

Introduction – The historic Models of Budgetary Control

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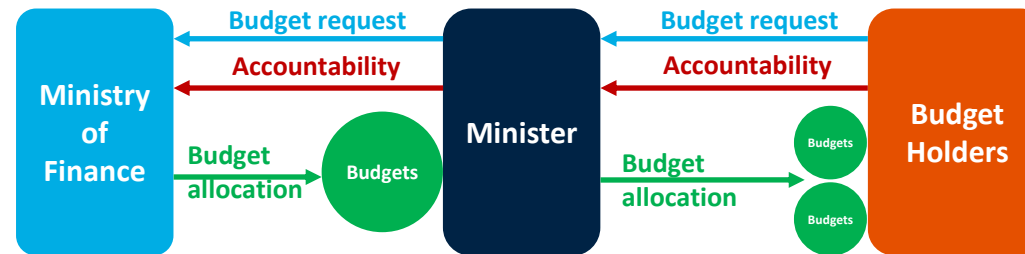
Impact on Internal Control of different budget systems

- The budgetary allocation process has a fundamental impact on control mechanisms and accountability
- There are two main models of Financial Management that promote different budget allocation methods:
 - Under the Anglophone Model budgets are allocated to Ministers and sub allocated within their Departments
 - Under the Francophone Model budgets are allocated to budget holders within Ministries

Two different models of budgetary control

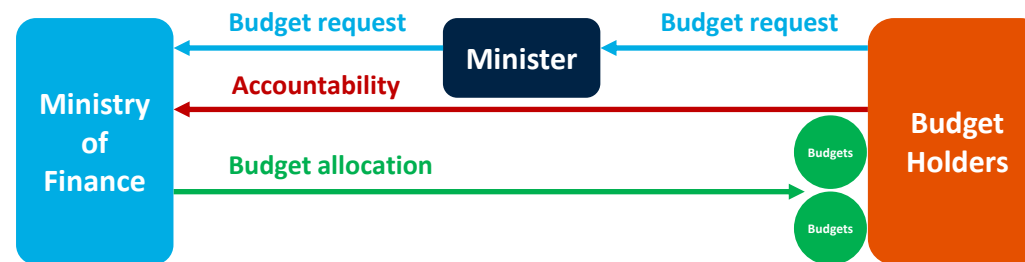
- **Anglophone Model**

- Budgets are provided to Line Ministers who make decisions on allocations within their Departments. Ministers are accountable to Parliament for the way funds have been spent.



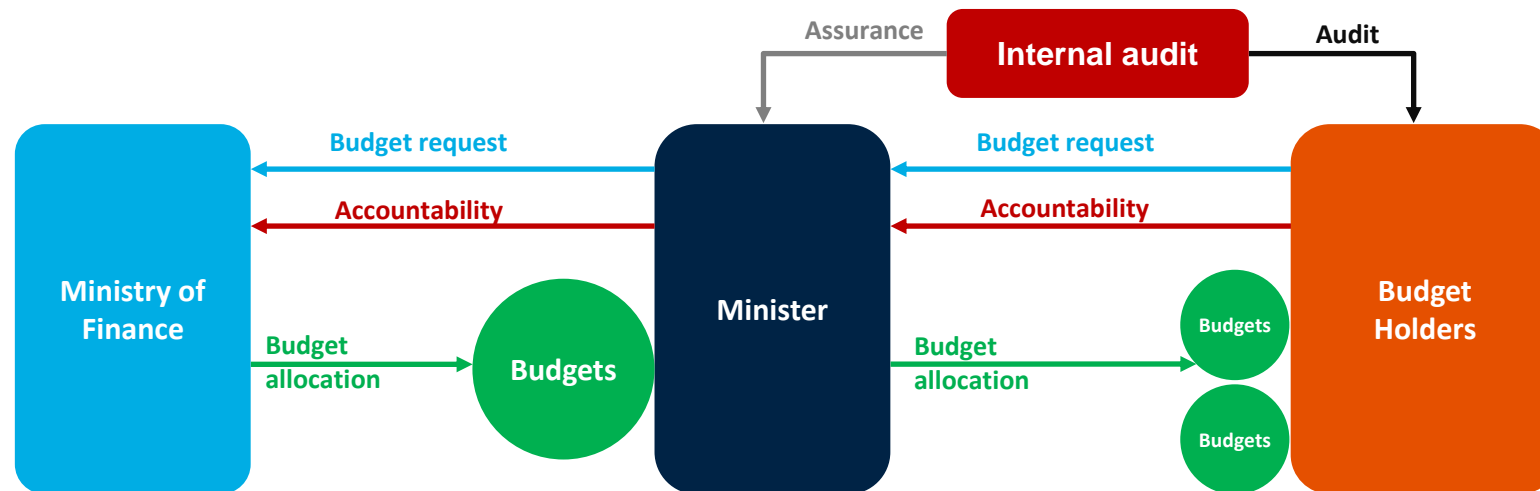
- **Francophone Model**

- Budgets are provided to budget holders within Ministries who are accountable to the MoF for the legality and compliance of budget expenditure.



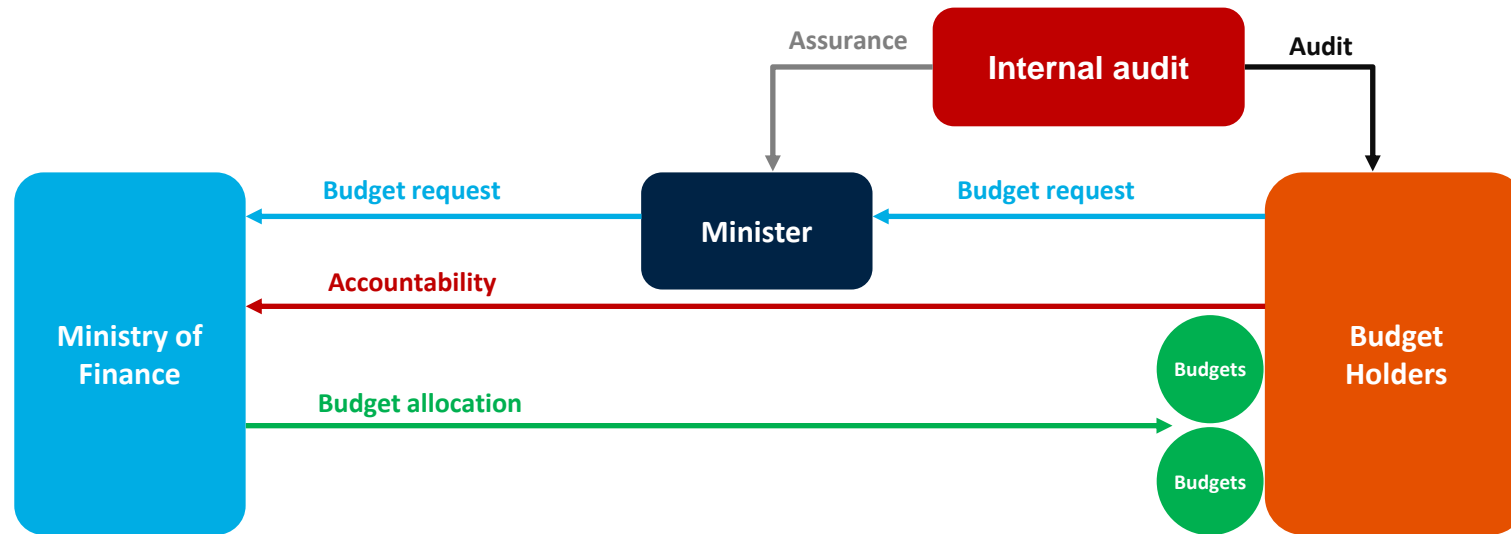
Anglophone Model

- With direct budget responsibility IA provides assurance to Minister in line with accountability



Francophone Model

- With no direct budget responsibility IA assurance to Minister does not align with financial accountability



THANK YOU!

