for achieving results. Section 38(b) of the PFMA states that the general responsibilities of the Accounting Officer involve “effective, efficient, economical and transparent use of resources of the department, trading entity or constitutional institution”.

The following paragraphs set out the system for accountability for results in respect of programmes and subprogrammes in national and provincial departments. The system is built on distinguishing three major types or levels of accountability:

(a) *Accountability for coherence in the logic of intervention*

The logic of intervention identifies the interventions required to achieve the goal and impacts and defines the structure of activities, outputs and outcomes underlying the achievement of a goal. This means departments should specify what is needed to achieve the desired outcomes and impacts for example, identify the outputs that would be required to achieve the desired outcomes and impact, activities that needs to be undertaken to produce the outputs, and inputs required to perform the identified activities. Accordingly, definition of the logic of intervention forms a part of strategic planning.

(b) *Accountability for delivery of outputs*

Accountability for the delivery of services and performance is vested fully at the programme manager level. The job descriptions of programme managers should specify the extent to which the responsibility and accountability for service delivery and performance may be delegated either within a programme or to the subprogramme manager. In either case such delegation does not limit or diminish the responsibility and accountability of the programme manager, as well as the overall responsibility of the Accounting Officer for the performance of a department.

(c) *Accountability for achievement of outcomes*

Although a particular programme may have primary responsibility for achieving a targeted outcome, in most cases the results achieved may also be affected by interventions by other programmes. In other words programmes which are delivering different outputs may impact on several outcomes. As a result, full accountability for outcome-level results cannot be assigned at the level of the programme or subprogramme manager.

The attribution of accountability for results at outcome level resides with the Minister where outcomes can be achieved by a single department. It is the responsibility of the Minister in such cases both to ensure that a robust logic of intervention is developed during the strategic planning process, and to ensure that the relevant programmes managers achieve the targeted level of service delivery and performance necessary to attain the targeted outcome.

If more than one department contributes to the achievement of an outcome, the accountability for results lies with the Minister whose department is leading a specific cluster initiative as that specific department would be responsible for consolidating the information relating to the achievement of the outcome. It is the responsibility of the chairperson of the cluster to ensure that a robust logic of intervention spanning cluster departments has been prepared for each cluster outcome.

2.7 Roles of programme and subprogramme managers

The responsibilities, authority and accountability of each programme manager should be set out in a clear job description. While the job description will vary in detail and technical content from programme to programme, or department to department and province to province, it should include the elements set out below.

In addition, programmes and subprogrammes should form management units within departments. Programmes and subprogrammes should be headed by senior management and where appropriate may be headed by officials at lower levels.

2.7.1 Roles of programme managers include:

- (a) Development of the targets for performance or service delivery to be achieved both annually and for the Medium Term Expenditure Framework period for the particular programme;
- (b) Responsibility for expenditure monitoring and cash flow management;
- (c) Authority to vire funds appropriated for the programme between subprogrammes, within rules defined by the PFMA;
- (d) Consultation and liaison with the Chief Finance Officer on all issues relating to financial management of the programme;
- (e) Responsibility for the performance and delivery of services or outputs and for contribution towards the achievement of relevant department or cluster outcomes;
- (f) Preparation of the programme's annual performance plan to achieve the service delivery and output targets agreed for the programme;
- (g) Responsibility for contribution to the preparation of the annual budget and adjustment budget submission;
- (h) Supervision of staff within the programme;
- (i) Accountability for the timely and efficient delivery of services within the programme. In the event that service delivery targets are unlikely to be met, the programme manager is responsible for taking decisions on or advising principals on appropriate remedial measures;
- (j) Responsibility for ensuring the effective and timely oversight of all public entities related to the programme and reporting to the appropriate senior officials of the department on identified issues;
- (k) Participating in and contributing actively to the work of the relevant cluster linked to the department and programme, including the execution of tasks assigned as a member of the cluster and reporting back to the senior management of the department;
- (l) Issuing reports to the officer who has oversight responsibility for the programme.

2.7.2 Roles of subprogramme managers

The responsibilities, authority and accountability of the subprogramme manager are similar to those of the programme manager except that the subprogramme manager has managerial authority over a subordinate unit and operates under and reports to the programme manager.

Nonetheless, the subprogramme manager is responsible for the **establishment of common budgeting, accounting and reporting procedures for comparable service delivery units falling within or under the supervision of the subprogramme**. The subprogramme manager is responsible for ensuring comparability of costing structures in the budgets developed by comparable units within the subprogramme. It is recognised that the costing structure needs to

vary between different categories of service delivery units. The task of developing such generic cost-structures for comparable units should be included in the job description of the subprogramme manager.

3. Detailed guidelines and instructions

3.1 Design of Budget Programme Structures

The following guidelines should be followed:

- 3.1.1. The budget programme structure should be established and reviewed as an activity of the preparation of the departmental strategic plan;
- 3.1.2 It should be based on the service delivery, enabling and support service functions to be performed by the department;
- 3.1.3 It should correspond closely to the organisational structure, although the degree of alignment will depend on how service delivery is managed. The budget programme structure and organisational structure should be defined simultaneously as a part of the strategic plan preparation;
- 3.1.4 The budget programme structure for national concurrent function departments should be designed to logically interface with the programme structure which has been determined for the provinces. (The budget programme structure for a national concurrent function department will not be exactly the same as the budget programme structure for the provincial department given the differences in legal mandate). Attention should be paid to ensuring that there is no duplication between national and provincial programme structure designs. All national and provincial budget programme structures should be in accordance with the respective constitutional mandates;
- 3.1.5 Programmes and subprogrammes **should not** be established simply because of a change to the organisational structure at executive management level.

3.2 Definition of Programmes

- 3.2.1 **Budget programme structure should correspond to main lines of service delivery and enabling functions** performed by the department. Programmes should be substantive. However, in practice they may vary significantly in size.
- 3.2.2 Each programme should be confined within a single department.
- 3.2.3 **All departmental functions should fall within programmes:** Each and every function and activity undertaken by a department should be included in relevant programmes. There should be no unassigned activities or functions.
- 3.2.4 **Names of programmes:** Each programme should have a distinct name which provides a succinct description of the main objectives. For example, two programmes in one department may not each contain a subprogramme called “management”. There should be a unique identifier to distinguish between the two, for example, “grant management” and “licences management”, except in specific cases where there has been agreement with the National Treasury. Care should be taken to avoid duplication of programme names used by provincial and national departments. Names of programmes should not contain verbs.

3.2.5 **Administration Programme:** Each department should have a single programme entitled "Administration". The Administration programme should be limited to the extent that is possible and should be confined to support services delivered for the department as a whole and which are non-departmental specific in nature. The Administration programme should not include functions involving service delivery to the public or enabling functions performed in respect of other programmes. Further guidelines on the composition of the Administration programme at subprogramme level are included under Section 3.3.2 below.

3.3 Definition of Subprogrammes

The following guidelines should be followed in determining the detailed allocation of activities to subprogrammes:

3.3.1 **Subprogrammes are parts of programmes:** Subprogrammes should be created for the delivery of subordinate services and activities within a programme.

3.3.2 **Subprogrammes within Administration:** The Administration programme should normally include the following subprogrammes:

- (a) **Subprogramme: Ministry or Member of Executive Council (MEC):** includes all allocable support expenses of the Minister or MEC and Deputy Minister. For example salaries, direct office support costs, travel expenses and expenses in respect of their staff, costs of advisory staff as well as residential and car allowance(s).
- (b) **Subprogramme: Department Management:** includes the costs of the Director-General and the programme manager of the Administration programme. The salary, allowances and other support costs of other Deputy Directors-General or managers for other programmes should be assigned to the programme or subprogramme where they are located. If the programme manager is located in another subprogramme within the Administration programme (for example, the Chief Financial Officer in Financial Administration), then the Department Management subprogramme will only account for the costs of the Director-General's office.
- (c) **Subprogramme: Corporate Services:** includes sub-subprogrammes for Human Resources, Legal Services, Communications, Information Technology and Other support services (based on departmental decision).
- (d) **Subprogramme: Finance Administration:** includes management of the Office of the Chief Financial Officer. As a separate subprogramme, it recognises that the reporting channel of the Chief Financial Officer is not through the programme manager of the Administration programme.
- (e) **Subprogramme: Internal Audit:** as a separate subprogramme, recognising that the reporting channel for the Head of Internal Audit is not through the programme manager of the Administration programme.
- (f) **Subprogramme: Office Accommodation:** includes activities and costs relating to the provision of office accommodation functions for the department. Where office

accommodation functions relating to other specific programmes of the department can be identified, they should be assigned to the relevant programme or subprogramme.

- (g) **Subprogramme: Residential accommodation:** includes activities and costs relating to the provision of housing to employees of the department. (Note: This does not include the residential benefits of the Minister, MEC or Deputy Minister. Such expenses should be reported in the Ministry or MEC subprogramme described above).

Services undertaken by a programme or subprogramme on behalf of another programme or subprogramme should be identifiable for management purposes in the budget of the providing programme or subprogramme. If the Administration programme provides specialised services (not common support services) on behalf of another programme, these services should be identifiable in the Administration programme. For example, a specialised Information Technology facility which serves the specific functions of a programme other than Administration is actually implemented and managed by the Information Technology section in the Administration programme. This specialised IT service together with the costs should therefore be identifiable in the Administration programme as being carried out for another programme.

3.3.3 **Names of subprogrammes:** Each subprogramme should have a distinct name which provides a succinct description of the core services and activities. Subprogramme names should not be duplicated in provincial and national departments. Names of subprogrammes should not contain verbs.

3.3.4 **Policy Formulation and Advisory Functions:** Strategy and policy formulation functions should normally be assigned to a dedicated programme or subprogramme and should not fall under the Administration programme, especially in concurrent function national departments which play a key role in setting sectoral policy. Where the policy formulation role is limited to the policy framework for a specific and restricted area of service delivery undertaken by a programme within a department, the policy formulation role will form a subprogramme within the relevant service delivery programme. Policy advisers attached directly to the office of the Minister, the MEC, and the Deputy Minister or the Director-General should be assigned to the relevant subprogramme in the Administration programme.

3.3.5 **Regulatory Functions:** Many departments at both national and provincial level perform regulatory functions. Such regulatory functions may relate to the preparation, review and amendment of legislation or to the enforcement of legislation. In some cases national departments perform a regulatory function for acts which are enforced by provincial departments. As a general rule regulatory functions relating to a single legislative instrument or closely related group of acts may be assigned within a single programme, but with the legislative review and enforcement functions assigned to separate subprogrammes.

3.3.6 **Public Entities:** All national and provincial public entities (including government components, government business enterprises and specialised service delivery units) fall within the scope of a programme or subprogramme responsible for their oversight or transfer of funds. All the transfers to entities should be recognised as subprogrammes under relevant programmes.

- 3.3.7 **Constitutional Institutions:** Constitutional Institutions as listed in Schedule 1 of the PFMA do not form part of any departmental programme structures since they are established as independent juristic entities reporting only to Parliament. However, transfers to provide financing for these bodies must appear as a single budget line for each Constitutional Institution under the appropriate departmental programme/subprogramme.
- 3.3.8 **Conditional Grants:** must be incorporated and accounted for within the programme, and where possible the subprogramme, from which the activity that is targeted is being funded. Where a conditional grant provides funding for activities that are allocated within two or more programmes, it should be reflected both in the source programme (national department's programme) and also in programmes where the activities are taking place (provincial department's programme).

3.4 Budgeting, Costing and Cost Attribution

The following guidelines should be followed:

- 3.4.1 Budgets for activities should be appropriated and classified under the programme and subprogramme which is performing the activity.
- 3.4.2 The cost of genuine overhead functions performed by the Administration programme should not be attributable to other programmes and subprogrammes.
- 3.4.3 A programme or subprogramme which provides an identifiable service or product for another programme or subprogramme should ensure that the cost of the delivery of that service or product is identifiable as such in its budget. This is necessary to permit the identification of the full-cost of each programme and subprogramme (with the exception of genuine overhead costs). This guidance does not imply the establishment of a system of internal charges between programmes.

3.5 Creating and amending Budget Programme Structures

The following guidelines should be followed in amending a department's budget programme structures:

A department's budget programme structure is determined in consultation with the National Treasury. It should normally be established in the context of the preparation of a strategic plan. Similarly, amendments to the budget programme structures should normally be considered in the context of the preparation of the strategic plan. This does not imply that the budget programme structure should be changed on each occasion when the department's strategic plan is prepared. A provincial department's budget programme structure should only be created or modified through consultation involving all provinces and the relevant national departments led by the National Treasury.

- 3.5.1 **Principle of infrequent changes:** A department's budget programme structure should not normally be amended within a five year period, corresponding to the period of the electoral cycle. It should not normally change unless the mandate of the department changes.

3.5.2 **Circumstances when a Budget Programme Structure may be changed:** Notwithstanding the principle of infrequency of changing budget programme structures, there are circumstances in which changes are necessary and permissible. These are:

(a) **Changes in Budget Programme Structures necessitated by change in policy or mandate:** Relevant changes to the legal mandate or policy framework could include the adoption of new policies or amendment of existing policies which substantively affect the scope of the work of the department or which cannot be appropriately accommodated within the existing budget programme structure.

(b) **Changes of a technical nature:** A department may modify its budget programme structure in response to the following, informed by changes in policy or mandate:

- The merging or segregation of different votes due to a policy decision;
- A transfer of functions between votes or the shifting of functions within a vote;
- Where an existing programme becomes redundant; and
- Following the establishment of a public entity which substantially takes over the functions previously undertaken by a department; and

(c) **Changes oriented towards improved service delivery, performance and accountability:** Such changes will normally only be considered following an exhaustive analysis of a department's performance and in the context of the preparation of the strategic plan required in terms of the PFMA (Regulations 5 and 30) and Public Service Act (Regulations, Part III). Such modifications of budget programme structures will only be considered where:

- A detailed review of the strengths and weaknesses of the existing budget programme structure has been undertaken and significant weaknesses have been identified;
- The organisational structure of the department has been subjected to a simultaneous review and appropriate modifications have also been formulated to ensure a close mapping of the budget programme structure and the organisational structure; and
- The new budget programme structure will provide a structure of accountability both for funds and for performance and results.

3.5.3 **Approval of changes to Budget Programme Structures** by National Treasury is required for all changes affecting the number and definition of programmes and subprogrammes within a department. Changes to the budget programme structures for national departments should be submitted to the National Treasury in July, for approval.

3.5.4 **Changes to provincial department Budget Programme Structures** will only be approved where these are in conformity with existing decisions and guidelines on the adoption of common budget programme structures across provinces.

3.6 Programme and subprogramme management

The following guidelines relate to the management of programmes and subprogrammes:

3.6.1 A programme manager and a subprogramme manager should be assigned for the management of each programme and subprogramme respectively.

- 3.6.2 The roles and responsibilities of the programme and subprogramme managers should be in conformity with the guidance issued by the Department of Public Service Administration on job descriptions in relation to job grade category and with Section 2 of these guidelines.
- 3.6.3 The level at which a programme or subprogramme is located within a department's organisational structure should be based on the scope and responsibilities embraced by the programme or subprogramme.
- 3.6.4 Subprogramme managers report to the manager of the programme to which their subprogramme belongs.
- 3.6.5 Subprogramme managers are responsible for the development of standard costing methods appropriate to the functions performed and services delivered by their subprogramme.