

## MTEF Typology

The following typology is intended to help reformers think about operationalizing MTEFs. We suggest the following three design dimensions: general, technical, and organizational. The four general design features are: scope, format, government levels, and length of period. The two technical features encompass the macroeconomic/fiscal (MFF) and sector expenditure frameworks (SEF). The four organizational features are: status in budget process, management structure, dissemination, and oversight. Taken together, these ten design features define an MTEF in operational terms. Table 3 provides more detail on the key elements defining each design feature.

**Table 1. Operationalizing MTEFs: Key Design Dimensions, Features, and Elements**

Dimensions	Design Feature	Key Elements
<b>General</b>	Scope	<ul style="list-style-type: none"> <li>• Sectors included</li> <li>• Type of expenditure included (recurrent and/or capital)</li> </ul>
	Format	<ul style="list-style-type: none"> <li>• Expenditures presented by classification (economic, functional, organizational, geographical, program-based)</li> </ul>
	Government Levels	<ul style="list-style-type: none"> <li>• Level of government encompassed (central, regional, and/or local)</li> </ul>
	Length of Period	<ul style="list-style-type: none"> <li>• Number of years (including budget year)</li> </ul>
<i>Technical</i>	Macro/Fiscal Framework (MFF)	<ul style="list-style-type: none"> <li>• Basis for framework (type of quantitative model)</li> <li>• Content of framework (projections, targets, aggregate and sectoral ceilings, etc.)</li> </ul>
	Sector Expenditure Framework (SEF)	<ul style="list-style-type: none"> <li>• Inclusion of policy framework and strategy</li> <li>• Type of costings of existing and proposed programs (level of detail)</li> </ul>
<i>Organizational</i>	Status in Budget Process	<ul style="list-style-type: none"> <li>• Fit in budget process (form and date of inclusion in annual process)</li> <li>• Approval/authorization process</li> </ul>
	Management Structure	<ul style="list-style-type: none"> <li>• Central and sectoral agencies' roles</li> <li>• Organizational location of MTEF management</li> <li>• Introduction of reform</li> <li>• Civil society input into process</li> </ul>
	Dissemination	<ul style="list-style-type: none"> <li>• Method and form of dissemination internally and externally (formality)</li> </ul>
	Oversight and Support	<ul style="list-style-type: none"> <li>• Oversight of sectors by central ministries (intra-sectoral allocations)</li> <li>• Level of sectoral autonomy</li> <li>• Oversight of central ministries by sectors (sectoral allocations, disbursements, etc.)</li> <li>• Training support</li> </ul>