Kingdom of Lesotho

Agriculture
Public
Expenditure
Review

2019

Executive Summary
Acknowledgments

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Why an Agriculture Public Expenditure Review?

Almost 60 percent of Lesotho’s population live in rural areas and depend directly or indirectly on agriculture for their livelihood, and growth in the sector is crucial for poverty reduction. Nevertheless, agricultural productivity is low and value addition is limited. Poverty is high in Lesotho: about 49.7 percent of the population live below the national poverty line and 24.1 percent fall below the extreme poverty line, with expenditures below minimum food requirements; 75.6 percent of those below the poverty line are engaged in agriculture compared with 65.4 percent of non-poor (World Bank 2019, forthcoming). As most of those engaged in agriculture are smallholders with less than one hectare per family, growth in the sector will be central for poverty reduction in Lesotho, but productivity and cereal yields are low (on average below 1,000 kg per hectare, compared with the Southern African Development Community (SADC) target of at least 2,000 kg per hectare, and land productivity averages about US$70 per hectare annually compared to the regional average of about US$120 per hectare (2008–2013 figure). Value addition is low outside the wool and mohair industry, and most agroprocessing takes place in South Africa.

Low investment in agriculture has rendered the sector vulnerable to weather impacts and poorly equipped to adapt to climate change. The sector’s low productivity is largely a result of low investment in infrastructure, including irrigation, low uptake of new technologies and inputs, poor quality extension and advisory services, and limited access to credit. Environmental challenges such as land and natural resource degradation, erosion, and low soil fertility exacerbate the situation, leaving the sector vulnerable to risks. High intraseasonal and interannual rainfall variability with frequent droughts, including the El Niño Southern Oscillation (ENSO), have resulted in poor crop harvests and large livestock losses for rural farmers. According to the Lesotho Vulnerability Assessment Committee, Lesotho experienced an almost 62 percent decline in crop production during the unprecedent El Niño event.
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in 2015/2016 (United Nations Office of the Resident Coordinator 2016). The Intergovernmental Panel on Climate Change (IPCC) categorizes Lesotho as one of the countries highly vulnerable to the impacts of climate change, with low capacity among the population to adapt to changing weather conditions (Dejene et al. 2011).

**Low agricultural productivity and poverty are closely linked with food insecurity and malnutrition in Lesotho.** About one-third of all children under five are stunted in Lesotho, and malnutrition is closely linked to poverty: almost one-half of all children under five are stunted in the lowest income quintile compared to 10 percent of children in the highest. The burden of malnutrition doesn’t just fall on the individual but also affects the economy as a whole: it’s estimated that over 7 percent of gross domestic product (GDP) is foregone annually due to lower education outcomes, decreased productivity, poor health, and high child mortality, and premature deaths as a result of malnutrition. Margins are small for Lesotho’s poor, as 41 percent of all families spend more than one-half of their income on food, and recent extreme weather events in Lesotho have exposed the population’s vulnerability to food insecurity. Adverse weather impacts on agricultural production left around 709,000 people food-insecure in 2015/16; over 200,000 people were in need of humanitarian assistance in 2017; and over 485,000 were reported being at risk of food insecurity in May 2019 (Lesotho Vulnerability Committee 2017; Lesotho Disaster Risk Management Authority 2019).

Recognizing the agriculture sector’s importance for “job creation and inclusive economic growth under a new growth path led by the private sector,” the Government of Lesotho (GoL) selected agriculture as one of four productive sectors central to its new National Strategic Development Plan (NSDP) II for 2018/19–2022/23. To strategically support agriculture’s role in climate change mitigation and adaptation, and in nutrition and food security, the GoL is in the process of developing an Integrated Program for Agriculture and Food System Development (a National Agriculture Investment Plan, NAIP), a Multi-Sectoral Nutrition Strategy, and with the support of the World Bank, a Climate Smart Agriculture Investment Plan (CSAIP)—all of which are expected to be ready for adoption in 2019. These are supported by significant World Bank–financed investments approved in FY19 under the Second Phase Smallholder Agriculture Development Project (SADP-2, US$52 million), and the Agricultural Productivity Programme for Southern Africa (APPSA, US$20 million). In the pipeline for preparation is also a project to support Health and Nutrition Services.

To strengthen the alignment between strategic objectives and the allocation of public expenditures to agriculture, the GoL asked the World Bank for support to conduct an Agriculture Public Expenditure Review (AgPER) as part of a larger GoL effort to strengthen Public Financial Management. Starting in FY17, the World Bank together with the GoL conducted the Public Expenditure Review (PER): Improving Expenditure Efficiency for Inclusive Development and Growth (World Bank 2018) with the overarching objectives to: identify inefficiencies in government spending and revenue collection; identify opportunities for creating fiscal space in the context of a significant decline in Southern African Customs Union (SACU) and domestic revenues; analyze the performance of critical areas and/or sectors; and improve fiscal planning and management for better service delivery. The GoL expressed early on a wish for World Bank support in conducting an AgPER to better understand how expenditures can be aligned with objectives for the sector; and guidance for evaluating the impacts of public support. As a signatory to the Maputo Declaration, Lesotho has committed to allocate about 10 percent of its public spending to agriculture. The update to the Maputo Declaration is the Malabo Declaration of 2014, which also emphasizes agriculture public expenditure quality. Other sector-specific PERs that have been conducted are the Education Public Expenditure Review (World Bank 2019) and the Public Health Sector Expenditure Review (World Bank 2017).

In response to the GoL’s request, the development objective of this AgPER is to identify measures to improve the quality of public expenditures in agriculture. The hypothesis of this AgPER is that despite strategic objectives, policies, and international commitments that seek to address important key challenges for Lesotho such as climate

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1 The other three productive sectors included in the draft NSDP II are Manufacturing, Tourism and Creative Industries, and Technology and Innovation.
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change impacts, nutrition, and private sector development, public expenditures to agriculture (PEA) are not well aligned with these policies and priorities. The main audience of the report is policy makers and technical staff working on agricultural budgets and expenditures in the Ministry of Agriculture and Food Security (MAFS), the Ministry of Forestry, Range and Soil Conservation (MFRSC), and the Ministry of Finance (MF). In addition, this report can be seen as an important document for the Ministry of Development and Planning (MDP) and for multilateral and bilateral partners engaged in the sector.

This AgPER was conducted in close collaboration with the GoL, particularly the MAFS, the MFRSC, and the MF. In response to a request from the MAFS Policy Department to use this AgPER as an opportunity to transfer knowledge to the GoL, a one-day training on “Assessing the Expenditures in Agriculture” was organized in November 2018. In addition to the MAFS, technical staff from the MFRSC, the MDP, the Ministry of Small Business Development, Cooperatives, and Marketing (MSBDCM), and the Ministry of Trade and Industry (MTI) participated in the training. The results of the AgPER were presented to stakeholders in a workshop in Maseru in March 2019. Participants came from the public and private sectors, and their feedback on the findings and their recommendations were incorporated in this report.

Data and Methodology

For the purpose of this AgPER, the MF’s BOOST database was converted into an Agricultural BOOST database (AgBOOST) containing public expenditures in support of agriculture (PEA). The Lesotho BOOST database, which reproduces the data from the Integrated Financial Management Information System (IFMIS), is used by the MF and line ministries to plan, execute, and monitor the budget. Although the IFMIS and BOOST have certain limitations, these are the most comprehensive data sources available to analyze Lesotho’s official budget. AgBOOST covers approved and revised estimates, as well as warranted release and final expenditures, for the period 2010/11 to 2015/16. The data were also converted into Maloti and US$ expressed in 2010 constant values. Official exchange rate and Consumer Price Inflation (CPI) data from the Lesotho Central Bank were used.

Categorical variables in the AgBOOST database allow for analysis of the budgetary data, but they lack depth on aspects that are of importance for the review. Other variables were thus created using various sources of qualitative and quantitative information. Four types of variables can be distinguished: administrative, economic, functional, and source of funding. However, the GoL currently uses only one level of functional coding, which makes it difficult to use AgBOOST for functional analysis, and District Office (DO) spending is only broken down by economic attributes, not by function. To strengthen the analysis and allow for more details, qualitative and quantitative information from the MAFS and the MFRSC were used to create functional, sectoral, and geographical variables. In line with the African Union Guidance Note (AUGN), extra budgetary funds were generally not included in this AgPER.

Agriculture Public Expenditures: How much is allocated and where does it go?

Between 2010/11 and 2015/16, 322.7 million Maloti, or 1,513.5 Maloti per rural capita, were allocated to PEA, accounting for less than 3 percent of total public expenditures in Lesotho. This is in the context of the sector contributing 10 percent to GDP and over half of the population depending on agriculture for their livelihoods. PEA are below what Lesotho has committed under the Comprehensive Africa Agriculture Development Programme (CAADP) (10 percent of total public expenditures) and fall below allocations of other countries in the region. Lesotho stands almost 3 percentage points below the SADC average (excluding the outlier service economies of Seychelles, South Africa, and Mauritius), including Madagascar (7.4 percent of public expenditures), Malawi (16 percent), Zambia (8.1 percent), and Zimbabwe (8.3 percent); although it is worth noting that, Malawi aside, none of these countries reach the Maputo target. Nevertheless, actual PEA are about twice the amount that Lesotho reports to ReSAKSS (Regional Strategic Analysis and Knowledge Support System). Note that while public expenditures increased 4.9 percent annually from 2010/11 to 2015/16, PEA only increased 0.9 percent on average in the same period (Table E1).

2 The BOOST database is produced by the MF of Lesotho with support from the World Bank.
PEA are unpredictable and affect the GoL’s capacity to support agriculture sector development. The volatility of PEA partly reflects that of the general budget,\(^3\) with strong jumps and falls; the largest was a 13 percent drop in 2012/13, followed by a 25.7 percent growth spurt. Nevertheless, PEA exhibit their own pattern and appear even more unpredictable than the general budget. They seesawed through the entire period of analysis, except for two consecutive years of negative growth in 2014/15 and 2015/16. Budget execution for both the MAFS and the MFRSC is volatile, with execution rates both below and above budgeted amounts depending on circumstances. In certain years, this is due to late payments that shift execution from one fiscal year to the next. Breaking down execution rates between ministry headquarters (HQ) and DOs shows that transfers from the MAFS’s DOs have supported the Intensive Crop Production Programme (ICP) at HQ. Execution rates for personal emoluments are largely in line with budgeted amounts, while operating costs are reduced when cuts have to be made. As discussed in the report, the low operating costs reportedly affect program implementation.

Almost all PEA are allocated through the MAFS (64 percent) and the MFRSC (33 percent); the highest shares go to the former’s Crops Department and the latter’s Conservation Department. Only 3 percent of PEA go through other ministries: the MF, the MTI, and the Ministry of Home Affairs (MHA). In the MAFS, the Crops Department has the highest share of spending (37 percent of total spending); in the MFRSC, 75 percent of total expenditures go to the Conservation Department. The MAFS’s DOs receive about 30 percent of MAFS’s spending and the MFRSC’s DOs about 15 percent. Geographically, PEA are allocated largely according to the spatial distribution of agricultural fields across the country.

In the MAFS, the Crops Department spends more than four times the amount of the next unit and more than the 10 DOs combined (Figure E1). This is because the Crops Department is in charge of the large input subsidy Summer Cropping Programme, also referred to as the ICP. The rest of the MAFS’s expenditures are spread between Lesotho Agricultural College (119 million Maloti), the Extension (71 million Maloti) and Livestock Departments

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\(^3\) PEA are expressed in constant terms and for actual expenditures. The growth rate variation thus captures inflation and budget execution issues.
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The MFRSC’s Conservation Department registers three-quarters of the ministry’s total expenditures, while other departments and DOs have smaller allocations (Figure E2). The MFRSC’s flagship program is the Watershed Management Programme (WMP), also referred to as the Integrated Catchment Management Programme or the Poverty Alleviation Programme, but most commonly known as Fato Fato. This program largely consists of building anti–soil erosion infrastructure, in particular gully structures, stone lines, and diversion furrows. Interviews with GoL staff and the literature review point to Fato Fato’s social objective ("cash for work") on top of its conservation focus. The program is therefore heavily reliant on unskilled labor. The Rangeland Management Department activities are similar but marginal, at 2 percent of MFRSC expenditures. The Forestry Department (2 percent of MFRSC PEA) focuses on subsidizing households with free fruit trees—the trees are bought from producers that are
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MFRSC DOs (15 percent of MFRSC PEA) are all managed under one department, though they do have a subcost center status and appear in the IFMIS/BOOST. The MFRSC does not have a research department.

Even though Lesotho has a relatively high wage bill in general, the share of PEA going to wages (56.1 percent) is higher than that of total public expenditures (37.7 percent). This is problematic for agriculture sector programs, as operating costs are reportedly too low to enable staff to implement them properly. In the MAFS DOs, the salary bill is as high as 91 percent of total spending, leaving little resources to finance operating costs (e.g., for extension workers). Similarly, the Livestock Department, which generally has high expenses for vaccines and other operating costs, spends 71 percent of its budget on staff. Even the MFRSC’s capital-intensive Fato Fato absorbs 70 percent of the MFRSC wage bill. This goes to the many temporary laborers employed under Fato Fato as part of its dual objectives of environmental restoration and cash for work. The wage structure differs for the MAFS and the MFRSC, but for both ministries, the number of staff is relatively high at low grade levels, such as support staff.

Relative PEA to individual subsectors are not aligned with their contributions to agricultural GDP. Most sector-specific expenditures go to the crop sector (83 percent), followed by livestock (14 percent) and forestry (3 percent). Consultations with the ministries confirm that multi-sectoral expenditures largely follow the same pattern. This composition is not in line with the subsectors’ relative contribution to agricultural GDP, for which the livestock sector accounts for 52 percent, crops 28 percent, and forestry 20 percent (Figure E3). The ICP accounts for 69 percent of crop expenditures.

**FIGURE E3:** Share of agriculture subsectors in AgBOOST and in AgGDP, in percent

![Graph showing relative PEA to individual subsectors in AgBOOST and in AgGDP](source)

Source: Authors and Central Bank of Lesotho (AgGDP data).
Note: Shares in AgGDP from the Central Bank data are 50 percent for livestock, 25 percent for crops, 19 percent for forestry, and 6 percent for services. Services were removed to compute relative shares of the three sectors.

PEA going to recurrent expenditures and expenditures of private nature are high, while development expenditures are low. Of PEA under the MAFS, about 40 percent are spent on goods and services that are of a private nature; for the MFRSC, 97 percent of expenditures go to public goods and services. The high level of PEA spent on private goods by the MAFS is largely because of the ICP. In addition, these subsidies go to inputs rather than capital. Public investment in infrastructure is very low (0.5 percent), as are PEA that support agricultural processing and marketing activities (0.2 percent), although donor-funded projects not reported in BOOST complement this allocation. Public financing to agricultural research and development (R&D) is 0.8 percent. While development expenditures account for about two-thirds of total PEA, they are overestimated as they include expenditures that are recurrent in nature, especially the ICP and salaries under Fato Fato.
Likely as a result of the current budget process, PEA are not particularly well aligned with the main strategic documents for the sector—the NSDP and the Budget Framework Papers (BFPs). Budgeting of PEA is done by the individual departments in each ministry and while timely, it is not an integral part of the implementation of key strategic documents for the sector. Further, no institutionalized coordination of investment in the sector occurs between the GoL and the donor community, and donor funding was not mainstreamed into the budget in the review period. As a result, an assessment of the policy coherence of PEA shows that input subsidies and extension and advisory services are overfunded compared to what is envisioned in strategic documents, while agricultural processing and marketing, irrigation, and R&D are severely underfunded. Allocations to nutrition-sensitive agriculture (NSA) and to climate-smart agriculture (CSA) are low given the GoL’s commitments to address the challenges related to malnutrition and to climate change.

Recommendations

Perhaps the most significant finding of this AgPER is how poorly PEA are aligned with policy development objectives for the sector. Instead, PEA are largely spent on recurrent expenditures, which are unlikely to contribute to growth and longer term development. Going forward, the link between policy and allocations of PEA must be strengthened across ministries. It is also recommended that the MAFS—in consultation with the MFRSC, and as part of the NSDP II—adopt an evidence-based agricultural policy strategy with a NAIP to guide allocations of PEA.4

In the implementation of the NSDP II and a sector strategy/NAIP, it will be important to establish a feedback loop structure with rigorous results indicators for evaluating the impacts of the different programs, especially those that absorb a large share of PEA. Having such a structure in place would help ministries better evaluate the effectiveness of different expenditures and better target resources where they have the most impact. Setting up such a structure would include establishing a Joint Sector Review (JSR)—in line with CAADP directives—to coordinate investment in the agriculture sector across ministries, other government agencies, donors, and nongovernmental actors.

Continuing to update AgBOOST and refine classification will help analysts from the MAFS, the MFRSC, the MF, and other bodies evaluate PEA’s allocation and impacts. However, technical staff in the MAFS and the MFRSC Policy Department/Unit will need training on how to use AgBOOST in their day-to-day work. Also, making reporting of PEA more consistent across different ministries and including donor financing in the budget will ensure that analyses are comprehensive. Including functional classifications in BOOST will further allow for more detailed analysis.

Where possible, it is recommended that the GoL provides public rather than private goods and services, and strives for a better balance between development and recurrent spending. It is not clear that the GoL has found its optimal role in the agriculture sector at this point, and it would be good to better assess current justifications for large programs of private nature, such as the ICP. Rebalancing the budget more toward development expenditures includes allocating more PEA to capital investments, which are currently low. Similarly, increased allocations to R&D would help the GoL meet its aspirations for a competitive agriculture sector that is a key source of employment.

It is recommended that MAFS and MFRSC cost centers be better balanced, especially given the sector’s structure. For example, the MAFS could consider balancing out the budget more toward the Livestock, Research, and Planning Departments, for which funding is currently low given the relative contribution of sectors and the emphasis in the NSDP. Similarly, balancing personnel costs and capital investments against the necessary operating and maintenance costs will be important to effectively implement certain programs in the sector and to ensure sustainability of, e.g., infrastructure investment.

Table E2 provides an overview of expected impacts, assessed relative costs, and a proposed implementation timeframe for the recommendations proposed in this report.

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4 It can be noted that work to develop a NAIP is currently on-going with the support from FAO and in coordination with the African Union/CAADP. The report is, at the time of writing, in the approval process. It has at the time of writing this report not been appraised for Malabo Declaration (2014) compliance.
### TABLE E2: Impacts, cost, and timeframe for proposed actions and reforms

<table>
<thead>
<tr>
<th>Priorities and measures</th>
<th>Responsible agency</th>
<th>Impact on expenditure quality</th>
<th>Timeframe</th>
<th>Cost</th>
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<tbody>
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<td></td>
<td></td>
<td>Low</td>
<td>Medium</td>
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<td></td>
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<td>Medium</td>
<td>High</td>
<td>Low</td>
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<tr>
<td>Priority 1: Adjusting the level and composition of Public Expenditures to Agriculture to address challenges and achieve objectives for the sector</td>
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<tr>
<td>(i) Optimizing the GoL’s support to private goods and services • Evaluating the impacts of the Intensive Crop Production Programme (ICP), including on private input providers and implementing steps to minimize interference</td>
<td>MAFS</td>
<td>High</td>
<td>Medium</td>
<td>Low</td>
</tr>
<tr>
<td>(ii) Rebalancing the budget more toward development rather than recurrent allocations</td>
<td>MAFS &amp; MFRSC</td>
<td>High</td>
<td>Medium</td>
<td>Moderate</td>
</tr>
<tr>
<td>(iii) Increasing the share of operating costs so that they allow for implementation of, e.g., extension and livestock services, and for operation and maintenance of capital investment</td>
<td>MAFS &amp; MFRSC</td>
<td>High</td>
<td>Medium</td>
<td>Moderate</td>
</tr>
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<td>(iv) Rebalancing allocations between cost centers so that they are more in line with the contribution to Agriculture GDP, priority topics, or other socioeconomic objectives, including Climate-Smart Agriculture, Nutrition-Smart Agriculture, and private sector led job growth</td>
<td>MAFS &amp; MFRSC</td>
<td>High</td>
<td>Medium</td>
<td>Low</td>
</tr>
</tbody>
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| Priority 2: Establishing policy-based expenditure allocations |
| (i) Aligning the MAFS’s and the MFRSC’s budgets with relevant policies, especially the National Strategic Development Plan (NSDP) II | MAFS & MFRSC | High | Short | Moderate |
| (ii) Adopting an evidence-based agricultural policy strategy with a National Agriculture Investment Plan for implementing the policy | MAFS in consultation with MFRSC | High | Medium | Moderate |

| Priority 3: Better tracking Public Expenditures to Agriculture |
| (i) Updating AgBOOST | MAFS & MFRSC | Medium | Medium | Low |
| (ii) Including functional classifications in AgBOOST | MAFS, MFRSC, MF | Medium | Medium | Moderate |
| (iii) Including donor funded activities in Department and Ministry budget planning with the objective of including donor funding in the Integrated Financial Management Information System (IFMIS), pending compliance with donors’ financial management requirements | MAFS, MFRSC, MF | Medium | Short | Low |
| (iv) Training relevant staff on how to use AgBOOST in budget planning and policy evaluation | MAFS & MFRSC | High | Short | Low |

| Priority 4: Better evaluating the impacts of Public Expenditures to Agriculture |
| (i) Establishing a feedback loop with results indicators to evaluate impacts of large programs | MAFS & MFRSC | High | Short | Moderate |
| (ii) Establishing a Joint Sector Review under the new National Agriculture Investment Plan | MAFS & MFRSC | Medium | Medium | Low |