Session 3: Security Spending Analysis and Accountability

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Figure O.2 The Security Sector in the Budget Cycle

1. Setting macrofiscal objectives
   Determine the resource envelope, levels of spending and borrowing, and national development objectives.

2. Budget preparation and resource allocation
   Ministries prepare and negotiate budget, mobilize and allocate resources against clear strategies, policies, and targets. Approval by legislature.

3. Budget execution
   Implement planned activities, deploy personnel

4. Oversight and reporting
   Account for expenditures through functional internal control systems. Perform external audit.

5. Performance evaluation
   Report on effectiveness and efficiency. Use findings to inform policy and strategy.

Annual government process → Annual security sector process

Source: Adapted from Ball and Holmes 2002.