Online ISSN 2977-6767

Policy Brief

What makes finance ministry officials tick

Survey evidence and suggestions for influencing public spending decisions in low- and middle-income countries

Gundula Löffler, Andrea Sissa Velandia and Antoine Lacroix

August 2026

Abstract

This policy brief presents findings from a multi-country survey conducted in 2025 by ODI Global, in partnership with Save the Children and with help from numerous partner organisations. Reaching 142 finance ministry officials across 32 low- and middle-income countries in Africa, Asia, Latin America and the Caribbean, as well as in Europe, the survey sought to understand the priorities, preferences and perceptions of influence that shape budget decision-making. As such, it will be of interest to actors, national and international, who are looking to engage with finance ministries around a specific agenda.

ODI Global, 4 Millbank, London SW1P 3JA, United Kingdom

How to cite: Löffler, G., Sissa Velandia, A., & Lacroix, A. (2026) What makes finance ministry officials tick. Survey evidence and suggestions for influencing public spending decisions in low- and middle-income countries. ODI Global Policy brief. London: ODI Global (www.odi.org/en/publlications/what-makes-finance-ministry-officials-tick/)

Acknowledgments

We are most grateful to the 142 ministry officials who took part in the online survey and generously gave their time to share their views with us. We also extend our sincere appreciation to the partner organisations that worked closely with us to disseminate the survey and reach out to finance ministry officials: the Collaborative Africa Budget Reform Initiative (CABRI), the Council of Ministers of Finance of Central America, Panama and the Dominican Republic (COSEFIN), the Global Initiative for Fiscal Transparency (GIFT), the Center of Excellence in Finance (CEF), the Open Government Partnership (OGP), the Asian Development Bank (ADB), the Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ) and ODI Fellows and collaborators.

We also extend our sincere gratitude to the Budget Directorate officials at the Ministry of Finance, Planning and Economic Development (MoFPED) in Uganda for their support in facilitating the piloting of the survey. Our appreciation also goes to Martin Wabwire and Sheila Kigozi for their support in testing and disseminating the pilot survey in Uganda.

We also extend our sincere thanks to Leslie Cole, Fatlum Zeka, Leonardo Buitrago and Marianne Fabian for their valuable feedback during the cognitive testing phase, which helped us improve the clarity and relevance of the questionnaire.

We highly appreciate the support of our colleague Olya Homonchuk in the development of the questionnaire, and Hayk Gyuzalyan, whose expert advice and feedback helped strengthen the survey questionnaire and the analysis of the results.

A big thank you to our former colleague Aura Martinez Oriol, who was key in reaching out to partner organisations to disseminate the survey, and helped strengthen the relevance of the survey questions for an MoF audience.

We are also very grateful to numerous colleagues and advisors for their feedback throughout the process including Tom Hart, Cathal Long, Florence Kuteesa, Philipp Krause, Joachim Wehner and Clemens Mungenast.

Finally, we want to express our great appreciation to Oliver Fiala from Save the Children for his constant support by providing ideas, comments and feedback throughout the process and on the final policy brief. Huge thanks also to our colleague Sierd Hadley for initiating the idea for this survey and for providing technical feedback during the final analysis phase including for this policy brief.

Ruby Morgan-Bennett provided valuable support in managing the project and handling its logistics. Frederique Dahan reviewed the final policy brief. Maegan Rodricks supported the report’s communication and dissemination efforts and managed the editorial process.

This project has been made possible with the generous financial support of Save the Children.

We have taken care to validate the information presented in this report, and any omissions, errors or misreporting are unintentional and the authors' own. The views expressed in this report do not represent those of ODI Global or the funders of this project.

About the authors

Gundula Löffler is a Research Fellow at ODI Global.

Andrea Sissa Velandia is a Research Officer at ODI Global.

Antoine Lacroix is a Collaborator in Research and Advisory at ODI Global.

Introduction

Governments around the world face an increasingly challenging environment. High debt burdens, inflation, shocks, geopolitical tensions and mounting demands on public services have intensified the pressures placed on ministries of finance (MoFs). This has increased the demands on budget policy-making and made it more difficult for finance ministries to strike the right balance between competing policy agendas, especially in resource-scarce contexts. Yet, how finance ministry officials actually think of their role – what they prioritise, how they weigh competing claims on limited resources and whose voices they respond to – is poorly understood.

This policy brief presents findings from a multi-country survey conducted in 2025 by ODI Global, in partnership with Save the Children and with help from numerous partner organisations. Reaching 142 finance ministry officials across 32 low- and middle-income countries in Africa, Asia, Latin America and the Caribbean, and in Europe, the survey sought to understand the priorities, preferences and perceptions of influence that shape budget decision-making. As such, it might be of interest to actors, national and international, who are looking to engage with finance ministries around a specific agenda.

The findings suggest a nuanced picture of how finance ministry officials operate. Contrary to some views, finance ministry officials are not narrowly focused on fiscal austerity. Officials show somewhat consistent preferences for social spending and equity-enhancing investments. They balance short-term fiscal pressures with longer-term development concerns. And they do not perceive themselves as the dominant actor in resource allocation; sector ministries, heads of government and external actors all play important roles.

Perhaps the most significant finding is how influential finance officials perceive civil society organisations (CSOs) to be in budget decision-making. Development partners – the World Bank and IMF in particular – are also seen as wielding a good deal of influence. These findings have important implications for how CSOs and other development partners understand and navigate the budget process so as to use their influence strategically and effectively.

We set out six core findings from the survey (Table 1), and examine what they mean for external stakeholders looking to engage with finance ministries. Appendix 1 presents the full respondent profile. Appendix 2 provides a detailed explanation of the survey methodology.

Table 1 Six key findings from the ODI Global Survey of finance ministry officials

#	Finding	Core insight
1	Budgets serve multiple, sometimes competing objectives	Budget processes do not have a single focus – fiscal discipline and efficiency sit alongside growth and social concerns
2	MoF officials show a preference for equity and social spending	Contrary to common assumptions, MoF officials tend to favour equity-enhancing and social sector investments over efficiency-enhancing and economic sector investments
3	Poverty alleviation takes precedence over climate action and gender equality	Measures to alleviate poverty and unemployment are seen as a high priority in the budget. Allocating resources to climate and gender appears to be less of a concern
4	Finance officials seek to balance short- and long-term objectives in decision-making	MoF officials worry about immediate population needs, as well as longer-term concerns regarding national debt, investment returns and development strategies
5	MoF is not the dominant actor in resource allocation	Sector ministries and the head of government are perceived to exert greater influence over resource allocation than the MoF
6	Civil society and development partners have substantial influence over budgets	Civil society organisations and (some) development partners – especially the World Bank and IMF – are seen as the most influential external actors in the budget process

Context and purpose

Ministries of finance are central to how governments set policy priorities and allocate public resources. They define the fiscal framework within which sector ministries operate, negotiate with creditors and development partners and ultimately determine which public spending commitments can be sustained. For anyone interested in shaping national policies, understanding how finance ministries think is essential.

Yet despite their importance, much of the existing research focuses on formal budget systems, institutional rules and macroeconomic frameworks, rather than on the mindsets, values and judgements of the officials who operate within them.[1] This survey fills that gap.

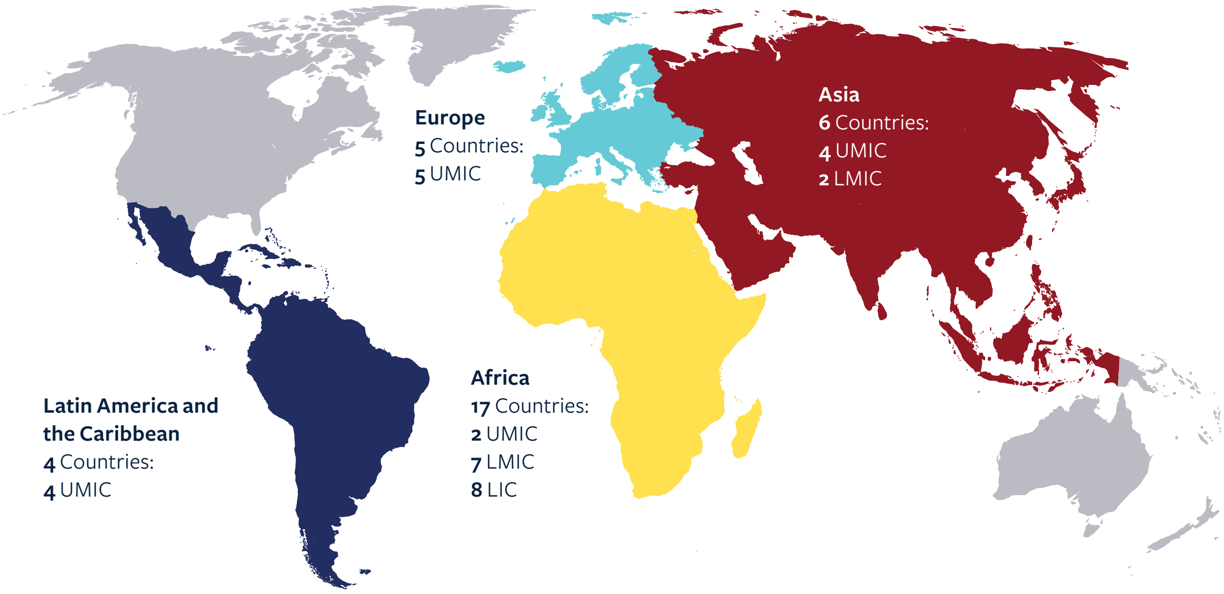
The survey asked finance ministry officials across low- and middle-income countries how they understood their role in the budget process, what priorities and preferences guided their decision-making, and which actors they considered most influential. Rather than trying to define the formal institutional positions of finance ministries, it was designed to reveal the assumptions, values and judgements of the officials that work in the finance ministry and influence budget allocation.

The findings are therefore best understood as a window into the culture of finance ministries. The sample is not random, and countries with stronger networks for reform are likely over-represented. This means, for example, that countries surveyed from one region do not necessarily represent views in the region as a whole. The number of respondents per country also varies considerably, with some countries represented by just one or two respondents. Even so, the results provide valuable insights into the issues finance ministry officials consider important in the countries examined.

The analysis included responses from 142 officials across 32 countries in four regions, as shown in Figure 1. A full description of the methodology and its limitations and the list of countries included is provided in Appendix 2.

1 Most civil servant surveys focus on management and administration rather than policy preferences, including the Global Survey of Public Servants (Schuster et al., 2023) and the cross-country survey of civil servants by Rogger (2017). The OECD Budget Practices and Procedures Survey (2018) and the Coalition of Finance Ministers for Climate Action survey (2025) address budget systems and climate priorities respectively, but at an institutional rather than individual level. The closest exception is Crawfurd (2021), which examines education policy preferences of senior government officials but does not focus specifically on finance ministry officials.

Figure 1 Countries covered in each region, by income level



Income level	Number of countries
UMIC – Upper-middle-income country	15
LMIC – Lower-middle-income country	9
LIC – Low-income country	8

Key findings from the survey

1 Budgets serve multiple, sometimes competing objectives

One of the foundational questions the survey sought to answer was: what do finance ministry officials actually understand the budget to do? The answer, it turns out, is multiple things at once – and this has important implications for how budget negotiations work in practice.

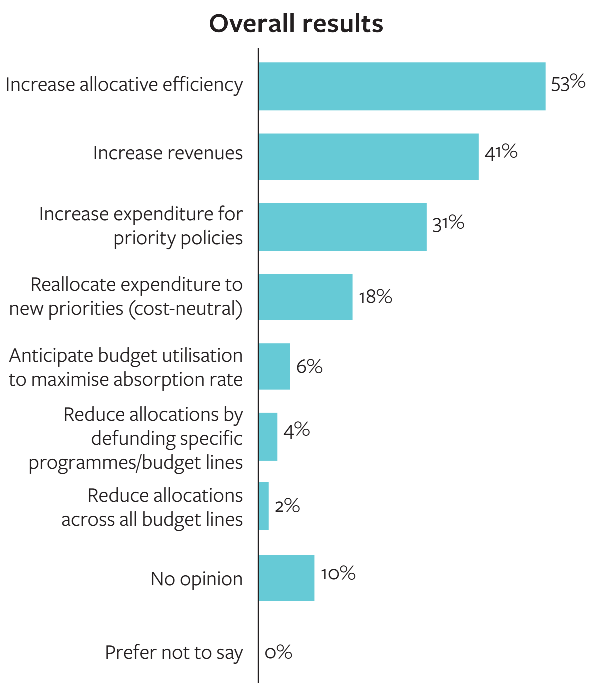
Fiscal discipline and efficiency lead, but are not the whole story

When asked to identify the finance ministry's current main priority during resource allocation, 'increasing allocative efficiency' was the top response overall. When asked what the ministry's leadership primarily expected the budget to achieve, 'ensuring fiscal discipline' came first. These findings confirm what many observers might assume: finance ministries are strongly oriented towards fiscal responsibility and value for money.

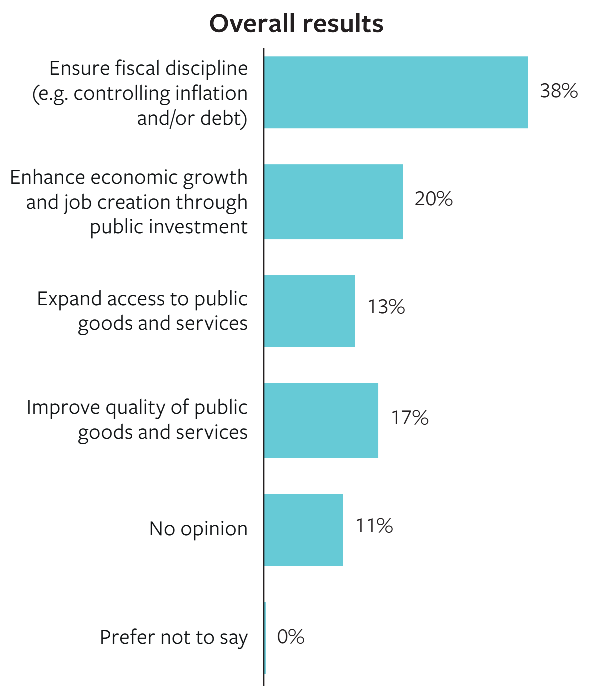
This is not surprising in the context of low- and middle-income countries, where fiscal space might be constrained by low tax revenue, high debt burdens and urgent investment needs.

Figure 2 Responses to questions about allocation priorities and budget objectives

Q3 – Which of the following best describes the finance ministry's (current) main priority during resource allocation? Select up to two



Q4 – What does the leadership of the Ministry of Finance expect the budget to achieve primarily? Select one



A wide range of other objectives compete for attention

The survey also shows that the picture is considerably more complex than a simple focus on fiscal discipline. A wide range of other objectives featured prominently in officials' responses: increasing revenues (41%) and increasing expenditure for priority policies (31%) ranked as the second and third most cited resource allocation priorities, and enhancing economic growth and job creation (20%) and improving the quality of public goods and services (17%) together accounted for over a third of responses on what leadership expects the budget to primarily achieve.

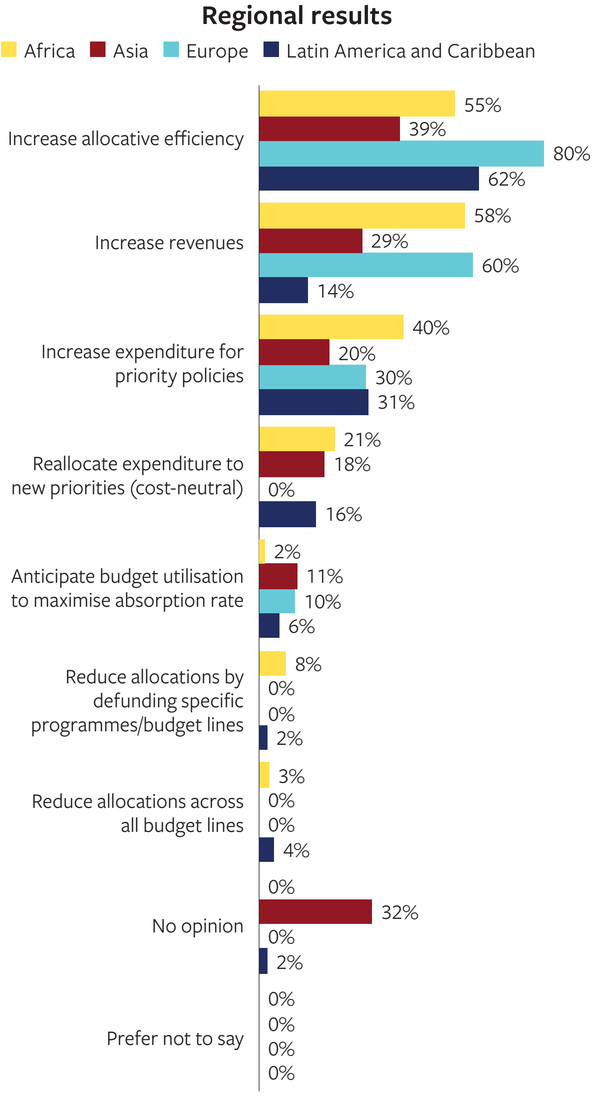
The breadth of this distribution matters because budget negotiations are not purely a technocratic exercise in maximising efficiency: they also involve competing values and priorities, and the outcome of any budget round reflects the balance of those competing pressures.

There is, however, considerable variation across regions. In the responding countries of Europe, fiscal discipline and efficiency dominated responses, with 80% of officials citing increasing allocative efficiency as a top priority, and 60% prioritising ensuring fiscal discipline. Enhancing economic growth and job creation features as a strong secondary objective (40%).

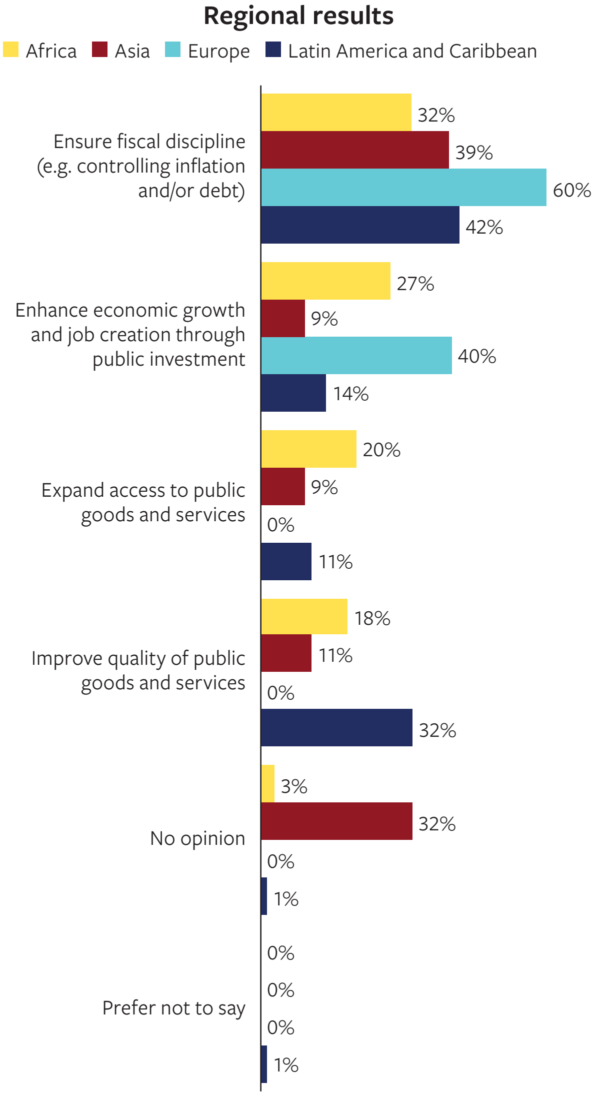
Among respondents from Africa and Latin America, the distribution is more even, with slightly over half of officials prioritising increasing allocative efficiency and roughly a third focusing on ensuring fiscal discipline. Officials in both regions also place considerable weight on increasing revenues, improving service quality and enhancing economic growth. In the respondent countries in Asia, ensuring fiscal discipline and improving the quality of public goods and services predominate.

Figure 3 Responses to questions about allocation priorities and budget objectives by region

Q3 – Which of the following best describes the finance ministry's (current) main priority during resource allocation? Select up to two



Q4 – What does the leadership of the Ministry of Finance expect the budget to achieve primarily? Select one



Main takeaway

Budget preparation is not driven by a single priority. Fiscal discipline and efficiency are important goals for finance ministry officials, but they sit alongside a concern for increasing revenue, enhancing growth and strengthening service delivery. Engagement with finance ministries, whether from sector advocates, development partners or civil society, is more likely to succeed when it addresses the full complexity of these competing objectives rather than assuming a single-minded focus on fiscal conservatism.

2 Finance ministry officials show a preference for equity and social spending

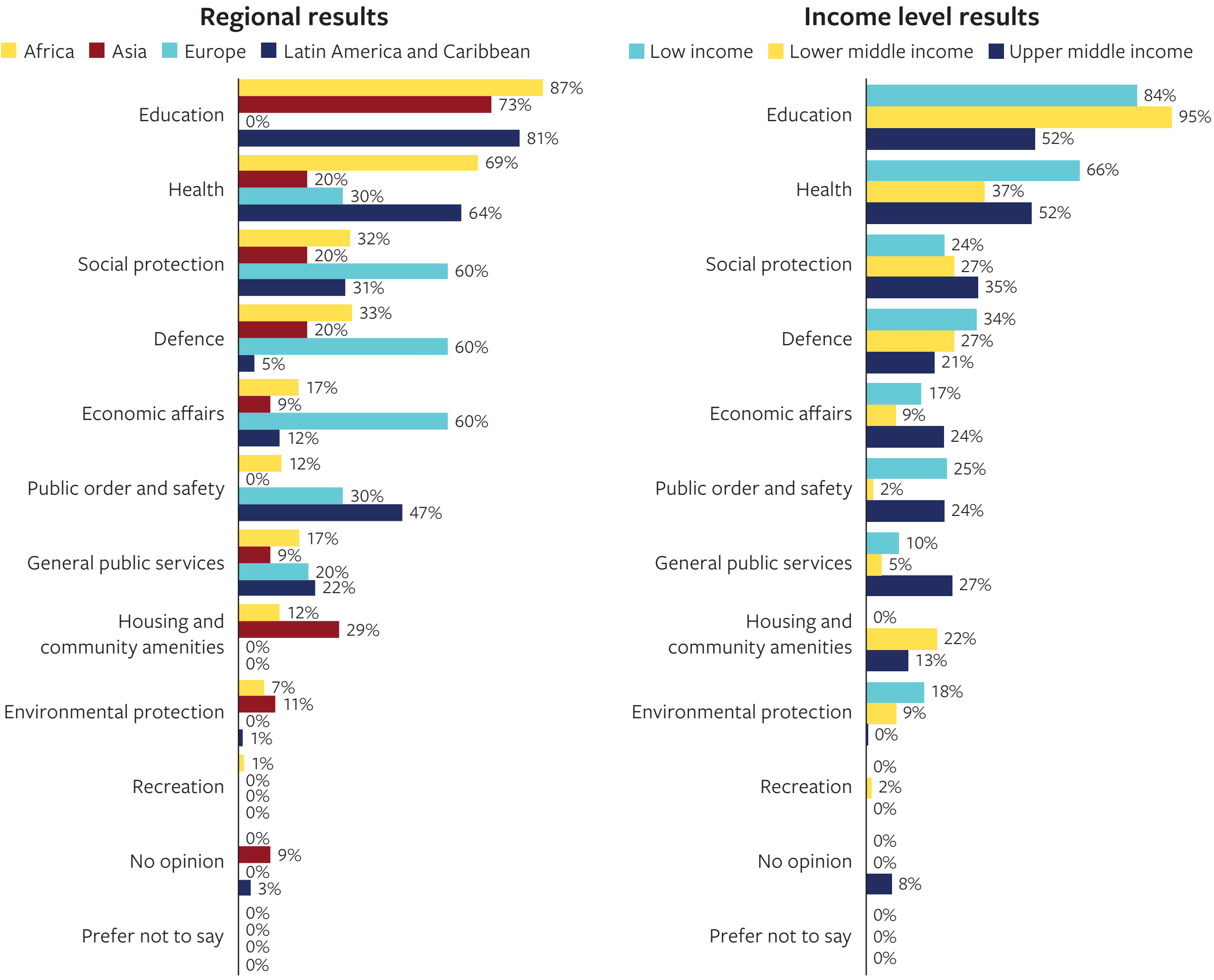
The assumption that officials in finance ministries tend to systematically favour productive sector investment or across-the-board cuts to social services in the name of fiscal consolidation is one of the most persistent in the literature (Lahiani, Mtibaa and Gabsi, 2022; Lelong and Yilmaz, 2025). The survey findings suggest this generalisation is in need of revision.

Social sectors dominate budget prioritisation

When asked which sectors had been prioritised in the most recent budget, finance ministry officials most frequently identified education, health and social protection. This result was consistent across regions and income levels, with the notable exception of European respondents, who also cited defence and economic affairs as priorities.

Figure 4 Responses to question about sector priorities in the last budget by region and income level

Q9 – In your opinion, in the last budget, which of the following sectors (as per COFOG classification) were prioritised? Select up to three



Officials choose equity over efficiency in most sector trade-offs

The survey also presented officials with paired investment scenarios in four sectors: education, health, social protection and water. For each sector, respondents were asked to choose between an efficiency-enhancing investment and an equity-enhancing investment.

Across most sectors and most regions, officials chose equity. The preference for equity-enhancing investments was strongest in health (61% globally) and education (54%). Only in social protection was there a marginal preference for efficiency. In the water sector, equity and efficiency were more closely balanced.

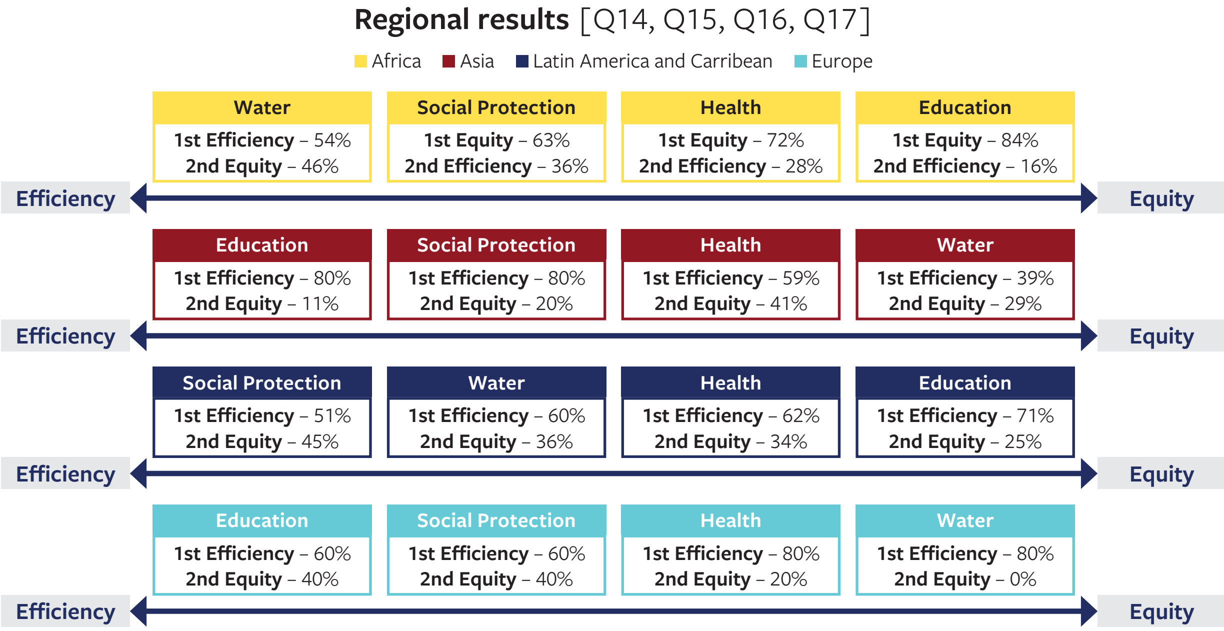
Figure 5 Responses to questions on preferences between efficiency-enhancing and equity-enhancing investments

SOCIAL PROTECTION	WATER	EDUCATION	HEALTH
Q16 – Imagine this hypothetical scenario: Additional long-term funding has become available for social protection. The responsible ministry has put forward policy proposals. Would you prioritise:	Q15 – Imagine this hypothetical scenario: There is a region in the country where access to water for irrigation has been a long-standing challenge. Would you prioritise:	Q14 – Imagine this hypothetical scenario: There is a region in the country with very few schools, and the existing ones are below standard. Would you prioritise:	Q17 – Imagine this hypothetical scenario: Additional long-term funding has become available for health services. The Ministry of Health has put forward policy proposals. Would you prioritise:
1st Efficiency (54%) Reducing administrative costs through digitalisation to improve efficiency and deliver more benefits per dollar spent	**1st Equity (46%)** Expanding irrigation systems to ensure more agricultural land benefits from water access, improving resilience for smallholder farmers	**1st Equity (54%)** Building more schools to ensure geographic accessibility and equitable education for all children in underserved areas	**1st Equity (61%)** Providing more health posts in underserved areas to improve access to basic health services for all
2nd Equity (45%) Expanding social protection eligibility to include groups currently not covered, ensuring a broader safety net for vulnerable populations	**2nd Efficiency (41%)** Replacing existing systems with modern, water-efficient irrigation to maximise water use and increase agricultural output per unit of water consumed	**2nd Efficiency (42%)** Enhancing digital connectivity to enable cost-effective online learning for a larger number of students	**2nd Efficiency (38%)** Improving diagnostic equipment at existing hospitals to enhance service efficiency and reduce delays in treatment

Efficiency ⟷ **Equity**

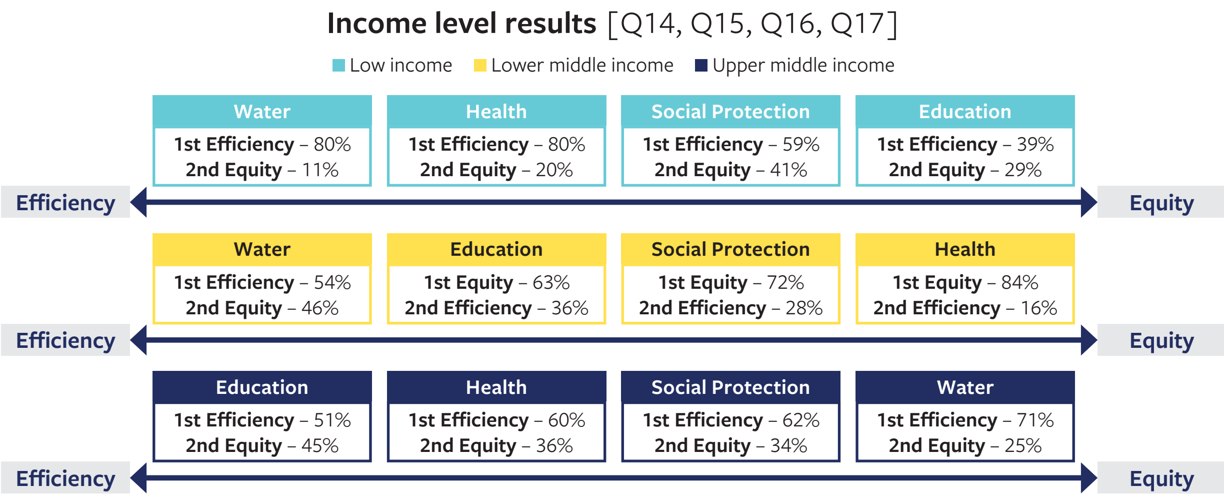
The preference for equity is strongest in the subset of countries from Africa, where 84% of respondents chose equity-enhancing investments in education and 72% in health. Results across Latin America and the Caribbean consistently favour equity. In respondent countries from Asia, the findings run counter to the global trend: officials showed a preference for efficiency-enhancing investments across all four sectors. European respondents showed strong equity preferences in health and water but a more balanced stance in education and social protection.

Figure 6 Responses to questions on preferences between efficiency-enhancing and equity-enhancing investments by region



The income-level gradient is particularly significant. Officials in low-income countries showed a very strong preference for equity (in some sectors, up to 94%). This preference diminishes progressively as national income rises. Upper-middle-income country officials showed an almost equal balance between equity and efficiency preferences.

Figure 7 Responses to questions on preferences between efficiency-enhancing and equity-enhancing investments by income level



Main takeaway

This evidence suggests that finance ministry officials across most regions and income levels understand social spending to take precedence over spending on economic or governance sectors. Many also demonstrated a preference for equity in sector investment trade-offs. Hence, advocacy for social spending and equity investments does not need to overcome an assumed lack of interest within MoFs. Finance ministry officials are likely to be receptive as long as proposals suggest concrete, workable solutions framed around concepts and using language they are familiar with.

3 Poverty alleviation takes precedence over climate and gender

A persistent source of tension in development policy is the gap between the issues that dominate international debate and those that drive national budget decisions (Andrews, 2013; Biermann, Hickmann and Sénit, 2022). The survey provides further evidence on this.

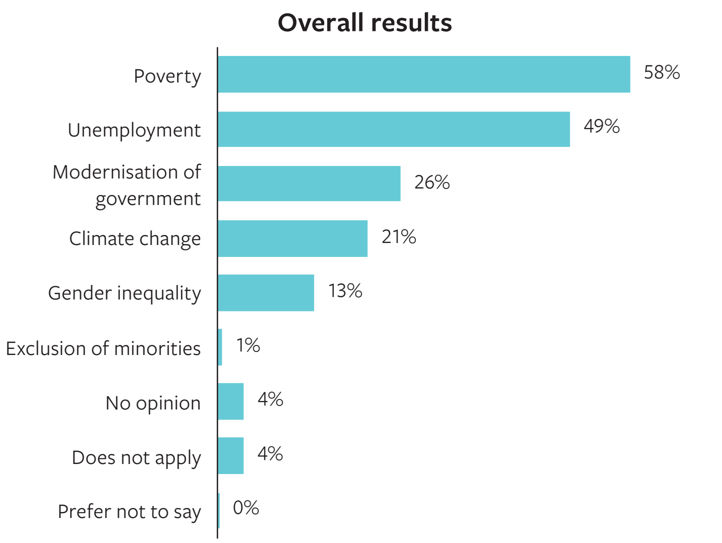
Poverty and unemployment dominate cross-cutting priorities

When officials were asked to identify the cross-cutting challenges taking priority in public spending, poverty and unemployment ranked highest by a considerable margin. This result was consistent across countries in all four regions and all income levels. Modernisation of government came third.

Climate change and gender equality receive substantial attention in international development debates, donor strategies and advocacy campaigns. However, these issues were ranked considerably lower in actual budget priorities. This does not necessarily mean these issues are absent from official thinking, but it does suggest that they have not yet been prioritised in national budget decision-making in the same way as poverty and employment.

Figure 8 Responses to question on cross-cutting priorities in public spending

Q11 – In your opinion, which cross-cutting challenges take priority in public spending? Select up to two



Low-income countries showed higher concern for climate change and gender inequality relative to their middle-income peers. This may reflect greater exposure to climate vulnerability and more intensive donor engagement on these issues in the poorest countries.

For development agencies and civil society organisations working on climate change and gender policy, this finding deserves some attention. It points to a potential gap between the discourse in the international development arena and the revealed priorities of the finance officials tasked with translating policy commitments into budget allocations. Understanding why that gap might exist, and how it can be bridged, might help advance these agendas.

Main takeaway

International commitments on climate and gender are rarely the top spending priorities for finance ministry officials, who tend to identify poverty reduction and employment as most important. Arguments that link climate change and gender inequalities to broader development and economic goals may be more persuasive for finance ministry officials than those framed primarily in terms of international commitments or global public goods.

4 Finance ministry officials seek to balance short-term and long-term objectives in decision-making

Finance ministries are often seen as being driven primarily by the demands of the annual budget cycle, focused on meeting short-term fiscal targets and managing immediate spending pressures (Allen and Krause, 2025). The survey findings suggest a more nuanced picture: officials frame problems across multiple time horizons, simultaneously seeking to balance short-term and longer-term concerns.

Immediate social needs are the primary pressure

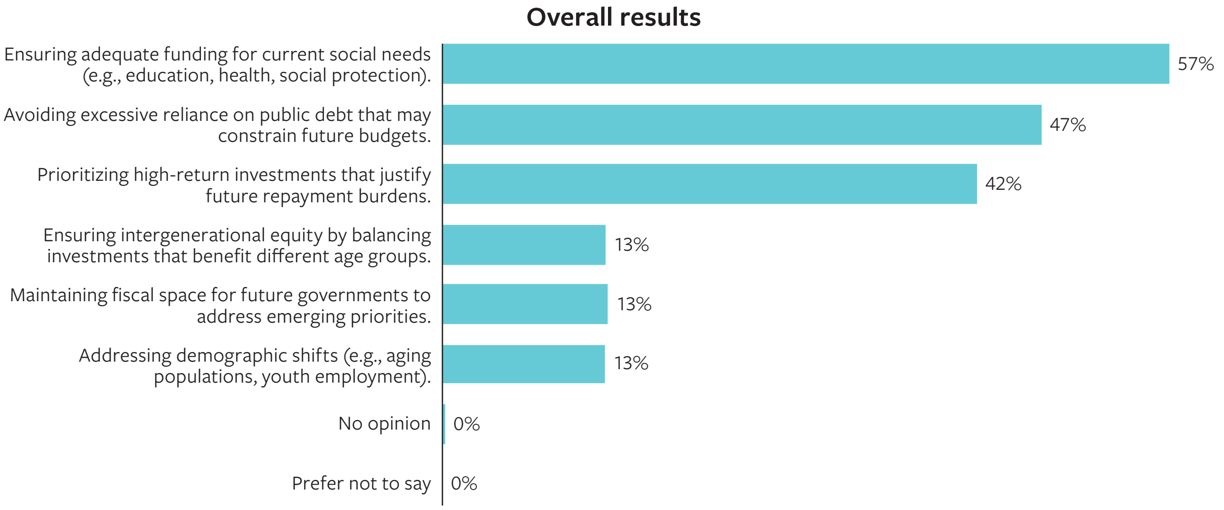
When asked what concerns most influenced their decision-making over resource allocation under fiscal constraints, the most frequently cited response was ensuring adequate funding for current social needs. This is clearly a short-term concern, suggesting that the immediate pressures of the budget cycle are real and guide officials' allocation choices.

But officials are also concerned about long-term fiscal and development issues. Close behind in the rankings were two distinctly long-term considerations: avoiding excessive reliance on public debt that could constrain future budgets, and prioritising high-return investments that justify future repayment burdens. Both reflect a forward-looking fiscal logic that goes beyond the immediate budget round.

Other long-term policy considerations featured less prominently in the responses, including intergenerational equity and demographic change. This suggests that not all long-term thinking carries equal weight: debt sustainability and investment returns are taken seriously; broader equity arguments appear to have less traction.

Figure 9 Responses to question about concerns under fiscal constraints

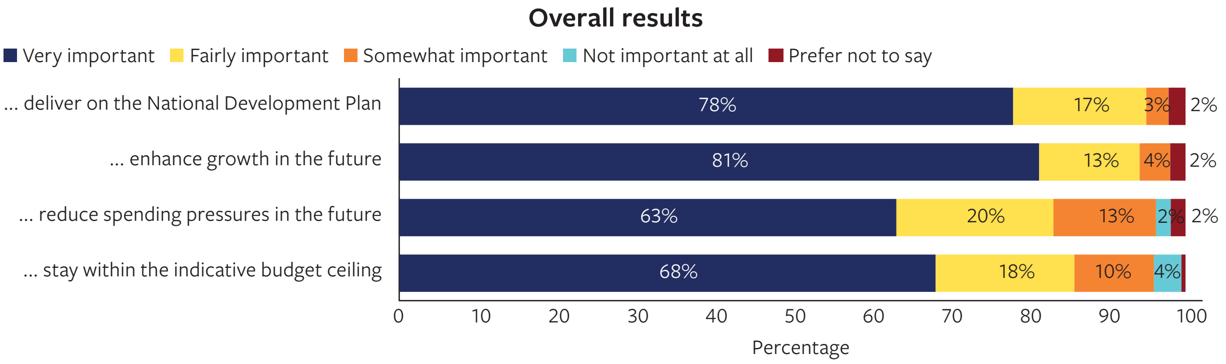
Q18 – When allocating resources under fiscal constraints, which of the following concerns influences your decision-making the most? Select up to two



A complementary question reinforced the point. When asked how important it was for the ministry's leadership that the final budget enhance future growth and deliver on the national development plan, respondents consistently rated these longer-term strategic priorities higher than simply staying within the indicative budget ceiling. This suggests that issues framed around long-term development strategies and economic returns can find a receptive audience in finance ministries, even amid short-term fiscal pressures.

Figure 10 Responses to question about perceived MoF leadership priorities for final budget commitment

Q6 – How important or not important is it for the leadership of the Ministry of Finance that the final budget commitments…



Main takeaway

Finance ministry officials are not guided only by short-term thinking. Long-term arguments, particularly framed around debt sustainability, returns on social investment or alignment with the national development plan, can gain genuine traction. Engagement strategies that address only the immediate budget cycle are likely to miss opportunities to influence fiscal planning which sets expenditure patterns over multiple years.

5 Finance ministries are not the dominant actor in resource allocation

External actors often perceive finance ministries as the central decision-making institution in national budget processes: the gatekeeper of resource allocation, with the authority to determine how public money is spent (Allen et al., 2015). The survey findings suggest a more nuanced picture, that reflects the complex politics of budgeting and differences in the power different actors hold over spending decisions.

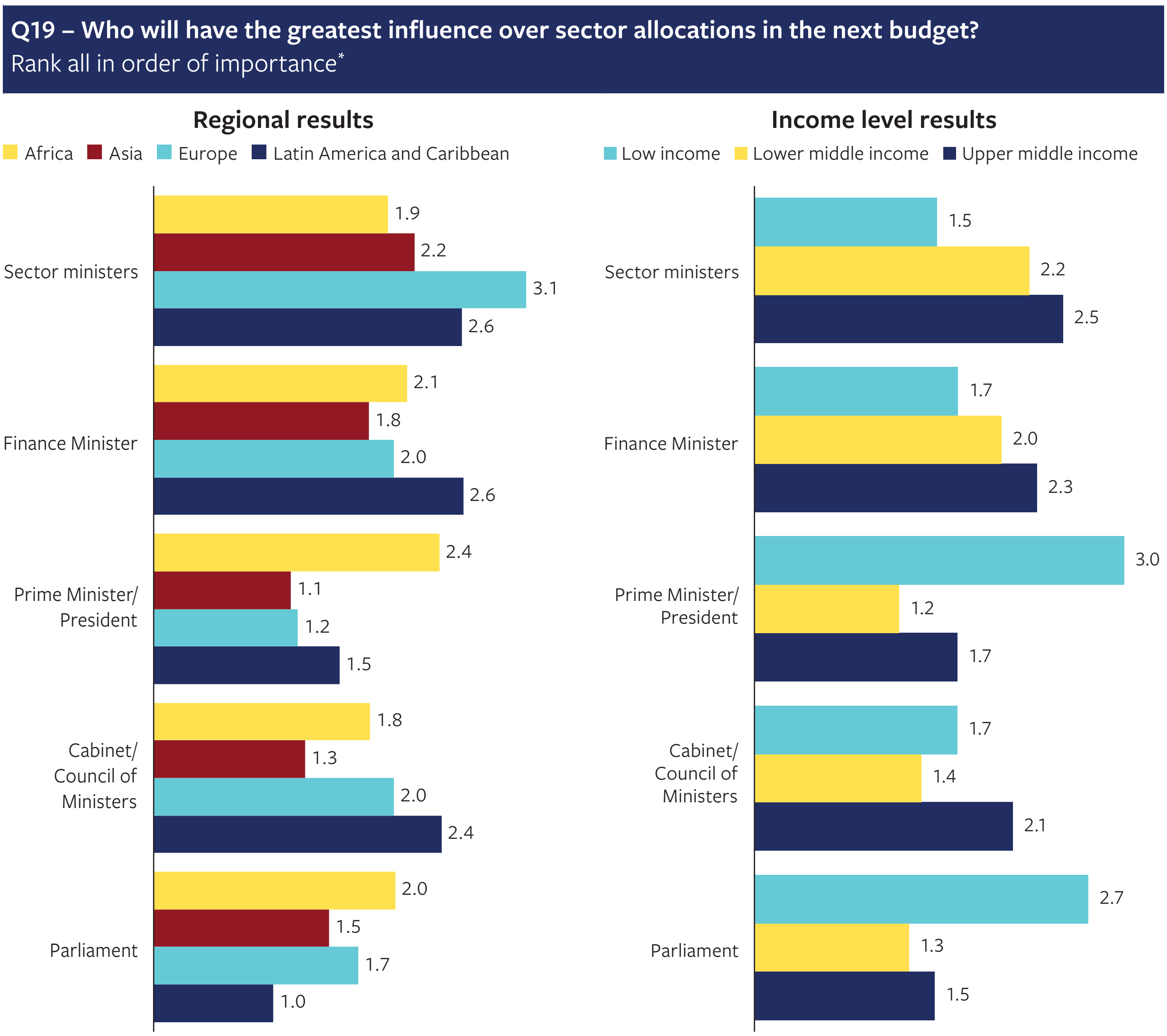
Sector ministries and executive authority often outweigh the MoF

Officials were asked to rank government institutions by their influence over sector allocations in the next budget. In response, finance ministry officials placed sector ministers marginally ahead of their own minister overall. Heads of state and prime ministers, cabinets, councils of ministers and parliaments also feature in the ranking, with parliament rated the least influential, though with significant variation across contexts.

This self-assessment by finance ministry officials is telling as it suggests that the finance minister, despite their formal responsibility for coordinating the budget, does not always have the most influence over the final distribution of resources across sectors. Political pressures, executive priorities and sector ministry advocacy all play important roles.

There is significant variation across regions and income levels. In respondent countries from Africa, the prime minister or president was rated the most influential actor in resource allocation, ahead of sector ministries and the finance ministry. In the subset of countries from Europe, sector ministries hold the strongest relative position. In respondent countries from Latin America and the Caribbean, parliament is notably weak as a budget actor, while in Africa it is seen to operate on a fairly equal footing with the other government institutions. In low-income countries more broadly, the prime minister or president and parliament are rated highly influential, while the finance ministry plays a less dominant role. In upper-middle-income countries, the institutional balance shifts more strongly towards sector and finance ministries.

Figure 11 Responses to question about government actors perceived as most influential over budget allocations by region and income level



*The ranking shows the average ranking for each of the actors with 5 being most important and 1 being least important.

Main takeaway

Finance ministries coordinate the budget, but budget decisions are shaped by different actors. The findings suggest that, in many contexts, but particularly in low-income countries in Africa, the most consequential decisions about resource allocation are made at the executive level, or reflect the combined weight of sector ministries. Analysis of budget processes and engagement strategies should consider the full landscape of institutional actors to decide how to position an issue, rather than focus on the MoF alone.

6 Civil society and development partners have substantial influence over budgets

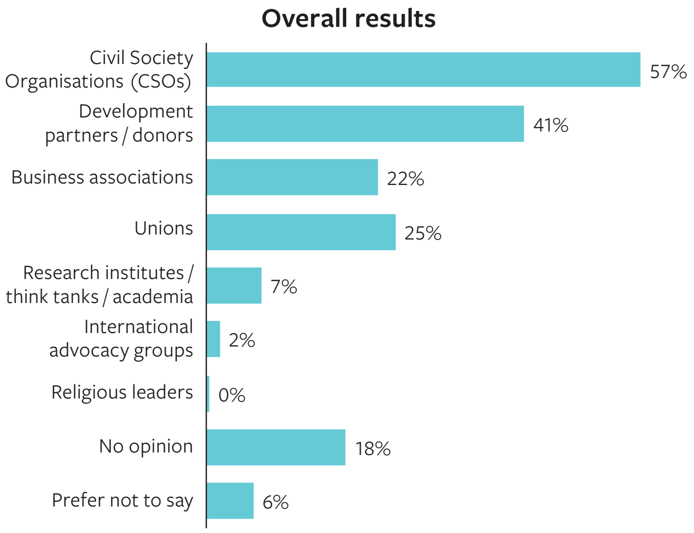
The sixth finding of the survey concerns the influence of non-governmental actors on the budget process. In some ways, this finding most directly concerns a wide range of stakeholders, from civil society organisations to Multilateral Development Banks (MDBs) and bilateral donors.

Civil society organisations are the most influential non-governmental actor

When officials were asked which non-governmental actors had the greatest influence over the national budget as a whole, civil society organisations came first. Development partners ranked second, followed, at some distance, by trade unions and business associations.

Figure 12 Responses to question about non-governmental actors perceived as most influential on the overall budget

Q24 – In your opinion, which, if any, of the following non-governmental actors have the most influence over the budget as a whole? Select up to two



This suggests that, from the perspective of finance ministry officials, CSOs are not peripheral voices in the budget process but a key, highly influential constituency.

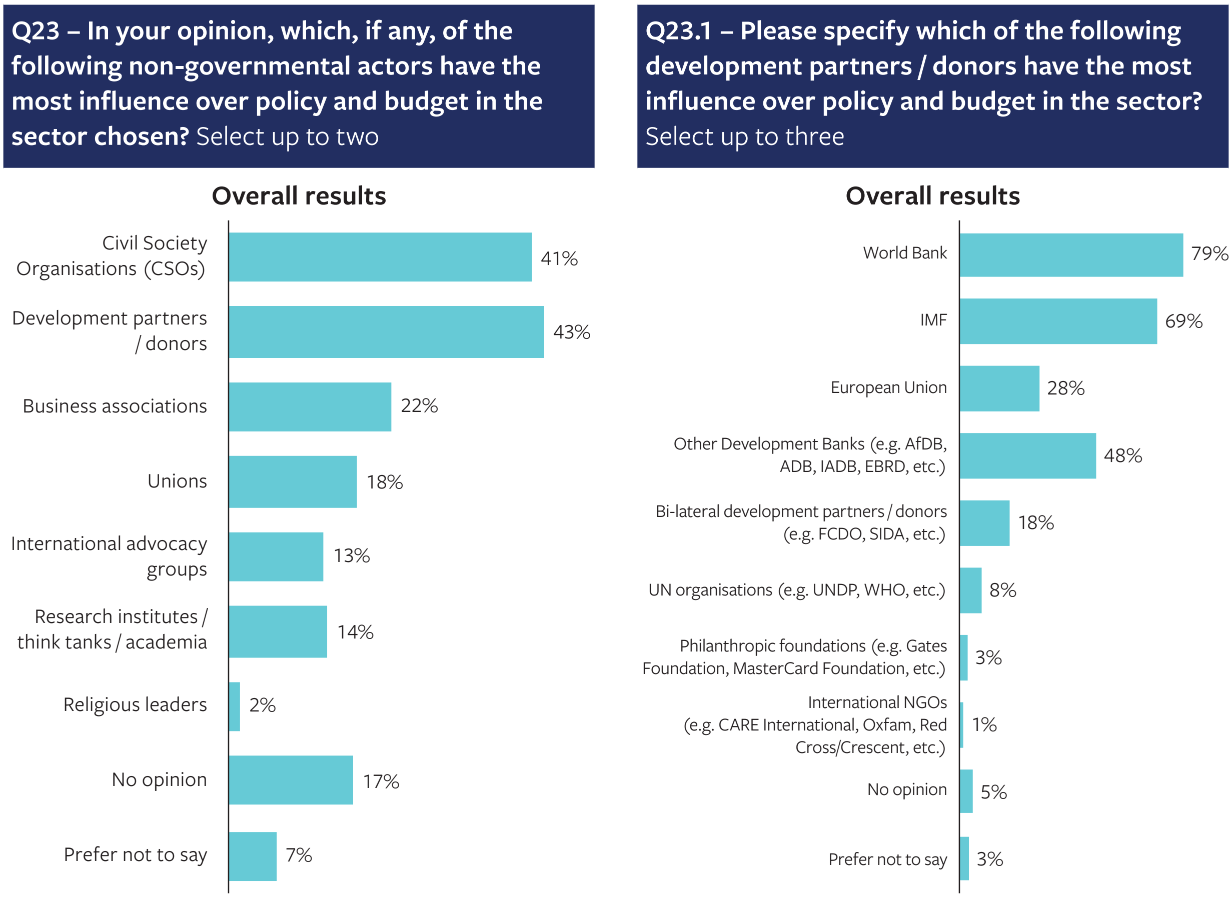
At the sector level, development partners play a stronger role

When the same question was put with regard to sector budgets, asking officials to focus on the sector they primarily worked on, development partners took a stronger role, roughly matching civil society organisations in perceived influence.

World Bank and IMF dominate development partner influence

Among international development partners, officials ranked the World Bank and the International Monetary Fund (IMF) highest for their influence on the budget. Other MDBs followed, with the European Union also mentioned in particular by respondents from Europe. Bilateral donors and UN organisations were rated comparatively low. In light of this concentration of development partner influence in two institutions, other external stakeholders might consider aligning with IMF and World Bank engagements as a way to amplify their influence over fiscal policy and the budget.

Figure 13 Responses to questions about non-governmental actors perceived as most influential on sectoral policy and budget



Regional and income-level variation

Civil society influence appears to be strongest in the countries surveyed in Asia and in lower- and upper-middle-income countries. In low-income countries, development partners play a larger role, reflecting the greater dependence on aid financing in these contexts. Business associations are most influential in upper-middle-income countries; trade unions are most prominent in Asia. Development partners are least influential in Latin America and the Caribbean.

Main takeaway

Finance officials recognise the influence of civil society and development partners over budget decisions. For CSOs, this is both an affirmation and a responsibility; the question is not whether influence is possible, but whether it is being used strategically and effectively. The finding that, among development partners, influence is concentrated in the World Bank and IMF offers insight into the most effective channels for engaging with national budget processes.

Conclusion

This survey provides a window into how finance ministry officials in low- and middle-income countries actually think about their work. The picture that emerges is more nuanced, and in some respects more encouraging, than some conventional wisdom might suggest.

Finance ministries are not only defenders of fiscal austerity or efficiency: their officials also appear to have distinct preferences for social spending and equity-oriented investments; they take poverty seriously; they think across time horizons; and they are aware of, and responsive to, the influence of civil society. They also operate within institutional and fiscal constraints, and respond most readily to arguments that engage with those constraints realistically and constructively.

Budget influence is also more distributed than is often assumed. Finance ministries are important, but they are not always the dominant actor. Understanding who actually shapes resource allocation in a given context – and how this varies across regions and income levels – is essential for anyone seeking to engage with budget processes.

References

Allen, R. et al. (2015) 'The Evolving Functions and Organization of Finance Ministries'. IMF Working Paper 15(232). Available at: https://doi.org/10.5089/9781513543895.001.

Allen, R. and Krause, P. (eds) (2025) Contemporary Issues and Challenges in Public Financial Management: Responding to Global Crises. Cham: Springer Nature Switzerland. Available at: https://doi.org/10.1007/978-3-031-81136-4.

Andrews, M. (2013) The Limits of Institutional Reform in Development: Changing Rules for Realistic Solutions. 1st edn. Cambridge University Press. Available at: https://doi.org/10.1017/CBO9781139060974.

Biermann, F., Hickmann, T. and Sénit, C.-A. (eds) (2022) The Political Impact of the Sustainable Development Goals: Transforming Governance Through Global Goals? 1st edn. Cambridge University Press. Available at: https://doi.org/10.1017/9781009082945.

Coalition of Finance Ministers for Climate Action (2025) A Global Survey of Ministries of Finance: The pressing policy questions Ministries of Finance face in driving green and resilient transitions and their use of analytical tools to address them. Coalition of Finance Ministers for Climate Action. Available at: https://greenandresilienteconomics.org/publications/a-global-survey-of-ministries-of-finance.

Crawfurd, L. et al. (2021) Understanding Education Policy Preferences: Survey Experiments with Policymakers in 35 Developing Countries. Working Paper Working Paper 596. Center for Global Development (CGD). Available at: https://www.cgdev.org/publication/understanding-education-policy-preferences-survey-experiments-policymakers-35-developing.

Lahiani, A., Mtibaa, A. and Gabsi, F. (2022) 'Fiscal Consolidation, Social Sector Expenditures and Twin Deficit Hypothesis: Evidence from Emerging and Middle-Income Countries' Comparative Economic Studies 64(4): 710–747. Available at: https://doi.org/10.1057/s41294-022-00183-6.

Lelong, M.L. and Yilmaz, S. (2025) Budgeting in Uncertain Times: Making Every Penny Count. IMF PFM Blog. Available at: https://blog-pfm.imf.org/en/pfmblog/2025/12/budgeting-in-uncertain-times.

OECD (2014) Budgeting Practices and Procedures in OECD Countries. OECD. Available at: https://doi.org/10.1787/9789264059696-en.

Rogger, D. (2017) Who serves the poor? Surveying civil servants in the developing world (English). Policy Research Working Paper 8051. Washington DC: World Bank Group. http://documents.worldbank.org/curated/en/152091493913163207

Schuster, C. et al. (2023) 'The Global Survey of Public Servants: Evidence from 1,300,000 Public Servants in 1,300 Government Institutions in 23 Countries' Public Administration Review 83(4): 982–993. Available at: https://doi.org/10.1111/puar.13611.

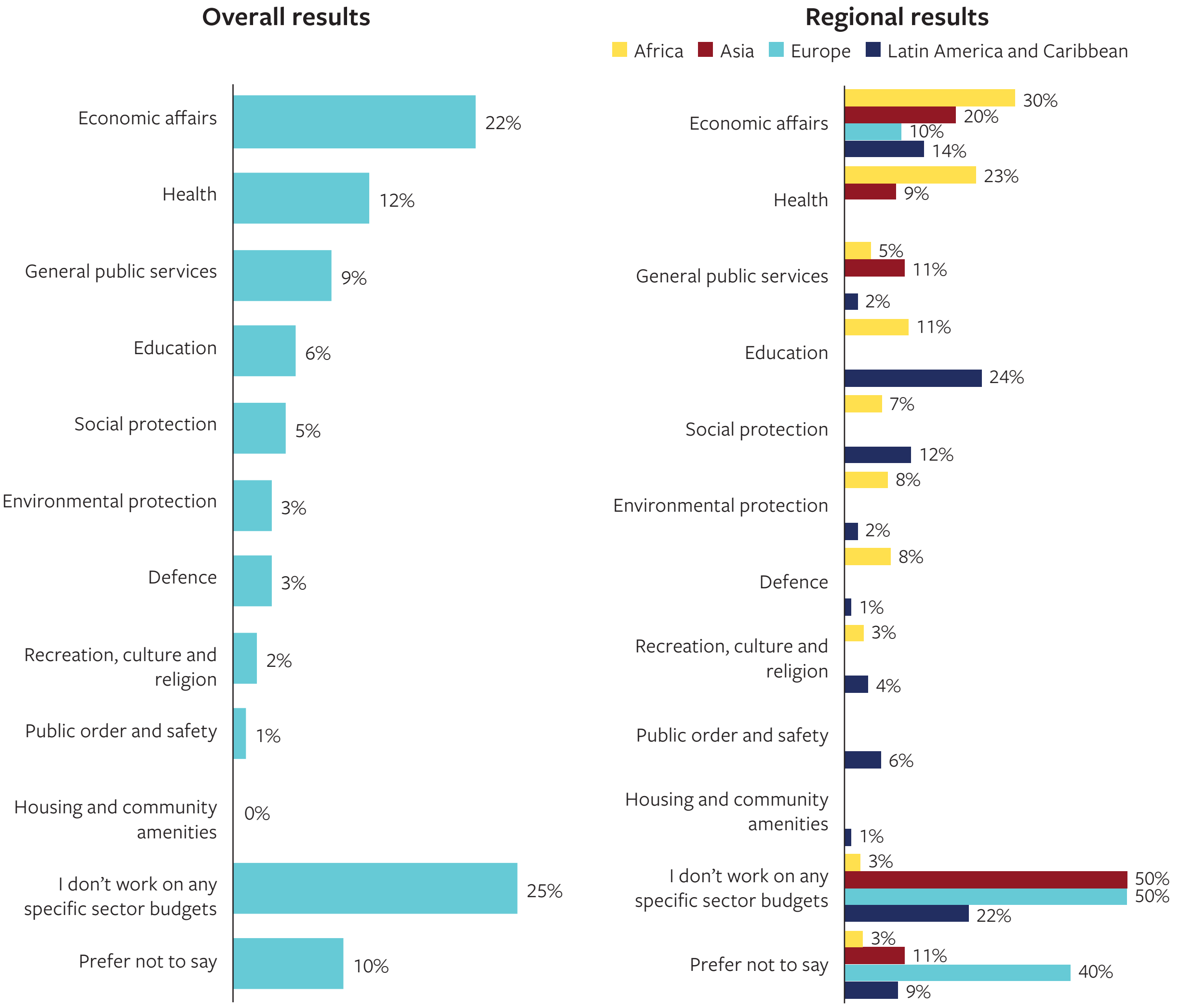
Appendix 1 Profile of survey respondents

This appendix presents the summary characteristics of the 142 finance ministry officials whose responses were included in the final analysis. The profile covers the sectors in which respondents work, the nature of their day-to-day responsibilities, their seniority, their length of service and their gender. All data are weighted using the two-stage weighting approach described in Appendix 2.

A1.1 Sector coverage

Respondents were asked which sector budget they primarily worked on, using the Classification of the Functions of Government (COFOG). The results reflect the broad range of sectoral responsibilities represented within the sample.

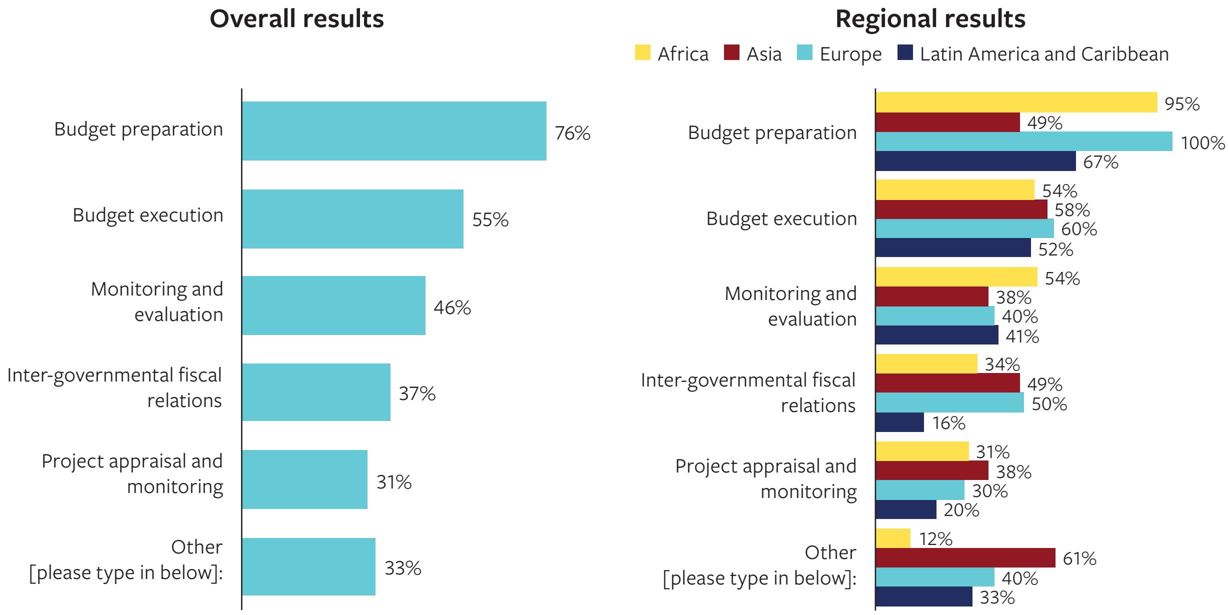
Q2.1 – Which sector budget (as per COFOG classification) do you primarily work on:
Please select only one even if your work is split evenly across sectors



A1.2 Nature of respondents' work

Officials were asked which of a set of defined task categories best described their day-to-day responsibilities.

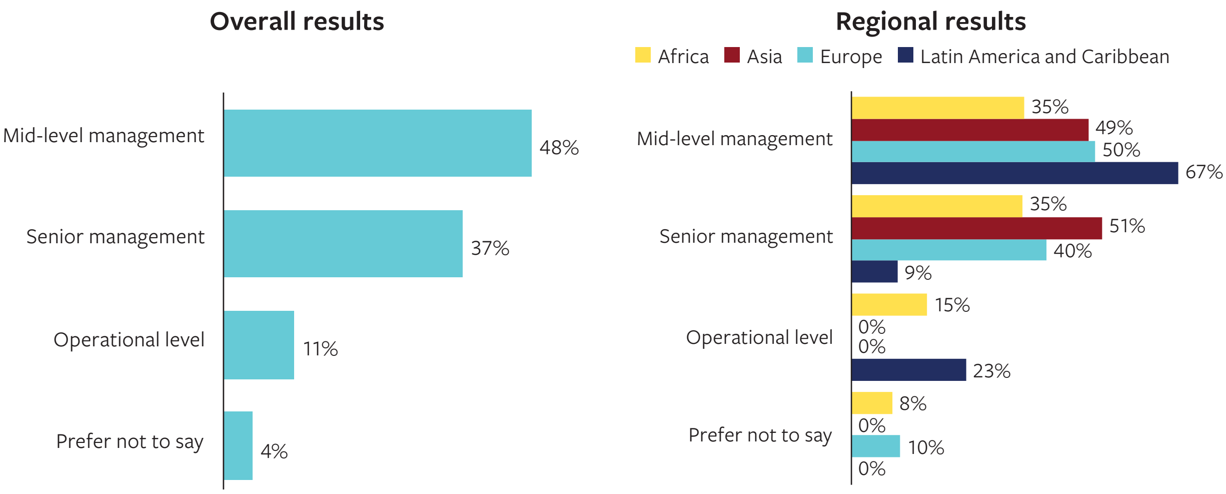
Q1 – Which of the following tasks describe your day-to-day work: Select all that apply



A1.3 Seniority level

The survey intended to primarily target finance ministry officials in middle and senior management positions. However, due to the dissemination approach pursued, the survey reached officials at a range of levels.

Q25 – Which level do you work at within the ministry of finance? Select one



A1.4 Length of service

Officials were asked how many years they had worked for the ministry of finance, and how many years they had worked in the civil service more broadly. The data reveal substantial experience across the sample.

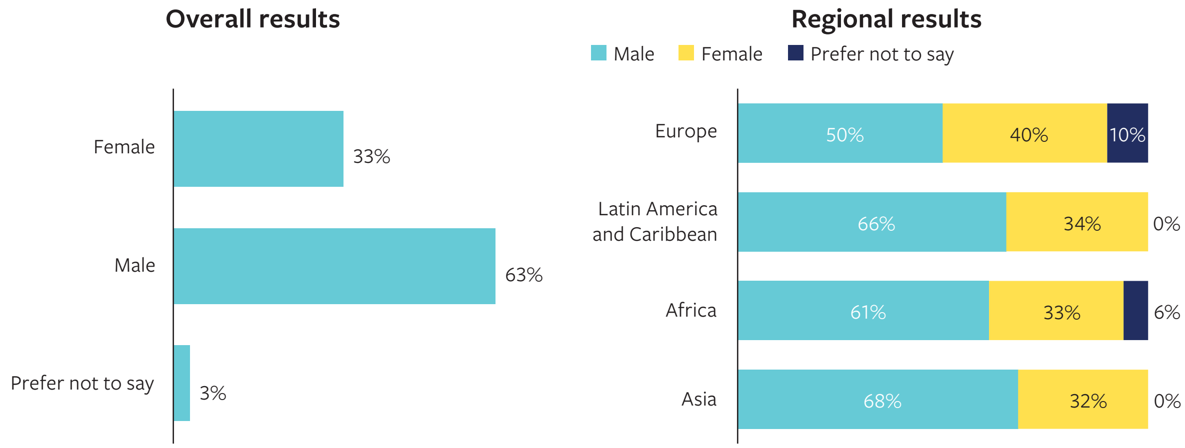
Table A1 Average years of service by region (approximate, based on weighted survey data).

Region	Average years in MoF	Average years in civil service
Africa	~10.3	~12.8
Asia	~7.7	~17.5
Latin America & Caribbean	~17.4	~18.8
Europe	~21.7	~21.7
Global (weighted average)	~11.7	~16.1

A1.5 Gender

The gender breakdown of the sample reflects a well-known structural reality: finance ministries in most countries are male-dominated institutions, and this is reflected in the sample.

Q29 – What is your gender?



Appendix 2 Survey methodology

This appendix describes the survey methodology, including design, sampling approach, dissemination strategy, data inclusion criteria and weighting method. It is intended to allow readers to assess the robustness of the findings and to understand the conditions under which the results can and cannot be generalised.

A2.1 Research objectives

The survey was designed to address three questions:

1. How do finance ministry officials understand their role and responsibilities in the budget process?
2. What are their priorities and preferences, and what do they perceive the priorities and preferences of others to be as they assess requests for public spending?
3. Who do they consider to be the most influential actors in the budget process?

The survey was designed to capture the perspectives of individual officials rather than the formal institutional positions of their ministries. The aim was to understand the assumptions, values and judgements that shape day-to-day decision-making, rather than to document official policy. This distinction is important for interpreting the results: the findings reflect how officials think, not necessarily how their institutions formally behave.

A2.2 Sampling frame

The list of eligible countries was defined using the World Bank country classification (2024). All countries not classified as 'high income' were included in the sampling frame, yielding a universe of eligible low- and middle-income countries. Within this, the survey was designed to reach as many countries as possible, with particular attention to ensuring representation across regions and income levels.

A2.3 Dissemination approach

Given the difficulty of obtaining a truly random sample of finance ministry officials, the survey used a multi-stage dissemination approach built on a network of partner organisations.

ODI Global shared the survey with its global network of partners. Partner organisations disseminated the survey to finance ministries in their networks of eligible countries. Within each ministry, initial contacts were asked to share the survey with other relevant colleagues. Individual finance ministry officials completed the online survey.

Partner organisations involved in dissemination were:

- Collaborative Africa Budget Reform Initiative (CABRI)
- Council of Ministers of Finance of Central America, Panama and the Dominican Republic (COSEFIN)
- Global Initiative for Fiscal Transparency (GIFT)
- Center of Excellence in Finance (CEF)
- Open Government Partnership (OGP)
- Asian Development Bank (ADB)
- Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ)
- ODI Fellows and collaborators

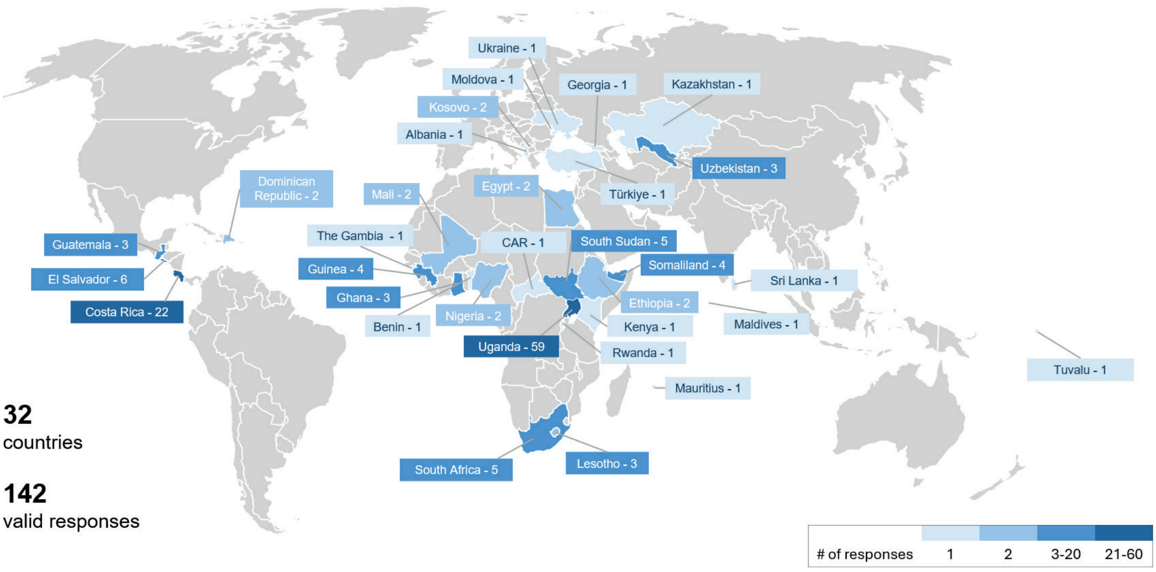
We would like to thank all our partners for their kind support in disseminating the survey.

This approach can be characterised as a multi-stage snowball sample. It was adopted because it was the only practical means of reaching a large number of finance ministry officials across a wide range of countries. It is, however, not a probability sample. The implications of this for the generalisability of the results are discussed below.

A2.4 Data collection and inclusion criteria

The survey was administered online using a commercial survey software (Qualtrics). Responses were collected from 189 officials in 36 countries. Of these, 142 responses from 32 countries met the inclusion criterion and were included in the final analysis. The inclusion criterion was that a response must be at least 70% complete. Responses that fell below this threshold were excluded from the analysis.

Figure A1 Countries covered in the analysis



The 32 countries included in the final analysis represent approximately 24% of the universe of eligible low- and middle-income countries. The countries covered, and the number of responses from each, are shown in Figure A1. Of the 32 countries, 17 were from Africa, six from Asia, five from Europe and four from Latin America and the Caribbean. The income distribution is shown below.

Table A2 Distribution of survey countries by income level

Income level	Number of countries
Upper-middle-income countries (UMICs)	15
Lower-middle-income countries (LMICs)	9
Low-income countries (LICs)	8
Total	32

A2.5 Weighting method

A two-stage weighting method was applied to correct for some of the potential biases introduced by the non-random sampling approach. The aim was to ensure that the weighted results were representative of the universe of eligible low- and middle-income countries across regions and income levels, and that no single country dominated the results by virtue of having contributed more respondents than others.

To this end, the eligible countries were grouped into cells defined by two dimensions:

- Income level: two strata – (1) low- and lower-middle-income countries and (2) upper-middle-income countries.
- Region: four strata – (1) Africa, (2) Asia, (3) Latin America and the Caribbean and (4) Europe.

This produced eight cells, each representing a distinct combination of income level and region. The weighting method was designed to ensure that the final results were representative across all eight cells.

Table A3 Countries included in the survey, by region and income level.

Region	Low- and lower-middle-income countries	Upper-middle-income countries
Africa	Benin, Central African Republic, Egypt, Ethiopia, The Gambia, Ghana, Guinea, Kenya, Lesotho, Mali, Nigeria, Rwanda, Somalia, South Sudan, Uganda	Mauritius, South Africa
Asia	Sri Lanka, Uzbekistan	Kazakhstan, Maldives, Türkiye, Tuvalu
Europe	–	Albania, Georgia, Kosovo, Moldova, Ukraine
Latin America & Caribbean	–	Costa Rica, Dominican Republic, El Salvador, Guatemala

Stage 1: Country non-response adjustment

The first stage of weighting corrected for the under-representation of certain cells in the sampling frame. For each of the eight cells (defined by income level and region), a non-response weight was calculated as:

Country weight = Number of eligible countries in the cell ÷ Number of responding countries in the cell

This weight ensures that cells with lower response rates are appropriately upweighted so that the results reflect the true distribution of countries across the sampling frame, rather than the distribution of countries that happened to respond. Cells where no country responded cannot be included in the analysis, which is one of the limitations of the results.

Stage 2: Within-country respondent weighting

The second stage of weighting corrected for the over-representation of countries that contributed large numbers of respondents – notably Uganda (59 responses) and Costa Rica (22 responses). Without correction, these countries would dominate the results. To prevent this, each individual respondent was assigned a weight equal to the inverse of the number of respondents from their country:

Respondent weight = 1 ÷ Number of respondents from that country

This approach ensures that the total sum of weights for all respondents from each country equals 1, so that every country contributes equally to the final weighted results, regardless of how many officials responded.

The two stages were then combined to produce a final composite weight for each respondent, which was applied to all analyses presented in this brief.

A2.6 Limitations

Given the methodology laid out above, the survey has important limitations that should be borne in mind when interpreting the findings.

Non-random sampling. The multi-stage snowball approach means that the survey does not constitute a probability sample. Countries and officials with closer connections to ODI Global's partner network are likely to be over-represented. In practice, this may mean that countries with stronger civil society, reform-oriented institutions and international engagement might be disproportionately represented relative to more closed or fragile contexts. The findings should therefore be treated as indicative of trends and tendencies rather than as precise cross-national statistics.

Self-reported data. All survey responses are self-reported. Officials may consciously or unconsciously present their priorities and preferences in a more favourable light than actual budget decisions would reflect. The survey captures how officials describe their priorities, which may not always correspond precisely to how resources are actually allocated.

Variable cell sizes. Some regional and income-level cells have very small numbers of responding countries, particularly Europe (five countries) and Asia (six countries). Results disaggregated by these groups should be interpreted with caution, as they may not be representative of their respective regions more broadly.

Institutional versus individual perspectives. The survey captures the views of individual officials, not the formal positions of their institutions. There may be a significant gap between what officials personally believe and what their ministry formally does. The survey is therefore most useful as evidence about the culture and values of finance ministries, rather than as evidence about formal policy positions.

No causal inference. The survey is descriptive and exploratory in nature. It identifies patterns and associations in officials' reported priorities and preferences, but it cannot establish causal relationships between individual or institutional characteristics and budget outcomes.

ODI Global

ODI Global advises leaders on driving positive change. We turn bold ideas, evidence, and broad expertise into actionable strategies for a more resilient, just and equitable future.

ODI Global
4 Millbank
London SW1P 3JA
United Kingdom

+44 (0)20 7922 0300
info@odi.org

odi.org
www.linkedin.com/company/odi/
bsky.app/profile/odi.global