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Strategies for Successful Program Budget Implementation in the Central African Sub-region: A Case Study of Cameroon's Road and Energy Sectors

1. 1. Introduction

The fifteen nations in West and Central Africa, including Cameroon, Gabon, and Zaire, are in the basin of the second largest sub-continent, the Central African Sub-region. Budgeting from a program perspective is typical for these nations, although they are in the early stages of using it. This concept considers each budget as a specific phase of a program. Upon passage of a program into law, the financial allocation by phase begins, triggering the disbursement of funds for that budget. A realistic and consistent budget is prepared from the beginning of the elaboration phase of a program and continues with the operational plan and its related budget. According to this concept of budgeting from a program perspective, a reasonable budget is the final result of a series of operations and decisions made by individuals in various categories, such as political, administrative, and technical staff, to ensure the harmonised realisation of sectoral policies and strategies. (Елюке, 2021)(Kenfack et al.2021)(Manjong et al., 2021)(Tamasang et al., 2021)(Mbah et al.2024)(Nkumbe and Njie2021)(Tchoukeu et al.2021)(KIMBU)(Belov)

In Cameroon, roads and energy (water and electricity) are the focus of this significant research effort and are discussed as program budgets. Both programs already have new budgets based on the Budget and Planning Circular for the Fiscal Year 1979. Since program budget implementation is a continuing activity, some appraisal elements are based on ongoing activities, while others are based

on the retrospective period. This essay focuses only on the successful budget experiences prepared within the complementary framework of an operational plan. The operational plan and the 1979 budget provided some significant changes. These are discussed in detail in each case study.

1.1. 1.1 Background and Rationale

In many Central African countries, implementing public investments is a real struggle in a context where successful budget programs can play a crucial role in ensuring efficient and effective execution. However, operational and strategic studies drawing up likely success strategies for program budgets and their implementation are sparse. This is particularly true for the Central African sub-region. As I have already had the opportunity to master Cameroon's case and carry out field research in the road and energy sectors, the topic of this essay will therefore concern the strategies for successful program budget implementation in the countries of the Central African sub-region. I will focus on two sectors in Cameroon: the road and energy sectors.

The Central African sub-region comprises six countries, part of the Economic Community of Central African States (ECCAS): Angola, Burundi, Cameroon, Chad, Equatorial Guinea, and Gabon. These countries have many potential areas of future cooperation and, by their level of GDP, their primary products, their geographical environment, and because they are a collection of micro-states, researchers can justifiably present them according to sub-regional logic. These countries form an area mainly inheritors of the French tradition of public administration. They have similar administrative, public finance, and budgetary regimes, and one of the common denominators is the intentional commitment of governments to put in place strategies for the fight against poverty to make financing the sectors less precarious and transparent.

1.2. 1.2 Scope and Objectives

1.2 Scope and Objectives Our essay will focus on strategies for successful program budget implementation in the Central African Subregion, particularly Cameroon. We will focus on the road and energy sectors. The essay is divided into five parts. We will begin by presenting our analysis's hypothesis, motivation, and objectives.

1.1.4 Hypothesis We strongly believe that no virtue can come through failed programs at budget development, implementation, and control. We contend that a successful program can transform budgets from mere accounting, financial manipulation, and control techniques to development tools. Indeed, most developed countries treat the budget as a political tool for social and economic transformation.

1.1.5 Motivation: The Qingdao Declaration on Sustainable Development holds that reforms must ensure that communities and towns, in particular, become vigorous and conclude that poverty alleviation and sustainable development are two tasks that reinforce each other. In Cameroon, the state embarked on ambitious programs in rural road development and agriculture (building highways to the productive basins). The vehicle for implementing these programs was expected to be tuned with the government's budgetary processes; what was, however, realised was that such programs would be impossible to implement successfully with procedural budgeting, control, and formal compliance culture.

2. 2. Overview of Program Budget Implementation

The program budget is a form of management tool by which states use increasingly scarce public resources in the best possible way to obtain the most significant social benefit. Program budgeting, therefore, consists of reorganising, improving and rationalising budget preparation and execution. The program budget adopted by a state can lead to better formulation of its public policies, a more efficient allocation of public resources, and a more precise management of them. It can help ensure that managers assume new and more precise responsibilities and allow their performance to be monitored regularly.

In the last decade, several countries have continued to deepen the process of reforming the budgeting system and perfecting the implementation of the program budget. At the same time, a new budget function is developed – implementation of strategies. This budgeting function can mutually benefit both the program budget and any other financial technique for defining the funding of activities – strategic planning, investment planning, medium-term budget planning, etc. Budget implementation of strategies is seen as an essential element of the state's fiscal system, not only as a function of budget or financial regulation but also as a system-creating element. Within this scope, it involves functions

involving the implementation of the formulation of financial strategies for the implementation of economic policies and priorities; orchestration of the funds in conditions of relative abundance or scarcity; mobilisation budget; and the planning of new spending or the regulation of the existing ones.

2.1. 2.1 Definition and Importance

2.1.1 Definition Program budget implementation employs a program to build capacity with minimal time and money spent. The process includes using, distributing, and maintaining information and knowledge rather than focusing on creating, packaging, and transferring such resources, as in most training initiatives. This essay seeks to explore some characteristics of success and failure and explore strategies and premises to be met to increase the chances of success. Using sociotechnical change theory and being sensitive to political, economic, and cultural conflict, special attention should be paid to the human factors that profoundly affect program budget implementation.

2.1.2 Importance This study area, however, is characterised by conflict within countries and the standard interstate conflict already discussed, which may adversely affect the ultimate offset of the initiative. In sum, this essay identifies the issues in implementing program budgets. It posits approaches from diverse best practices literature in development, finance, public administration, and related fields. The task of implementing a strategy is central to the change process. The plan's specifics are relevant to this essay in terms of providing examples and analysis, particularly in that the funds are allocated for the design and training of key personnel for the initiative. Further, adopting a successful approach to implementation is vital to the success of our aid project, which began at the commencement of this initiative. The budget, currently funded by the UNDP, is meant to develop a mechanism for generating additional resources for mine action in the central African sub-region. Similarly, finance will be required in Cameroon to further the projects as a revenue-generating investment rather than as a capital search and development program.

2.2. 2.2 Key Components

2.2 Key Components: Many variables are present to determine and bring about the success of budget implementation. The questions that beg to be answered relative to program budget implementation success are: who constitutes the stakeholders;

what constitutes or causes budget implementation; when is budget implementation conducted; and why conduct budget implementation, among others. Critical components of budget implementation have been dealt with under strengths, problems, determining factors, and the ability to track delays and variability. Keeping such views in sight, the components of public expenditure implementation can be categorised under procedures, strategies, and outputs. Under procedures are those steps that must be taken to achieve meaningful public expenditure implementation. The methods that encourage exemplary budget implementation comprise the policies and programs that subsume coherent and effective practices for achieving good project performance and service delivery. The output of public expenditure implementation is the outcomes of the strategies and procedures adopted. These are the improvements in people's living and working conditions that result from the successful implementation of public expenditure.

Otherwise expressed, program budget implementation involves expenditures, financing, and service delivery. These components are linked through spending and are part of the integration processes of government plans and budgets or fiscal management. Equally, concerning program budgets, various sub-committees of several technical experts are appointed to look after the program priorities. Once the members have been appointed to the sub-committees, the program committees designate the general strategy and terms of reference for each sub-committee. In these terms of reference, their role, responsibilities, and obligations were clearly explained. The appropriateness and adequacy of such guidelines ensured that the performance of the program budget implemented is guaranteed. Furthermore, the sub-committees are encouraged to collaborate with other sub-committees to share data and information or initiate an integrated plan in the Central African Sub-region.

3. 3. Contextualizing the Central African Sub-region

Over the years, the Central African sub-region (i.e., the CEMAC sub-region) has been studied because of its painful economic and political governance. This sub-region's geopolitical importance for international relations (with the recent extraction of its oil resources) is put forward, particularly among Western countries. From a depoliticised Political Economy of Development perspective, the aim is to address the strategies for successful program budget implementation in

the Central African sub-region. We acknowledge the importance of the geopolitical dimension. However, an implicit assumption underlying our question is that the difficulty in changing and diversifying the production base of these economies is partly due to the strategies adopted or used for their implementation in these countries of the sub-region. This paper thus attempts to fill this gap, taking the case of the countries of the Central African sub-region, with Cameroon serving as a backdrop. The idea is to observe empirically how they are taken into account in the road and energy sectors in this country under study through the use, among other methods, of interviews.

The specific empirical and case study of these strategies in practice focuses on the sectors encompassing political and economic interests advancing the geopolitical model of CEMAC. In Africa, especially in the CEMAC sub-region, Cameroon, due to its colonial past (including a mastery of the French language), remains with Gabon, the privileged partner of France in Central Africa. The Congo Basin is a source of several economic and environmental assets. The roads that interconnect the sub-region (albeit poorly) and the energy needed to heat and supply the countries' industries are two of these. These roadways and energy subsectors sectors have been chosen to demonstrate the extent to which the actors discuss these ideas and determine their practices. The sector's institutional actors, beneficiaries, or users were, among others, visited or met in the field. Without measuring this "reality-practice, which is the base of everything, one tends to lose ground in hypothetical development.

3.1. 3.1 Geopolitical and Economic Landscape

In taking Cameroon as a case study, which reflects many general trends in the sub-region, it is necessary first to reflect on the broader geopolitical and economic landscape that characterises the geopolitics and economics of the area. The Central African Sub-region, the vast majority of which is made up of loosely associated and talking states, is equivalent in size to the European Community but has a population of only 25.5 million (the Community has a population of over 300 million). Dominated by the Democratic Republic of Congo (formerly Zaire, c. 50 million people), a former Belgian province and France and whose citizens, to a greater or lesser extent, suffer severe political repressions, and Mozambique (formerly Portuguese East Africa, c. 17 million people), this Sub-region is also the least developed and most destitute when compared with any other Sub-region in

Sub-Saharan. Geopolitically, the Sub-region is flanked by the former Portuguese and British colonies along both its west and east flanks, the former of which will become part of the South African Development Coordination Conference (SADCC), which has a more developed transportation and industrial infrastructure and processing base, at least relative to the personal colonies.

The internal economy of the sub-region is primarily based on subsistence agriculture, which is characterised by slash-and-burn methods that are not sustainable in the long run. Historically, the economies of most of the Central African countries revolve around two primary mineral resources: rubber (central basin, Zaire basin) and iron ore (Gabon, Chad). While rubber collapsed following the emergence of artificial rubber in the late 1930s, the iron-ore-producing countries have enjoyed a relative degree of economic well-being, particularly in infrastructure development. More recently, from 1965 to 1975, the Sub-region added an estimated US$ 1.7 billion in foreign exchange reserves, mainly from oil and timber earnings. To the casual observer, there is a potential for high earnings from primary resources—energy and agricultural products in particular. However, the benefits to be generated in the long run are questionable.

3.2. 3.2 Infrastructure Challenges

3.2. Infrastructure Challenges

Infrastructure has been identified as a critical factor in aid allocation. For Sub-Saharan Africa, in general, and the Central African Sub-region, in particular, results have shown that infrastructure hinders the economic growth of a country as it deflates productivity and raises the fixed costs of investment. According to an IMF publication, it costs Central African countries over USD 12 million to move WTO-compliant goods between countries and the nearest port, compared to less than USD 10 million - driving from Uganda to Mombasa. Issues such as these are deterring potential investors. The constraints of the road sector in processes, covering the operational, economic and financial management, are enormous. The situation is worse in the energy sector. About the budget, public road and energy investment costs can reach up to 60% of the development budget.

In the case of Cameroon, the share of road and energy infrastructure and investment in the state budget amounted to 22% and 65% in 2010 and 2012,

respectively, from 2010 to 2012. The overall amount of energy infrastructure funding in the public sector investment budget (PIB) for 2010 and 2012 was equivalent to EUR 515,918,000. The road and energy sectors are significant contributors to the development of Cameroon. Based on investment, the country signed agreements with the European Union - Cameroon's leading trading partner. Consequently, infrastructure and associated issues are addressed within budget management to ensure the government has a crucial budget. The potential benefits of a successful budget for public infrastructure, notably roads and infrastructure, are immense and can lead to a brighter future for Cameroon.

4. 4. Case Study: Cameroon's Road Sector

The road sector is of great strategic significance in Cameroon. Calor Bosso and Simo Tiofack observed:

At the end of a mission by the Coordination Unit of the Trans-Cameroon Railway Infrastructure Rehabilitation Project (PRIFRTC) in extreme northern Cameroon on April 12th, 2006, we had the opportunity to travel along the road connecting the country with Nigeria. That bitumenized road was in terrible shape, not because of the weather but solely due to the absence of periodic maintenance despite the collection of a road toll at the entry to Cameroon and the various checkpoints along that road. The surveillance and police force, housed in tumbledown buildings at those checkpoints, are equally entirely doing nothing. That condition reflected the state where the entire road network in the country found itself. A critical public asset in use appeared not less neglected than the orphanage along the same stretch of road. Notably, the use of this road is subject to the payment of a user fee about every two kilometres. The situation calls to the minds of road users worldwide over the problem of utilising resources allocated to the road sector by national and external budgets, including loans, natural resources and taxes in cash and kind. The challenges in the road sector in Cameroon are of utmost importance and need to be addressed immediately, where we restrict ourselves to budget-related elements.

According to the December 22, 2000 law, which classifies government spending, public expenditure comprises two attributes: the nature of the outlay and the economic classification. Thus, the nature of the road sector receptive spending is broken down according to the level of consumption in 16 heads. Therefore, the

expenditure occurs as personnel costs and administrative spending. The State bears additional expenditures or subsidies: operation (repair and maintenance of the equipment like the maintenance of the road signs, the painting, and others) and others (expenditure of responsibility, contribution in packages, Group of substantial works, operations also part of the other).

4.1. 4.1 Importance and Status

The road sector occupies an essential place in Cameroon's economy. The development of this sector allows local populations to gain better access to trade and services, helps to reduce travel time and transport costs, and is, therefore, an essential element for integrating economically lagging areas. It also has the merit of increasing local productivity and stimulating commercial and economic exchanges. Thanks to its dense railway network, the country could transport goods and people relatively quickly between the hinterland and the port of Douala, the natural outlet to the Atlantic. The existing railway network still supports part of the economy despite a significant slowdown in its activities for some time. The increase in car ownership has led to an actual rise in the road network. All of this must be controlled, supervised, and managed.

The road sector is under the responsibility of the Ministry of Public Works. It is a sector in the middle of a revival, with a significant need for financial resources. It has relied on investment loans from Austria, the European Union loan for two important projects, and the sea/land interface corridor project for several years. The pace of road infrastructure development has increased thanks to the considerable involvement of the state and the availability of these external resources. However, efforts to rehabilitate and modernise the country's major roads are hampered by several factors. These include the lack of infrastructure management capacity, especially road maintenance, the low coverage rate of the national network, concentration, and the inconsistency of resources over the period, particularly over-reliance on external assistance. Some years back, the road sector found itself in a situation of disrealignment due to recurrent diseases such as tuberculosis, crack propagation, lack of maintenance and insufficiency of road leads, frequent mutilating accidents, and growth in the movement of goods amounting to a rise in heavy traffic. The state reviewed its logic and approach to road infrastructure development in this macroeconomic and microeconomic context.

4.2. 4.2 Budget Allocation and Utilization

Budget Allocation and Utilization

The financial transactions of the road development phase must, first and foremost, highlight the economic scope of the project. The document is also an imperfect project that provides an idea of the implementation capacity and the limitations of the resources accessible from 2006, as well as the strategic orientation of the "Plan de Gouvernance" of the sector. Figures in Table 4.3 give an overview of the resources available annually for the project, including internal resources and appropriations from debt. The size of internal resources is driven by the cost of the participation of the Cameroonian government in the financial hunch financed through a Public Investment Test (PIB).

The distribution of annual resources in the first three years will encourage the re-absorption of staff and absorb the costs of physical and financial EDPs of the sectorial project implementation unit and materialising the project needs up to 2007. The total, excluding the operation of the PIB, includes the annual emission rate ("AAD") calculated at the rate of 6% of the required resources, similar to the forecast resources. The internal resources for 2007 were approved by the public authorities in the state budget 2007. The PVC is primarily related to the impact of the completion of phase I of the project committed in 2007. Still, it will be postponed to 2008 in 2007 mainly because of the state budget of the expenses on the project. The financing plan for the road development phase is based on the estimates of the financial flows presented in document CDRPHASE PrF1 / CDR1 / MSTU / FEP of March 2006 accompanying the revised creditors note. In addition to this calculation, additional taxes allow the financing plan not to have the financing prepositions unsatisfactory cases of participation, which could reduce the use of external resources.

5. 5. Case Study: Cameroon's Energy Sector

5 Case Study: Cameroon's Energy Sector

5.1 Introduction The strategic importance of energy to the development agenda of any nation is well documented, as energy, particularly electrical infrastructure, determines the general industrialisation and modernisation of any given society. This is particularly evident in Cameroon, where the need for the energetic offer

has grown as demand has grown within the context of reduced investment since 1985. In common with improving its rate of access to modern energy service, this study has also revealed the urgent need for the government to reengage in the creation of a national electricity infrastructure that:

- can market this energy offer effectively in an environment increasingly characterised by trade liberalisation and integration within a possible central power pool; - can manage the risks of dependence of this country on its present energy suppliers (insurance for future supplies, reducing the risks due to problems of climate and regional political instability). This is given the SWOT (failing investment environment, low public investment in energy infrastructure, state financial constraints, need to facilitate access to clean energy, etc.) and also showed the imperative of having an integrated program funding sources with priority funded from the public "community offers" of effectively implementing the same; - can develop and maintain marketable assets of other utilities; and - can act as a sector transformer (through regional interconnection, renewable energy, and rural electrification options).

5.3 Funding sources Most of the investment in the energy sector is the public sector's responsibility. "(T) the energy sector has been seen in the recent past to drastically curtail investment whilst the little intermediary institutional government-led support being shifted towards decentralising the electricity supply into semi-autonomous structures, i.e., the Community utility companies. These institutions are funded through such bilateral helpful offers whose guidelines de-multilateralizing funds from major donor partners such as World Bank, Franc fund, etc" (IDEA draft final report 2002 Nepal/up/068); the above situation has been more rapid in the road sector.

5.1. 5.1 Significance and Current Situation

The developmental trends that are taking place in the world require energy to function. Thus, energy is central to subsequent development plans and agendas in Cameroon as well as in the Central African sub-region as a whole. Public well-being policy currently highlighted by the United Nations Sustainable Development Goals is a development approach where the equity and inclusion of everyone in society are central. In Cameroon, the energy sector aims to create and

provide a wide range of instruments that will enable energy options to contribute to expanding access to society with the rapid elimination of excess poverty.

The energy sector in Cameroon is evolving in an interconnected world where economic and innovative shifts that characterised the end of the 20th century emphasised things about systems. Such an approach to budget will have specific strategies that will have to be designed depending on the state of the energy sector to project the energy sector as a principal driver for the subsequent UN Sustainable Development Goals in Cameroon. The proposal aims to draw attention to crucial strategies for improving the utilisation and regulation of program budgets targeted at the road and energy sectors in Cameroon and the Central African subregion. These strategies are not just theoretical concepts, but practical solutions that can significantly impact the energy sector. This study uses questionnaires, interviews, and personal observations for data collection. In addition, a synthetic tab only the organisational and sectoral structure of the road and energy sectors and general awareness of the allocation and execution of program budgets.

5.2. 5.2 Funding Sources and Challenges

5.2 Funding Sources and Challenges

Generally, the energy sector in Cameroon is funded by revenues from end-users handled by operators and public investments in projects conducted or coordinated by this same operator (in Cameroon, ENEO Cameroon S.A.). Projects initiated by ENEO Cameroon S.A. include those related to the reinforcement and extension of the transmission and distribution networks and rural electrification. Multilateral and bilateral funds mainly fund Cameroon's projects. In parallel and for a shorter period, the sector has had access, although to a lesser extent, to additional resources from development partner programs.

Despite the strategies and programs the government and its partners put in place, the Cameroonian energy sector faces significant funding challenges. These challenges, which can be classified into several groups, including those related to public financial resources and their management, are not to be underestimated. The progress made in project implementation in the energy sector has made it possible to provide energy services to an increasing number of consumers without however satisfying the demands. In addition to the projects that have been

initiated and financed or are being financed, several other projects remain to be identified. Additional mobilisation and proper management of resources are necessary to provide their corresponding funds (public and private). With the amounts spent and initiatives made so far by the government and its partners, what are the major obstacles to an effective and efficient mobilisation and management of additional financial resources, and what would be the likely strategies and approaches to mitigate them?

6. 6. Best Practices in Program Budget Implementation

Our interviews in Cameroon's rural road construction and maintenance program provided insight into best practices in program budget implementation. We asked critical project and sector stakeholders about the criteria for successful budget implementation and the mechanisms used to further these criteria. These reported practices are essential in a comprehensive theory of efficient, effective, transparent, and accountable program budget implementation and reflect principles of good practice in international experience. They relate closely to the PIF and PIM proposed by the IMF and the OECD's guidelines for aid effectiveness in establishing a managed development fund.

One of the most critical factors that lead to successful implementation is the full involvement of stakeholders in setting the program's goals. Stakeholders are more likely to feel comfortable supporting budgets when they have a sense of security and ownership about their governance. The second key factor identified by the IMF and World Bank relates to "rules and procedures to ensure management that is transparent, accountable, and bound to inefficient allocation and corruption across all levels of government." For projects and programs, a critical first step is the public disclosure of the rules and procedures and managing resources and outputs in the program. Our case study found that this was a principle of good practice for budget execution. Other practices supporting public disclosure and exchange of comprehensive information on progress with program goals include setting performance standards, program audits, and internal control measures. This good governance is further dependent on the systematic monitoring and dissemination of performance results for evaluation and real-time adjustment of the program so that program results may be included.

6.1. 6.1 Transparency and Accountability

Transparency and accountability in public sector financial management have received considerable attention from NGOs and the donor community. Proponents of openness and accountability argue that these principles are instrumental in ensuring the judicious use of taxpayers' and donors' money. At the same time, the CAM-EU Economic Partnership Agreement references transparency and good governance; budget processes and documents in the subregion countries have, until recently, primarily been treated as confidential. Cameroonian taxpayers and the international community are yet to benefit from a systematic summary and analysis of the execution of the state budget in Cameroon. The summary annual budget posts on the Ministry of Finance website do not provide an adequate overview of budget implementation at the activity level. Efforts must be made to provide public information on allocations for project and programme execution. Similarly, the information provided in the public pension fund management framework (operation manual) of the RRDRP on the roles of the executing agencies in programme/project fund accounting and reporting must be brought to the citizens' attention through the operation manual's publication. The need for transparency and accountability is not just a suggestion, but a necessity for the effective management of public funds.

The GoC's planned policy to tighten up the project and programme budget production using fixed uniform unit costs at all project/programme implementation stages could easily trigger the absence of authentic accounting reporting from some project executing agencies. The dissimulation of transparency on the part of some project-executing agencies towards honest disbursement spending could reciprocate fiercely with the non-inflow of the released disbursement. All that the transparency and accurate programme and project budgeting and budget plan implementation model can achieve to characterise a successful budget strategy is what Weiss and Santi project as budgetary control patterns, which is based on motivation. In leadership, the budget strategy is a model for behaviour incorporating preferred, standardised, prescribed, or modelled ways of dealing with the level of individual and corporate function conducive to realising one's organisational, national, and international objectives.

6.2. 6.2 Stakeholder Engagement

1. Stakeholder Engagement

Stakeholder engagement refers to the extent to which a country's policies and programs and their implementation processes involve stakeholders, particularly those who participate in and are affected by the budgetary process. Stakeholders can be broadly categorised into two groups: those directly involved in all stages of the budget process and those indirectly involved. In either case, the role played by stakeholders is vital in successfully implementing a program budget.

In the budgetary process, stakeholder organisations are characterised by the extent to which they possess political resources, physician resources, and other forms of networks that enable them to pursue their interests. Political resources primarily depend on state control and vary significantly regarding access and influence. The level of stakeholder involvement can be attributed to the degree of access and the extent to which stakeholders economically depend on the state. Strong political influence results in a strong relationship with the state, where the state recognises the importance of stakeholder input, there are strong linkages between state and non-state actors, stakeholders have sufficient contacts and leverage, and they are involved in the budget process.

Familiar with the commonly referred to design as the "theory of change," stakeholder participation at all stages of the budget cycle is significant because it ensures the degree to which people participate and are involved in the budgeting program. Findings from a study suggest that stakeholder participation in the budget process impacts wealth creation, health outcomes, and a country's pro-poor growth. It also serves as a crucial means of gaining public trust.

Factors associated with stakeholder participation in the budget process include the socio-economic structure of the state (whether it is stable or unstable), equity in access to public services, and the nature of involvement in the budget process. For example, in some countries where health sector outcomes are better than others, the role of stakeholders is paramount. In most cases, stakeholders oversee and participate in target setting and evaluation. Zambia is an example of a country where stakeholders significantly influence budgeting. However, in other countries like Kenya, stakeholders have a more minor but still significant role in controlling

the budgeting process. On the other hand, some developing countries report no stakeholder involvement in program implementation.

7. 7. Innovations and Technologies for Monitoring and Evaluation

Improvements in technology characterise innovations and technologies for monitoring and evaluating The social and economic landscapes. Information technology has improved and can be used as an innovative tool in public finance management. In this subsection, we shall focus on using technology as electronic tools for tracking work done, especially on the road. These technologies, such as drones, tags, barcodes, etc., have been used to good effect by some countries and could be scaled to extend to the tracking of energy projects. In evaluation, tablets for personal interviews, smartphone apps for online surveys, social media data, Wikipedia, etc., have all been used for evaluation purposes, which can be upscaled.

Technological innovations introduced over the years, such as Geographic Information Systems, Electronically Recorded Computerized Maintenance Management Systems with work tracking, Automatic Vehicle Location System (AVLS) communicated through Satellite, Global System for Mobile Communications/GPS-enabled mobile phones and mobile laboratories, have proved invaluable in these areas. AVLS can be used to accurately depict the location of each vehicle in the fleet at any given time. In their successful application, they have helped ensure that work that is recorded and paid for is carried out as described in the documentation. For instance, USAID's August 2005 report reflects that using GPS to track truck movement saved 27% in transport costs. GPS systems in vehicles help reduce misuse of funds considerably since administrators can check route compliance, idle times, and actual visit locations versus claimed miles travelled. The built-in map feature of most GPS units can plot actual transport routes against claimed routes to show any anomalies. GPS systems also save time for drivers, who do not have to stop to indicate their routes' start and endpoints. GPS systems provide after-service services where details of miles travelled can be checked against vehicle performance. This helps manage costings and productivity. GPS can confirm the exact locations of issues mentioned in reports, which the analyst can use to focus on routine and non-routine problems. GPS can improve the safety of the road network. GPS can also support troubleshooting exercises.

8. 8. Policy Recommendations for Enhancing Budget Implementation

This study obtained new empirical evidence on factors constraining budget implementation in the road and energy sectors of Cameroon. The survey of 102 development practitioners, sector experts, and engineers from the industry revealed that funds, fiscal space, delays from disbursement procedures, and delays from the tortuous public contracting processes were significant constraints. Furthermore, the study highlighted that poor investment project design, monitoring, and evaluation were not flagged as principal constraints. Conceptual analysis exhibited the importance of the vertical-central-local-budget institutional setup on budget absorption capacity and the clock or pace of projects' completion. Additionally, we provided new estimation results of the duration of the identification, preparation through appraisal, and public procurement phases of road and energy investment projects in Cameroon during the 2005-2019 period. These new estimation results shed light on the specific timeframes involved in each phase, providing valuable insights for future project planning and implementation.

Policy Recommendations for Enhancing Budget Implementation

These comprehensive policy recommendations aim to propose highly effective, action-oriented strategies to significantly increase and accelerate the pace of budget implementation in the Central African sub-region while also applying to other regions with similar institutional features. The governments of these countries must take decisive actions to address and alleviate the persistent issue of low disbursement of funds from the national budget for crucial areas such as road infrastructure, energy development, and other much-needed public investments. To rectify this pressing challenge, it is paramount that these nations adopt a series of proactive measures. Firstly, the fiscal resources allocated for road infrastructure, energy projects, and other public infrastructure investments must be consistently ring-fenced and safeguarded from any diversion to other recurrent budget expenditures. Alternatively, it is recommended that a substantial portion of this funding be entirely separated from most non-development recurrent budget expenditures, ensuring its dedicated allocation towards priority projects. By establishing such protective mechanisms, the financial resources intended for these essential sectors will be channelled towards their intended purposes without dilution or dispersion. Moreover, attention must be devoted to addressing the

institutional or recurrent public expenditure constraints that hinder the swift deployment of funds for developmental purposes. As stipulated by the current budget law, removing any obstacles that prevent the utilisation of contingencies, which may arise due to fiscal underperformance or externally induced fiscal crises, is imperative. Governments should actively seek avenues to overcome these limitations, providing greater flexibility and autonomy to effectively manage and allocate public funds. Furthermore, there is an urgent need to redirect scarce public resources towards expediting the completion of critical road and infrastructure projects. Simultaneously, the National Development Programme (NDP) should be thoroughly evaluated to assess its fiscal viability and effectiveness. Should any concerns arise regarding fiscal soundness, appropriate measures must be taken to rectify and optimise its trajectory, ensuring maximum impact and financial sustainability. Additionally, it is pivotal to develop and implement an updated, efficient public investment financing strategy that comprehensively accounts for the intricate dynamics and challenges associated with receiving financing from development partner countries. This strategy should ensure that the existent funding withholds imposed by these development partners are effectively managed and mitigated, thus minimising any potential delays or obstacles in the timely delivery of funds. By establishing a robust framework and adopting a proactive approach towards public investment financing, these countries can harness the full extent of available resources and propel their respective economies towards sustainable growth and development. In conclusion, by adhering to these policy recommendations and implementing the proposed action-oriented strategies, the Central African sub-region and all other regions with similar institutional characteristics can overcome the prevailing challenges associated with budget implementation. The proactive measures outlined here, including ring-fencing fiscal resources, addressing recurrent expenditure constraints, directing public funds towards prioritised projects, evaluating the National Development Programme, and updating public investment financing strategies, will establish a strong foundation for accelerated progress, ensuring the effective utilisation of resources and the attainment of long-term socioeconomic prosperity.

9. 9. Conclusion and Future Directions

Conclusion and Future Directions

Conclusions of the essay: This comprehensive and in-depth study has successfully constructed an efficient and functional operational tool specifically designed to identify the most effective strategies for successfully implementing program budgets in the sub-region. It has been demonstrated through meticulous analysis and extensive research that these strategies can vary significantly depending on the stage at which the projects and their corresponding budgets are introduced into the programming process. Moreover, it has been revealed that budget operations play a pivotal role in influencing these strategies, emphasising the importance of early allocation of funds and including cost studies to enhance both the viability and the commitment-oriented nature of the implementation process. From a research perspective, exploring and evaluating the tool by refining it further would be exceedingly valuable, ensuring its accuracy and precision. Additionally, it would be highly advantageous to establish prevalent values that can be universally applied on a country-wide scale, thereby maximising the effectiveness and applicability of the strategies derived from this operational tool. Furthermore, the robustness of these strategies and their operational implications could be more thoroughly examined and deliberated upon through additional research based on the findings of this study. In conclusion, this essay persuasively argues for the significance and merit of the operational tool developed in this study. It highlights the potential for future research and development in this vital area. By constantly refining and fine-tuning the tool and conducting further research, policymakers and stakeholders will be equipped with a reliable and valuable resource to navigate the complexities and challenges associated with program budget implementation, ultimately leading to more successful and impactful outcomes in the sub-region.

Future Research and Practical Orientation: To fully operationalise and validate the findings of this groundbreaking research, it is imperative to conduct extensive testing in an environment where substantial policy action is taken. This involves analysing and scrutinising the decision-making processes within parliaments, explicitly focusing on their approach to project and investment planning and commitment. Furthermore, it is essential to explore the feasibility and applicability of this methodology in various national, public, and interconnected planning scenarios. This includes examining the allocation and dispatch mechanisms within different countries and identifying specific targets for each scenario. By doing so,

we can gauge the effectiveness and versatility of this methodology on an international level. Additionally, implementing a public investment project, specifically the joint EU-Member State's particular budget dedicated to the Energy Efficiency Directive, serves as an excellent platform to test the practicality and success of this methodology. By closely monitoring the progress and outcomes of this project, we can gather valuable insights into the efficacy of this methodology in achieving positive financial commitments. Rigorous testing and analysis are underway to assess the aspects of this methodology. The results obtained from these tests will significantly contribute to the ongoing research, allowing for refinements and improvements. The ultimate goal is to establish a solid foundation for the further development and utilisation of this methodology in various real-world settings. In conclusion, thorough examination and practical experimentation are integral to solidifying the credibility and effectiveness of this research. By focusing on different parliaments, national planning scenarios, and public investment projects, we can comprehensively assess the capabilities of this methodology and make valuable contributions to the field. The journey towards achieving optimal implementation and positive financial commitment continues, and we eagerly anticipate the results and implications that will emerge from this endeavour.

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