



BUDGETING FOR RESULTS



IDEA
SOLUTIONS

Simplify Complex Management Processes

IDEA-SOLUTIONS® SUITE

WHAT IS THE IDEA-SOLUTIONS® SUITE?

A suite of management processes and computer software to facilitate the implementation of Results-Based management (RBM) in the public sector.

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B4R® (BUDGETING FOR RESULTS) PROCESS AND SOFTWARE

WHAT IS B4R®?

A process and a software that provides information about the performance of the implementation of strategies, programs, and projects.

B4R® process enables to:

- Obtain/prepare the multi-year fiscal framework
- Specify/revise the program architecture
- Specify/revise the multi-year targets for programs and projects within the Performance Measurement Framework (PMF)
- Calculate/estimate the unit costs of products/deliverables
- Elaborate program budgets on a rolling medium-term period
- Elaborate a rolling medium term expenditure framework
- Articulate the annual budget with the medium term budgetary framework
- Identify potential funding gaps by program
- Enable implementation monitoring and analysis of the quality of public expenditure on a yearly basis

B4R® is also a state of the art Web software that:

- Articulates the overall fiscal framework, the expenditure framework by sector/institution, program budgets, and the results targets on a multi-year basis
- Articulates the medium-term budget framework and the annual budget
- Complements and articulates with the IFMIS and/or the accounting system
- Respecting limits of capacity, time and cost
- Facilitates the implementation of results monitoring system such as Monitoring for Results (M4R®)

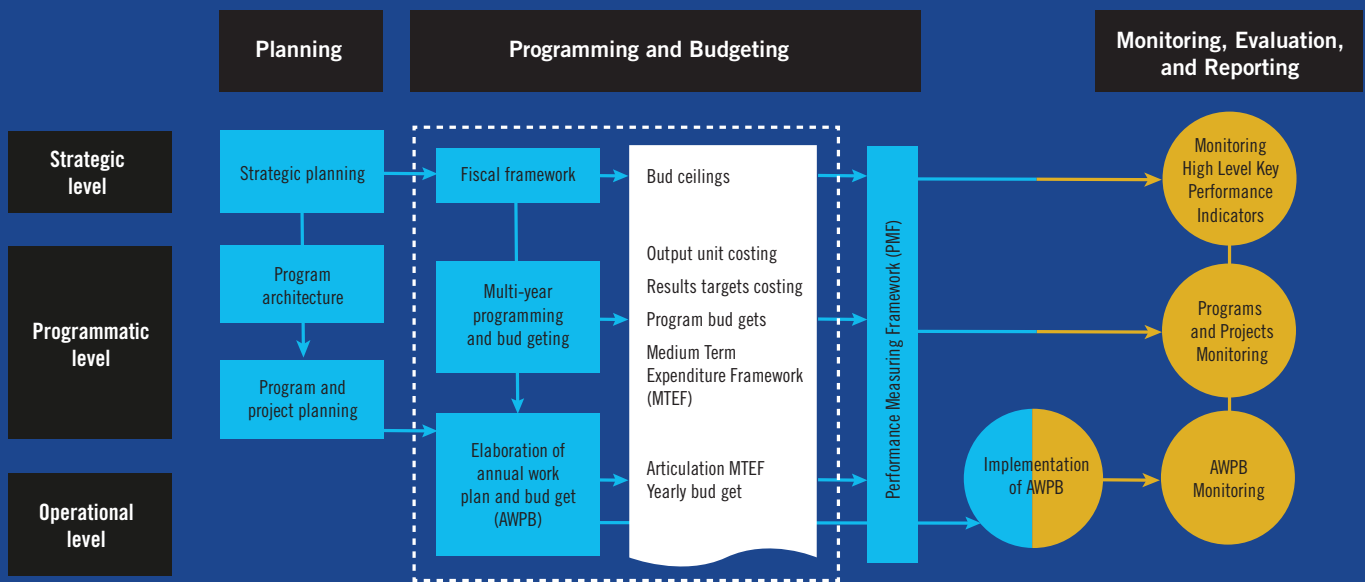
WHO ARE THE USERS OF B4R®?

- The top decision makers in the public sector and projects
- Professionals involved in the management and budgeting of programs and projects



POSITION OF B4R® IN YOUR RESULTS-BASED MANAGEMENT CYCLE

The Results-Based Management (RBM) cycle includes several phases: (i) planning, (ii) programming and budgeting, (iii) implementation, and (iv) monitoring & evaluation with a feedback loop back to the next cycle. One needs also to take into account that the RBM cycle is implemented at several levels: strategic, programmatic and operational. The figure below presents this cycle with phases in columns and levels in lines.



The B4R® process focuses on the programming and budgeting phase of the RBM; and enables to concretely implement the Planning, Programming and Budgeting System (PPBS). It starts with a definition of budget ceilings on the basis of macroeconomic projections. Then program budgets are elaborated over the next three years with a clear connection between budget allocations and results targets, and the use of a unit cost matrix. Finally, the medium-term expenditure framework is articulated with the yearly budget.



B4R® GENERIC PROCESS

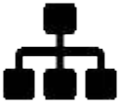
PHASES	ACTIVITIES	INDICATIVE DURATION
1. Training in RBM and budgeting for results	- Either Master certifications in budgeting for results	3 months
	- Or summary course on B4R® process and software	2 weeks
2. Technical support	- Review of the fiscal framework	1,5 month
	- Review of the Performance Measurement Framework (PMF) at program level	
	- Elaboration of the unit cost matrix	
3. Information system support	- Adjustment of the generic B4R® to the needs and characteristics of the client	1,5 month
	- Elaboration of interfaces with existing relevant information systems	
4. Implementation of B4R®	- Setting-up B4R® on the client's server	2 months
	- Testing of B4R®	
	- User training	

Once the B4R® software is installed on the clients server, the client may continue on his own or benefit of a Software Insurance Plan including technical support and software upgrade management for a period of one to five years (renewable).

B4R® PROCESS IN THE CASE OF THE STATES OF MICHOACÁN AND TABASCO (MEXICO)

1. Short training in RBM and B4R®
2. Diagnostic of the existing budgeting system with the A4R® application
3. Technical support to revise the PMF and develop the necessary tools for B4R®
4. Adjust the B4R® application to the institutional context of the two States
5. Use the adjusted B4R® application to elaborate a an expenditure framework for 2 pilot sectors





PROGRAM ARCHITECTURE

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PROGRAM RESULTS FRAMEWORK

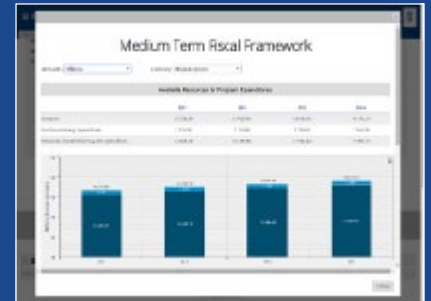
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FISCAL FRAMEWORK

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UNIT COST MATRIX

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PROGRAM BUDGET

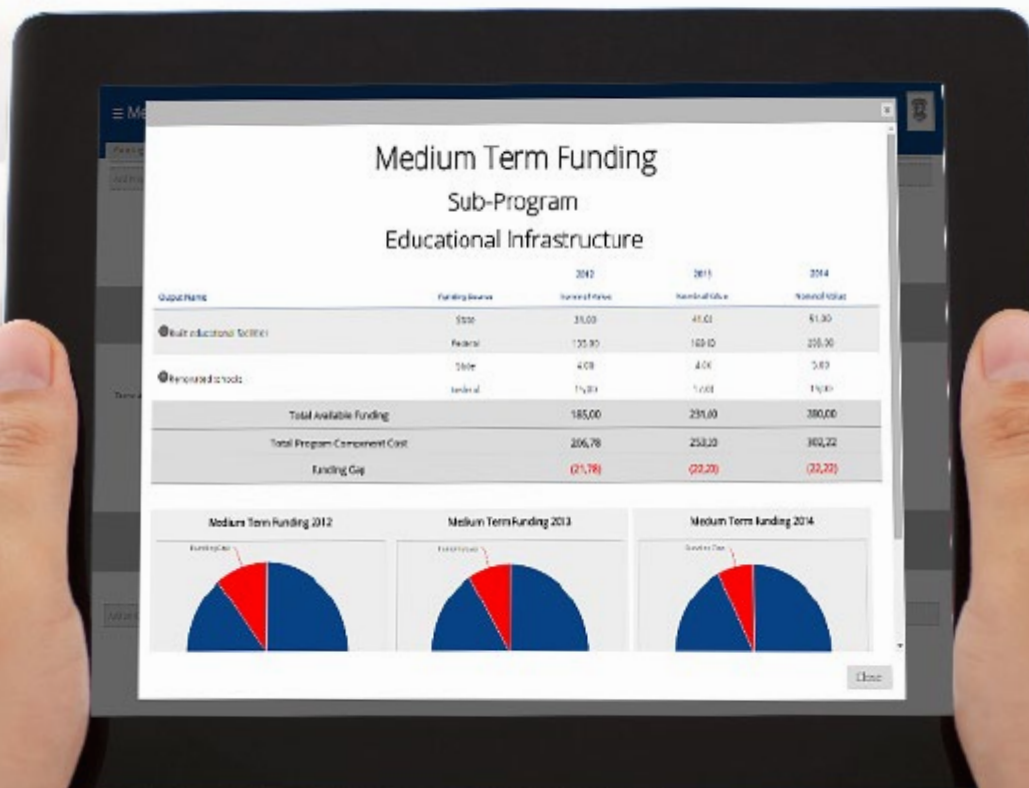
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PROGRAM FUNDING

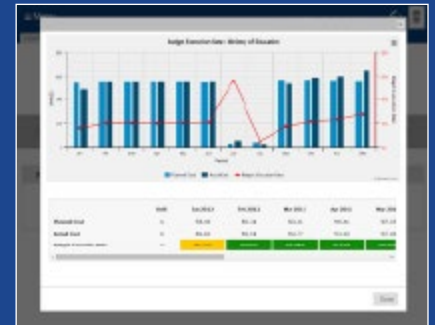
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DASHBOARD

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GENERATION OF STANDARD REPORTS

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MAIN TECHNICAL CHARACTERISTICS OF B4R[®] SOFTWARE

THE CORE MODULE INCLUDES THE FOLLOWING FUNCTIONALITIES:

- Planning tree
- Medium Term Expenditure Framework
- Medium Term Fiscal/Budget Framework
- Annual Budget
- Multi year sliding work plan
- Automatic report generation

SPECIALIZED MODULES CONCERN SPECIFIC FUNCTIONALITIES:

- Planning tree
- Medium Term Expe Output unit costing
- Budget ceilings
- Results target costing
- Logical framework
- Interface with Integrated Financial Management Systems (IFMIS) nditure Framework
- Medium Term Fiscal/Budget Framework
- Annual Budget
- Multi year sliding work plan
- Automatic report generation

The B4R[®] software runs on a Microsoft .NET platform and follows a 3-tier architecture: ASP.NET for the web interface, C# for the business layer and SQL for the database layer.

Interfaces are developed with existing information systems, if deemed relevant.

Access rights and security standards can be adjusted and are defined by default according to the standards of the Federal Government of Canada.

Your IT team will administer the application with the database on your server.

After the installation of B4R[®], you have access to B4R[®] updated versions and documentation as well as support services and coaching (at a distance and/or on site) depending on the Software Assurance Plan that you choose.

TESTIMONIES

« The IDEA team introduced us to the B4R process and software to implement budgeting for results at the global level of the Secretariat of Planning and Finance, as well as at sector level with 4 pilot institutions. It was an applied experience, with demystified a reform which complex institutional and technical dimensions. All the actors who participated now have practical criteria for linking sector budget allocations with their result targets. »

Socorro Centeno

Director of International Cooperation, CGDRPE
State of Tabasco
Mexico

« We are applying the B4R® process to move forward with budgeting for results in the public sector. We appreciate its structured, yet simple approach which guides us in the concrete implementation of budgeting reforms and the production of concrete reports such as program budgets and the preparation of a medium term expenditure framework in line with the fiscal framework. »

Mano Manolo

Director General of Finance
Ministry of Finance
Paraguay

**AN APPLIED EXPERIENCE,
WHICH DEMYSTIFIED A REFORM
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**SOME PEOPLE
TALK ABOUT
RBM**

**WE
IMPLEMENT IT**



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