



Program Status Report Phase V

Calendar year 2018

January 1-December, 31 2018



PEFA Overview: What is PEFA?



The PEFA Assessment Process: Planning, Managing, and Using PEFA



PEFA Check: Assuring the Quality of PEFA Reports

PEFA Secretariat

March 19, 2019

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This report summarizes the status of the PEFA program as at December 31, 2018, covering Semester 1 (S1) and Semester 2 (S2). This report follows the revised format proposed at the Steering Committee meeting in June 2018 in Bern.

1. PEFA Phase V multi-donor trust fund status

The Phase 5 multi-donor trust fund (MDTF) opening balance on January 1, 2018 was USD 4,274,858.25.

Receipts

As at December 31, 2018, USD 8.342 million has been paid to the MDTF by EU (EUR 2.5 million from the agreed EUR 5 million), SECO (CHF 2.5 million from the agreed CHF 4 million), Norway (NOK 7.2 million, i.e. the total agreed amount) and France (EUR 1.9 million, i.e. the total agreed amount). Receipts per quarter were broken down as follows:

- Q1: USD 14,670 corresponding to the PEFA MDTF investment income for the quarter;
- Q2: USD 630,402 comprising the second contribution from Norway (USD 612,557) and the PEFA MDTF investment income for the period (USD 17,845);
- Q3: USD 520,707 coming from the second contribution from SECO for USD 500,801 and from the PEFA MDTF investment income for USD 19,906;
- Q4: USD 2,206,802 corresponding to the contribution from France (USD 2,167,425) and the PEFA MDTF investment income for the quarter for USD 39,377.

In-kind

France continued to provide in-kind contribution during CY18 through the provision of one staff member to the Secretariat valued at USD 250,000 per year. The IMF made a contribution of USD 53,000, mainly reflecting staff time. The World Bank contributed USD 257,165 mainly reflecting (i) managerial oversight; (ii) cross support provided by other Bank staff to the Secretariat on PEFA related activities and (iii) travel costs for PEFA related activities.

Other sources

The DFID EFO amounting to USD 530,000 was extended to close on June 30, 2018 to allow adequate time for finalization of the papers. Currently, no other EFO or alternative sources of funding are secured.

Table 1a below summarizes receipts and total payments.

Table 1a. PEFA program financing – Phase V total receipts and payments

Receipts (USD)		Payments (USD)	
European Union	2,810,250.00	World Bank administration fee*	355,653.41
Switzerland	2,487,490.46	Disbursements Phase 5**	2,712,926.12
Norway	877,537.86	Total disbursements	3,068,579.53
France	2,170,142.00		

United Kingdom	0.00		
Total contributions	8,345,420.32	Balance c/f S1 CY19***	5,405,211.81
Interest Accrued	128,371.02		
Grand total into Fund	8,473,791.34		8,473,791.34

Notes: * Indirect rate of 17%

** Without the administration fee. Cumulative spending of Phase V till December 31, 2018.

*** The balance is to be carried forward to S1 CY19 as a result of receipts and payments during CY18.

Pledges

Total pledges, for which administrative agreements have been signed, stand at around at USD 13.179 million.

Table 1b. PEFA program financing – Phase V total signed pledges, million, as at December 31, 2018

Donor *)	Pledged amount in Country Currency		Pledged Amount in million USD *	Unpaid million Country Currency		Paid-in million Country Currency	
							USD
Switzerland - SECO	CHF	4.0	4.1	1.5	1.5	2.0	2.5
Norway - Ministry of Foreign Affairs	NOK	7.2	0.9	0.0	0.0	7.2	0.9
EU-Commission of the European Communities	EUR	5.0	5.9	2.5	2.8	2.5	2.8
France-AFD	EUR	1.9	2.2	0.0	0.0	1.9	2.2
Contributions YTD			13.1**		4.3		8.4***

* Excluding in-kind contributions

** The sum of rounded amounts leads to a total of 13.1 rather than 13.2 (total pledged amount is USD 13,178,946).

*** The sum of rounded amounts leads to a total of 8.4 rather than 8.3 (total paid amount is USD 8,342,703).

2. Summary of progress on approved annual workplan

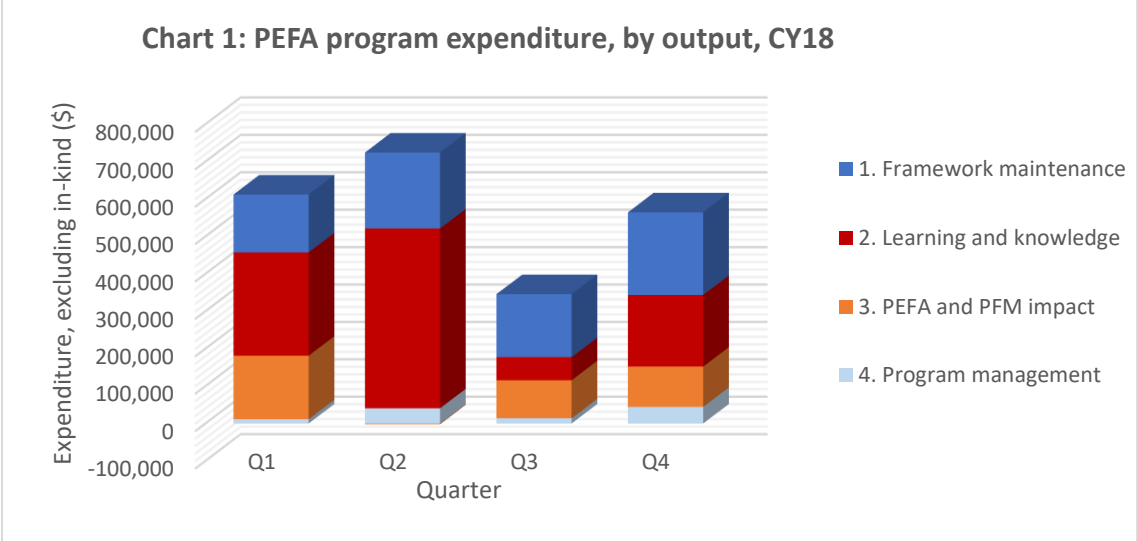
The table below presents the financial progress per activity.

Table 2a. Summary per activity as at December 31, 2018

PEFA MDTF Program Component/Activity	CY18 Revised Budget	Q1 Expenditure	Q2 Expenditure	Q3 Expenditure	Q4 Expenditure	Cumulative Expenditure	Budget utilization
1. PEFA Framework maintenance sub-total	778,569	154,841	203,106	168,452	220,923	747,321	96.0%
2. Learning and knowledge sub-total	1,509,385	276,110	480,498	61,668	191,509	1,009,785	66.9%
3. PEFA and PFM impact sub-total	447,630	169,811	-1,820	101,704	107,777	377,473	84.3%
4. Program management sub-total	216,130	11,424	40,736	13,884	44,322	110,366	51.1%
Overall Budget Total for CY18	2,951,713	612,185	722,520	345,708	564,532	2,244,944	76.1%
<i>In-kind expenses</i>	<i>250,000</i>	<i>62,500</i>	<i>62,500</i>	<i>62,500</i>	<i>62,500</i>	<i>250,000</i>	<i>100.0%</i>

The PEFA Secretariat was fully staffed during this reporting period. To date, 76.1% of the overall budget for calendar year 2018 (as revised in June 2018) has been used towards the four PEFA activities. The budget utilization rate for Activities 1 and 3 is as expected. Activity 2 was on target on June 30, but the pace slowed down over the summer¹. Expenditure against Activity 4 in Q2 and Q4 reflects the preparation of the Steering Committee meetings respectively in Bern and in Washington, DC.

Chart 1 below presents payments by output for the MDTF.



Over the period, Learning and knowledge represented 45.0% of the total. It reflected the time spent by staff in preparing training material and delivering sessions, but also new activities such as the conception of three animated videos and the development of a concept note related to PEFA online training program.

Framework maintenance amounted to 33.3% of the total and covered: (i) reviews of concept notes and reports; (ii) revision of Volume 1, 2 and 3 of the PEFA Handbook; (iii) development of the first version of Volume 4; (iv) finalization of the concept note covering the options for future application of PEFA at the subnational level; and (v) development of a concept note for the implementation of an online tool supporting PEFA assessments (*PEFA Online*).

16.8% of expenditure covered PEFA and PFM impact activities. This includes time spent to (i) respond to the 147 queries received; (ii) prepare the monthly statistics; (iii) finalize the ODI papers; (iv) prepare and implement the update of the PEFA website; (v) update, circulate and analyze the survey² sent to officials from government central finance agencies and development partners in countries where PEFA has been used in last three years; and (vi) contribute to UN SDGs³.

¹ Q3 comprises July and August when PEFA Secretariat team members take most of their annual leave.
² 13 countries responded (Algeria, Burkina Faso, Cameroon, Comoros, Dominican Republic, Gabon, Honduras, Madagascar, Morocco, Paraguay, Philippines, St. Lucia, Zambia) out of 19 surveyed in 2018.
³ Update of the E-handbook on 16.6.1 Indicator Primary government expenditures as a proportion of original approved budget (Tier1 indicator). Collecting, summarizing and providing raw data for PI-1 indicator for 109 countries compiled from the WBG economists and PEFA Public Assessments as baseline for Annual updates.

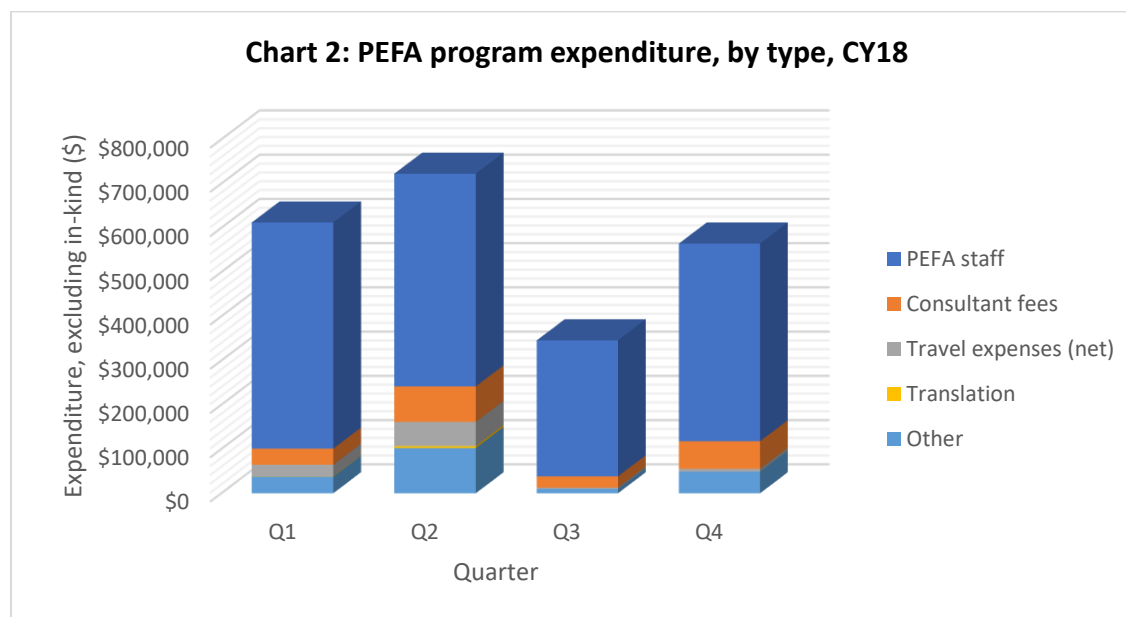
Program management represented 4.9% of the total. Costs mainly covered the reporting to the PEFA Steering Committee and the preparation of the Steering Committee meetings. Costs also covered contributions to the PEFA Forward Look Review including the appointment of a strategic advisory group.

Table 2b. Summary per item as at December 31, 2018

PEFA MDTF Program Component/Activity	CY18 Revised Budget	Q1 Expenditure	Q2 Expenditure	Q3 Expenditure	Q4 Expenditure	Cumulative Expenditure	Budget utilization
PEFA Staff	1,989,000	511,228	480,805	307,303	446,772	1,746,108	87.8%
Consultant fees	329,140	36,414	80,348	25,634	62,375	204,771	62.2%
Travel	324,024	26,425	54,708	2,983	6,587	90,702	28.0%
Translation	120,000	743	4,437	0	0	5,180	4.3%
Other	189,549	37,375	102,221	9,788	48,799	198,183	104.6%
Overall Budget Total for CY18	2,951,713	612,185	722,520	345,708	564,532	2,244,944	76.1%

Three-quarters of the budget for calendar year 2018 has been used. Staff costs are on target, while the costs for consultants are lower than expected due to higher use of internal resources to review reports and to deliver training. Travel costs remain low as the Secretariat sought for travel and accommodation cost sharing whenever possible. The revision of Volumes I and III of the PEFA Handbook was still ongoing in Q3, and corresponding translations have been postponed.

Chart 2 presents expenditure in terms of the main spending categories for the MDTF. Staff costs represented the main expenditure (77.8%). Consultant (9.1%) and travel costs (4.0%) have doubled in Q2 due to the volume of activities delivered in Learning and Knowledge, thus explaining the slight increase of total expenditure in Q2. In Q4, consultant costs are expected to reach the same level as in Q2, mainly due to their contribution to Activity 1.



2.1. Activity 1. Framework maintenance

Table 2.1a. Summary for Activity 1

PEFA MDTF Program Component/Activity	CY18 Revised Budget	Q1 Expenditure	Q2 Expenditure	Q3 Expenditure	Q4 Expenditure	Cumulative Expenditure	Budget utilization
Output 1: Framework maintenance							
PEFA Staff	581,689	151,340	195,440	162,075	188,413	697,268	119.9%
Consultant fees	76,880	3,500	7,666	6,341	19,518	37,026	48.2%
Travel	-	0	0	0	0	0	0.0%
Translation	120,000	0	0	0	0	0	0.0%
Other	0			36	12,991	13,028	0.0%
1. PEFA Framework maintenance sub-total	778,569	154,841	203,106	168,452	220,923	747,321	96.0%

There was a steady demand for advice and support on PEFA 2016, including requests for quality reviews by the Secretariat. The Secretariat received 63 assessment reports (33 in S1 and 30 in S2), of which 27 were for an initial review (14 in S1 and 13 in S2) and 36 were for follow-up (19 in S1 and 17 in S2). In addition, 23 concept notes were submitted for review (11 in S1 and 12 in S2). Detailed advice was provided to clients to support the preparation of the PEFA assessment concept note and during assessment or finalization of reports. Noteworthy cases were as follows:

- **Suriname:** The PEFA Secretariat participated to a videoconference organized by the InterAmerican Development Bank to answer government officials' questions before the preparation of the concept note.
- **Kazakhstan:** The OECD and the PEFA Secretariat attempted to coordinate the data collection and production of reports for the OECD Budget Review and the PEFA assessment in order to assess the complementarity between the tools. It was not possible to start the assessments jointly due to the time needed to recruit the PEFA consultants through a competitive process. The OECD review started in January 2018, and the PEFA assessment, funded by EU and led by the World Bank, in April. The World Bank joined the meetings held by the OECD in January and the presentation of the OECD Budget Review to Kazakh authorities in September. Both assessments teams exchanged their draft reports before finalizing.
- **Ethiopia:** The World Bank submitted a PEFA CN covering the federal level and seven subnational entities. They asked members of the PEFA Secretariat not involved in the quality review to support the assessment team in piloting a service delivery review using PEFA indicators.

Significant staff resources were allocated to the revision of Volume 1, 2 and 3 of the PEFA Handbook and the preparation of Volume 4. In addition, a concept note for online PEFA assessments was developed as was a draft note on PEFA and Gender Budgeting for presentation and discussion at the December 2018 Steering Committee Meeting.

Expenditure for S2 amounted to USD 389,375, i.e. 52.1% of the total. PEFA staff represented 95% of the Activity 1 expenditure (96.9% in S1 and 90.0% in S2).

2.2. Activity 2. Learning and knowledge

Table 2.2a. Summary for Activity 2

PEFA MDTF Program Component/Activity	CY18 Revised Budget	Q1 Expenditure	Q2 Expenditure	Q3 Expenditure	Q4 Expenditure	Cumulative Expenditure	Budget utilization
Output 2: Learning and knowledge							
PEFA Staff	934,872	190,412	299,290	52,686	138,925	681,312	72.9%
Consultant fees	99,440		31,139	0	11,729	42,869	43.1%
Travel	285,524	14,627	46,754	962	6,373	68,717	24.1%
Translation		743	3,083	0	0	3,827	0.0%
Other	189,549	70,327	100,231	8,020	34,482	213,060	112.4%
2.Learning and knowledge sub-total	1,509,385	276,110	480,498	61,668	191,509	1,009,785	66.9%

The PEFA Secretariat delivered 24 learning activities in 2018:

- (i) 4 regional training events for government officials, development partners representatives and consultants: 2 in S1 (Peru in May; Austria in June); 2 in S2 (United States in July);
- (ii) 1 regional training for OLACEFS (Latin America Association of Supreme Audit Institutions) in S1 (May, Peru);
- (iii) 10 training sessions for government officials (4 in S1 and 6 in S2): Egypt and Ghana in January; Mauritania in March; Georgia in May; Botswana in August; Uzbekistan in September; Palestine in October; Argentina in November; Ethiopia and Nigeria in December;
- (iv) 3 workshops in Belgium, all in S1: in March for EU delegations' representatives from Central and Western Africa in March, and in May for representatives from Latin America and the Caribbean and from Asia, Central Asia and Pacific;
- (v) 1 workshop in Switzerland in S1 (June) for SECO representatives;
- (vi) In addition, the secretariat participated and presented in S2 at two other workshops in the United States in July (IADB and government of Suriname) and in the United Kingdom in November (ODI, PFM experts and PEFA assessors working in Uganda).

Outreach activities included:

- (i) the participation as a panelist during 4 events in S1 and 2 in S2: a conference organized in February by SECO with the Basel Institute on Governance in Lima, Peru; three workshops organized by the World Bank at their headquarters in May and June; the CIPFA annual conference in Abu Dhabi in September; a workshop organized by USAID in September;
- (ii) the delivery of a presentation during 1 event in S1 and 2 in S2: the PEMPAL Budget Community of Practice plenary meeting in March in Vienna, Austria; a regional meeting organized by the World Bank in Bosnia and Herzegovina in September for SNG officials and consultants from Bosnia and Herzegovina, Montenegro and Serbia; the annual retreat for IMF PFM advisors.

Outreach through the PEFA website and social media remained active, particularly through exchanges on Facebook and Twitter. The three short online video tutorials (PEFA overview; PEFA Assessment Process; PEFA Check) were released and posted on PEFA news, Facebook, Twitter and YouTube in June, and made available in French and Spanish in September.

Significant staff resources were allocated to developing a concept note for online learning.

Expenditure for S2 represented 25.1% of the CY18 total for Activity 2. The considerable difference with S1 is mainly due to the higher number of staff mobilized for regional trainings compared to other learning

and outreach activities (71.9% of staff expenditure was dedicated to S1 activities). Staff expenditure accounted for 67.5% of the total.

2.3. Activity 3. PEFA and PFM impact

Table 2.3a. Summary for Activity 3

PEFA MDTF Program Component/Activity	CY18 Revised Budget	Q1 Expenditure	Q2 Expenditure	Q3 Expenditure	Q4 Expenditure	Cumulative Expenditure	Budget utilization
Output 3: PEFA and PFM impact							
PEFA Staff	276,310	100,812	-37,230	78,659	75,112	217,352	78.7%
Consultant fees	152,820	32,913	33,166	19,293	31,127	116,499	76.2%
Travel	18,500	10,690	418	2,021	213	13,342	72.1%
Translation		11,983	1,354	0	0	13,337	0.0%
Other	0	13,413	473	1,732	1,325	16,943	0.0%
3. PEFA and PFM impact sub-total	447,630	169,811	-1,820	101,704	107,777	377,473	84.3%

Activities covered the preparation of monthly statistics and sharing of information on assessments and results as requests for PEFA data remained steady (158 requests for 2018 with 76 in S1 and 82 in S2, while there were 157 for the full year 2017).

The post-PEFA user questionnaire was revised for the second survey and circulated early S2. 68.4% of countries participated (13 countries⁴ out of 19 surveyed). The main findings are as follows:

- Following the PEFA assessment, a PFM reform dialogue was established in 11 out of 13 countries (84.6%). The dialogue group endorsed a set of PFM reform priorities in 8 countries out of 11 (72.7%).
- 9 countries out of 13 (69.2%) designed a PFM reform strategy or action plan. 7 of them (53.8%) also had a dialogue group that set PFM reform priorities.
- All 13 countries use PEFA to support the development of PFM reform initiatives, action plan or strategy.
- 9 countries out of 13 (69.2%) use PEFA indicators and dimensions to monitor the progress of the PFM reform action plan, strategy or specific initiatives.

A revised approach to undertaking PEFA research was endorsed by the SC in June. The Stocktake of PFM diagnostic tools and the short Guide to PFM diagnostic tools were both published on the PEFA website. ODI papers were finalized. Other activities include the preparation and implementation of the PEFA website update and the contribution to the UN SDGs.

The secretariat also strengthened links with other PFM tools by participating to a roundtable organized in April by the Emerging Markets Investors Alliance with the IBP on “Sovereign Credit Ratings and Fiscal Transparency” and to a workshop organized in July by the IBP at UN headquarters on “Making and Keeping Promises: How are Governments Planning and Spending towards the SDGs?”.

The level of expenditure between S1 and S2 was pretty balanced for Activity 3 (44.5% for S1 and 55.5% for S2). Staff expenditure accounted for 57.6% of the total. The raise of the relative weight from 37.8% in

⁴ Algeria, Burkina Faso, Cameroon, Comoros, Dominican Republic, Gabon, Honduras, Madagascar, Morocco, Paraguay, Philippines, St. Lucia, Zambia

S1 to 73.4% in S2 cannot be considered as significant as reposting of operations from Activity 3 was needed to reflect the accurate level of Activity 1 and 2⁵. Most consultants' fees were mobilized under Activity 3 due to the specific nature of skills needed for the work performed (56.9% of the total amount of consultant fees and 30.9% of total expenditure for Activity 3). The split in fees between S1 (56.7%) and S2 (43.3%) reflects that fact that the main deliverables were presented during the Steering Committee meeting in June 2018.

2.4. Activity 4. Program management

Table 2.4a. Summary for Activity 4

PEFA MDTF Program Component/Activity	CY18 Revised Budget	Q1 Expenditure	Q2 Expenditure	Q3 Expenditure	Q4 Expenditure	Cumulative Expenditure	Budget utilization
Output 4: Program management							
PEFA Staff	196,130	68,664	23,306	13,884	44,322	150,175	76.6%
Consultant fees	0	0	8,377	0	0	8,377	0.0%
Travel	20,000	1,107	7,536	0	0	8,644	43.2%
Translation	0	-11,983	0	0	0	-11,983	0.0%
Other	0	-46,364	1,517	0	0	-44,847	0.0%
4.Program management sub-total	216,130	11,424	40,736	13,884	44,322	110,366	51.1%

The main activities covered the delivery of various reports:

- The three first Phase V quarterly reports for the calendar year 2017 (Q2, Q3 and Q4) and the corresponding annual report;
- The annual report for the last fiscal year of Phase IV;
- The full Phase IV report;
- The quarterly reports for the three first quarters of calendar year 2018.

Costs included the support to the SC meetings (organization, minutes). They also covered additional activities such as contributions to the PEFA Forward Look Review.

The peak of staff expenditure in S1 reflects the time mobilized to produce the pending reports

3. Reporting against the results framework

The result framework measures annually the impact of PEFA. It assesses how PEFA contributes to improved public financial management performance by examining whether the level of **Improved PEFA performance scores in countries with successive assessments (I.1.1.)** reaches at least 80%. While improved compared to 2017, , the target was not achieved in 2018 as the number was 78.6%. The target was neither achieved cumulatively for Phase V of the program as the share in 2017 was 60% only.

The annual measure of the outcomes of the PEFA program shows the results are pretty good. Targets were achieved in 2018 and cumulatively for 8 out of 12 indicators (not achieved for, OC.1.2, OC.2.2., OP.1.1. and A.2.2.):

⁵ Activity 3 was the only code created at the launch of Phase V and used to record all activities for two full months.

- **OC.1.1. Frequency of successive PEFA assessments:** all 17 CG assessments in 2018 were successive assessments (the target is 80%). The target was also achieved cumulatively. 31.3 percent of all SNG assessments (5 out of 16) in 2018 were successive assessments (the target is 20%). The target was also achieved cumulatively (9 out of 42, i.e. 21.4%).
- **OC.1.2. Number of government central finance agencies and development agencies that consider PEFA is useful for their work on improving PFM:** the average rate for usefulness of PEFA for PFM strengthening was 4.17 (on a scale from 1 to 5; 5 is the highest score); 50.0% of respondents⁶ found PEFA very useful and 33.3% as extremely useful. As the baseline for 2017 was 4.63, the target was not achieved in 2018 as the rate should at least have remained as high.
- **OC.2.1. Number of governments and development partners that report using PEFA in designing PFM-related projects, policy changes, and action plans:** 100% of respondents stated that PEFA was used for PFM reform planning (the target is 90%).
- **OC.2.2. Number of governments and development partners that report using PEFA for monitoring of PFM strengthening initiatives and PFM reform action plans:** 69% of respondents stated that PEFA is used for monitoring of PFM strengthening. The target is 80%, thus not reached in 2018.
- **OC.3.1. Number of references to PEFA assessment reports, data, framework, and research papers in public documents relating to PFM by third parties:** there were 34 relevant 'hits' in 2018 in the World Bank and IMF Libraries (the target is 30).
- **OC.3.2. Number of international initiatives or global performance arrangements that reference or use PEFA and PEFA performance indicators:** PEFA was featured as part of the IDA 18 monitoring framework and the UN/WBG SDGs initiative.
- **OP.1.1. Number of national and subnational PEFA assessments completed:** there were 33 final PEFA assessments completed in 2018, of which 17 CG and 16 SNG. As the baseline for 2017 was 43, the target was not achieved in 2018 as the number should at least have remained as high.
- **OP.2.1. Number of PEFA assessments that achieve high compliance rates for final report coverage and compliance index at the dimension/indicator level:** average compliance ratings for CG assessments in 2018 was 96.1% for reports coverage and 96.4% for reports compliance index at dimension level. For SNG, 92.9% and 993.3% respectively. All targets were achieved (at least or above 85%). There were also achieved cumulatively.
- **OP.2.2. Number of final reports reviewed by the PEFA secretariat that are awarded PEFA Check:** this concerns 96.1% of all reports (target is 85%), i.e. 94% of CG reports and 100% of SNG reports. Targets were also reached cumulatively.
- **A.2.2. Number of PEFA 'stories' on managing and using PEFA to reform PFM collected and shared on the website:** 5 stories were published on the PEFA website. The target was not achieved cumulatively as there was no story published in 2017 (target is 3 in each year).
- **A.3.1. Online database of PEFA assessments is upgraded from 2016 and fully operational:** a spreadsheet with all the scores for public assessments at CG and SNG level is available for download.

⁶ 13 countries responded (Algeria, Burkina Faso, Cameroon, Comoros, Dominican Republic, Gabon, Honduras, Madagascar, Morocco, Paraguay, Philippines, St. Lucia, Zambia) out of 19 surveyed in 2018.

- **A.3.2. Number of research studies on PEFA and PFM reform conducted through the PEFA program and shared on the PEFA website:** there was none in 2018. One was published in 2017 and three are expected by the end of Phase V.

The following indicators at the output and activity levels require a quarterly measure. All targets were achieved for each quarter and cumulatively:

- **OP.3.1. Number of requests for PEFA data:** there were 158 requests (target is 105 as in 2016).
- **OP.3.2. Number of presentations relating to PEFA and PFM that are delivered by the secretariat at international PFM events:** 9 presentations were delivered (the target is 5 for the calendar year).
- **A.1.1. Publication, maintenance, and usefulness of the PEFA guidance in three languages (English, French, and Spanish):** Volume 1, 2, 3 were revised throughout 2018 and published in Q4. Volume 4 was developed.
- **A.1.2. Number of reviews and other client requests completed within standard timelines:** there were 23 concept notes, 27 draft reports and 36 follow ups received for reviews. All documents received were handled during the standard timelines. Comments on concept notes were circulated within 4.1 days; on draft reports, 12.6; on revised reports, 5.9. 94.0% of other 158 client requests were responded to within a week. All targets were also achieved cumulatively except for the CN as the percentage in 2017 was 94.4% (target is 95%).
- **A.2.1. Number of PEFA learning and outreach activities, and their usefulness:** 21 events were organized (target is 8 for the calendar year), with a satisfaction rate of 4.52 (target is 4.3). All targets were also reached cumulatively.

4. Feedback on the use of PEFA

The survey circulated in 2018 showed that all countries that responded use PEFA to support the development of PFM reform initiatives, action plan or strategy, and that two third of them also use PEFA indicators and dimensions to monitor the progress of the PFM reform action plan, strategy or specific initiatives.

Some of the countries surveyed shared their stories. Zambia prepared a seven-minute video on their PEFA journey accessible here: <https://www.youtube.com/watch?v=ND9ZVCbJEkg>

Other success stories can be accessed from the PEFA website:

- Togo and Cameroon: <https://pefa.org/news/pefa-stories-cameroon-and-togo> and <https://youtu.be/2OrZg1mdVuY>
- Lesotho: <https://pefa.org/news/blurred-lines-lesotho-formulates-pragmatic-pfm-reform-action-plan-using-pefa-assessment-results>

5. PEFA Partnership status

The PEFA partnership remains the same.

The PEFA SC decided to limit outreach to new partners to Slovakia (process on-going) and JICA (through the Japanese Ministry of Finance).

The SC also agreed to maintain the option of a partner having observer status at the SC. However, such a status should be limited in time and might primarily be used for potential new partners who would need an observation period before joining. An advisory group will be tested as part of the PEFA forward look review and will be limited to this specific exercise.

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Annex 1: Physical progress – workplan activities

Act No.	Phase V activity description	Revised plans for CY18	Achievements for S1 CY18	Achievements for S2 CY18	Achievements for CY18
Activity group 1: Framework maintenance					
1.1	Client support to prepare, design, implement, add to dialogue, assist engagement	Respond to at least 100 queries on PEFA methodology and implementation within one week of receiving the query.	<p>Advice provided for:</p> <ul style="list-style-type: none"> - planned or upcoming PEFA assessments in Ukraine, Palestine, Ghana, Botswana, Georgia, Kenya SNGs, Zimbabwe, Sierra Leone, Afghanistan, Samoa - ongoing PEFA assessments <p>Total number of requests for Q2 was 34</p> <p>Total number of requests for the Q1 was 42</p>	<p>Advice provided for:</p> <ul style="list-style-type: none"> - planned or upcoming PEFA assessments in Palestine, Botswana, Uzbekistan, Kenya SNGs, Ethiopia (Federal and SNGs) - ongoing PEFA assessments <p>Total number of requests for Q4 is 36.</p> <p>Total number of requests for Q3 was 46</p>	<p>Number of requests for S1 and S2 was 158: 46% public; 52 non public; 2 both.</p> <ul style="list-style-type: none"> • 70% of requests were responded within 1 day • 17% within 3 days • 3% within 5 days • 4% within 1 week • 4% within 2 weeks • 2% within 3 weeks
1.2	Quality assurance - advice, review, follow up	PEFA assessment quality assurance for at least 30 CNs, 40 draft reports and 40 follow up reviews.	Reviewed: 11 Concept Notes, 14 draft reports, 19 follow up reviews	Reviewed: 12 Concept Notes, 13 draft reports, 17 follow up reviews	Reviewed: 23 Concept Notes; 27 PEFA assessment draft reports; and 36 follow-ups.
1.3	Guidance on PEFA and PFM reform	Review and revise vols. 1 and 3. Translate the revised volumes from English to French and Spanish*	<p>Ongoing.</p> <p>Work on Vol 1 and 3 to be initiated.</p> <p>SNG guidance made public.</p>	<p>Ongoing.</p> <p>Revisions of Vol 1 finalized. Draft submitted to public consultation⁷.</p> <p>Revisions on Vol 3 finalized. Both volumes endorsed by the SC in December 2018 and published on the PEFA website on December 20.</p>	As in S2.

⁷ From October 12 to November 2, 2018

Act No.	Phase V activity description	Revised plans for CY18	Achievements for S1 CY18	Achievements for S2 CY18	Achievements for CY18
		<p>Publish revised guidance on SNG Assessments*</p> <p>Issue Volume IV first edition **</p> <p>Assessment of subnational PEFA processes and assessments #</p>	<p>CN for Vol IV drafted and undergoing review.</p> <p>Not started.</p>	<p>Work on Vol IV finalized. Draft endorsed by the SC in December 2018.</p> <p>CN finalized in Q3. Work started in Q4.</p>	
1.4	Measurement framework monitoring and refinement	<p>Revised Handbook vol.2 (Fieldguide)*</p> <p>Translation of the revised field guide.</p>	Work on refinement ongoing.	Work on refinement finalized. Draft submitted for public consultation ⁸ . Volume endorsed by the SC in December 2018 and published on the PEFA website on December 20.	As in S2.
1.5	Other framework support	<p>Supplementary guidance and on demand ad-hoc advice **</p> <p>Concept note on e-PEFA #</p>	<p>Peer reviews ongoing.</p> <p>Not started.</p>	<p>No peer reviews in this quarter.</p> <p>Concept note finalized. Draft endorsed by the SC in December 2018 with requirements for additional information regarding costs.</p>	As in S2.
Activity group 2: Learning and knowledge sharing					

⁸ From October 12 to November 2, 2018.

Act No.	Phase V activity description	Revised plans for CY18	Achievements for S1 CY18	Achievements for S2 CY18	Achievements for CY18
2.1	Learning materials development	Ongoing Refinement of basic training course modules for introduction to PEFA, assessors, reviewers and managers in 4 languages (English, French, Spanish and Portuguese) ⁹ .	Modules updated. Translation of module in Spanish concluded in preparation for the regional training in Lima.	No activity.	Developed 3 basic training content for assessors, assessment managers and government officials. All prepared in 3 languages and tailored to the audience.
		Produce 4 online video tutorials in important aspects of PEFA methodology, implementation and impact. Examine the feasibility of using online and videoconference training options to improve cost-effectiveness. **** Draft	Online video tutorials finalized, covering the following topics: 1. PEFA overview; 2. PEFA Assessment Process; 3. PEFA Check Pending.	Subtitles in French and in Spanish finalized for the online video tutorials covering the following topics: 1. PEFA overview; 2. PEFA Assessment Process; 3. PEFA Check Online quiz in English developed. Concept note finalized. Draft to be presented for endorsement during the SC meeting in December 2018.	As in S2.
2.2	Direct delivery of learning and knowledge products	Deliver in-country training in at least 3 continents for at least 500 participants.	Regional trainings: -Lima, Peru – May 23-25 - Lima, Peru, May 28-29, OLACEFS (LAC SAls Organization)- - Vienna, Austria- June 19-21 In-country training: -Tbilisi, Georgia – May 15-17	3 regional trainings: -Washington DC, United States – 7 July (IDB staff) - Washington DC, United States – 17-19 July (WB, IBP, IFAC, EU and consultants)	S1: - 3 regional trainings (2 in Peru, Vienna) -4 in country trainings (Egypt, Ghana, Mauritania and Georgia) - 9 workshops (3 in the United States, 3 in Belgium, Peru, Austria, Switzerland)

⁹ “Refine” changed to “Ongoing Refinement” to reflect that training courses are continuously being updated to reflect lessons from training as well as the need of the specific audiences of training.

Act No.	Phase V activity description	Revised plans for CY18	Achievements for S1 CY18	Achievements for S2 CY18	Achievements for CY18
			<p>Presentations/workshops:</p> <ul style="list-style-type: none"> - Washington DC, United States- Francophone Central/South Africa Region, WB- May 2 -Washington DC, United States- LAC Region, WB-May 3 - Washington DC, United States Fundamentals of City Financing- WB- May 11 - Brussels, Belgium—EU delegations from Asia and Pacific Region-May 31 - Brussels, Belgium—EU delegations from Latin America Region-May 31 - Bern, Switzerland – SECO representatives – June 13 	<ul style="list-style-type: none"> - Washington DC, United States – 18 October (IMF regional PFM advisors) 6 in-country training: <ul style="list-style-type: none"> -Gaborone, Botswana – 21-23 August -Tashkent, Uzbekistan – 20-21 September - Ramallah, Palestine – 23 October - Buenos Aires, Argentina – 5-7 November - Addis Ababa, Ethiopia – 5-7 December - Abuja, Nigeria – 5-9 December 4 presentations/workshops: <ul style="list-style-type: none"> -Washington DC, United States – 10 July - (IADB and government of Suriname) - Sarajevo, Bosnia and Herzegovina – 26 September (SNG officials and consultants from Bosnia and Herzegovina, Montenegro and Serbia) - Washington DC, United States - Panel on donor coordination organized by USAID – 28 September - London, United Kingdom – 8 November (ODI, PFM experts and PEFA assessors working in Uganda) 	<p>S2: As described.</p>

Act No.	Phase V activity description	Revised plans for CY18	Achievements for S1 CY18	Achievements for S2 CY18	Achievements for CY18
2.3	PEFA and PFM knowledge network development and maintenance	Produce at least 6 new online PEFA stories in 3 languages. (Two of these are carried over from 2017)*	Bolivia La Paz success story published on PEFA Website in English and Spanish. "PEFA La Paz, Bolivia" and "Reformas post PEFA. El caso Peruano (Subnacional)" videos published on PEFA social media Video for Togo and Cameroon ongoing Timor Leste ongoing	PEFA stories in video for Togo and Cameroon published Timor Leste ongoing Lesotho ongoing	S1: Bolivia La Paz success story published on PEFA Website in English and Spanish. "PEFA La Paz, Bolivia" and "Reformas post PEFA. El caso Peruano (Subnacional)" videos published on PEFA social media S2: As described.
		Establish multi-dimensional, secure online network facility on the PEFA website. Provide content, monitoring, facilitation, feedback and other support for the network.	Included in work on online learning.	Included in work on online learning.	Included in work on online learning.
2.4	Facilitation of peer learning and knowledge sharing	Refresh and maintain PEFA website and social media content at least weekly.	- News items published on the website: 4 - Posts on Facebook: 50 - Tweets: 53 - Users Guidance published on the website:1	- News items published on the website: 18 - Posts on Facebook: 72 - Tweets: 72 - YouTube: 6 videos	Total to date: - News items published on the website: 22 - Posts on Facebook: 122 - Tweets: 125 - YouTube: 6 videos - Users Guidance published on the website:4
Activity group 3: PEFA and PFM impact					
3.1	Data base management, data and website enhancements	Maintain assessment data base and update monthly.	Ongoing. Monthly statistics readily available.	Ongoing. Monthly statistics readily available.	As in S2

Act No.	Phase V activity description	Revised plans for CY18	Achievements for S1 CY18	Achievements for S2 CY18	Achievements for CY18
		Revise website data portal to provide improved access to data. *	Draft proposal for the webpage portal update endorsed by the PEFA SC in June 2018	Work ongoing. Presentation made by the development team during the SC meeting in December.	As in S2
3.2	Data base access support	Respond to at least 100 requests for PEFA data within one day of receiving a request for published data and within 4 weeks for unpublished data.	<p>Total number of requests for Q1 and Q2 was 76: 56.5% public; 41 non public; 2.5 both.</p> <p>-91% of requests were responded within 1 week;</p> <p>-73% of requests were responded within 1 day.</p> <p>Summary of data for 1 large request.</p> <p>Quarterly report on clients requests with graphs and chart produced.</p> <p>The updated procedure to answer more effectively all clients' requests for non-public information including the application of WB Access to Information Policy was discussed during the SC meeting in June 2018 and approved.</p> <p>Total number of requests for Q2 was 34: 65% public; 35% non-public.</p> <ul style="list-style-type: none"> • 79% of requests were responded within 1 day • 9% within 3 days • 3% within 5 days • 3% within 1 week • 6% within 2 weeks 	<p>Response to average 15.8 requests CY18.</p> <p>Quarterly report on clients' requests with graphs and chart produced.</p> <p>Total number of requests for S2 was 82: 37% public; 62% non-public; 1% both.</p> <ul style="list-style-type: none"> • 67% of requests were responded within 1 day • 22% within 3 days • 5% within 5 days • 4% within 1 week • 2% within 2 weeks 	<p>response to average 14 requests for data per month for 2018.</p> <p>Number of requests for S1 and S2 was 158: 46.3% public; 51.75 non public; 2 both.</p> <ul style="list-style-type: none"> • 70% of requests were responded within 1 day • 17% within 3 days • 3% within 5 days • 4% within 1 week • 4% within 2 weeks • 2% within 3 weeks
		Promotion of PEFA data and applications through the website, social media and events. **	Ongoing.	Ongoing.	As in S2

Act No.	Phase V activity description	Revised plans for CY18	Achievements for S1 CY18	Achievements for S2 CY18	Achievements for CY18
			Contribution to UN SDGs monitoring indicators and related publications - ongoing.		
3.3	Strengthening links with other PFM tools	<p>Publish biennial stock take *</p> <p>Work with the OECD on improved development effectiveness Indicators ***</p> <p>Collection of data for SDG 16.1 ***</p>	<p>Stocktake PFM and Guide PFM tools published in Q2 on the PEFA website</p> <p>Ongoing.</p> <p>Ongoing.</p>	<p>Ongoing.</p> <p>Ongoing.</p> <p>Panellist during a workshop organized in July by the IBP at UN headquarters on “Making and Keeping Promises: How are Governments Planning and Spending towards the SDGs?”.</p>	<p>S1: Stocktake PFM and Guide PFM tools published on the PEFA website Panellist during a roundtable organized in April by the Emerging Markets Investors Alliance with the IBP on “Sovereign Credit Ratings and Fiscal Transparency”</p> <p>S2: As described.</p>
3.4	Research on PEFA impact and contribution to PFM strengthening	<p>Issue and analyze surveys on PEFA performance and results to at least 40 PEFA users.</p> <p>Undertake research on PEFA impact as approved by the PEFA SC</p>	<p>Ongoing. Survey being revised.</p> <p>Approach paper shared with SC members. Option 1 (commissioning academic research) and option 3 (proposing a PEFA window at PFM conferences hosted by other organizations) retained during the SC meeting in June 2018. SC members to</p>	<p>Survey circulated in Q3. 13¹⁰ out of 19 surveyed countries.</p> <p>Draft research proposal shared with SC members by the PEFA secretariat.</p>	As described.

¹⁰ 13 countries responded (Algeria, Burkina Faso, Cameroon, Comoros, Dominican Republic, Gabon, Honduras, Madagascar, Morocco, Paraguay, Philippines, St. Lucia, Zambia) out of 19 surveyed in 2018.

Act No.	Phase V activity description	Revised plans for CY18	Achievements for S1 CY18	Achievements for S2 CY18	Achievements for CY18
		<p>Finalize ODI papers #</p> <p>Outreach to Gates and ODI review projects #</p>	<p>share their preferred research topic by mid-July.</p> <p>ODI analysis of the impact of PFM on good governance and cross-cutting policy development presented to the SC in June 2018. Papers to be finalized and published by World Bank with appropriate recognition of the contributions of DFID, ODI and PEFA secretariat.</p> <p>Discussed with the SC members in June 2018. Follow up to be done by the PEFA Secretariat to confirm engagement, with close attention when PEFA scores are used.</p>	<p>Work on finalization ongoing with ODI.</p> <p>Gates Review presented during the SC meeting in December.</p>	
Activity group 4: Program administration and support					
4.1	Steering committee support	<p>Prepare 4 quarterly and 1 annual financial and non-financial progress reports.</p> <p>Support for 2 steering committee meetings, 1 in DC and 1 in Europe. Support for 1 ad-hoc SC meeting in DC or virtual. Ad hoc SC member support.</p> <p>Draft proposal for streamlining of reporting to the SC #</p>	<p>Quarterly report Q1 CY18 circulated on May 9</p> <p>Annual report CY17 circulated on May 9</p> <p>Support to Steering committee meeting organized by SECO in Bern, Switzerland on June 14-15</p>	<p>Quarterly report Q2 CY18 circulated on July 12</p> <p>Quarterly report Q3 CY18 circulated on November 2</p> <p>Support to Steering committee meeting organized by the World Bank in Washington DC on December 13-14</p> <p>Draft semi-yearly and annual report submitted to the SC in December</p>	<p>Carried over from CY17:</p> <ul style="list-style-type: none"> - Phase IV draft last quarterly report (Q4) for FY17; and Phase V draft first quarterly reports (Q2 and Q3) for CY17. All circulated on February 1 - Phase IV FY17 draft annual report circulated on March 1 <p>CY18 activities:</p> <ul style="list-style-type: none"> - Quarterly report Q4 for CY17 circulated on March 1 - Quarterly report Q1 CY18 circulated on May 9 - Annual report CY17 circulated on May 9

Act No.	Phase V activity description	Revised plans for CY18	Achievements for S1 CY18	Achievements for S2 CY18	Achievements for CY18
					<p>- Quarterly report Q2 CY18 circulated on July 12</p> <p>- Quarterly report Q3 CY18 circulated on November 2</p> <p>Support to Steering committee meeting organized by SECO in Bern, Switzerland on June 14-15</p>
4.2	Partner accountability and support	<p>Prepare special reports for individual partners and potential partners on request.</p> <p>Provide input to partner projects and UN SDG reports on request.</p> <p>Support to the PEFA Forward Look Review #</p>	<p>Tailored presentations on PEFA provided to EU for (1) Eastern and Southern Africa and (2) Neighborhood and enlargement countries</p> <p>Joined meeting of Emerging Markets Alliance in New York.</p> <p>Joined the Advisory Group for the OBI Budget Credibility Project.</p> <p>ToR presented by the EU and discussed during the SC meeting in Bern in June 2018. The PEFA secretariat will draft the TOR for the advisory group.</p>	<p>NA</p> <p>NA</p> <p>TOR for the strategic advisory group developed. Members of the group appointed.</p>	As described.
4.3	World Bank administration and procedures compliance	Compliance with World Bank procedures and administrative obligations.	<p>Ongoing. Monthly reporting to managers</p> <p>Updated access to information paper shared with the SC</p>	Ongoing. Monthly reporting to managers	As described.
4.4	Secretariat administration	General administration, communication and logistics.	Ongoing	Ongoing.	As described.
4.5	Other communications and compliance	Residual activities not covered by other elements of program management, including ad-hoc translations, printing, shipping, communications **	Ongoing	Ongoing	S1: Knowledge, communications and training strategy presented to the SC in Bern in June 2018 and endorsed.

Act No.	Phase V activity description	Revised plans for CY18	Achievements for S1 CY18	Achievements for S2 CY18	Achievements for CY18
		<p>This will include the production of a knowledge, communications and training strategy ***</p> <p>Outreach to Slovakia and support to outreach to Japan #</p>	<p>Strategy presented to the SC in Bern in June 2018 and endorsed.</p> <p>Decisions made during the SC in Bern in June 2018. Follow up with Slovakia by the PEFA Secretariat and with JICA by the WB through the Japanese Ministry of Finance.</p>	<p>Done in S1.</p> <p>Ongoing.</p>	<p>Follow up with Slovakia by the PEFA Secretariat and with JICA by the WB through the Japanese Ministry of Finance.</p> <p>S2: As described.</p>

- Notes:
- * Carried over from CY17
 - ** Omitted from initial workplan for 2018 approved in December 2017, but included in an updated workplan for CY18 approved by the PEFA Steering Committee in June 2018
 - *** Included in the main text of the workplan for CY18 but not in the overview table of the workplan
 - **** Included in the minutes of the December 2017 Steering Committee but not reflected in the workplan.
 - # Added after the June 2018 SC meeting in Bern.

Annex 2: Detailed quarterly financial information

Table 2.1. PEFA program financing – total receipts and payments

Receipts (USD)		Payments (USD)	
European Union	2,810,250.00	World Bank administration fee*	355,653.41
Switzerland	2,487,490.46	Disbursements Phase 5**	2,712,926.12
Norway	877,537.86	Total disbursements	3,068,579.53
France	2,170,142.00		
United Kingdom	0.00		
Total contributions	8,345,420.32	Balance c/f S1 CY19***	5,405,211.81
Interest Accrued	128,371.02		
Grand total into Fund	8,473,791.34		8,473,791.34

Notes: * Indirect rate of 17%

** Without the administration fee. Cumulative spending of Phase V till December 31, 2018.

*** The balance is to be carried forward to S1 CY19 as a result of receipts and payments during CY18.

Table 2.2. Total program resources received in CY18

Source	Net amount received in CY18 USD equivalent
Trust Fund	3,372,581
Other financial contributions (EFOs)	0
In-kind contribution: France	250,000
In-kind contribution: IMF	53,000
In-kind contribution: World Bank	257,165
Total	3,932,746

Table 2.3. PEFA Program Expenditure

PEFA MDTF Program Component/Activity	CY18 Revised Budget	Q1 Expenditure	Q2 Expenditure	Q3 Expenditure	Q4 Expenditure	Cumulative Expenditure
Output 1: Framework maintenance						
PEFA Staff	581,689	151,340	195,440	162,075	188,413	697,268
Consultant fees	76,880	3,500	7,666	6,341	19,518	37,026
Travel	-	0	0	0	0	0
Translation	120,000	0	0	0	0	0
Other	0			36	12,991	13,028
1. PEFA Framework maintenance sub-total	778,569	154,841	203,106	168,452	220,923	747,321
Output 2: Learning and knowledge						
PEFA Staff	934,872	190,412	299,290	52,686	138,925	681,312
Consultant fees	99,440		31,139	0	11,729	42,869
Travel	285,524	14,627	46,754	962	6,373	68,717
Translation		743	3,083	0	0	3,827
Other	189,549	70,327	100,231	8,020	34,482	213,060
2. Learning and knowledge sub-total	1,509,385	276,110	480,498	61,668	191,509	1,009,785
Output 3: PEFA and PFM impact						
PEFA Staff	276,310	100,812	-37,230	78,659	75,112	217,352
Consultant fees	152,820	32,913	33,166	19,293	31,127	116,499
Travel	18,500	10,690	418	2,021	213	13,342
Translation		11,983	1,354	0	0	13,337
Other	0	13,413	473	1,732	1,325	16,943
3. PEFA and PFM impact sub-total	447,630	169,811	-1,820	101,704	107,777	377,473
Output 4: Program management						
PEFA Staff	196,130	68,664	23,306	13,884	44,322	150,175
Consultant fees	0	0	8,377	0	0	8,377
Travel	20,000	1,107	7,536	0	0	8,644
Translation	0	-11,983	0	0	0	-11,983
Other	0	-46,364	1,517	0	0	-44,847
4. Program management sub-total	216,130	11,424	40,736	13,884	44,322	110,366
Overall Budget Total for CY18	2,951,713	612,185	722,520	345,708	564,532	2,244,944
In-kind expenses	250,000	62,500	62,500	62,500	62,500	250,000

Annex 3: Completed reviews, PEFA Check and PEFA report publications¹¹

Table 3.1. Concept Notes/Terms of Reference (23)

Country / Level	Type	Requesting Organization	Document received	Comments submitted
Ecuador	Draft	EU, Government	7-Dec-17	16-Jan-18
Vietnam – Tra Vinh	Draft	Government	8-Jan-18	12-Jan-18
Georgia	Draft	EU, WB	18-Feb-18	1-Mar-18
Ghana – SN	Draft	Government, WB	20-Mar-18	23-Mar-18
Kazakhstan	Draft	Government, WB, EU	5-Apr-18	10-Apr-18
Timor Leste	Draft	Government, WB	16-Apr-18	25-Apr-18
Somalia	Draft	Government WB	18-Apr-18	24-Apr-18
Georgia – 3 SN	Draft	WB	14-May-18	23-May-18
Malawi	Draft	Government, WB	22-May-18	7-June-18
Botswana	Draft	Government, AfDB	28-May-18	12-June-18
Samoa	Draft	Government, IMF	7-June-18	29-June-18
Montenegro	Draft	WB	17-Jul-18	18-Jul-18
El Salvador	Draft	Government, EU	27-Jul-18	15-Aug-18
New Caledonia	Draft	Government	8-Aug-18	13-Aug-18
Uzbekistan	Draft	EU, WB, Government	10-Sep-18	12-Sep-18
Suriname	Draft	IADB, Government	1-Oct-18	10-Oct-18
West Bank and Gaza	Draft	WB	3-Oct-18	8-Oct-18
Guyana	Draft	EU, Government	16-Oct-18	18-Oct-18
Kyrgyz Republic	Draft	Government	19-Oct-18	23-Oct-18
Nigeria	Draft	Government, DFID	19-Oct-18	6-Nov-18
Serbia-6SNG	Draft	SECO, RELOF	23-Oct-18	6-Nov-18
Ethiopia	Draft	Government	8-Nov-18	12-Nov-18
Myanmar	Draft	WB, Government	13-Dec-18	21-Dec-18

Table 3.2. Draft Reports (27 draft and 36 Follow up Reports)

Country / Level	Type	Requesting Organization	Document received	Comments submitted
Guatemala	Draft	EU, Government	6-Dec-17	27-Jan-18
Peru-Saint Martin Region	Follow up	SECO	11-Dec-17	8-Jan-18
St. Lucia	Follow up	IMF, Government	12-Dec-17	1-Mar-18
Peru-Lambayeque Region	Follow up	SECO	26-Dec-17	8-Jan-18

¹¹ Unless otherwise stated, the PEFA 2016 methodology has been used.

Country / Level	Type	Requesting Organization	Document received	Comments submitted
Peru-La Libertad Region	Follow up	SECO	26-Dec-17	8-Jan-18
Peru-Cusco Region	Follow up	SECO	26-Dec-17	8-Jan-18
Madagascar	Draft	Government	29-Dec-17	26-Jan-18
Peru-Piura Region	Draft	SECO	9-Jan-18	31-Jan-18
Chad	Draft	Government	16-Jan-18	2-Feb-18
Sierra Leone	Draft	Government, EU	26-Jan-18	16-Feb-18
Afghanistan	Draft	Government	28-Jan-18	8-Feb-18
Suriname	Follow-up	IDB	14-Dec-17	9-Feb-18
Tajikistan	Draft	Government	1-Feb-18	22-Feb-18
Peru Piura Region	Follow-up	SECO	13-Feb-18	15-Feb-18
Madagascar	Follow up	Government	9-Mar-18	14-Mar-18
Zimbabwe	Draft	Government, WB	27-Mar-18	27-Apr-18
Sierra Leone	Follow up	Government, EU, DFID	3-Apr-18	10-Apr-18
Tajikistan	Follow up	Government	5-Apr-18	17-Apr-18
Guatemala	Follow up	EU, Government	6-Apr-18	14-Apr-18
Guinea	Draft	IMF	15-Apr-18	4-May-18
Indonesia	Follow up	WB, Government	29-Apr-18	3-May-18
Kenya- Baringo County	Draft	Government, WB	4-May-18	8-Jun-18
Kenya- Kajiado County	Draft	Government, WB	4-May-18	8-Jun-18
Kenya- Kakamega County	Draft	Government, WB	4-May-18	8-Jun-18
Kenya- Nakuru County	Draft	Government, WB	4-May-18	8-Jun-18
Kenya- Pokot County	Draft	Government, WB	4-May-18	8-Jun-18
Kenya- Makeni County	Follow up	Government, WB	4-May-18	8-Jun-18
Georgia	Draft	WB, EU	4-May-18	30-May-18
Afghanistan	Follow up	WB	17-May-18	4-Jun-18
Kenya	Follow up	Government	19-Jun-18	26-Jun-18
Georgia	Follow up	WB, EU	21-Jun-18	27-Jun-18
Guinea	Follow up	IMF	25-Jun-18	26-Jun-18
Chad	Follow up	Government	26-Jun-18	30-Jun-18
Zimbabwe	Follow up	Government, WB	12-Jul-18	16-Jul-18
Ghana	Draft	Government	12-Jul-18	30-Jul-18
Cote d'Ivoire	Draft	EU	1-Aug-18	16-Aug-18
Georgia-Batumi	Draft	WB	8-Aug-18	30-Aug-18
Georgia-Martvili	Draft	WB	8-Aug-18	30-Aug-18
Georgia-Tbilisi	Draft	WB	8-Aug-18	30-Aug-18
Cameroon-Ville de Douala	Draft	Government, WB	17-Aug-18	6-Sep-18
Kazakhstan	Draft	Government, WB	23-Aug-18	4-Sep-18

Country / Level	Type	Requesting Organization	Document received	Comments submitted
Mali	Draft	Government, WB	23-Aug-18	6-Sep-18
Kenya - Baringo County	Follow-up	Government, WB	27-Aug-18	14-Sep-18
Kenya - Kajiado County	Follow-up	Government, WB	27-Aug-18	14-Sep-18
Kenya- Kakamega County	Follow-up	Government, WB	27-Aug-18	14-Sep-18
Kenya- Nakuru County	Follow-up	Government, WB	27-Aug-18	14-Sep-18
Kenya- Pokot County	Follow-up	Government, WB	27-Aug-18	14-Sep-18
Kenya- Makeni County	Second Follow-up	Government, WB	27-Aug-18	14-Sep-18
Ghana	Follow up	Government	10-Sep-18	14-Sep-18
Malawi	Draft	Government, WB	24-Sep-18	11-Oct-18
Pakistan-Balochistan province	Follow-up	WB	8-Oct-18	15-Oct-18
Georgia-Batumi	Follow-up	WB	11-Oct-18	18-Oct-18
Georgia-Martvili	Follow-up	WB	11-Oct-18	18-Oct-18
Georgia-Tbilisi	Follow-up	WB	11-Oct-18	18-Oct-18
Mali	Follow-up	Government, WB	13-Oct-18	18-Oct-18
Cote d'Ivoire	Follow-up	EU	16-Oct-18	29-Oct-18
Kazakhstan	Follow-up	Government, WB, EU	11-Nov-18	13-Nov-18
Ecuador	Draft	EU, Government	5-Nov-18	29-Nov-18
Cameroon-Ville de Douala	Follow-up	Government, WB	14-Nov-18	29-Nov-18
Uzbekistan	Draft	EU, WB, Government	15-Nov-18	29-Nov-18
Viet Nam-Tra Vinh	Draft	Government	20-Nov-18	12-Dec-18
Malawi	Follow-up	WB, Government	12-Dec-18	19-Dec-18
Cote d'Ivoire	Second follow-up	EU	17-Dec-18	19-Dec-18

Table 3.3. PEFA Check issued (33)

Country / Level	Follow up comments issued	PEFA Check
Burkina Faso	22-Nov-17	8-Jan-18
Peru-Saint Martin Region	8-Jan-17	22-Jan-18
Peru-Lambayeque Region	8-Jan-18	22-Jan-18
Peru-La Libertad Region	8-Jan-18	22-Jan-18
Peru-Cusco Region	8-Jan-18	22-Jan-18
Uganda	4-Dec-17	23-Jan-18
Albania	21-Dec-17	29-Jan-18
Peru Piura Region	15-Feb-18	23-Feb-18
Madagascar	14-Mar-18	14-Mar-18

Country / Level	Follow up comments issued	PEFA Check
Indonesia	3-May-18	16-May-18
Afghanistan	4-Jun-18	6-Jun-18
Sierra Leone	10-Apr-18	7-Jun-18
Guatemala	14-Apr-18	8-Jun-18
Guinea	26-Jun-18	26-Jun-18
Georgia	27-Jun-18	6-Jul-18
Chad	28-Jun-18	5-Jul-18
Zimbabwe	16-Jul-18	9-Aug-18
Ghana	14-Sep-18	25-Sep-18
Pakistan-Balochistan province	15-Oct-18	19-Oct-18
Georgia-Batumi	18-Oct-18	23-Oct-18
Georgia-Martvili	18-Oct-18	23-Oct-18
Georgia-Tbilisi	18-Oct-18	23-Oct-18
Mali	18-Oct-18	29-Oct-18
Kazakhstan	13-Nov-18	13-Nov-18
Kenya - Baringo County	27-Aug-18	15-Nov-18
Kenya - Kajiado County	27-Aug-18	15-Nov-18
Kenya- Kakamega County	27-Aug-18	15-Nov-18
Kenya- Nakuru County	27-Aug-18	15-Nov-18
Kenya- Pokot County	27-Aug-18	15-Nov-18
Kenya- Makueni County	27-Aug-18	15-Nov-18
Cameroon-Ville de Douala	29-Nov-18	5-Dec-18
Malawi	18-Dec-18	18-Dec-18
Cote d'Ivoire	19-Dec-18	20-Dec-18

Table 3.4. Reports published on the PEFA website (32)

Country / Level	Follow up comments issued	Report published
Burkina Faso	22-Nov-17	5-Feb-18
Uganda	4-Dec-17	8-Feb-18
Albania	21-Dec-17	27-Feb-18
Peru-Abancay Municipal Government	30-Nov-17	9-Apr-18

Country / Level	Follow up comments issued	Report published
Peru-Chiclayo Municipal Government	30-Nov-17	19-Apr-18
Peru-Cusco Municipal Government	30-Nov-17	16-Apr-18
Peru-Saint Martin Municipal Government	30-Nov-17	18-Apr-18
Peru-Trujillo Municipal Government	30-Nov-17	20-Apr-18
Peru Apurimac Region	30-Nov-17	11-Apr-18
Peru-Saint Martin Region	8-Jan-18	23-Apr-18
Peru-Lambayeque Region	8-Jan-18	25-Apr-18
Peru-La Libertad Region	8-Jan-18	27-Apr-18
Peru-Cusco Region	8-Jan-18	30-Apr-18
Peru-Piura Region	15-Feb-18	30-Apr-18
Madagascar	14-Mar-18	5-Apr-18
Tanzania	11-Sep-17	26-Apr-18
Morocco	18-Jul-16	8-May-18
Indonesia	3-May-18	6-May-18
Guinea 2018	26-Jun-18	13-Aug-18
Georgia 2018	27-Jun-18	5-Sep-18
Tajikistan 2017	17-Apr-18	17-Sep-18
Uzbekistan 2012	28-May-13	19-Sep-18
Sierra Leone	10-Apr-18	18-Oct-18
Pakistan-Balochistan province	15-Oct-18	7-Nov-18
Zimbabwe	16-Jul-18	8-Nov-18
Afghanistan	4-Jun-18	15-Nov-18
Georgia-Batumi	18-Oct-18	28-Nov-18
Georgia-Martvili	18-Oct-18	28-Nov-18
Georgia-Tbilisi	18-Oct-18	29-Nov-18
Chad	28-Jun-18	3-Dec-18
Mali	18-Oct-18	11-Dec-18
Cameroon-Ville de Douala	29-Nov-18	30-Dec-18

Annex 4: Learning and knowledge events in CY18

Table 4.1. Event summary

	Event type	Sponsor/ Counterpart/ Format	Location	Dates	Subject/Audience group	PEFA Secretariat involvement	Duration of PEFA input	No. of Participants
1	Training	EU with implementation from Expertise France/ Workshop	Cairo, Egypt	15-18 January 2018	Government officials <i>"PEFA 2016 Methodology, Assessment Process, and How to Use PEFA Reports to prepare PFM reforms"</i>	Guillaume Brulé & Holy Tiana Rame	4 days	25
2	Training	World Bank/ Government of Ghana/ Workshop	Accra, Ghana	22-23 January 2018	Government officials <i>"PEFA 2016 Methodology, Assessment Process, and How to Use PEFA Reports to prepare PFM Reforms"</i>	Lewis Hawke & Mariam Bibi Umarji	2 days	50
3	Conference	SECO with the Basel Institute on Governance	Lima, Peru	9 February 2018	<i>"Lessons Learnt from 10 PEFA assessment at sub-national level in Peru"</i>	Jens Kromann Kristensen	0.5 day	
4	Workshop	European Commission/ Workshop	Brussels, Belgium	13 March 2018	EU delegations from Western and Central Africa <i>"Overview of PEFA 2016 Framework and the main updates"</i>	Holy Tiana Rame	0.5 day	33
5	Workshop	PEMPAL Budget Community of Practice/ Workshop	Vienna, Austria	14-16 March, 2018	<i>"Improving Effectiveness and Accountability of Public Expenditures"</i>	Jens Kromann Kristensen	1 day	65
6	Training	EU with implementation from Expertise France/ Workshop	Nouakchott, Mauritania	27-29, March 2018	Government officials <i>"PEFA 2016 Methodology, Assessment Process, and How to Use PEFA Reports to prepare PFM reforms"</i>	Helena Grandao Ramos & Guillaume Brulé	2.5 days	25

	Event type	Sponsor/ Counterpart/ Format	Location	Dates	Subject/Audience group	PEFA Secretariat involvement	Duration of PEFA input	No. of Participants
7	Workshop	World Bank	Washington DC, United States	2 May 2018	World Bank staff- Francophone Central / South Africa Region	Helena Ramos Martin Bowen Guillaume Brulé	0.25 day	15
8	Workshop	World Bank	Washington DC, United States	3 May 2018	World Bank staff-LAC Region	Helena Ramos, Martin Bowen Guillaume Brulé	0.25 day	30
9	Workshop	World Bank	Washington DC, United States	11 May 2018	World Bank staff- Fundamentals of City Financing	Jens Kromann Kristensen, Guillaume Brulé	0.25 day	30
10	Training	World Bank	Tbilisi, Georgia	15-17 May	PEFA at the subnational level	Jens Kromann Kristensen	3 days	30
11	Training	SECO	Lima, Peru	23-25 May 2018	Government officials, development partners, consultants	Martin Bowen, Guillaume Brulé, Jens Kromann Kristensen, Helena Ramos & Sylvie Zaitra, Antonio Blasco, Bruno Giussani	2.5 days	100
12	Training	OLACEFS/ Workshop	Lima, Peru	28-29 May 2018	Members of OLACEFS	Helena Ramos, Antonio Blasco	2 days	30
13	Workshop	European Commission/ Workshop	Brussels, Belgium	31 May 2018	EU delegations from Asia and Pacific	Martin Bowen	0.5 day	30
14	Workshop	European Commission/ Workshop	Brussels, Belgium	31 May 2018	EU delegations from Latin America and Caribbean Region	Martin Bowen	0.5 day	30
15	Workshop	SECO	Bern, Switzerland	13 June 2018	SECO representatives	Guillaume Brulé, Martin Bowen,	0.5 day	30

	Event type	Sponsor/ Counterpart/ Format	Location	Dates	Subject/Audience group	PEFA Secretariat involvement	Duration of PEFA input	No. of Participants
						Jens Kromann Kristensen		
16	Training	PEFA Secretariat	Vienna, Austria	19-21 June 2018	Government officials, development partners representatives, consultants	Martin Bowen, Guillaume Brulé, Helena Ramos & Nihad Nakas	2.5 days	25
17	Training	Interamerican Development Bank	Washington DC, United States	7 July 2018	Financial management and procurement staff from IDB	Helena Ramos	0.5 day	50
18	Workshop	Interamerican Development Bank	Washington DC, United States	10 July 2018	Government of Suriname and IDB staff	Helena Ramos	0.25 day	25
19	Training	PEFA Secretariat	Washington DC, United States	17-19 July 2018	Staff from the World Bank, IBP, IFAC, EU and consultants	Martin Bowen Guillaume Brulé	2.5 days	25
20	Training	Government	Gaborone, Botswana	21-23 August 2018	Government officials	Jens Kromann Kristensen Guillaume Brulé	3 days	25
21	Training	EU	Tashkent, Uzbekistan	20-21 September 2018	Government officials	Julia Dhimitri	2 days	54
22	Workshop	CIPFA – Conference, panel discussion	Abu Dhabi, UAE	23-24 September 2018	Government officials,	Jens Kromann Kristensen	0.25 day	30
23	Workshop	World Bank (Social, Urban, Rural & Resilience Global Practice)	Sarajevo, Bosnia and Herzegovina	26 September 2018	Subnational government officials and consultants from Bosnia and Herzegovina, Montenegro and Serbia	Holy-Tiana Rame	0.25 day	50
24	Workshop	USAID	Washington DC, United States	27 September 2018	Panel on donor coordination/ Staff from USAID working in Africa region	Martin Bowen	0.25 day	15

	Event type	Sponsor/ Counterpart/ Format	Location	Dates	Subject/Audience group	PEFA Secretariat involvement	Duration of PEFA input	No. of Participants
25	Workshop	IMF	Washington DC, United States	18 October 2018	IMF regional PFM advisors	Jens Kromann Kristensen	0.25 day	30
26	Training	World Bank	Ramallah, Palestine	23 October 2018	Government officials and development partners	Holy-Tiana Rame	0.5 day	30
27	Training	Federal Regime of Fiscal Responsibility and Governance Good Practices Council (CFRF)	Buenos Aires, Argentina	5-7 November 2018	Government officials	Helena Ramos & Antonio Blasco	3 days	30
28	Workshop	ODI	London, United Kingdom	8 November 2018	ODI HQ staff, ODI team working on the Uganda Local Government Performance Assessment (LGPA); PFM experts, PEFA assessors	Julia Dhimitri	0.5 day	25
29	Training	World Bank	Addis Ababa, Ethiopia	3-5 December 2018	Government officials and development partners	Guillaume Brulé & Julia Dhimitri	3 days	90
30	Training	DfID	Abuja, Nigeria	3-7 December 2018	Government officials, development partners and DfID staff	Helena Ramos & Phil Sinnett	5 days	40

Annex 5. Summary and explanation of contribution to program results indicators

Note: Indicators for which data collection occurs annually are greyed in the table below.

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
IMPACT (DEVELOPMENT OBJECTIVE)						
I.1. PEFA contributes to improved public financial management performance						
I.1.1. Improved PEFA performance scores in countries with successive assessments.	<p>Number of CG and SNG assessments (measured separately) for which average scores across all dimensions have improved in the latest assessment in phase 4 compared to the previous assessment (based on the PEFA 2005/2011 framework).</p> <p>76.9% of all countries with a successive PEFA assessment at the CG level in phase 4 had improved their average scores across all dimensions. The results per region are the following:</p> <ul style="list-style-type: none"> East Asia and Pacific: 88.9% 	80% of countries with successive PEFA assessments in phase 5 demonstrate an improvement in average PEFA scores across all dimensions.	<p>Average scores are calculated by enumerating dimension scores for each CG or SNG assessment. Only final PEFA assessments (regardless if they are publicly available or not) are considered for the analysis; draft assessments are not included as they were never finalized and therefore final scoring was never agreed.</p> <p>Improvements are measured as a difference between the latest assessment carried out in a particular phase and the previous assessment (for baseline calculations only successive PEFA assessments in phase 4 were considered; in phase 5 only successive assessments in phase 5 will be considered). At the end of phase 5, successive PEFA assessments using both PEFA 2016 and PEFA 2011 (for tracking performance changes) will be considered.</p> <p>For the purpose of reporting on this indicator, number of CG and SNG assessments (measured separately) for which average scores have</p>	<p>Collected cumulatively for phase 5</p> <p>Tracked annually for internal monitoring processes</p>	<p>17 countries had a successive assessment in 2018. Data on detailed successive scores are available for 14¹³ of them. Out of 14, 11 improved their average score across dimensions (78.6%).</p> <p>The results per region are the following:</p> <ul style="list-style-type: none"> East Asia and Pacific: NA¹⁴ Europe and Central Asia: 100% (3/3) Latin America and the Caribbean: 100% (1/1)¹⁵ Middle East and North Africa: NA South Asia: 0% (0/1) Sub-Saharan Africa: 66.7% (6/9). <p>Five SNG had a successive assessment in 2018. Data on detailed successive scores are available for 3¹⁶ of them. Two out of three improved their average</p>	<p><u>Target not achieved for 2018 at the CG level</u></p> <p><u>Target not achieved cumulatively at the CG level</u></p> <p>Percentage of countries with successive assessments demonstrating improvement in average PEFA scores across all dimensions 2018: 78.6% 2017: 60%</p> <p><u>Target not achieved for 2018 at the SNG level</u></p> <p><u>Target achieved cumulatively at the SNG level</u></p> <p>Percentage of SNG with successive assessments</p>

¹³ As the assessment teams did not apply the comparison over time methodology using the same set of indicators as in the previous PEFA assessment.

¹⁴ 1 report with no Annex on comparison over time

¹⁵ 1 report with no Annex on comparison over time

¹⁶ As the assessment teams did not apply the comparison over time methodology using the same set of indicators as in the previous PEFA assessment.

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
	<p>of countries improved their average scores across all dimensions</p> <ul style="list-style-type: none"> • Europe and Central Asia: 92.3% • Latin America and the Caribbean: 77.8% • Middle East and North Africa: 66.7% • South Asia: 100% • Sub-Saharan Africa: 64.5%. <p>The baseline for SNG assessments in phase 4 was established on a relatively small sample¹² of only 15 assessments that met the criteria of successive assessments in phase 4. In SNG assessments with successive assessments, 80% demonstrated PFM</p>		<p>improved in the latest assessment in phase 5 compared to the previous assessments will be recorded.</p> <p>SNG assessments are usually done as a package (e.g., 8 assessments in a country); only applicable assessments (successive assessments in the same SNG) are calculated for the purpose of this indicator.</p> <p>For calculating average scores, PEFA ordinal scores from D to A (A is the highest) are turned into numerical scores: D = 1; D+ = 1.5; C = 2; C+ = 2.5; B = 3; B+ = 3.5, and A = 4. NR and NA scores are excluded from the calculations.</p> <p>Donor dimensions of the PEFA 2011 framework were not included in the baseline calculations and will not be included in the final calculations as well to ensure the comparability of results as successive PEFA assessments after the launch of the PEFA 2016 framework use the PEFA 2005/2011 framework for comparison (presented in Annex 4 of PEFA reports) and exclude the donor data.</p> <p>There are certain limitations to the averaging approach, such as that various dimensions of the PEFA framework measure different things that are not necessarily amenable to</p>		<p>score across dimensions (66.7%).</p> <ul style="list-style-type: none"> • East Asia and Pacific: NA • Europe and Central Asia: 100% (1/1) • Latin America and the Caribbean: NA¹⁷ • Middle East and North Africa: NA • South Asia: 0% (0/1) • Sub-Saharan Africa: 100% (1/1) 	<p>demonstrating improvement in average PEFA scores across all dimensions</p> <p>2018: 100%</p> <p>2017: 66.7%</p>

¹² The following SNG assessments met the criteria of successive assessments in Phase 4: Ethiopia (Addis Ababa City; Amhara Region; Oromia Region; Southern Nations & Nationalities Peoples' Region); Nigeria (Enugu State; Kaduna State; Kano State; Lagos State); Pakistan (Punjab Province; Sindh Province); Uganda (Kabale District; Kasese District; Lira Municipality; Mpigi District; Tororo District).

¹⁷ 2 reports with no Annex on comparison over time

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
	improvements in average PEFA scores.		quantitative conversions, calculations, and analysis. Also, the use of averages is based on the assumption that all dimensions are equally important. Given the large number of countries and dimensions involved, overall comparisons might not be useful in terms of detecting specific issues and trends.			
OUTCOMES (PROGRAM OBJECTIVES)						
OC.1. PEFA is the preferred system-wide PFM diagnostic tool						
OC.1.1. Frequency of successive PEFA assessments.	<p>Number of PEFA assessments at CG and SNG level for each year and for the phase 4 period as a whole.</p> <p>82.4% of all CG assessments were successive assessments in phase 4.</p> <p>Number of CG successive PEFA assessments in phase 4 per year:</p> <ul style="list-style-type: none"> • 2012: 16 (69.6% of all final CG assessments) • 2013: 19 (79.2%) • 2014: 18 (75%) • 2015: 17 (94.4%) • 2016: 19 (100%) <p>16.7% of all SNG assessments were</p>	<p>85% of all CG assessments are successive assessments in phase 5.</p> <p>20% of all SNG assessments are successive assessments in phase 5.</p>	<p>Number of PEFA assessments at CG and SNG level for each year and for the phase 5 period as a whole.</p> <p>Only final PEFA assessments (regardless if they are publicly available or not) are considered for the analysis; draft assessments are not included as they were never finalized and therefore final scoring was never agreed.</p> <p>SNG assessments are usually done as a package (e.g., 8 assessments in a country). However, for the purposes of this indicator successive assessments will not be reported separately but as part of the overall package (e.g., 8 successive assessments in country X will be considered as one assessment in the selected country). Only assessments carried out at the same SNG level (i.e., state or municipal level) will be considered.</p> <p>The indicator measures whether PEFA is the preferred system wide PFM diagnostic tool, therefore it focuses on whether countries decide to perform successive</p>	<p>Cumulatively for phase 5</p> <p>Annually</p>	<p>100 percent of all CG assessments in 2018 were successive assessments.</p> <p>Number of CG successive PEFA assessments in 2018: 17 out of 17 (17 is the total number of final assessment reports out of which 17 is the total number of final successive assessments.)</p> <p>31.3 percent of all SNG assessments in 2018 were successive assessments.</p> <p>Number of SNG successive PEFA assessments in 2018: 5 out of 16 (16 is the total number of final SNG assessments out of which 5 are a successive)</p>	<p><u>Target achieved for 2018 at the CG level</u></p> <p><u>Target achieved cumulatively for 2018 at the CG level</u></p> <p>Cumulative total: 94.1% (32 out of 34)</p> <ul style="list-style-type: none"> • 2018: 100% (17 out of 17) • 2017: 88.2% (15 out of 17) <p><u>Target achieved for 2018 and cumulatively at the SNG level</u></p> <p>Cumulative total: 21.4% (9 out of 42)</p> <ul style="list-style-type: none"> • 2018: 31.3% (5 out of 16) • 2017: 3.8% (1 out of 26)

RESULT LEVEL / INDICATOR	BASELINE		TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
	<p>successive assessments in phase 4.</p> <p>Number of SNG successive PEFA assessments in phase 4 per year:</p> <ul style="list-style-type: none"> • 2012: 4 (23.5% of all final SNG assessments) • 2013: 6 (35.3%) • 2014: 0 (0%) • 2015: 5 (17.2%) • 2016: 0 (0%) 			<p>assessments at the CG and SNG level. At the SNG level this does not necessarily mean they have to be performed in the same SNG, however, they must be performed at the same level to be considered for reporting.</p>			
OC.1.2. Number of government central finance agencies and development agencies that consider PEFA is useful for their work on improving PFM.	<p>The results of the survey that was sent out in October 2017 serve as a baseline and will be reported for year 2017 as well: The average rate for usefulness of PEFA for PFM strengthening was 4.63 (on a scale from 1 to 5; 5 is the highest score); 37.5% of respondents found PEFA very useful and 62.5% as extremely useful.</p> <p>Respondents identified main benefits of PEFA in providing an</p>		<p>Number of surveyed officials from government central finance agencies and development partners in countries where PEFA has been used in last three years that consider PEFA useful for their work on improving PFM remains the same or increases per average in each year and cumulatively in phase 5.</p>	<p>Survey of PEFA assessment managers, governments, and development partners, collecting information on the usefulness of PEFA to their work.</p> <p>The survey will be sent out by the PEFA secretariat around a year after a PEFA assessment has been finalized.</p> <p>Respondents are asked to rate the usefulness of PEFA for PFM strengthening on a scale from 1 to 5 (5 is the highest; 4 corresponds to 'very useful', and 5 to 'extremely useful').</p> <p>For the purpose of collecting the baseline data, the secretariat launched a survey in October 2017 to collect information on PEFA's contribution to PFM reform dialogue, action planning, and monitoring of implementation in countries who have used the PEFA</p>	<p>Cumulatively for phase 5</p> <p>Annually</p>	<p>The average rate for usefulness of PEFA for PFM strengthening was 4.17 (on a scale from 1 to 5; 5 is the highest score); 50.0% of respondents¹⁹ found PEFA very useful and 33.3% as extremely useful.</p> <p>Respondents identified main benefits of PEFA in providing an opportunity to have a dialogue over comprehensive performance of PFM systems and a common platform of understanding to address PFM reforms.</p>	<p><u>Target not achieved cumulatively</u></p> <p>2018: 4.17</p> <p>2017: 4.63</p>

¹⁹ 13 countries responded (Algeria, Burkina Faso, Cameroon, Comoros, Dominican Republic, Gabon, Honduras, Madagascar, Morocco, Paraguay, Philippines, St. Lucia, Zambia) out of 19 surveyed in 2018.

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
	<p>opportunity to have a dialogue over comprehensive performance of PFM systems, bringing together a variety of stakeholders, and discussing what actions are required to improve PFM.</p> <p>[No data collected for whole of phase 4.]</p>		<p>2016 framework and finalized the assessment; and to understand the usefulness of PEFA for PFM¹⁸.</p> <p>The survey was initially designed and tested in English language in ten countries that have undertaken a PEFA 2016 assessment. As at February 2018, 17 respondents provided their feedback from all ten countries surveyed.</p> <p>The survey was sent to the lead government officials managing the assessment and a representative of the lead development partner involved in the assessment. As at February 2018, the survey is being translated and will be distributed to the relevant French and Spanish PEFA assessment country teams over the coming weeks, and expanded to reach more stakeholders in the ten countries surveyed initially in English.</p>			
OC.2. PEFA is used for PFM reform plans and monitoring of reform implementation						
OC.2.1. Number of governments and development partners that report using PEFA in designing PFM-related projects, policy changes, and action plans.	<p>Number of surveyed governments and development partners that reported using PEFA in designing PFM-related projects, policy changes, and action plans using PEFA 2016.</p> <p>The results of the</p>	90% of the surveyed countries where PEFA assessments have been undertaken within the previous 2 years, report on using PEFA reports for developing a PFM reform strategy, action plan, or specific reform initiatives.	<p>Survey of PEFA assessment managers, governments, and development partners, collecting information on what happened after a PEFA assessment and whether PEFA was used to design PFM-related projects, policy changes, and action plans.</p> <p>The survey will be sent out by the PEFA secretariat a year after a PEFA assessment using PEFA 2016 has been finalized.</p>	Annually	<p>100% of respondents stated that PEFA was used for PFM reform planning.</p> <p>The survey responses demonstrated that the results of the PEFA assessment were used to feed the design of a new or the update of the existing PFM reform action plan.</p>	<p><u>Target achieved for 2018</u></p> <ul style="list-style-type: none"> • 2018: 100% • 2017: 88%

¹⁸ The survey was sent to government officials and development partners' representatives in the following countries that has used PEFA 2016: Algeria, Bangladesh, Bhutan, Cameroon, Colombia, Costa Rica, Dominica, Dominican Republic, Gabon, Grenada, Jordan, Lesotho, Morocco, Niger, Paraguay, Philippines, Rwanda, Tanzania, Togo, and Ukraine.

RESULT LEVEL / INDICATOR	BASELINE		TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
	<p>survey that was sent out in October 2017 serve as a baseline and will be reported for year 2017 as well. 88% of respondents stated that PEFA was used for PFM reform planning.</p> <p>The survey responses demonstrated that the results of the PEFA assessment were used to feed the design of a new or the update of the existing PFM reform action plan.</p> <p>[No data collected for whole of phase 4.]</p>			<p>[For more information on the survey and baseline calculations, please see OC.1.2.]</p> <p>The survey is designed to address the following questions:</p> <ul style="list-style-type: none"> • Whether a 'PFM reform dialogue' was established following the completion of the PEFA and who were the stakeholders involved; • If authorities designed a PFM reform strategy, action plan or specific PFM reform initiatives and what they included; • The extent of progress with the implementation of a PFM reform strategy, action plan or specific PFM reform initiatives and whether PEFA is used as part of a monitoring framework; and • What main benefits and lessons learned countries identified in undergoing a PEFA assessment exercise. 			
OC.2.2. Number of governments and development partners that report using PEFA for monitoring of PFM strengthening initiatives and PFM reform action plans.	<p>Number of surveyed governments and development partners that used PEFA for monitoring of PFM strengthening.</p> <p>The results of the survey that was</p>		In 80% of the surveyed countries, PEFA is used for monitoring of PFM strengthening initiatives.	<p>Survey of PEFA assessment managers, governments, and development partners, to collect information on if and how PEFA was used to monitor PFM strengthening.</p> <p>[For more information on the survey and baseline calculations, please see OC.1.2., and OC.2.2.]</p> <p>The survey will be sent out by the PEFA secretariat to relevant</p>	Annually	69% of respondents stated that PEFA is used for monitoring of PFM strengthening.	<p><u>Target not achieved in 2018</u></p> <ul style="list-style-type: none"> • 2018: 69% • 2017: 78%

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
	<p>sent out in October 2017 serve as a baseline and will be reported for year 2017 as well. 78% of respondents stated that PEFA is used for monitoring of PFM strengthening.</p> <p>[No data collected for whole of phase 4.]</p>		<p>stakeholders after a successive PEFA assessment using PEFA 2016 has been finalized.</p>			
OC.3. PEFA influences international policy dialogue on PFM						
<p>OC.3.1. Number of references to PEFA assessment reports, data, framework, and research papers in public documents relating to PFM by third parties.</p>	<p>27 relevant ‘hits’ in 2016 in the World Bank & IMF Libraries.</p> <p>143 relevant ‘hits’ in phase 4 (2012—2016) in the World Bank & IMF Libraries.</p>	<p>At least 30 relevant PEFA-based reports and papers are referenced in public documents relating to PFM by third parties in each year of phase 5.</p> <p>5% increase in number of PEFA-based reports and papers in phase 5 cumulatively compared with phase 4.</p>	<p>Number of ‘hits’ in the selected library data sets (World Bank & IMF Libraries) that have used PEFA: http://library.worldbankimflib.org/</p> <p><u>Thirds parties</u> include individuals, think-tanks, academia, bilateral, multilateral organizations, and other relevant stakeholders. It also includes research papers conducted by the staff representing PEFA partners when the research projects have not been conducted through the PEFA program.</p> <p><u>PEFA data</u> refers to the individual scores for indicators and dimensions. <u>PEFA assessment reports</u> refer to the final publicly available reports that are produced at the end of a PEFA assessment process. <u>PEFA framework</u> refers to the main PEFA document where PEFA indicators set is presented (https://pefa.org/content/pefa-</p>	<p>Cumulatively for phase 5</p> <p>Annually</p>	<p>34 relevant ‘hits’ in 2018 in the World Bank & IMF Libraries.</p>	<p><u>Target achieved for 2018</u></p> <p><u>Target achieved cumulatively</u></p> <p>Cumulative: 71</p> <p>2018: 34</p> <p>2017: 37</p>

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
OC.3.2. Number of international initiatives or global performance arrangements that reference or use PEFA and PEFA performance indicators.	In phase 4, PEFA featured as part of the following international initiatives: <ul style="list-style-type: none"> • Anti-corruption Summit Communiqué (London, May 2016) • Sustainable Development Goal (SDG) 16 on 'Peace, justice, and strong institutions' (indicator 16.6.1; based on PEFA indicator PI-1) 	In phase 5, PEFA is used more frequently as part of international initiatives or global performance arrangements compared to phase 4.	<p><u>framework</u>).</p> <p>International initiatives include broader international development cooperation effectiveness and/or more PFM specific initiatives that reference PEFA (e.g. the Anti-Corruption Summit in London in May 2016 that brought together country leaders, and representatives from business and civil society in effort to galvanize a global response to tackle corruption as well as to agree on a package of actions to tackle corruption across the board.)</p> <p><u>Global monitoring performance arrangements</u> are global measurements of international development cooperation effectiveness and/or more PFM specific initiatives that reference or use PEFA to measure progress (e.g., the United Nations Sustainable Development Goals.)</p>	Collected cumulatively for phase 5 and published annually	<p>PEFA featured as part of the following international initiatives:</p> <ul style="list-style-type: none"> • IDA 18 monitoring framework (PI-1.1; PI-9.1; PI-24.2) • IDA 18²⁰ Governance Policy Commitment: Monitoring of completed PEFA Assessments - • UN/WBG SDGs initiative: <ul style="list-style-type: none"> • PEFA data included in the published SDG Atlas 2018; • Update of the E-handbook on 16.6.1 Indicator Primary government expenditures as a proportion of original approved budget (Tier1 indicator); • Collecting, summarizing and providing raw data for PI-1 indicator for 109 countries compiled from the WBG economists and PEFA Public Assessments as baseline for Annual updates. • The World Bank IEG Working Paper "A Diagnostic Framework: 	<u>Target achieved for 2018 and cumulatively</u>

²⁰ Since July 2017, the WBG has delivered 12 second or subsequent PEFA assessments in IDA countries (WB Leading: Afghanistan, Tajikistan, Zambia, Ghana, Zimbabwe; WB supporting: Chad, Guinea, Kenya, St. Lucia, Sierra Leone, Mali, Cote d'Ivoire).

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
					How to Access the Capacity of a Government's Financial Management Information System as a Budget Management Tool": uses PEFA data and attempts to establish that better FMIS systems and coverage are associated with better PEFA scores	
OUTPUTS						
OP.1. Continued and expanded use of PEFA						
OP.1.1. Number of national and subnational PEFA assessments completed.	<p>Number of PEFA assessments at CG and SNG level cumulatively in phase 4:</p> <ul style="list-style-type: none"> • ALL: 198 • CG: 108 • SNG: 90 <p>Number of PEFA assessments at CG and SNG level per year in phase 4:</p> <p>ALL:</p> <ul style="list-style-type: none"> • 2012: 40 • 2013: 41 • 2014: 33 • 2015: 47 • 2016: 37 <p>CG:</p> <ul style="list-style-type: none"> • 2012: 23 • 2013: 24 • 2014: 24 • 2015: 18 • 2016: 19 	<p>Number of PEFA assessments using PEFA 2016 remains the same or increases per average in each year and cumulatively in phase 5.</p>	<p>Number of PEFA assessments at CG and SNG level for each year and for the phase 5 period as a whole.</p> <p>SNG assessments are usually done as a package (e.g., 8 assessments in a country); all assessments are calculated for the purpose of this indicator.</p> <p>Only final PEFA assessments (regardless if they are publicly available or not) are considered for the analysis; draft assessments are not considered as they were never finalized and therefore final scoring was never agreed.</p>	<p>Cumulatively for phase 5</p> <p>Annually</p>	<p>Number of final PEFA assessments completed in 2018:</p> <ul style="list-style-type: none"> • ALL: 33 • CG: 17 • SNG: 16 	<p><u>Target not achieved for 2018 and cumulatively</u></p> <p>Cumulative number of final PEFA assessments completed:</p> <p>Total for Phase 5:</p> <ul style="list-style-type: none"> • ALL: 76 • CG: 34 • SNG: 42 <p>In 2018:</p> <ul style="list-style-type: none"> • ALL: 33 • CG: 17 • SNG: 16 <p>In 2017:</p> <ul style="list-style-type: none"> • ALL: 43 • CG: 17 • SNG: 26

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
	SNG: <ul style="list-style-type: none"> • 2012: 17 • 2013: 17 • 2014: 9 • 2015: 29 • 2016: 18 					
OP.2. Improved PEFA report quality						
OP.2.1. Number of PEFA assessments that achieve high compliance rates for final report coverage and compliance index at the dimension/indicator level.	Average compliance ratings for CG assessments in 2016: <ul style="list-style-type: none"> • Reports coverage ratings 93.7% • Reports compliance index at dimension level: 96.2% Average compliance ratings for SNG assessments in 2016: <ul style="list-style-type: none"> • Reports coverage ratings: 93.8% • Reports compliance index at dimension level: 94.8% 	PEFA assessments at CG and SNG level achieve compliance rates above 85% for final report coverage and compliance index at the dimension/indicator level as calculated by the PEFA secretariat in each year of phase 5.	The PEFA secretariat uses an internal template to measure overall compliance with the requirements for <u>report coverage</u> , as well as evidence presented on the indicators and dimensions. <u>Compliance index at dimension and/or indicator level</u> is calculated as the percentage of all applicable dimensions and/or indicators for which adequate evidence is presented. The target, although lower than the baseline, was set at 85% to be in line with the new PEFA Check guidelines launched in January 2018. In line with this guidance, the level of compliance is reflected by the combination of (i) the coverage rating of the report, (ii) the compliance index at the dimension level, and (iii) the compliance index at the indicator level. All three indices are set to 85%.	Cumulatively for phase 5 Annually	Average compliance ratings for CG assessments in 2018: <ul style="list-style-type: none"> • Reports coverage ratings 96.1% • Reports compliance index at dimension level: 96.4% Average compliance ratings for SNG assessments in 2018: <ul style="list-style-type: none"> • Reports coverage ratings: 92.9% • Reports compliance index at dimension level: 93.3% 	<u>Target achieved for 2018 and cumulatively at CG level</u> Average compliance ratings for CG assessments: <ul style="list-style-type: none"> • Reports coverage ratings <ul style="list-style-type: none"> • 2018: 96.1% • 2017: 95.0% • Reports compliance index at dimension level: <ul style="list-style-type: none"> • 2018: 96.4% • 2017: 92.9% <u>Target achieved for 2018 and cumulatively at SNG level</u> Average compliance ratings for SNG assessments: <ul style="list-style-type: none"> • Reports coverage ratings: <ul style="list-style-type: none"> • 2018: 92.9% • 2017: 87.7% • Reports compliance index at dimension level: <ul style="list-style-type: none"> • 2018: 93.3% • 2017: 93.5%
OP.2.2. Number of final reports reviewed by the PEFA secretariat that	Percentage of final reports reviewed by the PEFA secretariat	85% of final reports submitted to the PEFA secretariat for review are awarded	Percentage of final PEFA reports submitted to the secretariat at CG and SNG level awarded PEFA Check for each year and for the phase 5	Cumulatively for phase 5 Annually	Percentage of final reports reviewed by the PEFA Secretariat that were awarded PEFA Check in	<u>Target achieved for 2018 and cumulatively</u> Percentage of final reports reviewed by the PEFA

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
are awarded PEFA Check.	<p>that were awarded PEFA Check in phase 4:</p> <ul style="list-style-type: none"> All: 48.9 % CG: 55.6 % SNG: 42.2 % <p>Percentage of all final reports reviewed by the PEFA secretariat that were awarded PEFA Check per year in phase 4:</p> <ul style="list-style-type: none"> 2012: 7.5% 2013: 31.7% 2014: 51.5% 2015: 61.7% 2016: 97.3% <p>Percentage of CG final reports reviewed by the PEFA secretariat that were awarded PEFA Check per year in phase 4:</p> <ul style="list-style-type: none"> 2012: 8.7% 2013: 45.8% 2014: 70.8% 2015: 66.7% 2016: 94.7% <p>Percentage of SNG final reports reviewed by the PEFA Secretariat that were awarded PEFA Check per year in</p>	PEFA Check each year of phase 5.	<p>period as a whole.</p> <p><u>PEFA Check</u> is a mechanism for confirming the adequacy of the quality assurance process used in planning and implementing a PEFA assessment. The PEFA Check guidelines are published on the PEFA website, and the PEFA secretariat informs PEFA users of the mechanism throughout the assessment process.</p> <p>The calculation should be performed by aligning the reports received during a year with the award, or not, of PEFA Check for each report for the relevant year, regardless of the year that the PEFA Check is awarded.</p> <p>PEFA Check was introduced in year 2012 (hence less PEFA Checks were issued in 2012 which also has an influence on the overall calculations for phase 4); and updated in 2018.</p>		<p>2018.</p> <ul style="list-style-type: none"> ALL: 96.9% CG: 82.4% SNG: 100 % 	<p>Secretariat that were awarded PEFA Check</p> <p>Cumulatively</p> <ul style="list-style-type: none"> ALL: 96.1% CG: 94.0% SNG: 100 % <p>2018</p> <ul style="list-style-type: none"> ALL: 90.9% CG: 82.4% SNG: 100 % <p>2017</p> <ul style="list-style-type: none"> ALL: 100% CG: 100% SNG: 100 %

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
	phase 4: <ul style="list-style-type: none"> • 2012: 5.9% • 2013: 11.8% • 2014: 0% • 2015: 58.6% • 2016: 100% 					
OP.3. Increased use of PEFA information for PFM research and knowledge sharing						
OP.3.1. Number of requests for PEFA data.	105 requests for PEFA data in 2016: <ul style="list-style-type: none"> • Public data: 35% • Non-public data: 65% [No data collected for phase 4 cumulatively.]	Number of requests for PEFA data submitted through email or website remains the same or decreases annually for the publicly available data once the online PEFA database is upgraded.	<p>The secretariat is collecting more comprehensive information of PEFA data requests since 2016.</p> <p>All requests for PEFA related information are submitted through PEFA website 'Contact us' or emails sent to PEFA services account or the e-mail accounts of individual secretariat staff.</p> <p>The secretariat responds to all requests for public information by guiding clients to the PEFA website or sending the requested data.</p> <p>Requests for non-public PEFA information are generally referred to the relevant sponsoring partners and governments, as appropriate, for clearance prior to release.</p> <p>As the PEFA online database expands and becomes more user-friendly, PEFA users will be able to directly download the publicly available data so it is expected that the number of PEFA requests submitted through email will decrease and direct downloads from the online database will increase. The PEFA secretariat will be using the Google Analytics tools to monitor the usage of PEFA database and number of downloads.</p>	Cumulatively for phase 5 Annually Quarterly	<p>Total number of requests for S2 was 82: 37% public; 62% non-public; 1% both.</p> <ul style="list-style-type: none"> • 67% of requests were responded within 1 day • 22% within 3 days • 5% within 5 days • 4% within 1 week • 2% within 2 weeks <p>Total number of requests for S1 was 76: 56.5% public; 41 non public; 2.5 both.</p> <ul style="list-style-type: none"> • 73% of requests were responded within 1 day • 12% within 3 days • 1% within 5 days • 5% within 1 week • 5% within 2 weeks • 4% within 3 weeks 	<p>Target achieved for CY 2018</p> <p>, Number of requests for S1 and S2 was 158: 46% public; 52 non public; 2 both.</p> <ul style="list-style-type: none"> • 70% of requests were responded within 1 day • 17% within 3 days • 3% within 5 days • 4% within 1 week • 4% within 2 weeks • 2% within 3 weeks <p>Target achieved cumulatively Total: 315 2018: 158 2017:157</p>

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
OP.3.2. Number of presentations relating to PEFA and PFM that are delivered by the secretariat at international PFM events.	<p>Number of presentations relating to PEFA and PFM delivered by the secretariat in 2016 at international conferences or events on PFM: 20 (likely to be an outlier year due to the launch of PEFA 2016).</p> <p>[No data collected for phase 4 cumulatively.]</p>	5 presentations relating to PEFA and PFM delivered by the secretariat at international conferences or events in PFM in each year of phase 5.	<p>Number of presentations relating to PEFA and PFM delivered by the secretariat at international PFM events in each year of phase 5.</p> <p><u>Presentations</u> can vary from short descriptions of PEFA initiative, to explanations of PEFA results, its influence on PFM, use of PEFA data to analyze specific initiatives, and other related issues.</p> <p><u>International PFM events</u> are those where the target audience are PFM practitioners, technical assistance providers, and theoreticians from different countries, regions, and institutions who come together to discuss most pressing issues in PFM.</p>	<p>Cumulatively for phase 5</p> <p>Annually</p> <p>Quarterly</p>	<p>Number of presentations relating to PEFA and PFM delivered by the Secretariat in 2018 at international conferences or events on PFM: 9 (1 in Q4, 3 in Q3, 3 in Q2, 2 in Q1)</p> <p><u>18 October, Washington DC, United States</u> IMF PFM regional advisors</p> <p><u>27 September, Washington DC, United States</u> Staff from USAID working in Africa region</p> <p><u>26 September, Sarajevo, Bosnia and Herzegovina</u> Subnational government officials and consultants from Bosnia and Herzegovina, Montenegro and Serbia</p> <p><u>23 September, Abu Dhabi, UAE</u> Government officials- CIPFA Annual conference</p> <p><u>11 May, Washington DC, United States</u> Fundamentals of City Financing- World Bank</p> <p><u>3 May, Washington DC, United States</u> LAC Region, World Bank</p> <p><u>2 May, Washington DC, United States</u></p>	<p><u>Target achieved for 2018 and cumulatively</u></p> <p>Total number of presentations each year:</p> <ul style="list-style-type: none"> • 2018: 9 • 2017: 7

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
					<p>Francophone Central / South Africa Region, World Bank</p> <p>14-16 March, 2018, Vienna, Austria PEMPAL Budget Community of Practice plenary meeting: "Improving Effectiveness and Accountability of Public Expenditures"</p> <p>9 February, Lima, Peru SECO with the Basel Institute on Governance "Lessons Learnt from 10 PEFA assessment at sub-national level in Peru"</p>	
ACTIVITIES						
A.1. PEFA performance framework support and maintenance						
A.1.1. Publication, maintenance, and usefulness of the PEFA guidance in three languages (English, French, and Spanish).	PEFA 2016 framework produced in 3 languages (EN, FR, ES), Volumes I (assessment process),II (fieldguide), and III (report) of handbook; Supplementary guidance for subnational assessments; Template for concept note for CG assessments produced and published in English in year 2016.	<p>Completion of 4 volumes of the PEFA handbook by the end of phase 5 in English, French, and Spanish and publication on the PEFA website.</p> <p>Average PEFA users' satisfaction rate with PEFA guidance (users find it informative and relevant to their work) remains the same or increases per average in each year and cumulatively in phase 5.</p>	<p><u>Publication and maintenance</u> The publication of the four volumes of the PEFA handbook materials on the PEFA website by the end of phase 5 in all three languages.</p> <p><u>Usefulness</u> To measure the users' satisfaction with guidance, a survey of PEFA users (e.g., assessment managers, assessors, government officials, development partners) will be sent out when relevant to understand if PEFA guidance is useful for their work. Users are asked to provide feedback on the following issues:</p> <ul style="list-style-type: none"> • Overall usefulness of the 	<p>Cumulatively for phase 5</p> <p>Annually</p> <p>Quarterly</p>	<p>Volume I, II, III revised in Q3 and published in Q4. Volume IV developed.</p> <p>No guidance document development in Q2 CY18.</p> <p>There was none in Q1 CY18.</p> <p>Were produced and published in 2017:</p> <ul style="list-style-type: none"> • Volume II (Fieldguide) in French and Spanish • Volume III (report) in French • Template for concept notes for SNG assessments in English <p>Usefulness is based on a</p>	<p>Publication of version 2 of Volume I, II and III</p> <p>NA</p>

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
	To understand the usefulness of the PEFA guidance, the secretariat sent out a survey in October 2017. The results serve as a baseline for the average satisfaction with PEFA guidance and will be reported for year 2017 as well: 4.6 average PEFA users' satisfaction rate with PEFA guidance (users find it informative and relevant to their work; scale from 1 to 5; 5 is the highest score).		guidance materials for the assessment <ul style="list-style-type: none"> • Satisfaction with the structure and outline of the guidance • Accessibility of the guidance on the PEFA website • Elements of the PEFA guidance that are particularly useful and that could be further improved 		survey sent in October 2017: 4.6 average PEFA users' satisfaction rate with PEFA guidance (users find it informative and relevant to their work; scale from 1 to 5; 5 is the highest score).	
A.1.2. Number of reviews and other client requests completed within standard timelines.	90% of reviews completed within standard timelines (15 business days for draft PEFA reports, and 10 business days for concept notes, or other timeframe as agreed with lead agencies) in year 2016. 50% of responses on other client requests responded to within one week in year 2016.	95% of reviews completed within standard timelines in each year of phase 5. 60% of responses to other enquiries responded to within one week in each year of phase 5.	<u>Reviews</u> Number of responses to requests for review of PEFA concept notes and draft reports completed within the standard timeline. The standard timeline to respond to review requests is 10 business days for concept notes and 15 business days for draft reports or as otherwise agreed with the lead agency responsible for the report. <u>Other client requests</u> Number of requests to provide support before, during, and after the assessment process. All requests for PEFA related information are submitted through PEFA website 'Contact us' or emails	Cumulatively for phase 5 Annually Quarterly	Reviewed in 2018 (Q1, Q2, Q3, Q4): <ul style="list-style-type: none"> • CN: 23 (4, 7, 4, 8) • DR: 27 (7, 8, 8,4) • Follow-ups: 36 (9, 10, 8, 9) 100% of CN reviews were completed within standard timelines in (on average 4.1 business days) 100% of draft report reviews were completed within standard timelines (on average 12.6 and 5.9 business days respectively for DR and follow-ups)	<u>All targets achieved cumulatively for 2018.</u> <u>CN: Target achieved for 2018 but not cumulatively</u> Percentage of CN reviews completed within standard timelines <ul style="list-style-type: none"> • 2018: 100% • 2017: 94.4% <u>DR: Target achieved for 2018 and cumulatively</u> Percentage of draft report reviews completed within standard timelines

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
			<p>sent to PEFA services account or the email accounts of individual secretariat staff. The secretariat responds to all requests for public information by guiding clients to the PEFA website or sending the requested data. The target timeframe for responses is 5 working days. Requests for public information that need the data to be summarized, analyzed, and discussed can take longer or as requested by the clients in recognition of the urgency or complexity of the request.</p> <p>Requests for non-public PEFA information are generally referred to the relevant sponsoring partners, governments, or head of PEFA secretariat, as appropriate, for clearance prior to release. The impact on timeliness of responses varies considerably, depending on the timing of the response from steering committee members to the secretariat. This can extend the response time from between a few days to around one month in some instances. In all cases of approval, the data is provided to the client with a confidentiality clause stating that data cannot be published and any individual country or SNG data cannot be identified from a composite published analyses and reports.</p>		Total number of requests received: 158. 94% responded to within 1 week.	<ul style="list-style-type: none"> 2018: 100% 2017: 65.7% <p>Other client requests: <u>Target achieved for 2018 and cumulatively</u> Percentage of client requests responded to within 1 week</p> <ul style="list-style-type: none"> 2018: 94% 2017: 72.0% <p>All targets were achieved for Q1 CY18.</p> <p>All targets achieved cumulatively for Q1 and Q2.</p>
A.2. Learning and knowledge sharing on PEFA and PFM reform effectiveness						
A.2.1. Number of PEFA learning and outreach activities, and their usefulness.	An average of 4 training courses or major events per year in phase 4.	PEFA secretariat delivers or contributes to at least 8 PEFA learning events annually.	<p>Number of learning events per year per type:</p> <ul style="list-style-type: none"> Conference Seminar [but exclude number of meetings and presentations as 	Cumulatively for phase 5 Annually	<p>Number of learning events in S2 2018: 10</p> <ul style="list-style-type: none"> Regional trainings: 2 In-country trainings: 6 Workshops: 2 	<p><u>Target achieved for 2018</u> Number of learning events in 2018 Total: 21</p> <ul style="list-style-type: none"> S2: 10

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
	<p>Number of learning events in 2016 [likely to be an outlier year due to the launch of PEFA 2016]:</p> <ul style="list-style-type: none"> • Conferences: 1 • Workshops: 13 • Seminars: 14 <p>Average participants' satisfaction rating with PEFA trainings in 2016 was 4.28 (rated on a scale from 1 to 5; only overall satisfaction with training included in calculations).</p>	<p>At least 4.3 average participants' satisfaction rate in each year of phase 5.</p>	<p>they are presented as part of OP.3.2.]</p> <ul style="list-style-type: none"> • Workshop <p>Conference is a formal event bringing together all PEFA stakeholders/target audiences to share knowledge and discuss most topical issues related to PEFA and its contribution to PFM reform. They are carried out to signal important events related to the PEFA program.</p> <p><u>Seminar</u> is a facilitated conversation among peers designed to share experience with PEFA assessments and to gain multiple perspectives and deepen understanding on using PEFA reports to build PFM reforms. It can be delivered face-to-face or in online mode.</p> <p><u>Training workshop</u> is a brief, structured, intensive training focused on interaction and exchange of information among participants who want to know more about the PEFA framework, its relevance, the PEFA assessment life-cycle, and the value of PEFA reports in contributing to governments' PFM reform programs. They are delivered at both country and regional level; and in face-to-face or online mode.</p> <p><u>Satisfaction rate</u> Secretariat performs end-of-training evaluations after each training event. For the purposes of reporting, an average score across the following parameters of training performance across all the learning types delivered will be calculated:</p>	<p>Quarterly</p>	<p>Regional training:</p> <ul style="list-style-type: none"> - Washington DC, United States – 17-19 July - Washington DC, United States – 7 July <p>In-country training:</p> <ul style="list-style-type: none"> - Abuja, Nigeria-5-9 December - Addis Ababa, Ethiopia, 5-7 December - Buenos Aires, Argentina - 5-7 November - Ramallah, Palestine – 23 October - Tashkent, Uzbekistan – 20-21 September - Gaborone, Botswana – 21-23 August <p>Workshop:</p> <ul style="list-style-type: none"> - London, United Kingdom – 8 November (ODI, PFM experts and PEFA assessors working in Uganda) - Washington DC, United States – 10 July <p>Average participants' satisfaction rating with PEFA trainings in S2 was 4.43 (rated on a scale from 1 to 5; only overall satisfaction with training included in calculations).</p>	<ul style="list-style-type: none"> • S1: 11 <p>Average participants' satisfaction rating with PEFA trainings in 2018 was 4.52 (rated on a scale from 1 to 5; only overall satisfaction with training included in calculations).</p> <p><u>Target achieved cumulatively</u></p> <p>Total: 37</p> <ul style="list-style-type: none"> • 2018: 21 • 2017: 16

RESULT LEVEL / INDICATOR	BASELINE		TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
				<ul style="list-style-type: none"> Overall assessment of quality of the workshop; Would you recommend this workshop to your colleagues? Stated objectives met the learning needs; Relevance to participants' current work. <p>Participants are asked to provide feedback on a scale from 1 to 5; 5 is the highest score (the benchmark for high quality training is set at 4.2 by the American Society for Training and Development).</p>			
A.2.2. Number of PEFA 'stories' on managing and using PEFA to reform PFM collected and shared on the website.	3 stories published on the PEFA website in 2016; and 3 cumulatively in phase 4.		<p>On average, 3 stories are collected and published in each year during phase 5.</p> <p>Altogether, 15 stories are collected and published in phase 5.</p>	<p>Number of PEFA stories collected and published per year.</p> <p>PEFA stories are stories from countries that have successfully used PEFA as a key input to their PFM at both CG and SNG levels. PEFA story is a story reported on one country, regardless of the format used (e.g., narrative story, video, infographics, etc.). The secretariat has developed a standardized template for countries to capture information on their successes and challenges, and feed that back to the secretariat.</p>	<p>Cumulatively for phase 5</p> <p>Annually</p>	<p>Number of PEFA stories published in 2018 on PEFA website: 5</p> <ul style="list-style-type: none"> - Bolivia La Paz - Togo (video) - Cameroon (video) - Zambia (video) - Lesotho 	<p><u>Target achieved in 2018</u></p> <p><u>Target not achieved cumulatively</u></p> <p>Number of PEFA stories published</p> <ul style="list-style-type: none"> • 2018: 5 • 2017: 0
A.3. Development and promotion of information on PEFA and PFM impact							
A.3.1. Online database of PEFA assessments is upgraded from 2016 and fully operational.	<p>PEFA online database launched in 2016 (as part of the upgraded website).</p> <p>Only basic country level data available in PEFA database as at</p>		<p>Online database of PEFA assessments is upgraded by end of phase 5; is fully operational, easily accessible, and targeted to meet the needs PEFA users (e.g., government officials, development</p>	<p>The upgraded online database allows comparison across countries, regions, indicators, and PEFA pillars of PFM performance. It includes a user-friendly tool to download the data; and visualizes key PEFA data.</p> <p>Accessibility refers to the ability to download publicly available data directly from the PEFA website into an electronically readable and</p>	<p>Cumulatively for phase 5</p> <p>Annually</p>	<p>Excel table with all the scores for public assessments at CG and SNG level available for download.</p>	<p><u>Target achieved for 2018 and cumulatively</u></p>

RESULT LEVEL / INDICATOR	BASELINE	TARGET	MEASUREMENT METHOD, ASSUMPTIONS & RISKS	FREQUENCY OF DATA PUBLICATION	PROGRESS AND CUMULATIVELY in CY18	ACHIEVEMENT CY18
	December 2016.	partners, researchers, etc.), and allows comparisons among countries, regions, indicators, and PEFA pillars of PFM performance.	useable format, such as CSV, XLS or PDF.			
A.3.2. Number of research studies on PEFA and PFM reform conducted through the PEFA program and shared on the PEFA website.	0 research paper studies on PEFA and PFM reform conducted through the PEFA program published in 2016. 1 research paper study on PEFA and PFM reform conducted through the PEFA program published cumulatively in phase 4 ('Subnational Governments and PEFA Assessments').	At least 3 studies are conducted through the PEFA program on the use and impact of PEFA in phase 5.	Number of research studies on PEFA and PFM reform conducted through the PEFA program published on the PEFA website. This includes the research conducted by the PEFA secretariat as well as research by other stakeholders but commissioned through the PEFA program. Research project can vary from topics such as impact of PEFA on PFM reform, donor harmonization, to specific PFM issues such as fiscal transparency, fiscal decentralization, etc. The research topics are discussed and approved by the PEFA steering committee.	Cumulatively for phase 5 Annually	None in 2018.	<u>1 study out of 3 expected for the full phase 5</u> 'Stocktake of PFM Diagnostic Instruments' was published for consultation in October 2017- https://pefa.org/research-impact .