A simplified PEFA Report

Washington, DC – United States
October 17, 2019

PEFA Secretariat
Executive summary

1. Introduction
1.1 Rationale and purpose
1.2 Assessment management and quality assurance
1.3 Assessment methodology

2. Country background information
2.1 Country economic situation
2.2 Fiscal and budgetary trends
2.3 Legal and regulatory arrangements for PFM
2.4 Institutional arrangements for PFM
2.5 Other important features of PFM and its operating environment

3. Assessment of PFM performance
3.1 Budget reliability
3.2 Transparency of public finances
3.3 Management of assets and liabilities
3.4 Policy-based fiscal strategy and budgeting
3.5 Predictability and control in budget execution
3.6 Accounting and reporting
3.7 External scrutiny and audit

4. Conclusions on the analysis of PFM systems
4.1 Integrated assessment of PFM performance
4.2 Effectiveness of the internal control framework
4.3 PFM strengths and weaknesses
4.4 Performance changes since a previous assessment

5. Government PFM reform process
5.1 Approach to PFM reforms
5.2 Recent and on-going reform actions
5.3 Institutional considerations

Annexes
Annex 1: Performance indicator summary
Annex 2: Summary of observations on the internal control framework
Annex 3: Sources of information
Annex 4: Supplementary annex: Tracking performance from previous PEFA using an earlier version of the framework
What did Dakar participants suggest to change?

94 respondents
Length and related items

- Length
- Less Section 2
- Repetitiveness
- Reduce intro
- Shorter Executive summary
- Summary Section 3
- Standard length
- Synthetic analysis
- Useless annexes
Technical changes

- Recommendations
- Less technical
- Reduce ind/ dim
- Gender/ gender pillar
- Action plan
- Sector
- Donor risk
- Link pillars/ outcomes
- Fund flow
- Risk
- Community pillar
- Merge perf and reforms
- Underlying causes
Visuals/ Interaction with stakeholders
Process

- Simplify
- Add technology
- Reliance on consultants
- Must be country
- Standard questionnaire
Elements of methodology highlighted upfront

- Cover page: with PEFA Check logo
- PEFA Check endorsement
- Assessment management & QA
- Methodology
Focus on the main messages

EXECUTIVE SUMMARY AND 3 SECTIONS

- Executive Summary
- 1. PFM Context
- 2. Detailed analysis of PFM Performance
- 3. Overall analysis of PFM Performance

... without compromising the quality and reliability
Executive summary

Purpose

Main strengths and weaknesses of the PFM systems

Impact of PFM performance on budgetary and fiscal outcomes

Performance changes since the previous PEFA assessment
### Section 1. PFM Context

#### Financial overview
- Table 1.1: Structure of the public sector (number of entities and financial turn-over)
- Table 1.2: Aggregate fiscal data
- Table 1.3: Financial structure of central government – actual expenditure

#### Institutional arrangements for PFM

#### Legal and regulatory arrangements for PFM
- Table 1.4: Main PFM laws and regulations

#### PFM Reform process
## Section 2. Detailed analysis

| Analysis by pillar | - What is measured  
|                   | - Overall performance  
|                   | - Possible causes  
|                   | - Performance changes over time  
| Analysis by indicator | - What is measured  
|                       | - Summary table of scores  
| Analysis by dimension | - Performance level and evidence for scoring  
|                       | - Possible causes  
|                       | - Performance changes over time  |
# Section 3. Overall analysis

<table>
<thead>
<tr>
<th>Impact on budgetary outcomes</th>
<th>Table</th>
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<tbody>
<tr>
<td>Effectiveness of the internal control framework</td>
<td>Analysis per component of the internal control framework</td>
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<tr>
<td>Comparison over time</td>
<td>Performance changes since a previous PEFA assessment</td>
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Next steps

• Public consultation
• Pilot testing
• Endorsement by the PEFA Steering Committee by June 2020
• Publication