

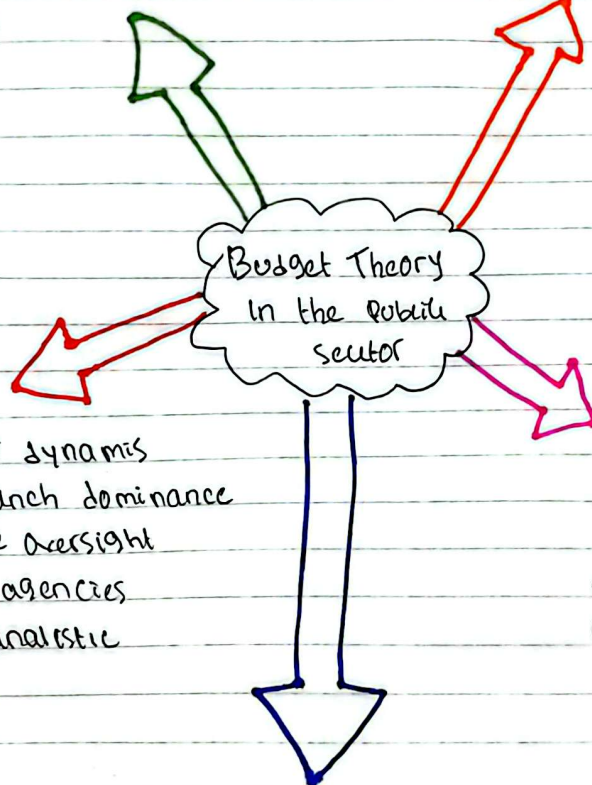
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□ Nature of budgeting

- * economic tool for resource allocation
- * Political instrument for competing interest
- * managerial document for performance evaluation

* Budgeting Approaches

- incremental budgeting (small adjustment yearly)
- Performance & outcome based budgeting
- Zero based budgeting



- Actors & power dynamics
- Executive branch dominance vs legislative oversight
- Bureaucratic agencies and budget analysis

- Budget components
- resource budgets (operation exp)
 - Capital budget (investment and asset)

Challenges & Reforms

- * managing deficits & surplus
- * Institutional changes (laws)
- * Political conflicts and policy shifts