



PEFA

A simplified PEFA Report

Washington, DC – United States

October 17, 2019

PEFA Secretariat

www.pefa.org

#PEFA

PEFA 2016 report format

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

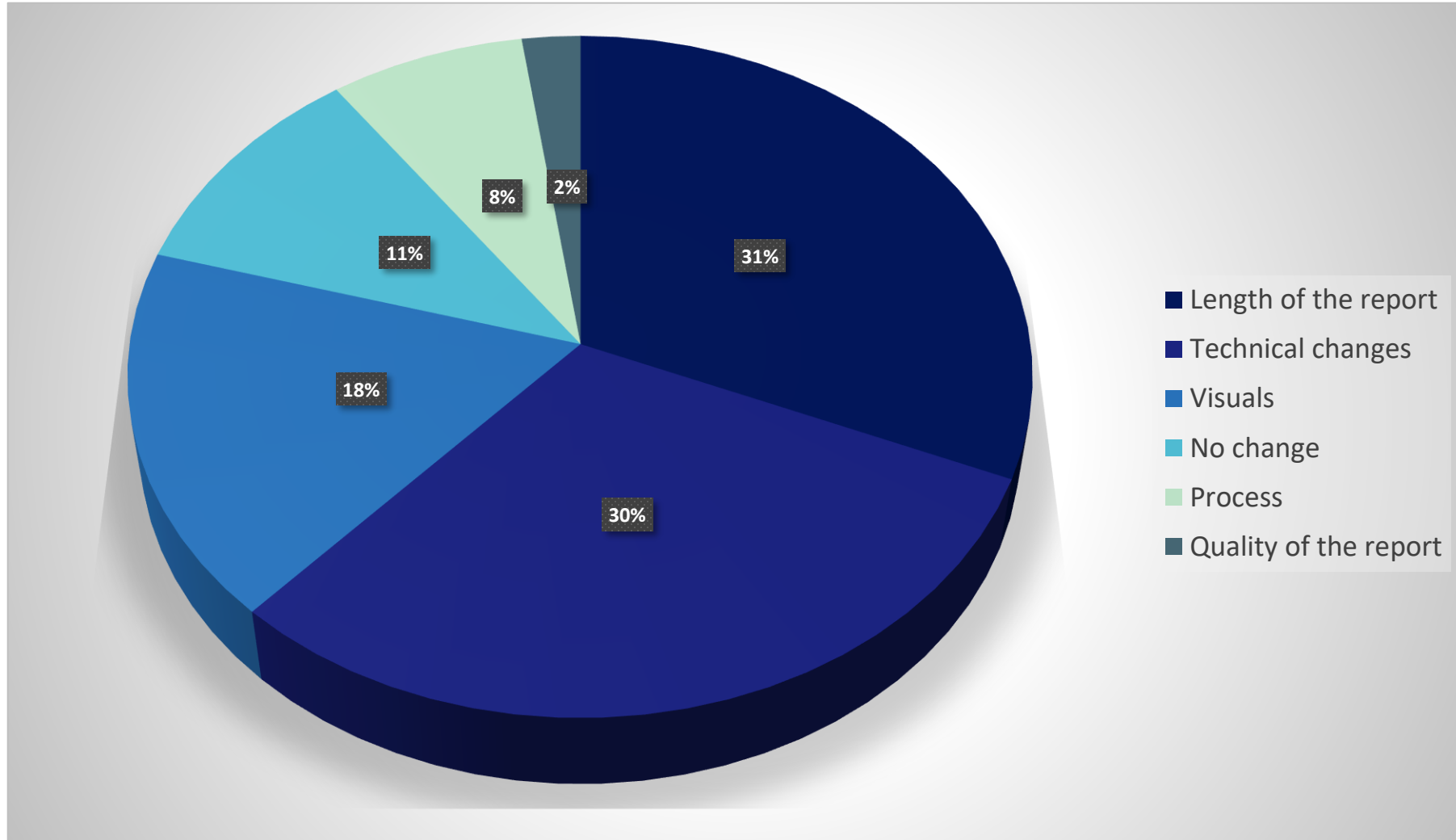
Annex 1: Performance indicator summary

Annex 2: Summary of observations on the internal control framework

Annex 3: Sources of information

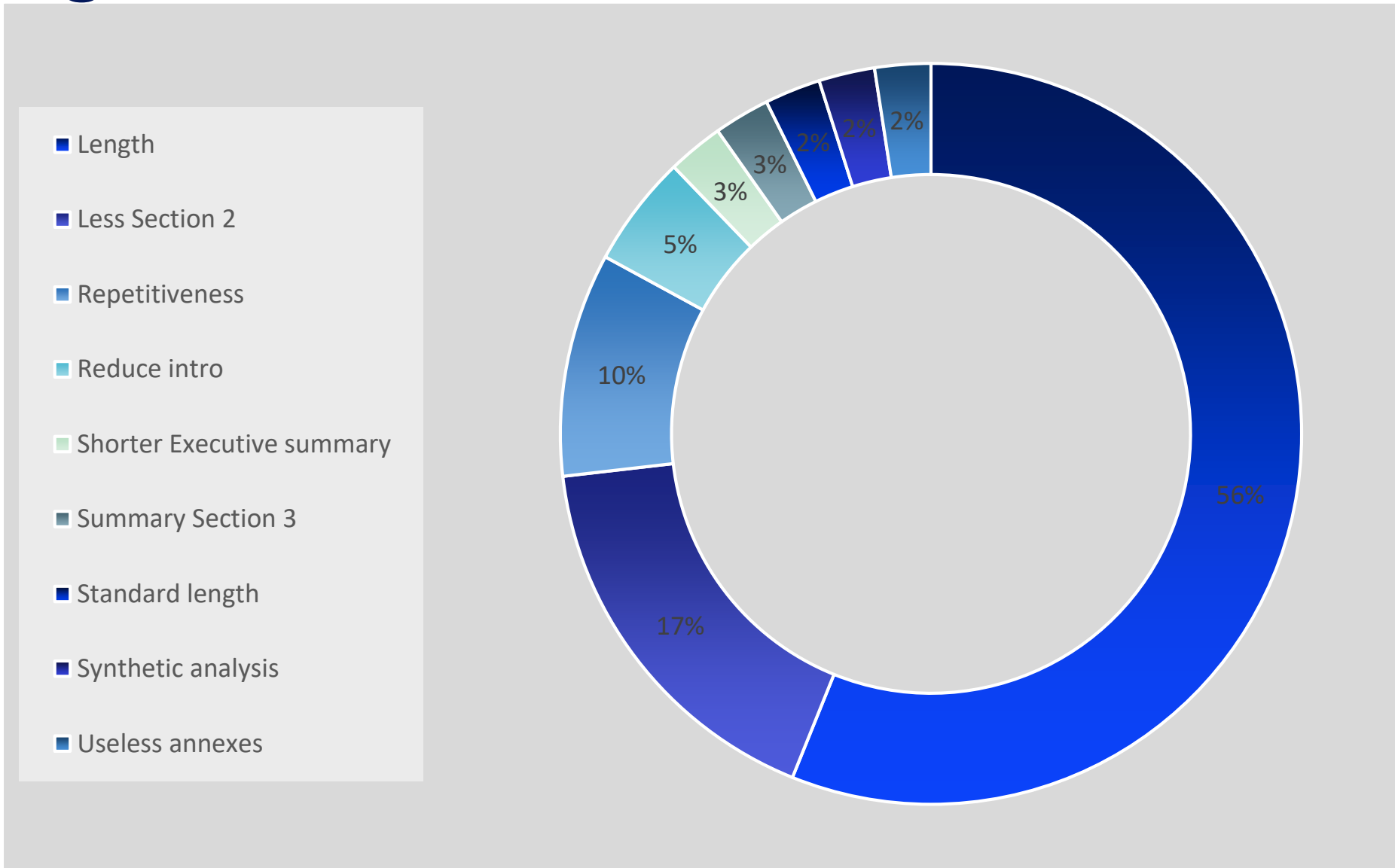
Annex 4: Supplementary annex: Tracking performance from previous PEFA using an earlier version of the framework

What did Dakar participants suggest to change?

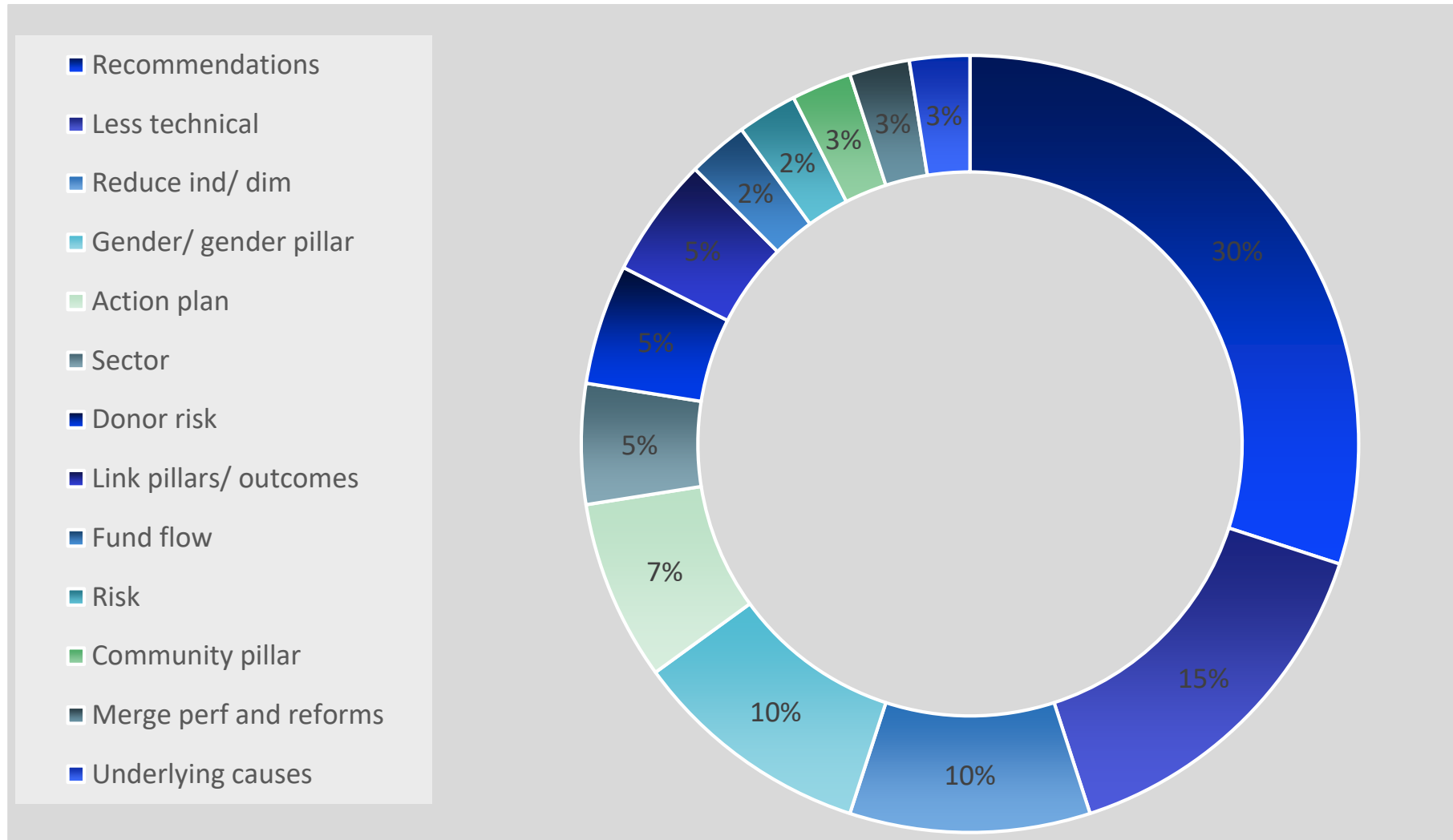


94 respondents

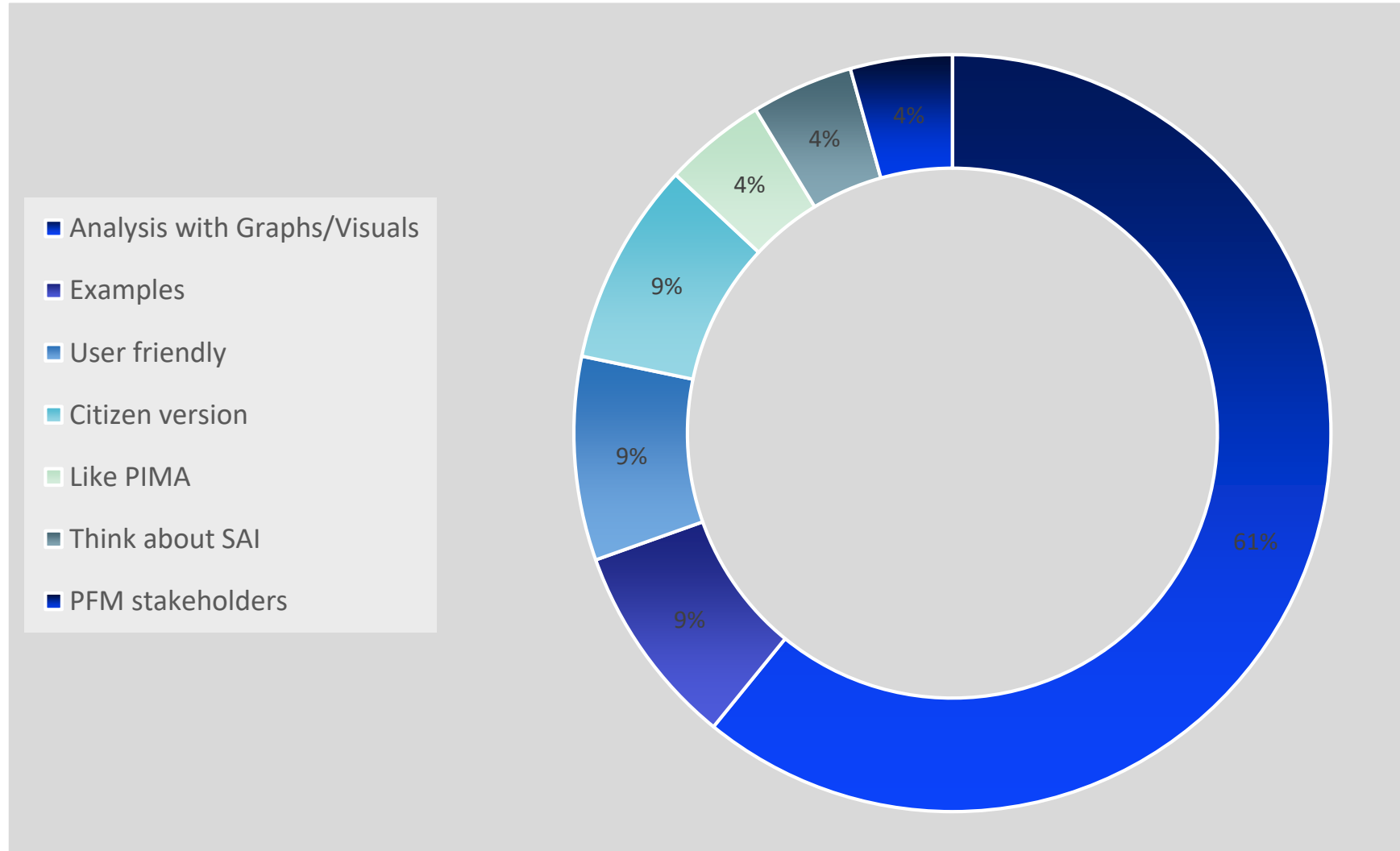
Length and related items



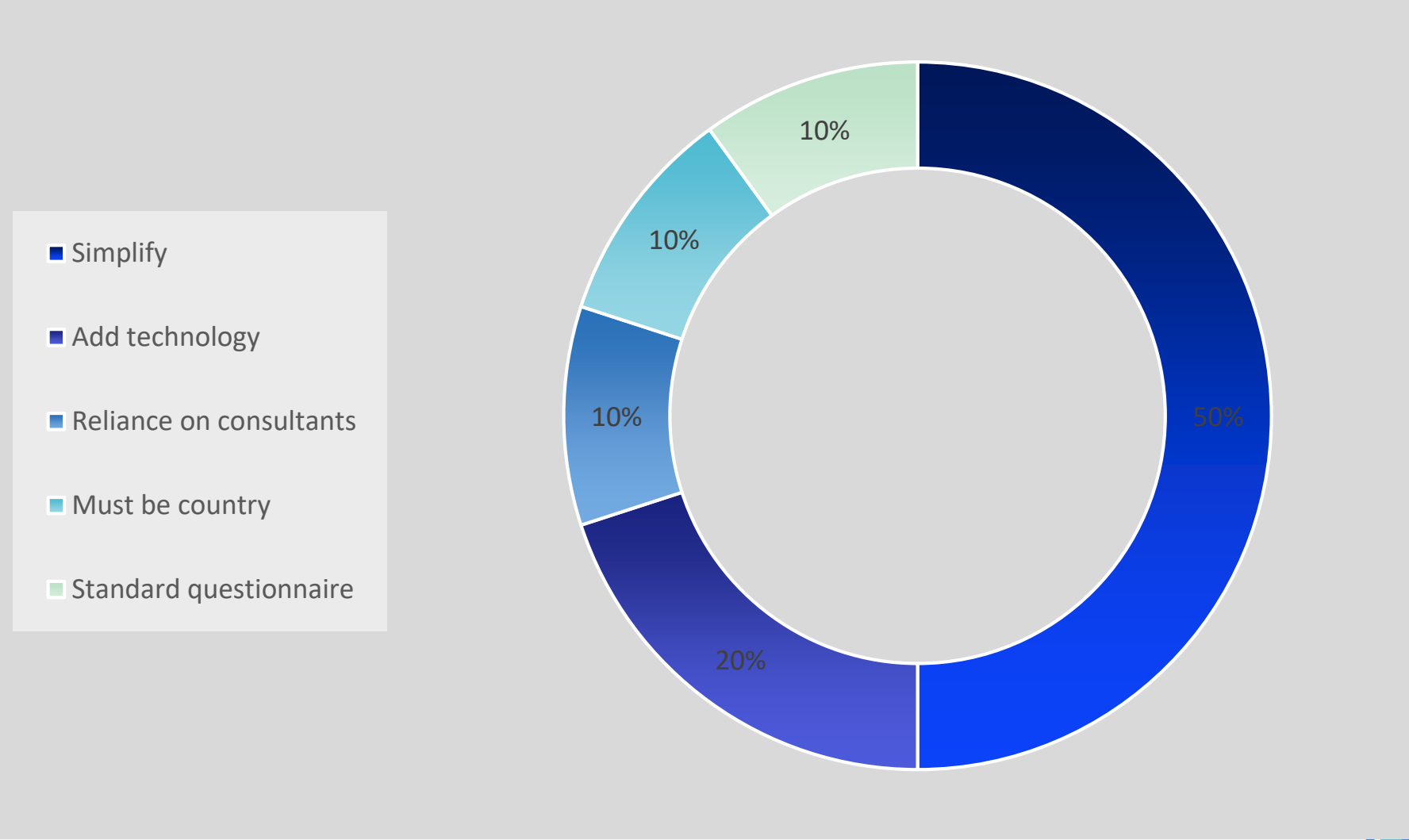
Technical changes



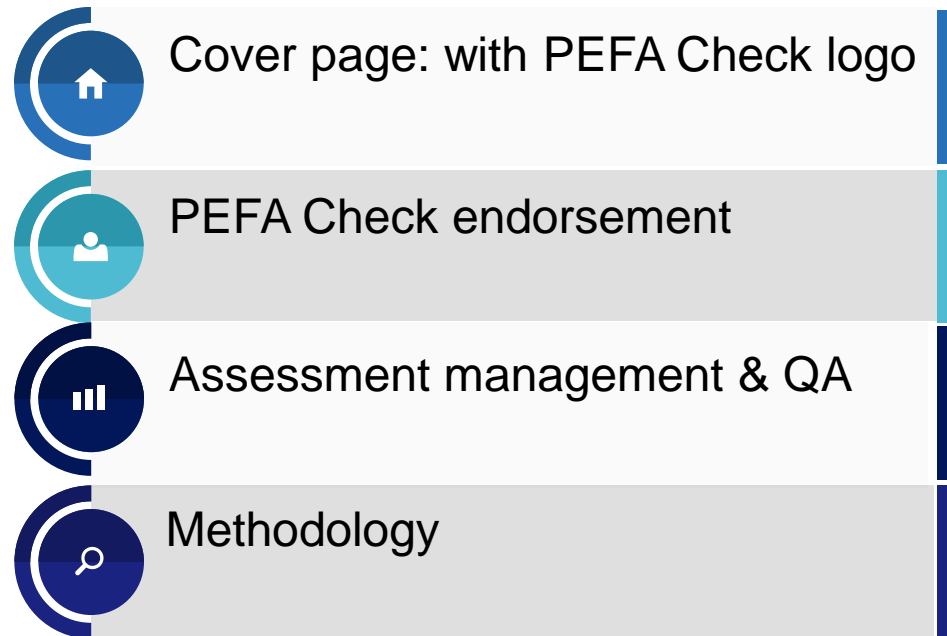
Visuals/ Interaction with stakeholders



Process

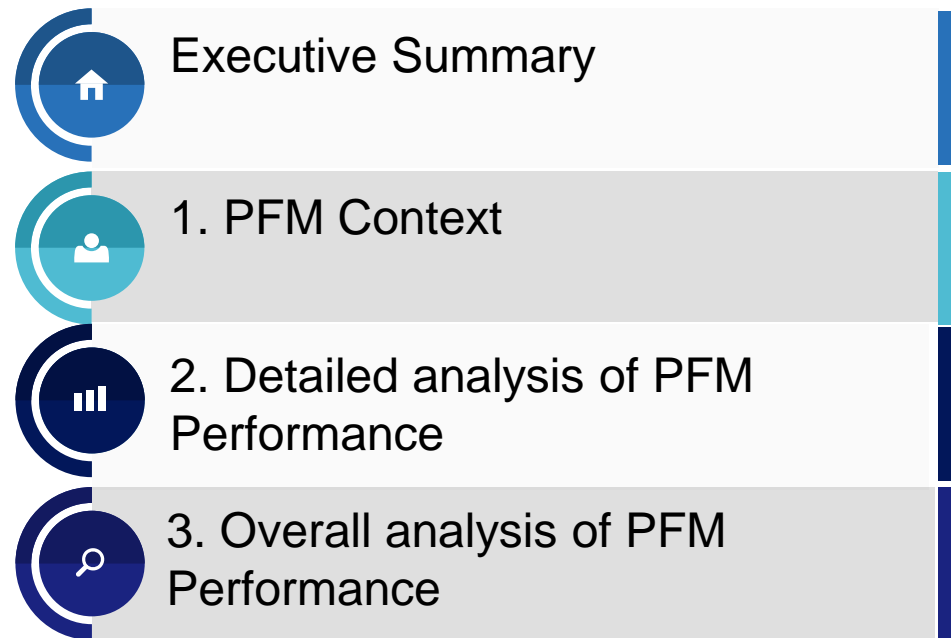


Elements of methodology highlighted upfront



Focus on the main messages

EXECUTIVE SUMMARY AND 3 SECTIONS



... without compromising the quality and reliability



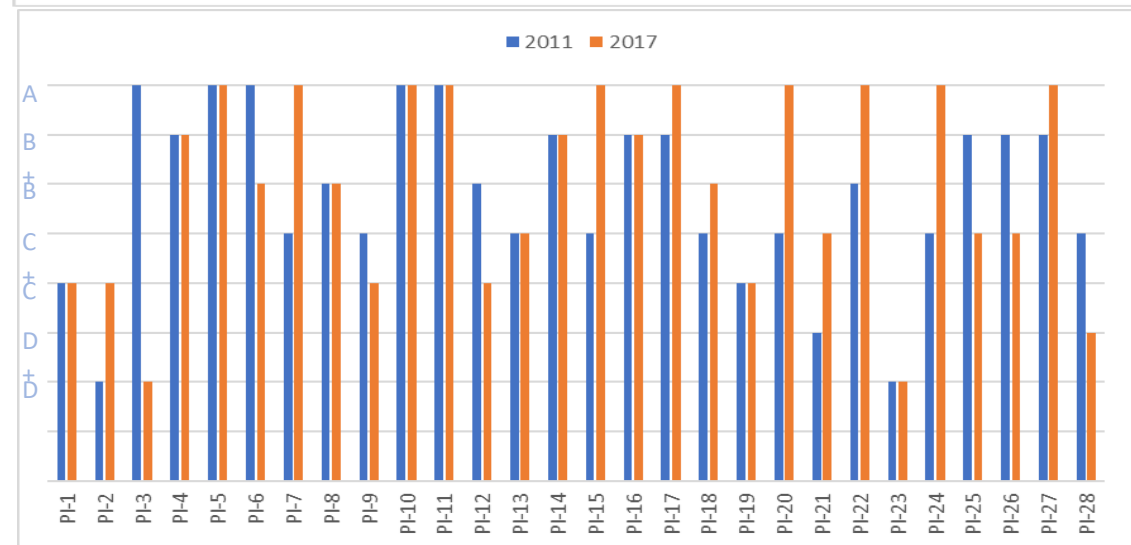
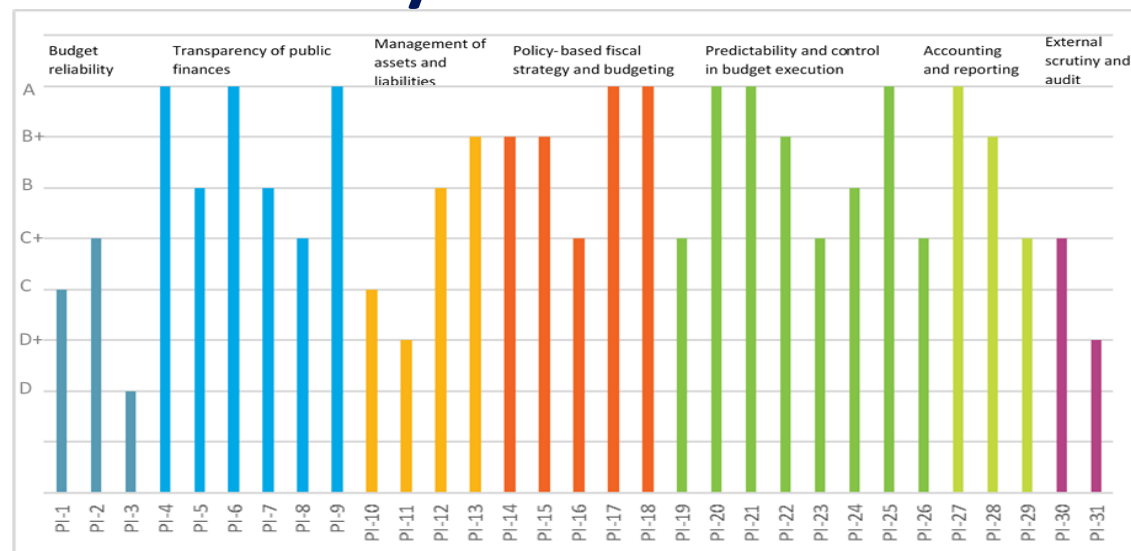
Executive summary

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	<ul style="list-style-type: none">-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	<ul style="list-style-type: none">- 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

Impact on budgetary outcomes	Table
Effectiveness of the internal control framework	Analysis per component of the internal control framework
Comparison over time	Performance changes since a previous PEFA assessment

Next steps

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