

PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY.

Improving public financial management.

Supporting sustainable development.

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**PEFA report template**

**Second edition**

**Revised as at January 6, 2020**

Below is the complete template for the PEFA report preparation.

Guidance to help assessors in preparing the report is provided in *red italic font*. It is not part of the final report structure.



[**COVER PAGE** – *assessment report may upload their flag or other emblem as well as logos of funding agencies on the front page*]

**COUNTRY**

**PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY (PEFA) PERFORMANCE ASSESSMENT REPORT**

**Date**

**Version of the report**

**PEFA Check logo (if eligible)**

**PEFA Check endorsement**

*If the report is eligible, the PEFA Check endorsement as provided by the PEFA Secretariat will be inserted as full page certification here before the section on Assessment Management and Quality Assurance.*

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**PEFA CHECK, ASSESSMENT MANAGEMENT AND QUALITY ASSURANCE**

XXX

|  |
| --- |
| **BOX 1.1: Assessment management and quality assurance arrangements**  **PEFA assessment management organization**   * Oversight Team — Chair & Members: *[names & organizations]* * Assessment Manager: *[name and organization]* * Assessment Team Leader and Team Members: *[name and organization for each]*   **Review of concept note and/or terms of reference**   * Date of reviewed draft concept note and/or terms of reference: * Invited reviewers: *[name and organization for each one, or as group e.g. the Oversight Team]* * Reviewers who provided comments: *[name and organization for each one, in particular the PEFA Secretariat and date(s) of its review(s) or as group e.g. the Oversight Team]* * Date(s) of final concept note and/or terms of reference:   **Review of the assessment report**   * Date(s) of reviewed draft report(s): * Invited reviewers: *[name and organization for each one, in particular the PEFA Secretariat and date(s) of its review(s) or as group e.g. the Oversight Team]* * Reviewers who provided comments: *[name and organization for each one]* |

*The section on Assessment Management and Quality Assurance is followed by a table of contents and list of abbreviations.*

**Table of contents**

**Abbreviations and acronyms**

**Methodology**

**This section briefly presents the main elements of methodology applied during the PEFA assessment**

**Type of assessment:** XXX*This should indicate whether the assessment (i) is a baseline or a successive exercise, and the version of the PEFA Framework that has been used; (ii) is a self or a joint assessment; and (iii) is a stand-alone assessment or is combined with any other analytical work.*

**Number of indicators used:** XXX *This should specify how many performance indicators were used from the version of the PEFA Framework and, if relevant, provide a clear justification of why a specific dimension or an indicator is considered not applicable or why it was not used. In the latter, the indicator not to be used would normally have been identified, explained and agreed at the Concept Note (CN)/Terms of Reference (ToR) stage.*

**Timeline/ Dates of mission:** XXX*The timeline for the assessment is to be clearly defined.*

**Years covered:** XXX*This should specify what are the last three completed fiscal years considered for the assessment, with a clear mention of whether there were audited.*

**Cut-off date:** XXX *The cut-off date is the last date for which data included in the assessment was considered. This is crucial for identifying the “last completed fiscal year” as well as for the “last three completed years” referred to in many dimensions, and the critical date for consideration of circumstances applying “at the time of the assessment”, which is relevant to some dimensions. In addition, useful information received up to the date the report goes for final formatting and issue should be mentioned in footnotes and clearly state that this late information has not affected the score.*

**Coverage:** XXX *The scope refers to the tier of government covered, which is typically a central government or one subnational government. The report further specifies the coverage of the assessment by explaining which institutional units (such budgetary and extrabudgetary units) and operations are covered and which are not. Setting the boundaries of the government being assessed concerns both the boundaries with other tiers of government and the boundaries with other parts of the general government sector, for example, institutional units outside central government such as public corporations. Any deviations from the coverage of central government or a subnational government specified in the coverage for each indicator must be explained and justified. In particular, the coverage of social security funds, sovereign wealth funds, and structured financing instruments such as PPPs shall be specified. Definition of the assessment coverage shall be consistent with the description of institutional units and fiscal operations, as provided in subsections 1.1 and 1.2 of the report.*

**Sources of information:** XXX*The assessment team will need to collect information from officials from central finance agencies as well as from a variety of budgetary units and other institutional units. In order to obtain a fair representation of institutions within the resource constraints on the assessment team, the units from which information is to be collected need to be selected on an indicator by indicator basis. The basis for selecting government units from which information is collected is often specified in the guidance for individual indicators. The government units selected for an indicator should be described in the report within the narrative for each indicator, together with the method used for selecting a sample, where relevant.*

*Other sources of information used for the assessment are described in this section of the report. This would include documents obtained from, and interviews with, representatives of other levels of government,* public *corporations, private sector, nongovernmental organizations, and external finance institutions and development partners. These latter sources will be particularly useful for corroborating evidence provided by government units. A full list of people interviewed and a full list of sources of information shall be provided in Annex 3 of the report. It is recommended that the sources of information are listed by indicator. See examples of presentation for Annex 3 A: List of related survey and analytical work; Annex 3 B: List of people who have been interviewed and provided information for the PFM performance; and Annex 3: C: Sources of Information by indicator.*

**Country fiscal year:** XXX

**Exchange rate:** XXX *This should specify the currency unit used in the country and the exchange rate against USD or EUR effective as of the relevant date.*

**Executive summary**

*The objective of the executive summary is to provide an integrated and strategic overview of the findings of the report. The executive summary covers the impact of public financial management on three fiscal and budgetary outcomes: achievement of aggregate fiscal discipline, strategic allocation of resources, and efficient service delivery. It summarizes the main changes in performance since any previous assessment.*

*The indicative length of this section is three pages of text plus up to two pages of graphs. In addition, the section includes a table, not exceeding one page, which gives an overview of the scores for each of the PEFA indicators (See Table 1: Overview of the scores of the PEFA indicators)[[1]](#footnote-1).*

*The executive summary presents a synopsis of the key information, data, and analysis presented in sections 1-4 of the report. It includes the following:*

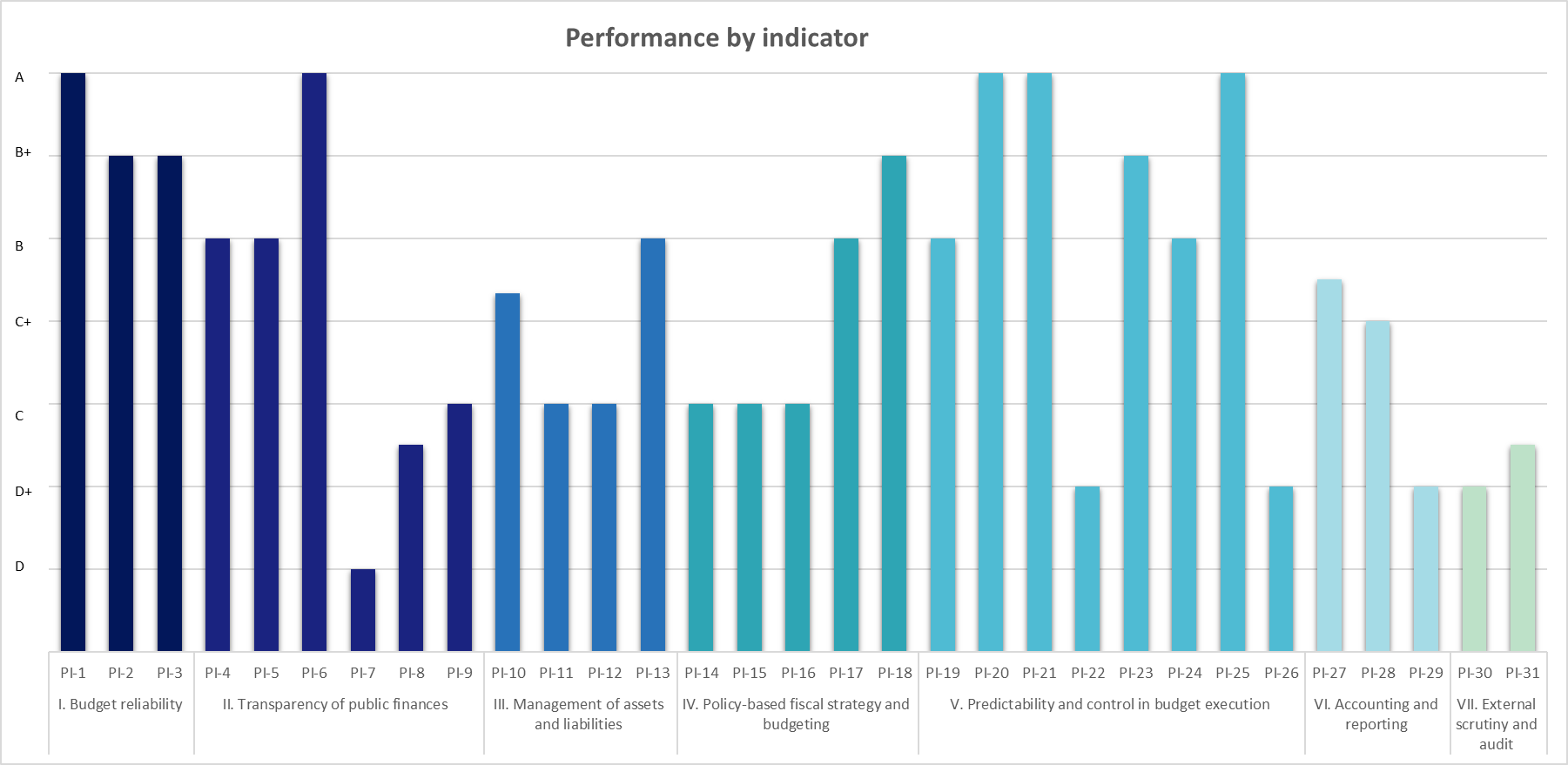
* **Purpose and management**

*XXX A brief explanation of the main reason for the assessment and how it relates to the PFM reform agenda.*

* **Main strengths and weaknesses of the PFM systems in country X**

*XXX Brief description of the main findings of the assessment by using the main strengths and weaknesses (up to maximum five for each)*

Figure 1: Summary of PEFA scores by indicator



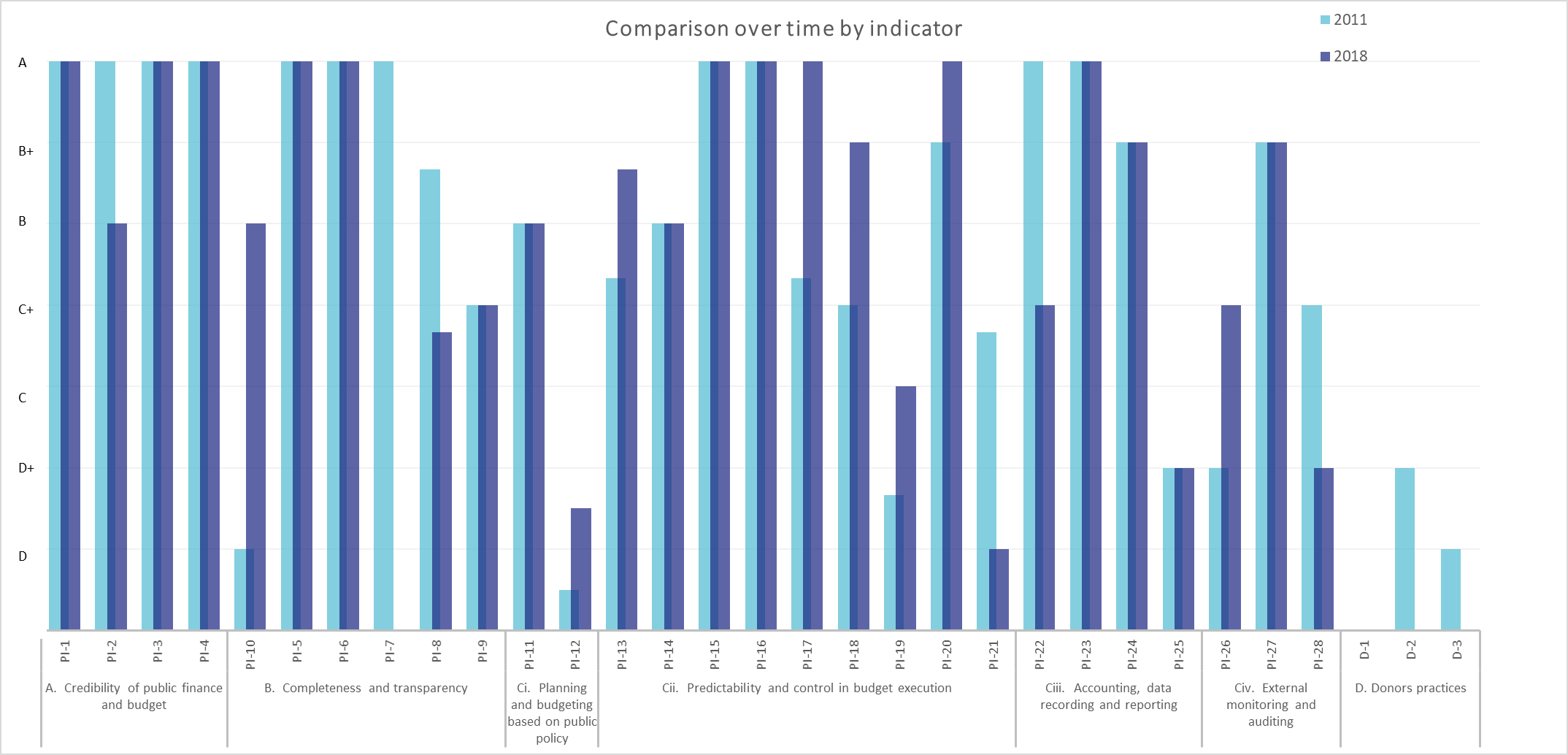
* **Impact of PFM performance on budgetary and fiscal outcomes**

XXX *Explanation of how PFM performance affects the three main fiscal and budgetary outcomes. This takes into account the specific economic, political and administrative structure of the country, and highlights the major strengths and weaknesses identified in the report that are likely to impact PFM performance.*

* **Performance changes since the previous PEFA assessment (if applicable)**

XXX *A summary of the main performance changes since any earlier PEFA assessment. This is also structured according to the seven pillars and the three main fiscal and budgetary outcomes.*

Figure 2: Comparison over time

**

**Table 1: Overview of the scores of the PEFA indicators**

| **PFM performance indicator** | | **Scoring method** | **Dimension score** | | | | **Overall score** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **i.** | **ii.** | **iii.** | **iv.** |
| **I. Budget reliability** | | | | | | | |
| PI-1 | Aggregate expenditure outturn | M1 |  |  |  |  |  |
| PI-2 | Expenditure composition outturn | M1 |  |  |  |  |  |
| PI-3 | Revenue outturn | M1 |  |  |  |  |  |
| **II. Transparency of public finances** | | | | | | | |
| PI-4 | Budget classification | M1 |  |  |  |  |  |
| PI-5 | Budget documentation | M1 |  |  |  |  |  |
| PI-6 | Central government operations outside financial reports | M2 |  |  |  |  |  |
| PI-7 | Transfers to subnational governments | M2 |  |  |  |  |  |
| PI-8 | Performance information for service delivery | M2 |  |  |  |  |  |
| PI-9 | Public access to fiscal information | M1 |  |  |  |  |  |
| **III. Management of assets and liabilities** | | | | | | | |
| PI-10 | Fiscal risk reporting | M2 |  |  |  |  |  |
| PI-11 | Public investment management | M2 |  |  |  |  |  |
| PI-12 | Public asset management | M2 |  |  |  |  |  |
| PI-13 | Debt management | M2 |  |  |  |  |  |
| **IV. Policy-based fiscal strategy and budgeting** | | | | | | | |
| PI-14 | Macroeconomic and fiscal forecasting | M2 |  |  |  |  |  |
| PI-15 | Fiscal strategy | M2 |  |  |  |  |  |
| PI-16 | Medium-term perspective in expenditure budgeting | M2 |  |  |  |  |  |
| PI-17 | Budget preparation process | M2 |  |  |  |  |  |
| PI-18 | Legislative scrutiny of budgets | M2 |  |  |  |  |  |
| **V. Predictability and control in budget execution** | | | | | | | |
| PI-19 | Revenue administration | M2 |  |  |  |  |  |
| PI-20 | Accounting for revenue | M1 |  |  |  |  |  |
| PI-21 | Predictability of in-year resource allocation | M2 |  |  |  |  |  |
| PI-22 | Expenditure arrears | M1 |  |  |  |  |  |
| PI-23 | Payroll controls | M1 |  |  |  |  |  |
| PI-24 | Procurement management | M2 |  |  |  |  |  |
| PI-25 | Internal controls on non-salary expenditure | M2 |  |  |  |  |  |
| PI-26 | Internal audit | M1 |  |  |  |  |  |
| **VI. Accounting and reporting** | | | | | | | |
| PI-27 | Financial data integrity | M2 |  |  |  |  |  |
| PI-28 | In-year budget reports | M1 |  |  |  |  |  |
| PI-29 | Annual financial reports | M1 |  |  |  |  |  |
| **VII. External scrutiny and audit** | | | | | | | |
| PI-30 | External audit | M1 |  |  |  |  |  |
| PI-31 | Legislative scrutiny of audit reports | M1 |  |  |  |  |  |

1. **PFM Context in country X**

XXX *The objective of this section is to provide information on the core characteristics of PFM in the country.*

*The indicative length of this section is six to ten pages.*

* 1. **Financial overview**

XXX *This subsection describes the structure of the overall public sector and the central government respectively, in terms of the number of institutions involved and the financial importance of each segment. The information may be gathered from various sources such as government financial statistics, consolidated government accounts, and statistics or accounts for individual institutions. Data should cover the last completed fiscal year.*

*The information serves as a basis for understanding the coverage and boundaries of the assessment as presented in section 1.3 of the report. It also provides an opportunity to explain the relative importance of different segments of the public sector for the analysis in sections 2 and 3.*

**TABLE 1.1: Structure of the public sector (number of entities and financial turn-over)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Public sector** | | | | |
| Year | **Government subsector** | | **Social security funds 1/** | **Public corporation subsector** | |
|  | **Budgetary unit** | **Extrabudgetary units** |  | **Nonfinancial public corporations** | **Financial public corporations** |
| Central  1st tier subnational (State)  Lower tier(s) of subnational | 2/ |  |  |  |  |

1/ Depending on management control and funding arrangements, a social security fund is a public sector entity that may form part of a particular level of government or be classified as a separate sub-sector of the government sector (GFS 2014, para- graph 2.78).

2/ ‘Budgetary central government‘ comprises all central government entities included in the central government budget.

*This section includes a short comment on the main trends in aggregate fiscal discipline for the last three years.*

**TABLE 1.2: Aggregate fiscal data**

|  |  |  |  |
| --- | --- | --- | --- |
| **Central government actuals (in percent of GDP)** | | | |
|  | **FY T-2** | **FY T-1** | **FY T** |
| Total revenue  —Own revenue  —Grants  Total expenditure  —Noninterest expenditure  —Interest expenditure  Aggregate deficit (incl. grants)  Primary deficit  Net financing  —External  —Domestic |  |  |  |

*The table should show the overall totals for the central government sector.*

*If only budget data is included this should be specifically mentioned.*

**TABLE 1.3: Financial structure of central government – actual expenditure (in currency units)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Year** | **Central government** | | | |
|  | **Budgetary unit** | **Extrabudgetary units** | **Social security funds** | **Total aggregated 1/** |
| Revenue  Expenditure  Transfers to (-) and from (+) other units of general government  Liabilities  Financial assets  Nonfinancial assets |  |  |  |  |

*1/ Where available this should be the consolidated total, but other aggregation method may be used (with explanation).*

* 1. **Institutional arrangements for PFM**

*This subsection describes the responsibilities of the main entities involved in PFM, including those in the different branches of government (executive, legislative, and the judicial), those in the different tiers of government (central and subnational governments), and those in extrabudgetary units (where relevant with cross-reference to the data for relative importance of the different segments of the public sector as per subsection 2.3). Additional information on the broad responsibilities for public financial management between the central finance agencies (such as Ministry of Finance, Ministry of Economic Planning, Revenue Authority, the Central Bank, Supreme Audit Institution, etc.), and between the Ministry of Finance and the line ministries is included. The organizational structure and departmental responsibilities of the Ministry of Finance are described, with an organization chart, if available, to be included as an annex. Any recent changes in responsibilities are mentioned.*

*In particular, the subsection highlights the institutional structures that have been established as part of the internal control framework, including their respective roles and responsibilities.*

*This subsection should also highlight:*

1. *The degree of centralization of the PFM system*
2. *The extent of earmarked revenue or extrabudgetary units*
3. *The type of control exercised by the external oversight bodies* 
   1. **Legal and regulatory arrangements for PFM**

XXX ***The report lists and summarizes the laws and regulations that determine the structure and guide the operation of the PFM system.*** *Typically, the starting point is the country’s constitution. It explains the distinction between the different branches of government (legislative, executive, judicial), the legal basis for different layers of government (central, state, municipalities, etc.) and other organizational structures such as extrabudgetary units and public corporations. It describes the main laws governing PFM and the degree of integration or fragmentation of legislation covering different aspects of PFM such as budget management, revenue mobilization, investment and debt management, procurement, accounting, external oversight, etc. It also highlights important country–specific provisions. A brief description of recent changes made to the legal framework is included, if relevant.*

XXX ***A subsection should also describe the legal and regulatory arrangements for the internal control system.*** *According to international standards[[2]](#footnote-2), internal control is an integral process designed to address risks and provide reasonable assurance that, in pursuit of the entity’s mission, the following general objectives are being achieved: (i) executing orderly, ethical, economical, efficient, and effective operations; (ii) fulfilling accountability obligations; (iii) complying with applicable laws and regulations; and (iv) safeguarding resources against loss, misuse and damage.*

*To achieve those general objectives, the internal control system should consist of five interrelated components: a control environment, risk assessment, control activities, information and communication, and monitoring. This integrated approach is designed for public entities to establish effective controls customized to their objectives and risks. It also provides a basis on which internal control can be described and evaluated. The description of the policies and the legal and regulatory arrangements for internal control in this subsection should be presented in relation to each of those five components.*

*This description should be preceded in section 1.2 by information about the institutional structure supporting the implementation of the internal control system. An overall indication of the effectiveness of the internal control framework is given in section 3.2. That section draws on both this subsection and the control activities included in the performance indicator assessments. Thus, subsection 1.2 and 1.3 should describe the design of the internal control framework and section 3.2 should evaluate whether it operates so as to achieve the intended objectives.*

XXX *This subsection also explains any legal provisions and institutional structures for* ***public participation*** *in budget management, complementary to the role of the legislature as the representative of citizens’ interests.* ***If no such legal provisions or institutional structures exist, this should be noted in the report.***

**Table 1.4: Main PFM laws and regulations**

| **PFM area** | **Law/ regulation** | **Brief description and coverage** |
| --- | --- | --- |
| **All** | Constitution |  |
| **Planning** |  |  |
| **Budgeting** |  |  |
| **Accounting** |  |  |
| **Audit** |  |  |
| **Intergovernmental fiscal relations** |  |  |
| **Parliament** |  |  |
| **Internal control** |  |  |
| **Internal control** |  |  |
| **Procurement** |  |  |
| **Public participation** |  |  |

* 1. **PFM Reform process**

XXX *This section provides an overview of the government’s overall approach to PFM reform, including the existence, origins, and structure of a PFM reform program or any alternative approach used such as parallel, independent, or institution-specific reform and capacity development initiatives. The section also gives an overview of country’s main PFM priorities and progress made in strengthening the PFM system.*

1. **Detailed analysis of PFM performance**

*The objective of this section is to provide an assessment of the key elements of the PFM system, as captured by the pillars, the indicators and the dimensions.*

*The indicative length for this section is 30-40 pages.*

*The structure of the section is based on the seven pillars as follows:*

*Pillar1: Budget reliability*

*Pillar 2: Transparency of public finances*

*Pillar 3: Management of assets and liabilities*

*Pillar 4: Policy-based fiscal strategy and budgeting*

*Pillar 5: Predictability and control in budget execution*

*Pillar 6: Accounting and reporting*

*Pillar 7: External scrutiny and audit*

*Each subsection discusses the findings per pillar and per relevant indicators. For example, subsection on transparency of public finances focuses on PI-4 to PI-9. Reporting follows the numerical order of the indicators.*

*Each pillar will present the following elements:*

* ***Overall performance****: Key strengths and weaknesses of PFM as identified by the performance indicators of the pillars will be summarized. Where applicable the narrative for each pillar should highlight any improvements or deterioration in overall performance between the period being assessed and a previous assessment. It should also note any apparent links between the main strengths and weakness of the pillar and specific reform initiatives undertaken or planned.*
* ***Analysis****: The analysis aims at identifying the implications of PFM strengths and weaknesses, with introduction of possible underlying causes identified during the PEFA assessment. The analysis captures the interdependence between the indicators within each pillar. It also examines the links between indicators across the pillars in order to explain how performance of certain functions depends on the performance of others (see next page -Interdependence between indicators).*

*Each indicator is reported separately and discusses the assessment of the elements described below. Guidance related to this section is also provided by:*

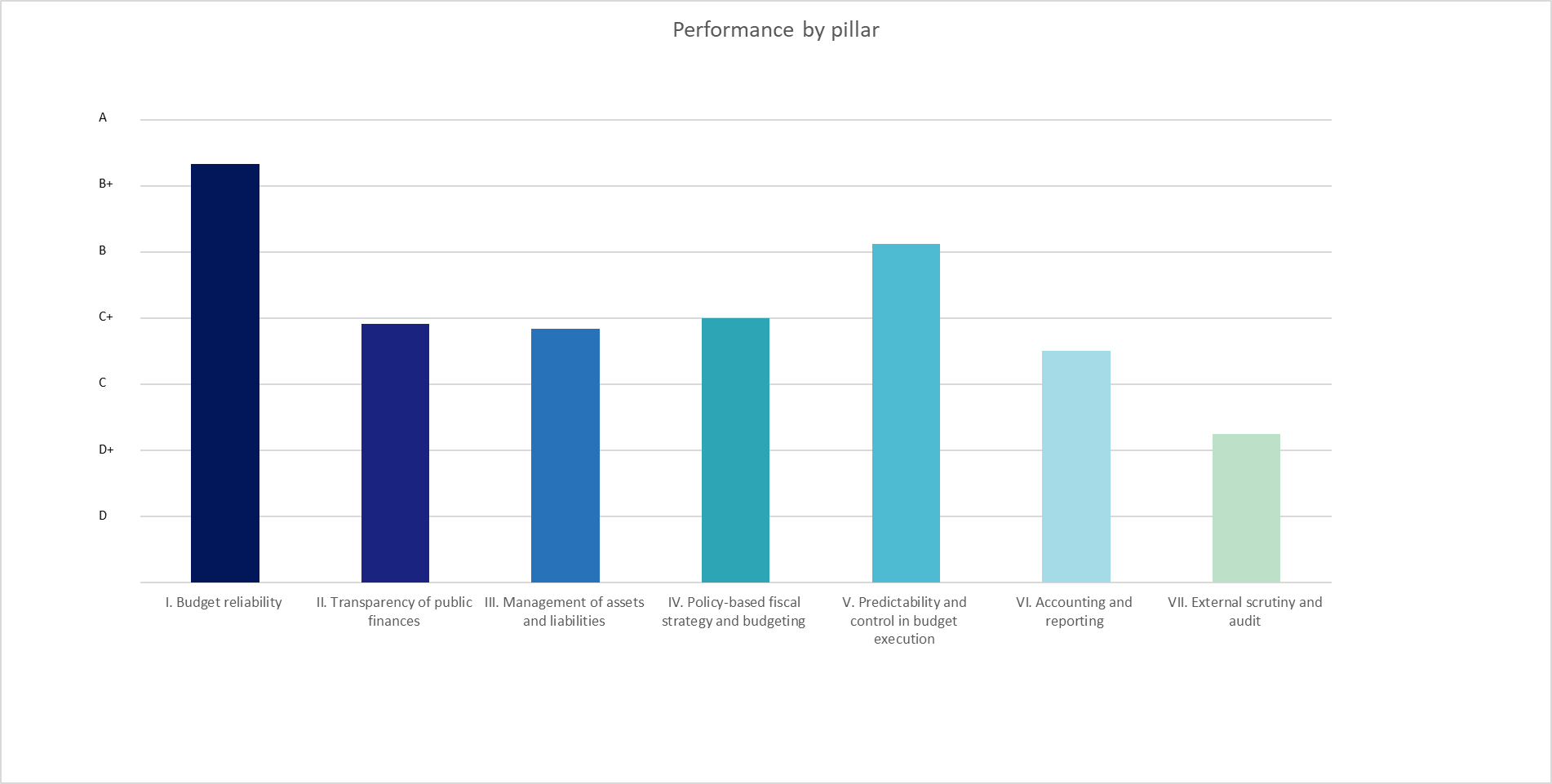
* [***The PEFA Framework***](http://pefa.org/sites/default/files/resources/downloads/49357-PEFA-Framework-E-v2.pdf)***[[3]](#footnote-3)****. A specific part is dedicated to the PEFA report (see PEFA Framework, pages 94 and 95).*
* [***Volume II of the PEFA Handbook: PEFA Assessment Fieldguide[[4]](#footnote-4)****.*](http://pefa.org/sites/default/files/resources/downloads/PEFA%20Handbook%20Volume%202%20-%20second%20edition%20publication.pdf) *Each indicator presents measurement guidance both at the indicator and at the dimension level, with some elements dealing with narrative part.*

*Color codes for scores are inserted below and can be used throughout the report*

|  |
| --- |
| A |
| B |
| C |
| D |

***Interdependence between indicators***

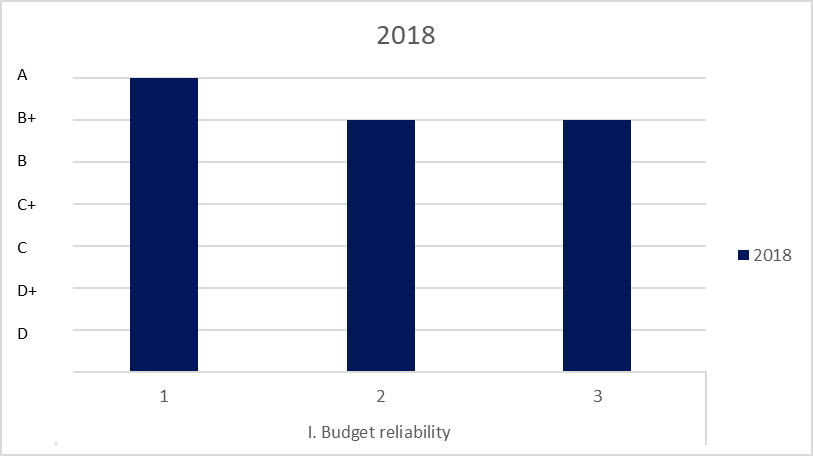
|  |  |
| --- | --- |
| ***Indicator/dimension*** | ***Interdependence*** |
| ***Pillar I- Budget reliability*** | |
| ***PI-1. Aggregate expenditure outturn***  *1.1. Aggregate expenditure outturn* |  |
| *PI-11.3; PI-14.2; PI-15.1; PI-16.1; PI-18.4; PI-21.2* |
| ***PI-2. Expenditure composition outturn*** |  |
| *2.1. Expenditure composition outturn by function* | *PI-11.3; PI-14.2; PI-15.1; PI-16.1; PI-18.4; PI-21.4* |
| *2.2. Expenditure composition outturn by economic type* | *PI-11.3; PI-14.2; PI-15.1; PI-16.1; PI-18.4; PI-21.4* |
| *2.3. Expenditure from contingency reserves* | ***PI-16.1*** |
| ***PI-3. Revenue outturn*** | *PI-19*  *PI-20* |
| *3.1. Aggregate revenue outturn* | ***PI-14.2; PI-15.1*** |
| *3.2. Revenue composition outturn* | ***PI-14.2; PI-15.1*** |
| ***Pillar II-Transparency of public finances*** | |
| ***PI-4. Budget classification***  *4.1 Budget classification* | *PI-5: Element 4* |
| *PI-28.1* |
| ***PI-5. Budget documentation*** | *PI-9 : Element 1* |
| *5.1 Budget documentation* | *Element 4: PI-4*  *Element 6: PI-14.1*  *Element 7: PI-13.1*  *Element 8: PI-12.1*  *Element 9: PI-10.3*  *Element 10: PI-15.1*  *Element 11: PI-16.1 (for expenditure)* |
| ***PI-6. Central government operations outside financial reports*** | *PI-29* |
| *6.1. Expenditure outside financial reports* |  |
| *6.2. Revenue outside financial reports* |  |
| *6.3. Financial reports of extra-budgetary units* |  |
| ***PI-7. Transfers to subnational governments*** |  |
| *7.1. System for allocating transfers* |  |
| *7.2. Timeliness of information on transfers* |  |
| ***PI-8****. Performance information for service delivery* |  |
| *8.1. Performance plans for service delivery* |  |
| *8.2. Performance achieved for service delivery* |  |
| *8.3. Resources received by service delivery units* |  |
| *8.4. Performance evaluation for service delivery* |  |
| ***PI- 9. Public access to fiscal information*** |  |
| *9.1. Public access to fiscal information* | *Element 1: PI-5*  *Element 3: PI-28*  *Element 5: PI-30*  *Element 9: PI-14.1* |
| ***Pillar III-Management of assets and liabilities*** | |
| ***PI-10. Fiscal risk reporting*** |  |
| *10.1. Monitoring of public corporations* | *PI-12.1* |
| *10.2. Monitoring of sub-national government* |  |
| *10.3. Contingent liabilities and other fiscal risks* | *PI-5: Element 9*  *PI-12.1* |
| ***PI- 11. Public investment management*** |  |
| *11.1. Economic analysis of investment proposals* |  |
| *11.2. Investment project selection* |  |
| *11.3. Investment project costing* |  |
| *11.4. Investment project monitoring* |  |
| ***PI-12. Public asset management*** |  |
| *12.1. Financial asset monitoring* | *PI-5: Element 8*  *PI-10.1*  *PI-10.3* |
| *12.2. Nonfinancial asset monitoring* |  |
| *12.3. Transparency of asset disposal.* |  |
| ***PI-13. Debt management*** |  |
| *13.1. Recording and reporting of debt and guarantees* | *PI-5: Element 7* |
| *13.2. Approval of debt and guarantees* |  |
| *13.3. Debt management strategy* |  |
| ***Pillar IV-Policy-based fiscal strategy and budgeting*** | |
| ***PI-14. Macroeconomic and fiscal forecasting*** |  |
| *14.1. Macroeconomic forecasts* | *PI-5: Element 6*  *PI-9: Element 9* |
| *14.2. Fiscal forecasts* | *PI-16.4* |
| *14.3. Macro-fiscal sensitivity analysis* |  |
| ***PI-15. Fiscal strategy*** |  |
| *15.1. Fiscal impact of policy proposals* | *PI-5: Element 10* |
| *15.2. Fiscal strategy adoption* |  |
| *15.3. Reporting on fiscal outcomes* |  |
| ***PI-16. Medium-term perspective in expenditure budgeting*** |  |
| *16.1. Medium-term expenditure estimates* | *PI-5: Element 11 (for expenditure)* |
| *16.2. Medium-term expenditure ceilings* |  |
| *16.3. Alignment of strategic plans and medium-term budgets* |  |
| *16.4 Consistency of budgets with previous year’s estimates* | *PI-14.2* |
| ***PI-17. Budget preparation process*** |  |
| *17.1. Budget calendar* |  |
| *17.2. Guidance on budget preparation* |  |
| *17.3. Budget submission to the legislature* |  |
| ***PI-18. Legislative scrutiny of budgets*** |  |
| *18.1. Scope of budget scrutiny* |  |
| *18.2. Legislative procedures for budget scrutiny* |  |
| *18.3. Timing of budget approval* |  |
| *18.4. Rules for budget adjustments by the executive* |  |
| ***Pillar V-Predictability and control in budget execution*** | |
| ***PI-19. Revenue administration*** | *PI-3*  *PI-20* |
| *19.1. Rights and obligations for revenue measures* |  |
| *19.2. Revenue risk management* |  |
| *19.3. Revenue audit and investigation* |  |
| *19.4. Revenue arrears monitoring* |  |
| ***PI-20. Accounting for revenues*** | *PI-3*  *PI-19* |
| *20.1. Information on revenue collections* |  |
| *20.2. Transfer of revenue collections* |  |
| *20.3. Revenue accounts reconciliation* |  |
| ***PI-21. Predictability of in-year resource allocation*** |  |
| *21.1. Consolidation of cash balances* |  |
| *21.2. Cash forecasting and monitoring* |  |
| *21.3. Information on commitment ceilings* |  |
| *21.4. Significance of in-year budget adjustments* |  |
| ***PI-22. Expenditure arrears*** |  |
| *22.1. Stock of expenditure arrears* | *PI-1* |
| *22.2. Expenditure arrears monitoring* |  |
| ***PI-23. Payroll controls*** |  |
| *23.1. Integration of payroll and personnel records* |  |
| *23.2. Management of payroll changes* |  |
| *23.3. Internal control of payroll* |  |
| *23.4. Payroll audit* |  |
| ***PI-24. Procurement*** |  |
| *24.1. Procurement monitoring* |  |
| *24.2. Procurement methods* |  |
| *24.3. Public access to procurement information* |  |
| *24.4. Procurement complaints management* |  |
| ***PI-25. Internal controls on non-salary expenditure*** |  |
| *25.1. Segregation of duties* |  |
| *25.2. Effectiveness of expenditure commitment controls* |  |
| *25.3. Compliance with payment rules and procedures* |  |
| ***PI-26. Internal audit*** |  |
| *26.1. Coverage of internal audit* |  |
| *26.2. Nature of audits and standards applied* |  |
| *26.3. Implementation of internal audits and reporting* |  |
| *26.4. Response to internal audits* |  |
| ***Pillar VI-Accounting and reporting*** | |
| ***PI-27. Financial data integrity*** |  |
| *27.1. Bank account reconciliation* |  |
| *27.2. Suspense accounts* |  |
| *27.3. Advance accounts* |  |
| *27.4. Financial data integrity processes* |  |
| ***PI-28. In-year budget reports*** |  |
| *28.1. Coverage and comparability of reports* | *PI-4.1* |
| *28.2. Timing of in-year budget reports* |  |
| *28.3. Accuracy of in-year budget reports* |  |
| ***PI-29. Annual financial reports*** | *PI-6*  *PI-30.1*  *PI-30.2*  *PI-31 (all dimensions)* |
| *29.1. Completeness of annual financial reports* |  |
| *29.2. Submission of the reports for external audit* |  |
| *29.3. Accounting standards* |  |
| ***Pillar VII-External scrutiny and audit*** | |
| ***PI-30. External audit*** | *PI-9: Element 5* |
| *30.1. Audit coverage and standards* | *PI-29* |
| *30.2. Submission of audit reports to the legislature* | *PI-29* |
| *30.3. External audit follow up* |  |
| *30.4. Supreme Audit Institution independence* |  |
| ***PI-31. Legislative scrutiny of audit reports*** |  |
| *31.1. Timing of audit report scrutiny* | *PI-29* |
| *31.2. Hearings on audit findings* | *PI-29* |
| *31.3. Recommendations on audit by the legislature* | *PI-29* |
| *31.4. Transparency of legislative scrutiny of audit reports* | *PI-29* |

Figure 2.0: Summary of PEFA scores by pillar

**PILLAR ONE: Budget reliability**

**What does Pillar I measure?** The government budget is realistic and is implemented as intended. This is measured by comparing actual revenues and expenditures (the immediate results of the PFM system) with the original approved budget.

Figure 2.1: Pillar 1-Summary of PEFA scores

****

**Overall performance: key strengths and weaknesses**

xxx

**Analysis**

**xxx**

**PI-1. Aggregate expenditure outturn**

**What does PI-1 measure?** This indicator measures the extent to which aggregate budget expenditure outturn reflects the amount originally approved, as defined in government budget documentation and fiscal reports. There is one dimension for this indicator.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-1. Aggregate expenditure outturn** |  |
| * 1. Aggregate expenditure outturn |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-1. Aggregate expenditure outturn** |  |  |
| * 1. Aggregate expenditure outturn |  |  |

**General description of the system in place in Country X**:

**Recent or ongoing reform activities:**

* 1. **Aggregate expenditure outturn**

**Performance level and evidence for scoring:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Table: Total budget and actual expenditure** | | | |
|  | **FY T-2** | **FY T-1** | **FY T** |
| Budget |  |  |  |
| Actual |  |  |  |
| % Deviation |  |  |  |

*The methodology for calculating this dimension is provided in a spreadsheet on the PEFA website* [*www.pefa.org[[5]](#footnote-5).*](http://www.pefa.org/) *Calculations for the indicator should be included in the assessment report as an Annex. A template is provided in Annex 5: Calculation sheet templates for PI-1, PI-2 and PI-3. The Calculation Sheet for dimensions PI-1.1, PI-2.1 and PI-2.3 can be filled in as described below.*

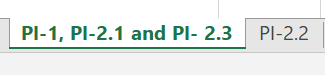
“Hence, the score for the present dimension is ...” or “Based on the analysis and supporting evidence, the score for the present dimension is…”

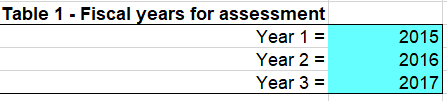
**Possible causes of PFM performance identified during the PEFA assessment:**

**Performance change since a previous PEFA assessment:**

***How to fill in the Calculation Sheet for dimensions PI-1.1, PI-2.1 and PI-2.3***

*The first tab of the Excel sheet template enables to calculate the results for PI-1, PI-2.1 and PI-2.3.*





***Step 1: In Table 1, enter the last three completed fiscal years as defined in the assessment.***

*Table 2 calculates results for Year 1; Table 3 for Year 2; and Table 4 for Year 3.*

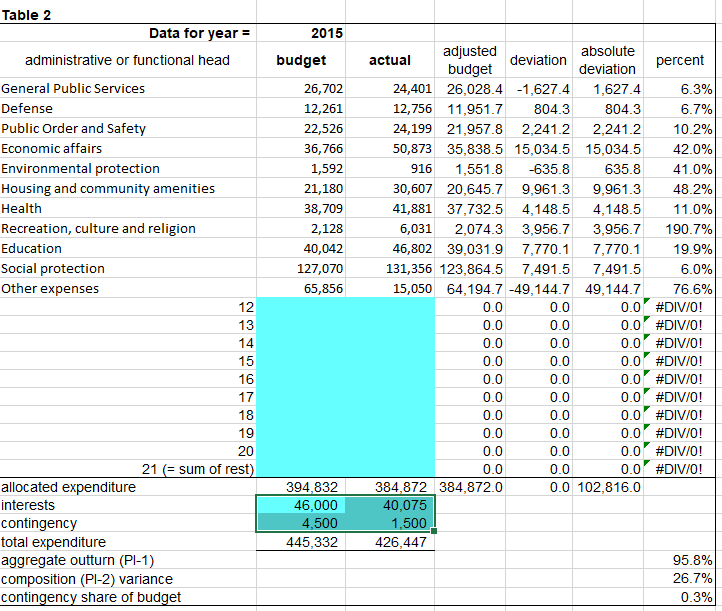
***In Table 2, 3 and 4:***

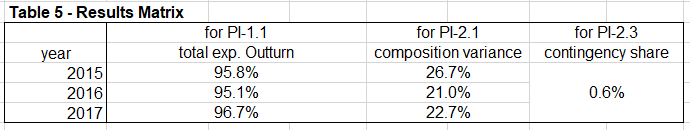
***Step 2: Enter the administrative OR functional head for up to 20 heads. The 21st line will be the sum of figures for all remaining heads (if any).***

***Step 3: Enter budget and actual expenditure data (no space, or comma style to separate thousands).***

***Step 4: Enter budget and actual amounts for interests and for contingency.***

*Results can be read directly for each year.*





***Step 5: Read the results for all last three completed fiscal years directly in Table 5. Scores for PI-1.1, PI-2.1 and PI-2.3 can be determined accordingly.***

**PI-2. Expenditure composition outturn**

**What does PI-2 measure?** This indicator measures the extent to which reallocations between the main budget categories during execution have contributed to variance in expenditure composition. It contains three dimensions and uses the M1 (WL) method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-2. Expenditure composition outturn (M1)** |  |
| * 1. Expenditure composition outturn by function |  |
| * 1. Expenditure composition outturn by economic type |  |
| * 1. Expenditure from contingency reserves |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-2. Expenditure composition outturn (M1)** |  |  |
| 2.1. Expenditure composition outturn by function |  |  |
| * 1. Expenditure composition outturn by economic type |  |  |
| * 1. Expenditure from contingency reserves |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**2.1. Expenditure composition outturn by function**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**2.2. Expenditure composition outturn by economic type**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

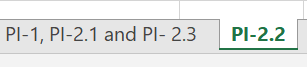
**2.3. Expenditure from contingency reserves**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

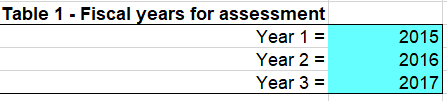
**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

***How to fill in the Calculation Sheet for PI-2.2 Expenditure by Economic Classification Variance***



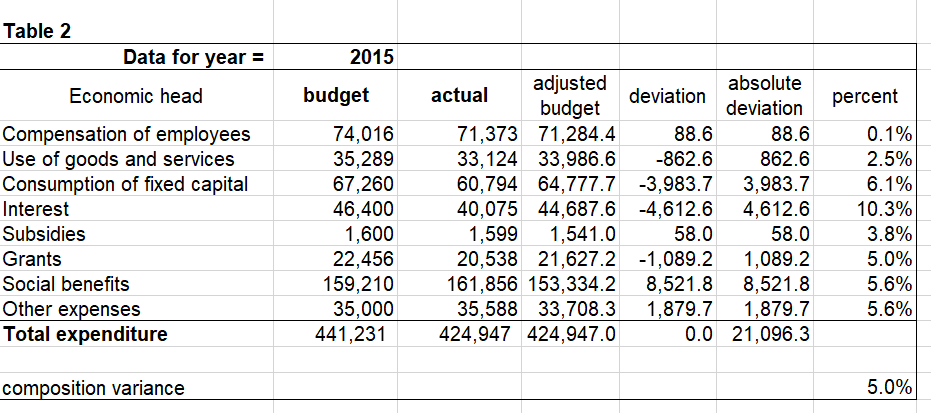
*The second tab of the Excel sheet template enables to calculate the results for PI-2.2.*



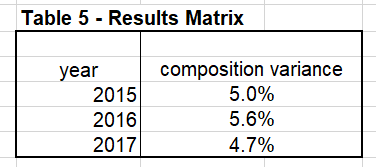
***Step 1: In Table 1, enter the last three completed fiscal years as defined in the assessment.***

*In Table 2, 3 and 4, economic heads are prepopulated in accordance with the GFS 2014 Economic Classification of Expense (2 digits). See Fieldguide PI-2.2 para 2.2:2 if you would like to use another classification.*

***Step 2: Enter budget and actual expenditure data (no space, or comma style to separate thousands) for each year.***



*Results can be read directly for each year.*



***Step 3: Read the results for all last three completed fiscal years directly in Table 5. The score for PI-2.2 can be determined accordingly.***

**PI-3. Revenue outturn**

**What does PI-3 measure?** This indicator measures the change in revenue between the original approved budget and end-of-year outturn. It contains two dimensions and uses the M2 (AV) method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-3. Revenue outturn** |  |
| * 1. Aggregate revenue outturn |  |
| * 1. Revenue composition outturn |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-3. Revenue outturn** |  |  |
| * 1. Aggregate revenue outturn |  |  |
| * 1. Revenue composition outturn |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**3.1. Aggregate revenue outturn**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

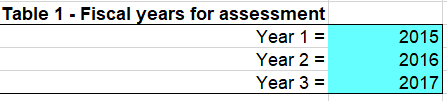
**3.2. Revenue composition outturn**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

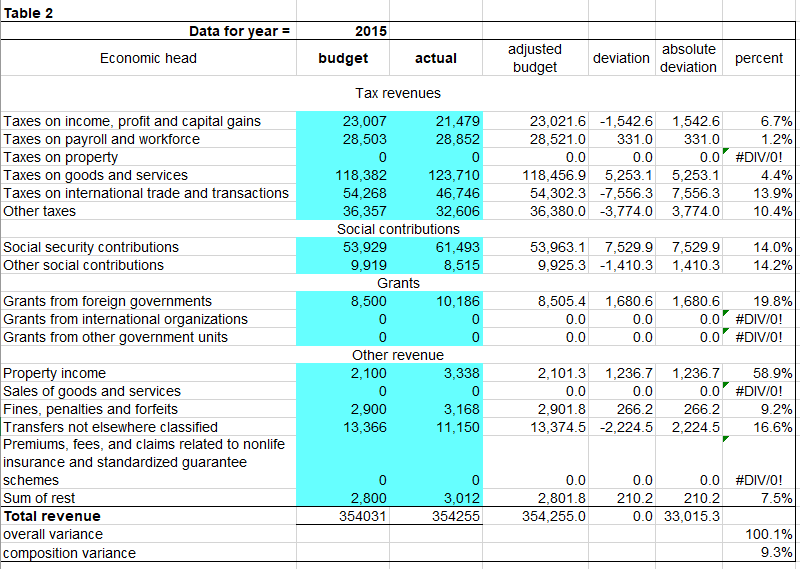
**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

***How to fill in the Calculation Sheet for Revenue outturn***



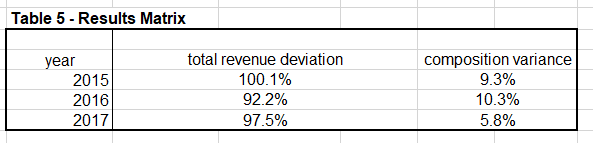
***Step 1: In Table 1, enter the last three completed fiscal years as defined in the assessment.***

****

*Results can be read directly for each year.*

*In Table 2, 3 and 4, economic heads are prepopulated in accordance with the GFS 2014 Economic Classification of Revenue (3 digits). See Fieldguide PI-3.2 para 3.2:1 if you would like to use another classification.*

***Step 2: Enter budget and actual revenue data (no space, or comma style to separate thousands) for each year.***

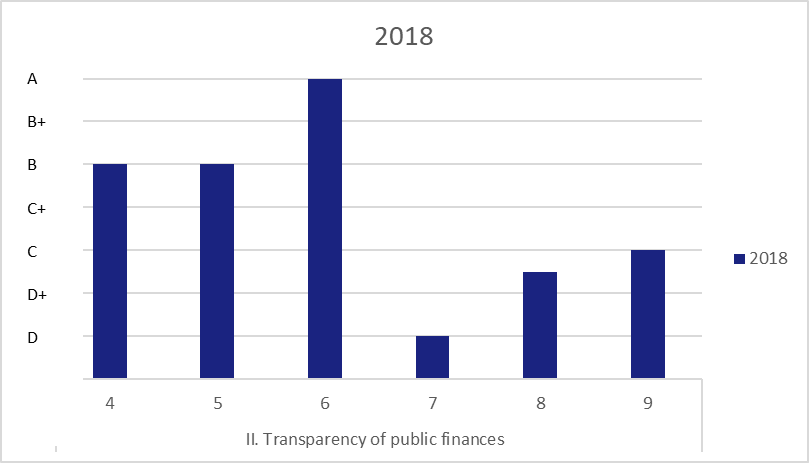
****

***Step 3: Read the results for all last three completed fiscal years directly in Table 5. The score for PI-3.1 and PI-3.2 can be determined accordingly.***

## **PILLAR TWO: Transparency of public finances**

**What does Pillar II measure?** Information on public financial management is comprehensive, consistent, and accessible to users. This is achieved through comprehensive budget classification, transparency of all government revenue and expenditure including intergovernmental transfers, published information on service delivery performance and ready access to fiscal and budget documentation.

Figure 2.2: Pillar 2-Summary of PEFA scores

****

**Overall performance: key strengths and weaknesses**

xxx

**Analysis**

**xxx**

### **PI-4. Budget classification**

**What does PI-4 measure?** This indicator assesses the extent to which the government budget and accounts classification is consistent with international standards. There is one dimension for this indicator.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-4. Budget classification** |  |
| 4.1. Budget classification |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-4. Budget classification** |  |  |
| 4.1. Budget classification |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**4.1. Budget classification**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-5. Budget documentation**

**What does PI-5 measure?** This indicator assesses the comprehensiveness of the information provided in the annual budget documentation, as measured against a specified list of basic and additional elements. There is one dimension for this indicator.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-5. Budget documentation** |  |
| 5.1. Budget documentation |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-5. Budget documentation** |  |  |
| 5.1. Budget documentation |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**5.1. Budget documentation**

**Performance level and evidence for scoring:** xxx

*[Recommended summary box]*

|  |  |  |
| --- | --- | --- |
| **Element/ Requirements** | **Met**  **(Y/N)** | **Evidence used/Comments** |
| **Basic elements** |  |  |
| 1. Forecast of the fiscal deficit or surplus or accrual operating result |  |  |
| 2. Previous year’s budget outturn, presented in the same format as the budget proposal |  |  |
| 3. Current fiscal year’s budget presented in the same format as the budget proposal |  |  |
| 4. Aggregated budget data for both revenue and expenditure |  |  |
| **Additional elements** |  |  |
| 5. Deficit financing, describing its anticipated composition |  |  |
| 6. Macroeconomic assumptions, including at least estimates of GDP growth, inflation, interest rates, and the exchange rate |  |  |
| 7. Debt stock, including details at least for the beginning of the current fiscal year presented in accordance with GFS or other comparable standard |  |  |
| 8. Financial assets, including details at least for the beginning of the current fiscal year presented in accordance with GFS or other comparable standard |  |  |
| 9. Summary information of fiscal risks |  |  |
| 10. Explanation of budget implications of new policy initiatives and major new public investments, with estimates of the budgetary impact of ***all*** major revenue policy changes and/or changes to expenditure programs |  |  |
| 11. Documentation on the medium-term fiscal forecasts |  |  |
| 12.Quantification of tax expenditures |  |  |

“The requirements are met for X basic elements out of 4 and Y additional elements out of 8.”

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-6. Central government operations outside financial reports**

**What does PI-6 measure?** This indicator measures the extent to which government revenue and expenditure are reported outside central government financial reports. It contains three dimensions and uses the **M2 (AV)** method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-6. Central government operations outside financial reports** |  |
| * 1. Expenditure outside financial reports |  |
| * 1. Revenue outside financial reports |  |
| * 1. Financial reports of extrabudgetary units |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-6. Central government operations outside financial reports** |  |  |
| * 1. Expenditure outside financial reports |  |  |
| * 1. Revenue outside financial reports |  |  |
| * 1. Financial reports of extrabudgetary units |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

*For PI-6.1 and PI-6.2, it is recommended that the PEFA report includes a table that identifies known revenues and expenditures not recorded in government financial reports (see table 6.1).*

**6.1. Expenditure outside financial reports**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**6.2. Revenue outside financial reports**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**6.3. Financial reports of extrabudgetary units**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

*For PI-6.3, it is recommended that the PEFA report includes a table that provides details of extrabudgetary units financial reports.*

**Table 6.2: Financial reports of extrabudgetary units *[Recommended table]***

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Name of extrabudgetary unit** | **Date of annual financial report completed** | **Date of annual financial report received by CG** | **Content of annual financial report (Y/N):** | | | **Expenditure as a percentage of total extrabudgetary unit expenditure (estimated)** |
| **Expenditures and revenues by economic classification** | **Financial and non-financial assets and liabilities** | **Guarantees and long-term obligations** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

**Table 6.1: EXAMPLE of revenues and expenditures outside the government’s financial reports (*Actual entities and other details will vary between countries*) [Recommended table]**

| **Entity** | **Type of revenue outside government financial reports** | **Estimated amount of revenue reported outside government financial reports** | **Type of expendiure reported outside government financial reports** | **Estimated amount of expenditure reported outside government financial reports** | **Evidence and reporting** |
| --- | --- | --- | --- | --- | --- |
| **Extrabudgetary Units** | | | | | |
| **Health Authority** | Medical registration fees | $ | Minor office equipment;  Vehicles;  Meal allowances | $ | Revenues from registering medical professionals are retained by authority and not recorded in FMIS.  Authority maintains separate bookkeeping accounts for retained revenue. |
| **University** | Student facility fees | $ | Sports equipment, library acquisitions, computer hardware and software etc. |  | Supplementary fee ($100 per student per year) imposed to supplement official tuition fee. |
| **Natural Resource Fund** | License fees and royalties from extraction. Returns from investment of fund balances. | $ | Fund administration charges. |  | Annual reports from Natural Resource Fund operations. All transfers to the budget are reported. |
| **National Trust** | Entrance fees to historic buildings | $ |  |  |  |
| **Etc.** |  |  |  |  |  |
| **Operations of Budgetary Units outside central government financial reports** | | | | | |
| **Ministry of Transport** | Direct grant for transport modernisation project funded by development partner | $ |  |  | MoU between ministry and development partner.  Separate budgetary unit bank a/c. Quarterly report to development partner. |
| **Ministry of Education** | Voluntary school fees collected from parents and encouraged by institutions. No legal basis | $ |  |  | School bookkeeping only. No fiscal reports. Quantity unknown. |
| **Ministry of Health** | Co-payments collected/ retained by primary medical facilities. Not recorded in FMIS. | $ |  |  | Separate accounts/ bookkeeping records maintained. |
| **TOTAL** |  | $ |  |  |  |

**Type of revenue**

### **PI-7. Transfers to subnational governments**

**What does PI-7 measure?** This indicator assesses the transparency and timeliness of transfers from central government to subnational governments with direct financial relationships to it. It considers the basis for transfers from central government and whether subnational governments receive information on their allocations in time to facilitate budget planning. It contains two dimensions and uses the **M2 (AV)** method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-7. Transfers to subnational governments** |  |
| 7.1. System for allocating transfers |  |
| 7.2. Timeliness of information on transfers |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-7. Transfers to subnational governments** |  |  |
| 7.1. System for allocating transfers |  |  |
| 7.2. Timeliness of information on transfers |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**7.1. System for allocating transfers**

**Performance level and evidence for scoring:** xxx

*The PEFA assessment report could present the evidence used for assessing this dimension in a table: list of all transfers to subnational government from central government with the respective approved budgeted transfers and outturns actually transferred.*

**Table 7.1: System for allocating transfers *[Recommended table]***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Category of horizontal transfer** | **Budget** | | **Actuals** | |
| **Amount** | **Transparent and rule-based (Y/N)** | **Amount** | **Transparent and rule-based (Y/N)** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**7.2. Timeliness of information on transfers**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-8. Performance information for service delivery**

**What does PI-8 measure?** This indicator examines the service delivery information in the executive’s budget proposal or its supporting documentation, and in year-end reports or performance audits or evaluations, as well as the extent to which information on resources received by service delivery units is collected and recorded. It contains four dimensions and uses the **M2 (AV)** method for aggregating dimension scores

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-8. Performance information for service delivery** |  |
| * 1. Performance plans for service delivery |  |
| * 1. Performance achieved for service delivery |  |
| * 1. Resources received by service delivery units |  |
| * 1. 8.4 Performance evaluation for service delivery |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-8. Performance information for service delivery** |  |  |
| * 1. Performance plans for service delivery |  |  |
| * 1. Performance achieved for service delivery |  |  |
| * 1. Resources received by service delivery units |  |  |
| * 1. 8.4 Performance evaluation for service delivery |  |  |

**8.1. Performance plans for service delivery**

**Performance level and evidence for scoring:** xxx

*The PEFA assessment report can present the evidence used and the results of the assessment for this dimension in a Table: list of ministries and services chosen, that have expenditure devoted to service delivery, presenting the corresponding estimate value, as described in Volume II-PEFA Assessment Fieldguide, para 8:7. A template of Table 8.1 is provided below.*

**Table 8.1: Scoring requirements dimension 8.1 (for program, service or function) *[Recommended table]***

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Score** | **Program objectives** | **Key performance indicators** | | **Planned outputs (quantity)** | **Planned outcomes (Measurable)** | **Activities** | **Materiality (No. of ministries)** |
| **Output indicators** | **Outcome indicators** |
| **A** | Y | Y | Y | Y | Y | NA | Most (>75%) |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **B** | Y | y | y | Y | N | NA | Most (>75%) |

**or**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **B** | Y | y | y | N | Y | NA | Most (>75%) |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **C** | N | Y | Y | N | N | N | Majority (>50%) |

**or**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **C** | N | N | N | N | N | Y | Majority (>50%) |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**8.2. Performance achieved for service delivery**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**8.3. Resources received by service delivery units**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**8.4. Performance evaluation for service delivery**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-9. Public access to fiscal information**

**What does PI-9 measure?** This indicator assesses the comprehensiveness of fiscal information available to the public based on specified elements of information to which public access is considered critical. There is one dimension.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-9. Public access to fiscal information** |  |
| 9.1. Public access to fiscal information |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-9. Public access to fiscal information** |  |  |
| 9.1. Public access to fiscal information |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**9.1. Public access to fiscal information**

**Performance level and evidence for scoring the dimension**

**Performance level and evidence for scoring:** xxx

*The PEFA assessment report presents the evidence used and the results of the assessment for PI-9 in a summary box for checklists.*

***[Recommended table]***

|  |  |  |
| --- | --- | --- |
| **Element/ Requirements** | **Met**  **(Y/N)** | **Evidence used/Comments** |
| **Basic elements** |  |  |
| 1. **Annual executive budget proposal documentation**. A complete set of executive budget proposal documents (as presented by the country in PI-5) is available to the public within one week of the executive’s submission of them to the legislature. |  |  |
| 2. **Enacted budget**. The annual budget law approved by the legislature is publicized within two weeks of passage of the law. |  |  |
| 3. **In-year budget execution reports**. The reports are routinely made available to the public within one month of their issuance, as assessed in PI-27. |  |  |
| 4. **Annual budget execution report**. The report is made available to the public within six months of the fiscal year’s end. |  |  |
| 5. **Audited annual financial report, incorporating or accompanied by the external auditor’s report**. The reports are made available to the public within twelve months of the fiscal year’s end. |  |  |
| **Additional elements** |  |  |
| 6. **Prebudget statement**. The broad parameters for the executive budget proposal regarding expenditure, planned revenue, and debt is made available to the public at least four months before the start of the fiscal year. |  |  |
| 7. **Other external audit reports**. All nonconfidential reports on central government consolidated operations are made available to the public within six months of submission. |  |  |
| 8. **Summary of the budget proposal**. A “citizen’s budget”, and where appropriate translated into the most commonly spoken local language, is publicly available within two weeks of the executive budget proposal’s submission to the legislature and within one month of the budget’s approval. |  |  |
| 9. **Macroeconomic forecasts**. The forecasts, as assessed in PI-14.1, are available within one week of their endorsement. |  |  |

“The requirements are met for X basic elements out of 5 and Y additional elements out of 4.”

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

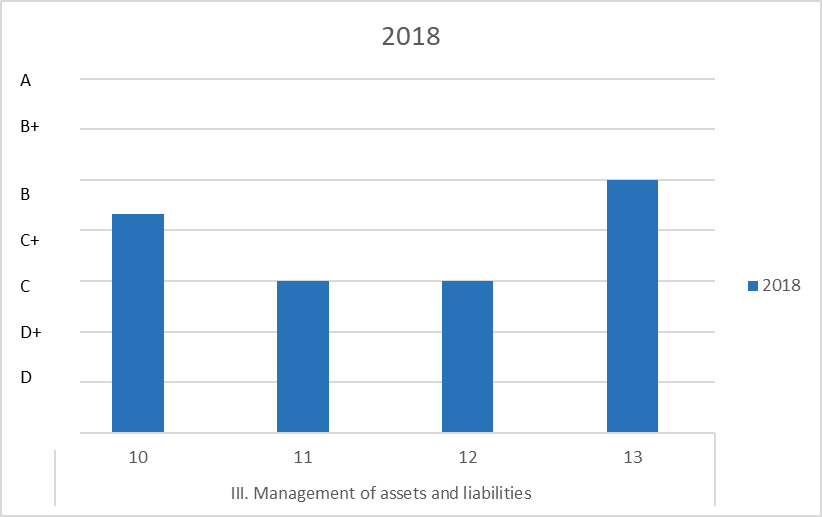
**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

## **PILLAR THREE: Management of assets and liabilities**

**What does Pillar III measure?** Effective management of assets and liabilities ensures that public investments provide value for money, assets are recorded and managed, fiscal risks are identified, and debts and guarantees are prudently planned, approved, and monitored.

Figure 2.3: Pillar 3-Summary of PEFA scores

****

**Overall performance: key strengths and weaknesses**

xxx

**Analysis**

**xxx**

### **PI-10. Fiscal risk reporting**

**What does PI-10 measure?** This indicator measures the extent to which fiscal risks to central government are reported. Fiscal risks can arise from adverse macroeconomic situations, financial positions of subnational governments or public corporations, and contingent liabilities from the central government’s own programs and activities, including extra-budgetary units. They can also arise from other implicit and external risks such as market failure and natural disasters. This indicator contains three dimensions and uses the M2 (AV) method for aggregating dimension scores.”

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-10. Fiscal risk reporting** |  |
| 10.1. Monitoring of public corporations |  |
| 10.2. Monitoring of subnational governments |  |
| 10.3. Contingent liabilities and other fiscal risks |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-10. Fiscal risk reporting** |  |  |
| 10.1. Monitoring of public corporations |  |  |
| 10.2. Monitoring of subnational governments |  |  |
| 10.3. Contingent liabilities and other fiscal risks |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**10.1. Monitoring of public corporations**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for this dimension in a table: financial reports of public corporations, as described in Volume II-PEFA Assessment Fieldguide, para. 10.1:10. A template of Table 10.1: Financial reports of public corporation is provided below.*

**Table 10.1: Financial reports of public corporations *[Recommended table]***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Public corporations** | **Date of audited financial statements** | **Total expenditure** | **As a % of total expenditure of public**  **corporations** | **Are contingent liabilities of the public corporation disclosed in the financial report? (Y/N)** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**10.2. Monitoring of subnational governments**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**10.3. Contingent liabilities and other fiscal risks**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-11. Public investment management**

**What does PI-11 measure?** This indicator assesses the economic appraisal, selection, costing, and monitoring of public investment projects by the government, with emphasis on the largest and most significant projects. It contains four dimensions and uses the M2 (AV) method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-11. Public investment management** |  |
| 11.1. Economic analysis of investment projects Economic analysis of investment projects |  |
| 11.2. Investment project selection |  |
| 11.3. Investment project costing |  |
| 11.4. Investment project monitoring |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-11. Public investment management** |  |  |
| 11.1. Economic analysis of investment projects Economic analysis of investment projects |  |  |
| 11.2. Investment project selection |  |  |
| 11.3. Investment project costing |  |  |
| 11.4. Investment project monitoring |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

*The PEFA assessment report can present the evidence used for assessing this indicator in a table: list of major investment projects is to be provided with the corresponding amounts, as described in Volume II-PEFA Assessment Fieldguide, para. 11:2. A template is provided below.*

**Table 11: List of major investment projects *[Recommended table]***

|  |  |  |  |
| --- | --- | --- | --- |
| **#** | **Project description** | **Ministry in charge** | **Project cost** |
| **1** |  |  |  |
| **2** |  |  |  |
| **3** |  |  |  |
| **4** |  |  |  |
| **5** |  |  |  |
| **6** |  |  |  |
| **7** |  |  |  |
| **8** |  |  |  |
| **9** |  |  |  |
| **10** |  |  |  |

**11.1. Economic analysis of investment projects**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**11.2. Investment project selection**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**11.3. Investment project costing**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**11.4. Investment project monitoring**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-12. Public asset management**

**What does PI-12 measure?** This indicator assesses the management and monitoring of government assets and the transparency of asset disposal. It contains three dimensions and uses the M2 (AV) method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-12. Public asset management** |  |
| 12.1. Financial asset monitoring |  |
| 12.2. Nonfinancial asset monitoring |  |
| 12.3. Transparency of asset disposal |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-12. Public asset management** |  |  |
| 12.1. Financial asset monitoring |  |  |
| 12.2. Nonfinancial asset monitoring |  |  |
| 12.3. Transparency of asset disposal |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**12.1. Financial asset monitoring**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**12.2. Nonfinancial asset monitoring**

**Performance level and evidence for scoring:**

*The PEFA assessment report could present the evidence used and the results of the assessment for this dimension in a table: categories of nonfinancial assets, as described in PEFA Framework, page 40. A template of Table 12.1: Categories of nonfinancial assets is provided below.*

**Table 12.1. Categories of nonfinancial assets *[Recommended table]***

|  |  |  |  |
| --- | --- | --- | --- |
| **Categories** | **Subcategories** | **Where captured** | **Comments** |
| Fixed assets | Buildings and structures |  |  |
| Machinery and equipment |  |  |
| Other fixed assets |  |  |
|  |  |  |
| Inventories | — |  |  |
| Valuables | — |  |  |
| Nonproduced assets | Land |  |  |
| Mineral and energy resources |  |  |
| Other naturally occurring assets |  |  |
| Intangible nonproduced assets |  |  |

*Note: The categories in the table are based on the GFS Manual 2014, but different categories applied by the government may be used.*

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**12.3. Transparency of asset disposal**  **Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-13. Debt management**

**What does PI-13 measure?** This indicator assesses the management of domestic and foreign debt and guarantees. It seeks to identify whether satisfactory management practices, records, and controls are in place to ensure efficient and effective arrangements. It contains three dimensions and uses the M2 (AV) method for aggregating scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-13. Debt management** |  |
| 13.1. Recording and reporting of debt and guarantees Economic analysis of investment projects |  |
| 13.2. Approval of debt and guarantees |  |
| 13.3. Debt management strategy |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score**  **current PEFA** | **Score previous PEFA** |
| **PI-13. Debt management** |  |  |
| 13.1. Recording and reporting of debt and guarantees Economic analysis of investment projects |  |  |
| 13.2. Approval of debt and guarantees |  |  |
| 13.3. Debt management strategy |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**13.1. Recording and reporting of debt and guarantees**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**13.2. Approval of debt and guarantees**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**13.3. Debt management strategy**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

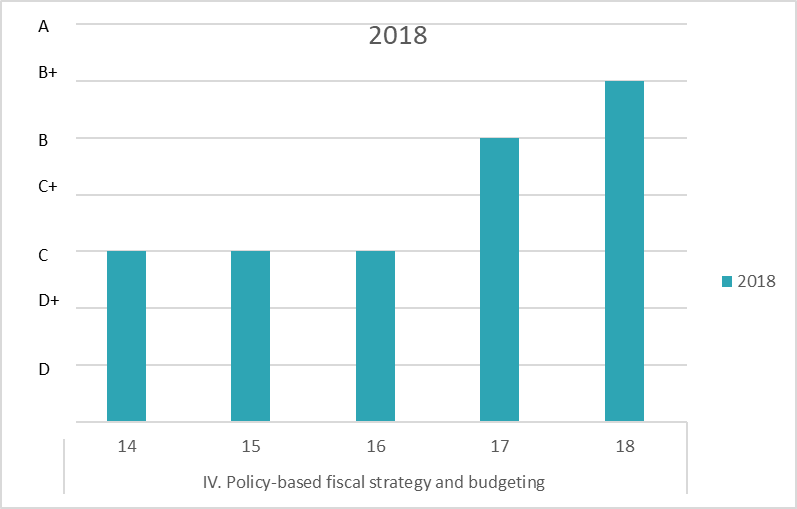
**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

## **PILLAR FOUR: Policy based fiscal strategy and budgeting**

**What does Pillar IV measure?** The fiscal strategy and the budget are prepared with due regard to government fiscal policies, strategic plans, and adequate macroeconomic and fiscal projections**.**

Figure 2.4: Pillar 4-Summary of PEFA scores

****

**Overall performance: key strengths and weaknesses**

xxx

**Analysis**

**xxx**

### **PI-14. Macroeconomic and fiscal forecasting**

**What does PI-14 measure?** This indicator measures the ability of a country to develop robust macroeconomic and fiscal forecasts, which are crucial to developing a sustainable fiscal strategy and ensuring greater predictability of budget allocations. It also assesses the government’s capacity to estimate the fiscal impact of potential changes in economic circumstances. It contains three dimensions and uses **M2 (AV)** for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-14. Macroeconomic and fiscal forecasting** |  |
| 14.1. Macroeconomic forecasts |  |
| 14.2. Fiscal forecasts |  |
| 14.3. Macrofiscal sensitivity analysis |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-14. Macroeconomic and fiscal forecasting** |  |  |
| 14.1. Macroeconomic forecasts |  |  |
| 14.2. Fiscal forecasts |  |  |
| 14.3. Macrofiscal sensitivity analysis |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**14.1. Macroeconomic forecasts**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**14.2. Fiscal forecast**

**Performance level and evidence for scoring:** xxx

*The PEFA assessment report could present the evidence used of the assessment for this dimension in a table. Table 14.1 below provides an example of how such variations could be presented.*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Table 14.1. Variations between approved fiscal forecast and the projections included in the previous year’s approved budget *(Example)*** | | | | | |
|  | **2016** | **2017** | **2018** | **2019** | **2020** |
|  | **Budget Process 2015** | | |  |  | |
| **Approved aggregate expenditure estimates 2016** | 100 | 90 | 90 |  |  |
|  | | **Budget Process 2017** | | |  | |
| + Forward year impact of 2016 supplementary estimates |  | 2 | 2 | 2 |  |
| + Approved wage and price increases |  | 3 | 3 | 3 |  |
| + Net impact of expenditure policy decisions |  | 5 | 7 | 7 |  |
| **Approved aggregated expenditure estimates 2017** |  | **100** | **102** | **102** |  |
|  | | | **Budget Process 2018** | | | |
| + Forward year impact of 2017 supplementary estimates |  |  | 0 | 0 | 0 | |
| + Approved wage and price increases |  |  | 2 | 2 | 2 | |
| + Net impact of expenditure policy decisions |  |  | 3 | 4 | 4 | |
| **Approved aggregated expenditure estimates 2018** |  |  | **107** | **108** | **108** | |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**14.3. Macrofiscal sensitivity analysis**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-15. Fiscal strategy**

**What does PI-15 measure?** This indicator provides an analysis of the capacity to develop and implement a clear fiscal strategy. It also measures the ability to develop and assess the fiscal impact of revenue and expenditure policy proposals that support the achievement of the government’s fiscal goals. It contains three dimensions and uses the **M2 (AV)** method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-15. Fiscal strategy** |  |
| 15.1. Fiscal impact of policy proposals |  |
| 15.2. Fiscal strategy adoption |  |
| 15.3. Reporting on fiscal outcomes |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-15. Fiscal strategy** |  |  |
| 15.1. Fiscal impact of policy proposals |  |  |
| 15.2. Fiscal strategy adoption |  |  |
| 15.3. Reporting on fiscal outcomes |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**15.1. Fiscal impact of policy proposals**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for this dimension as described in Volume II-PEFA Assessment Fieldguide, para. 15.1:11. A template of Table 15.2: Fiscal impact of policy proposals submitted during budget preparation, is provided below.*

**Table 15.2: Fiscal impact of policy proposals submitted during budget preparation *[Recommended table]***

|  |  |  |  |
| --- | --- | --- | --- |
| **Ministry** | **Name of proposal** | **Fiscal impact ($)** | **Revenue/Cost information** |
| **Revenue policy proposals** |  |  | **Do the proposals present total revenues to be collected for all budget years** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Sub-total** |  |  |  |
| **Expenditure policy proposals** |  |  | **Do the proposals present full costs (including current costs of capital projects) for all budget years** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Sub-total** |  |  |  |
| **TOTAL** |  |  |  |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**15.2. Fiscal strategy adoption**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**15.3. Reporting on fiscal outcomes**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-16. Medium-term perspective in expenditure budgeting**

**What does PI-16 measure?** This indicator examines the extent to which expenditure budgets are developed for the medium term within explicit medium-term budget expenditure ceilings. It also examines the extent to which annual budgets are derived from medium-term estimates and the degree of alignment between medium-term budget estimates and strategic plans. It contains four dimensions and uses the **M2 (AV)** method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-16. Medium-term perspective in expenditure budgeting** |  |
| 16.1. Medium-term expenditure estimates |  |
| 16.2. Medium-term expenditure ceilings |  |
| 16.3. Alignment of strategic plans and medium-term budgets |  |
| 16.4. Consistency of budgets with previous year’s estimates |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-16. Medium-term perspective in expenditure budgeting** |  |  |
| 16.1. Medium-term expenditure estimates |  |  |
| 16.2. Medium-term expenditure ceilings |  |  |
| 16.3. Alignment of strategic plans and medium-term budgets |  |  |
| 16.4. Consistency of budgets with previous year’s estimates |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**16.1. Medium-term expenditure estimates**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**16.2. Medium-term expenditure ceilings**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**16.3. Alignment of strategic plans and medium-term budgets**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**16.4. Consistency of budgets with previous year’s estimates**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for this dimension as described in Volume II-PEFA Assessment Fieldguide, para. 16.4:2. Regarding the format to present changes, such information could be presented in the form of a table that highlights and explains the various changes between the forward years presented in the previous budget and the final budget submitted to the legislature including any changes in assumptions, economic parameters and major policy changes and adjustments. Such a table would be similar to that presented in Table 14.1.*

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-17. Budget preparation process**

**What does PI-17 measure?** This indicator measures the effectiveness of participation by relevant stakeholders in the budget preparation process, including political leadership, and whether that participation is orderly and timely. It contains three dimensions and uses the **M2 (AV)** method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-17. Budget preparation process** |  |
| 17.1. Budget calendar |  |
| 17.2. Guidance on budget preparation |  |
| 17.3. Budget submission to the legislature |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score of current PEFA** | **Score of previous PEFA** |
| **PI-17. Budget preparation process** |  |  |
| 17.1. Budget calendar |  |  |
| 17.2. Guidance on budget preparation |  |  |
| 17.3. Budget submission to the legislature |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**17.1. Budget calendar**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for this dimension in a summary table showing the budget calendar, with the planned/required dates as well as the actual dates, for the last budget submitted to the legislature. A template for the summary table is provided below.*

**Table 17.1 Budget calendar for the last budget submitted to the legislature *[Recommended table]***

|  |  |  |
| --- | --- | --- |
| **Activity** | **Planned date** | **Actual date** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
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|  |  |  |
|  |  |  |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**17.2. Guidance on budget preparation**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**17.3. Budget submission to the legislature**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for this dimension in a summary table showing the budget submission to the legislature: actual dates of submission for last three completed fiscal years. A template for the summary table is provided below.*

**Table 17.3: Actual dates of budget submission for the last three completed fiscal years *[Recommended table]***

|  |  |
| --- | --- |
| **Fiscal year** | **Actual date of submission** |
| Fiscal Year 1 |  |
| Fiscal Year 2 |  |
| Fiscal Year 3 |  |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-18. Legislative scrutiny of budgets**

**What does PI-18 measure?** indicator assesses the nature and extent of legislative scrutiny of the annual budget. It considers the extent to which the legislature scrutinizes, debates, and approves the annual budget, including the extent to which the legislature’s procedures for scrutiny are well established and adhered to. The indicator also assesses the existence of rules for in-year amendments to the budget without ex-ante approval by the legislature. The indicator contains four dimensions and uses the **M1 (WL)** method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-18. Legislative scrutiny of budgets** |  |
| 18.1. Scope of budget scrutiny |  |
| 18.2. Legislative procedures for budget scrutiny |  |
| 18.3. Timing of budget approval |  |
| 18.4. Rules for budget adjustments by the executive |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-18. Legislative scrutiny of budgets** |  |  |
| 18.1. Scope of budget scrutiny |  |  |
| 18.2. Legislative procedures for budget scrutiny |  |  |
| 18.3. Timing of budget approval |  |  |
| 18.4. Rules for budget adjustments by the executive |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**18.1. Scope of budget scrutiny**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**18.2. Legislative procedures for budget scrutiny**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**18.3. Timing of budget approval**

**Performance level and evidence for scoring:**

*The PEFA assessment report could present the evidence used and the results of the assessment for this dimension in a summary table showing the timing of budget approval: actual dates of approval for last three completed fiscal years. A template for the summary table is provided below.*

**Table 18.3: Actual dates of budget approval for the last three completed fiscal years *[Recommended table]***

|  |  |
| --- | --- |
| **Fiscal year** | **Actual date of approval** |
| Fiscal Year 1 |  |
| Fiscal Year 2 |  |
| Fiscal Year 3 |  |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**18.4. Rules for budget adjustments by the executive**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

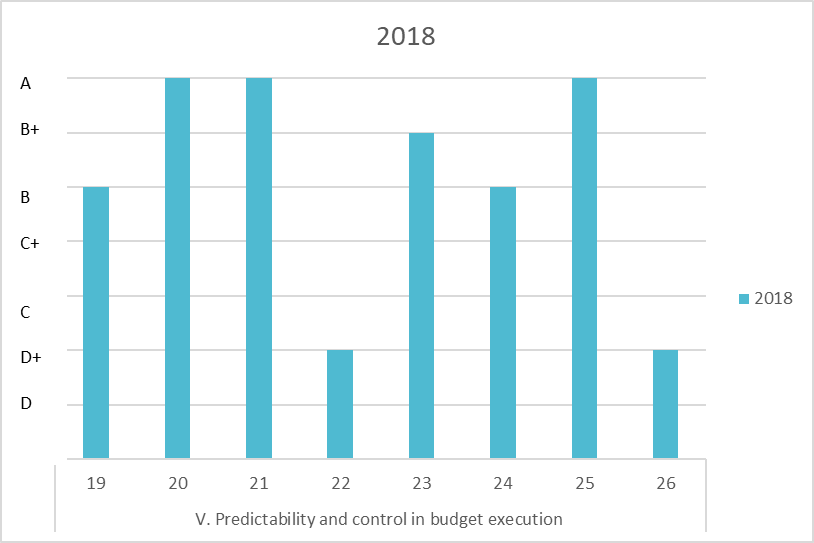
**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:**

## **PILLAR FIVE: Predictability and control in budget execution**

**What does Pillar V measure?** The budget is implemented within a system of effective standards, processes, and internal controls, ensuring that resources are obtained and used as intended.

Figure 2.5: Pillar 5-Summary of PEFA scores

****

**Overall performance: key strengths and weaknesses**

xxx

**Analysis**

**xxx**

### **PI-19. Revenue administration**

**What does PI-19 measure?** This indicator covers the administration of all types of tax and non-tax revenue for central government. It assesses the procedures used to collect and monitor central government revenues. It contains four dimensions and uses **M2 (AV)** method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-19. Revenue administration** |  |
| 19.1. Rights and obligations for revenue measures |  |
| 19.2. Revenue risk management |  |
| 19.3. Revenue audit and investigation |  |
| 19.4. Revenue arrears monitoring |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-19. Revenue administration** |  |  |
| 19.1. Rights and obligations for revenue measures |  |  |
| 19.2. Revenue risk management |  |  |
| 19.3. Revenue audit and investigation |  |  |
| 19.4. Revenue arrears monitoring |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**19.1. Rights and obligations for revenue measures**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**19.2. Revenue risk management**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**19.3. Revenue audit and investigation**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**19.4. Revenue arrears monitoring**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-20. Accounting for revenue**

This indicator assesses procedures for recording and reporting revenue collections, consolidating revenues collected, and reconciling tax revenue accounts. It covers both tax and nontax revenues collected by the central government. It contains three dimensions and uses **M1 (WL)** for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-20. Accounting for revenue** |  |
| 20.1. Information on revenue collections |  |
| 20.2. Transfer of revenue collections |  |
| 20.3. Revenue accounts reconciliation |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-20. Accounting for revenue** |  |  |
| 20.1. Information on revenue collections |  |  |
| 20.2. Transfer of revenue collections |  |  |
| 20.3. Revenue accounts reconciliation |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**20.1. Information on revenue collections**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for this dimension in a summary table showing information on revenue collections: breakdown by different categories of revenues, indicating the frequency of collection for each of them and the transferred data characteristics. A template for the summary table is provided below.*

**Table 20.1: Information on revenue collection *[Recommended table]***

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Collecting entity** | **Category of revenue** | **Total amount collected[[6]](#footnote-6)** | **Frequency of data transfer to the central agency** | **Transferred data characteristics (Y/N):** | | |
| **Broken down by revenue type** | **Consolidated into a report** | **Consolidated** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**20.2. Transfer of revenue collections**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for this dimension in a summary table showing transfer of revenue collection: breakdown by different categories of revenue, indicating the frequency of transfer for each of them. A template for the summary table is provided below.*

**Table 20.2: Transfer of revenue collections *[Recommended table]***

|  |  |  |
| --- | --- | --- |
| **Collecting entity** | **Category of revenue** | **Frequency of revenue collections transfer to the Treasury** |
|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**20.3. Revenue accounts reconciliation**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for this dimension in a summary table showing revenue accounts reconciliation: breakdown by different categories of revenues, indicating the frequency and timeline of reconciliation for each of them, as well as the type of reconciled data. A template for the summary table is provided below.*

**Table 20.3: Revenue accounts reconciliation *[Recommended table]***

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Collecting entity** | **Category of revenue** | **Frequency** | **Timeline** | **Type of reconciled data (Y/N):** | | | |
| **Assessments** | **Collections** | **Arrears** | **Transfers to Treasury** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

“Hence, the score for the present dimension is ...” or “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-21. Predictability of in-year resource allocation**

**What does PI-21 measure?** This indicator assesses the extent to which the central MoF is able to forecast cash commitments and requirements and to provide reliable information on the availability of funds to budgetary units for service delivery. It contains four dimensions and uses the **M2 (AV)** method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-21. Predictability of in-year resource allocation** |  |
| 21.1. Consolidation of cash balances |  |
| 21.2. Cash forecasting and monitoring |  |
| 21.3. Information on commitment ceilings |  |
| 21.4. Significance of in-year budget adjustments |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-21. Predictability of in-year resource allocation** |  |  |
| 21.1. Consolidation of cash balances |  |  |
| 21.2. Cash forecasting and monitoring |  |  |
| 21.3. Information on commitment ceilings |  |  |
| 21.4. Significance of in-year budget adjustments |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**21.1. Consolidation of cash balances**

**Performance level and evidence for scoring:**

*The PEFA assessment report could present the evidence used and the results of the assessment for this dimension in a summary table showing consolidation of cash balances: list of bank and cash balances at the time of assessment, indicating the frequency of consolidation for each of them. A template for the summary table is provided below.*

**Table 21.1: Consolidation of cash balances *[Recommended table]***

|  |  |
| --- | --- |
| **Bank and cash - List of accounts** | **Frequency of reconciliation** |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**21.2. Cash forecasting and monitoring**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**21.3. Information on commitment ceilings**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**21.4. Significance of in-year budget adjustments**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-22. Expenditure arrears**

**What does PI-22 measure?** This indicator measures the extent to which there is a stock of arrears, and the extent to which a systemic problem in this regard is being addressed and brought under control. It contains two dimensions and uses the M1 (WL) method for aggregating dimension scores.”

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-22. Expenditure arrears** |  |
| 22.1. Stock of expenditure arrears |  |
| 22.2. Expenditure arrears monitoring |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-22. Expenditure arrears** |  |  |
| 22.1. Stock of expenditure arrears |  |  |
| 22.2. Expenditure arrears monitoring |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**22.1. Stock of expenditure arrears**

**Performance level and evidence for scoring:**

*The PEFA assessment report could present the evidence used and the results of the assessment for this dimension in a summary table showing stock of expenditure arrears: breakdown by different categories of arrears, indicating for the last three completed fiscal years (i) the corresponding amounts of stock at the end of the fiscal year,; (ii) the total amount of arrears; (iii) the total expenditure as determined in PI-1 and (iv) the percentage represented by the ratio total amount of arrears/ total expenditure. A template for the summary table is provided below.*

**Table 22.1: Stock of expenditure arrears****: breakdown by different categories *[Recommended table]***

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Fiscal year 1** | **Fiscal year 2** | **Fiscal year 3** |
| Stock of arrears for Category 1 |  |  |  |
| Stock of arrears for Category 2 |  |  |  |
| … |  |  |  |
| **Total stock of arrears at the end of the FY (i)** |  |  |  |
| **Total actual expenditure for the FY[[7]](#footnote-7) (ii)** |  |  |  |
| **Ratio (i)/(ii)** |  |  |  |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**22.2. Expenditure arrears monitoring**

**Performance level and evidence for scoring:**

*The PEFA assessment report could present the evidence used and the results of the assessment for this dimension in a summary table showing* *expenditure arrears monitoring: breakdown by different categories of arrears, indicating how frequently and quickly the information is generated. A template for the summary table is provided below.*

**Table 22.2: Expenditure arrears monitoring: breakdown by different categories *[Recommended table]***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Category of arrears** | **Data generated (Y/N):** | | | **Frequency** | **Timeline** |
| **Stock** | **Age** | **Composition** |
| Category 1 |  |  |  |  |  |
| Category 2 |  |  |  |  |  |
| … |  |  |  |  |  |
|  |  |  |  |  |  |

“Hence, the score for the present dimension is ...” or “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-23. Payroll controls**

**What does PI-23 measure?** This indicator is concerned with the payroll for public servants only: how it is managed, how changes are handled, and how consistency with personnel records management is achieved. Wages for casual labor and discretionary allowances that do not form part of the payroll system are included in the assessment of non-salary internal controls, PI-25. This indicator contains four dimensions and uses the M1 (WL) method for aggregating dimension scores.”

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-23. Payroll controls** |  |
| 23.1. Integration of payroll and personnel records |  |
| 23.2. Management of payroll changes |  |
| 23.3. Internal control of payroll |  |
| 23.4. Payroll audit |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-23. Payroll controls** |  |  |
| 23.1. Integration of payroll and personnel records |  |  |
| 23.2. Management of payroll changes |  |  |
| 23.3. Internal control of payroll |  |  |
| 23.4. Payroll audit |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**23.1. Integration of payroll and personnel records**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**23.2. Management of payroll changes**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**23.3. Internal control of payroll**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**23.4. Payroll audit**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-24. Procurement**

**What does PI-24 measure?** This indicator examines key aspects of procurement management. It focuses on transparency of arrangements, emphasis on open and competitive procedures, monitoring of procurement results, and access to appeal and redress arrangements. It contains four dimensions and uses the **M2 (AV)** method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-24. Procurement** |  |
| 24.1. Procurement monitoring |  |
| 24.2. Procurement methods |  |
| 24.3. Public access to procurement information |  |
| 24.4. Procurement complaints management |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score current PEFA** | **Score previous PEFA** |
| **PI-24. Procurement** |  |  |
| 24.1. Procurement monitoring |  |  |
| 24.2. Procurement methods |  |  |
| 24.3. Public access to procurement information |  |  |
| 24.4. Procurement complaints management |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**24.1. Procurement monitoring**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**24.2 Procurement methods**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**24.3. Public access to procurement information**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for the dimension in a summary box for checklists. A template for the summary box for checklists is provided below.*

Key procurement information to be made available to the public comprises: ***[Recommended table]***

|  |  |  |
| --- | --- | --- |
| **Element/ Requirements** | **Met**  **(Y/N)** | **Evidence used/Comments** |
| (1) legal and regulatory framework for procurement |  |  |
| (2) government procurement plans |  |  |
| (3) bidding opportunities |  |  |
| (4) contract awards (purpose, contractor and value) |  |  |
| (5) data on resolution of procurement complaints |  |  |
| (6) annual procurement statistics |  |  |

“The requirements are met for X elements out of 6.”

“Hence, the score for the present dimension is ...” or “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**24.4. Procurement complaints management**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for the dimension in a summary box for checklists. A template for the summary box for checklists is provided below.*

Complaints are reviewed by a body that: ***[Recommended table]***

|  |  |  |
| --- | --- | --- |
| **Element/ Requirements** | **Met**  **(Y/N)** | **Evidence used/Comments** |
| (1) is not involved in any capacity in procurement transactions or in the process leading to contract award decisions |  |  |
| (2) does not charge fees that prohibit access by concerned parties |  |  |
| (3) follows processes for submission and resolution of complaints that are clearly defined and publicly available |  |  |
| (4) exercises the authority to suspend the procurement process |  |  |
| (5) issues decisions within the timeframe specified in the rules/ regulations |  |  |
| (6) issues decisions that are binding on every party (without precluding subsequent access to an external higher authority) |  |  |

“The requirements are met for element (1), and X additional elements out of 5.”

“Hence, the score for the present dimension is ...” or “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-25. Internal controls on nonsalary expenditure**

**What does PI-25 measure?** This indicator measures the effectiveness of general internal controls for non - salary expenditures. Specific expenditure controls on public service salaries are considered in PI-23. It contains three dimensions and uses the M2 (AV) method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-25. Internal controls on nonsalary expenditure** |  |
| 25.1. Segregation of duties |  |
| 25.2. Effectiveness of expenditure commitment controls |  |
| 25.3. Compliance with payment rules and procedures |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score of current PEFA** | **Score of previous PEFA** |
| **PI-25. Internal controls on nonsalary expenditure** |  |  |
| 25.1. Segregation of duties |  |  |
| 25.2. Effectiveness of expenditure commitment controls |  |  |
| 25.3. Compliance with payment rules and procedures |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**25.1. Segregation of duties**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**25.2 Effectiveness of expenditure commitment controls**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**25.3. Compliance with payment rules and procedures**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-26. Internal audit**

**What does PI-26 measure?** This indicator assesses the standards and procedures applied in internal audit. It contains four dimensions and uses the **M1 (WL)** method for aggregating dimension score.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score of current PEFA** |
| **PI-26. Internal audit** |  |
| 26.1. Coverage of internal audit |  |
| 26.2. Nature of audits and standards applied |  |
| 26.3. Implementation of internal audits and reporting |  |
| 26.4. Response to internal audits |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score of current PEFA** | **Score of previous PEFA** |
| **PI-26. Internal audit** |  |  |
| 26.1. Coverage of internal audit |  |  |
| 26.2. Nature of audits and standards applied |  |  |
| 26.3. Implementation of internal audits and reporting |  |  |
| 26.4. Response to internal audits |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**26.1. Coverage of internal audit**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**26.2. Nature of audits and standards applied**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**26.3. Implementation of internal audits and reporting**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**26.4. Response to internal audits**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

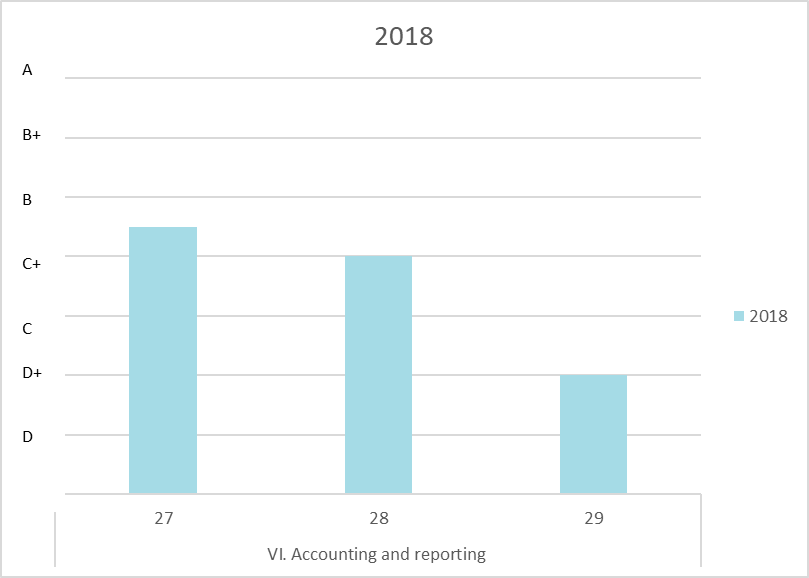
**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

## **PILLAR SIX: Accounting and reporting**

**What does Pillar VI measure?** Accurate and reliable records are maintained, and information is produced and disseminated at appropriate times to meet decision-making, management, and reporting needs.

**Figure 2.6: Pillar VI-Summary of PEFA scores**



**Overall performance: key strengths and weaknesses**

xxx

**Analysis**

**xxx**

### **PI-27. Financial data integrity**

**What does PI-27 measure?** This indicator assesses the extent to which treasury bank accounts, suspense accounts, and advance accounts are regularly reconciled and how the processes in place support the integrity of financial data. It contains four dimensions and uses the **M2 (AV)** method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-27. Financial data integrity** |  |
| 27.1. Bank account reconciliation |  |
| 27.2. Suspense accounts |  |
| 27.3. Advance accounts |  |
| 27.4. Financial data integrity processes |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score of current PEFA** | **Score of previous PEFA** |
| **PI-27. Financial data integrity** |  |  |
| 27.1. Bank account reconciliation |  |  |
| 27.2. Suspense accounts |  |  |
| 27.3. Advance accounts |  |  |
| 27.4. Financial data integrity processes |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**27.1. Bank account reconciliation**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for this dimension in a summary table showing bank account reconciliation: list of bank accounts, indicating how frequently and quickly data is reconciled. A template for the summary table is provided below.*

**Table 27.1: Bank account reconciliation *[Recommended table]***

|  |  |  |
| --- | --- | --- |
| **Bank account** | **Frequency of reconciliation** | **Timeline for reconciliation** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

“Hence, the score for the present dimension is ...” or “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**27.2 Suspense accounts**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for this dimension in a summary table showing the suspense accounts: list of suspense accounts, indicating how frequently they are reconciled, and how frequently and quickly they are cleared. A template for the summary table is provided below.*

**Table 27.2: Suspense accounts reconciliation and clearance *[Recommended table]***

|  |  |  |  |
| --- | --- | --- | --- |
| **Type of suspense account** | **Frequency of reconciliation** | **Timeline for reconciliation** | **Timeline for clearance** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

“Hence, the score for the present dimension is ...” or “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**27.3. Advance accounts**

**Performance level and evidence for scoring:**

*The PEFA assessment report could present the evidence used and the results of the assessment for this dimension in a summary table showing the advance accounts: list of suspense accounts, indicating how frequently they are reconciled, and how frequently and quickly they are cleared. A template for the summary table is provided below.*

**Table 27.3: Advance accounts reconciliation and clearance *[Recommended table]***

|  |  |  |  |
| --- | --- | --- | --- |
| **Type of advance account** | **Frequency of reconciliation** | **Timeline for reconciliation** | **Timeline for clearance** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

“Hence, the score for the present dimension is ...” or “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**27.4. Financial data integrity processes**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-28. In-year budget reports**

**What does PI-28 measure?** This indicator assesses the comprehensiveness, accuracy and timeliness of information on budget execution. In-year budget reports must be consistent with budget coverage and classifications to allow monitoring of budget performance and, if necessary, timely use of corrective measures. This indicator contains three dimensions and uses the **M1 (WL)** method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-28. In-year budget reports** |  |
| 28.1. Coverage and comparability of reports |  |
| 28.2. Timing of in-year budget reports |  |
| 28.3. Accuracy of in-year budget reports |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score of current PEFA** | **Score of previous PEFA** |
| **PI-28. In-year budget reports** |  |  |
| 28.1. Coverage and comparability of reports |  |  |
| 28.2. Timing of in-year budget reports |  |  |
| 28.3. Accuracy of in-year budget reports |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**28.1. Coverage and comparability of reports**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**28.2. Timing of in-year budget reports**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for the dimension in a summary table showing timing of in-year budget report: period covered by the report and issuing dates of the reports. A template for the summary table is provided below.*

**Table 28.2: Timing of in-year budget reports for the last completed fiscal year *[Recommended table]***

|  |  |
| --- | --- |
| **Period covered by the report** | **Actual date of issuance** |
|  |  |
|  |  |
|  |  |
|  |  |

“Hence, the score for the present dimension is ...” or “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**28.3. Accuracy of in-year budget reports**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-29. Annual financial reports**

**What does PI-29 measure?** This indicator assesses the extent to which annual financial statements are complete, timely, and consistent with generally accepted accounting principles and standards. This is crucial for accountability and transparency in the PFM system. It contains three dimensions and uses the **M1 (WL)** method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-29. Annual financial reports** |  |
| 29.1. Completeness of annual financial reports |  |
| 29.2. Submission of reports for external audit |  |
| 29.3. Accounting standards |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score of current PEFA** | **Score of previous PEFA** |
| **PI-29. Annual financial reports** |  |  |
| 29.1. Completeness of annual financial reports |  |  |
| 29.2. Submission of reports for external audit |  |  |
| 29.3. Accounting standards |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**29.1. Completeness of annual financial reports**

**Performance level and evidence for scoring:**

*The PEFA assessment report could present the evidence used and the results of the assessment for this dimension in a summary table that provides detail of BCG financial reports (see table 29.1 below). This table would also assist scoring with dimension 29.2.*

**Table 29.1: Financial reports of BCG *[Recommended table]***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Financial report**[[8]](#footnote-8) | **Date annual report submitted for external audit** | **Content of annual financial report (Y/N):** | | | **Reconciled cash flow statement (Y/N)** |
| **Expenditures and revenues by economic classification** | **Financial and non-financial assets and liabilities** | **Guarantees and long-term obligations** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**29.2. Submission of reports for external audit**

**Performance level and evidence for scoring:**

*The PEFA assessment report could present the evidence used and the results of the assessment for this dimension in a summary table that provides detail of BCG financial reports (see table 29.1 above). This table would also assist scoring with dimension 29.1.*

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**29.3. Accounting standards**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

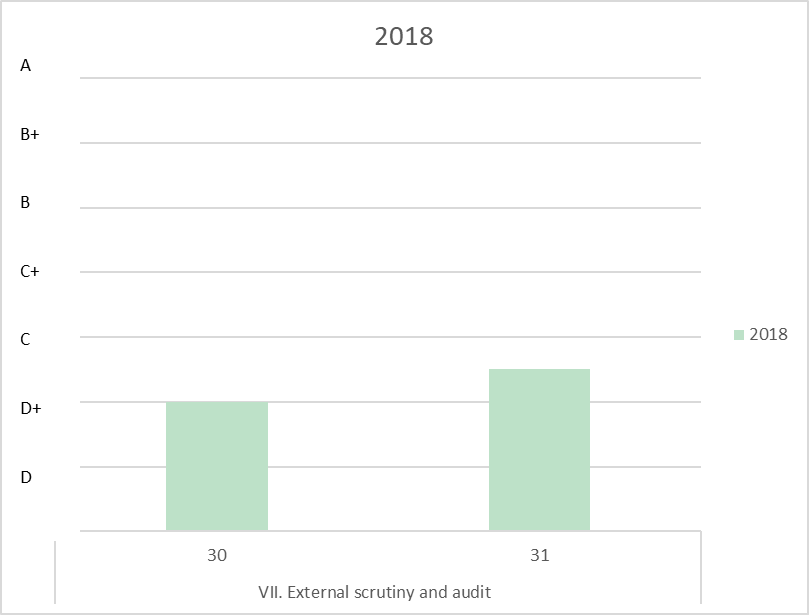
**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

## **PILLAR SEVEN: External scrutiny and audit**

**What does Pillar VII measure?** Public finances are independently reviewed and there is external follow-up on the implementation of recommendations for improvement by the executive.

**Figure 2.7: Pillar VII-Summary of PEFA scores**



**Overall performance: key strengths and weaknesses**

xxx

**Analysis**

**xxx**

### **PI-30. External audit**

**What does PI-30 measure?** This indicator examines the characteristics of external audit. It contains four dimensions and uses the **M1 (WL)** method for aggregating dimension scores.”

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-30. External audit** |  |
| 30.1. Audit coverage and standards |  |
| 30.2. Submission of audit reports to the legislature |  |
| 30.3. External audit follow-up |  |
| 30.4. Supreme Audit Institution independence |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score of current PEFA** | **Score of previous PEFA** |
| **PI-30. External audit** |  |  |
| 30.1. Audit coverage and standards |  |  |
| 30.2. Submission of audit reports to the legislature |  |  |
| 30.3. External audit follow-up |  |  |
| 30.4. Supreme Audit Institution independence |  |  |

**30.1. Audit coverage and standards**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

* 1. **Submission of audit reports to the legislature**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for the dimension in a summary table showing submission of audit reports to the legislature: Date of receipt of the financial report by the audit office and date of submission of the audit report to the legislature. A template for the summary table is provided below.*

**Table 30.2: Timing of audit reports submission to the legislature *[Recommended table]***

|  |  |  |
| --- | --- | --- |
| **Fiscal years** | **Dates of receipt of the financial reports by the audit office** | **Dates of submission of the financial audit reports to the legislature** |
| Year 1 |  |  |
| Year 2 |  |  |
| Year 3 |  |  |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**30.3. External audit follow-up**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**30.4.** **Supreme Audit Institution independence**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for the dimension in a summary box for checklists. A template for the* *summary box for checklists is provided below.*

|  |  |  |
| --- | --- | --- |
| **Element/ Requirements** | **Met**  **(Y/N)** | **Evidence used/Comments** |
| 1.The SAI operates independently from the executive with respect to: |  |  |
| - procedures for appointment and removal of the head of the SAI |  |  |
| - the planning of audit engagements |  |  |
| - arrangements for publicizing reports |  |  |
| - the approval and execution of the SAI’s budget. |  |  |
| 2. This independence is assured by law. |  |  |
| 3. The SAI has unrestricted and timely access to records, documentation and information for: |  |  |
| - all audited entities |  |  |
| - most audited entities |  |  |
| - the majority of requested records |  |  |

“Hence, the score for the present dimension is ...” or “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

### **PI-31. Legislative scrutiny of audit reports**

**What does PI-31 measure?** This indicator focuses on legislative scrutiny of the audited financial reports of the central government, including institutional units, to the extent that either (a) they are required by law to submit audit reports to the legislature or (b) their parent or controlling unit must answer questions and take action on their behalf. It contains four dimensions and uses the **M2 (AV)** method for aggregating dimension scores.

*In case of a baseline assessment applying PEFA 2016*

|  |  |
| --- | --- |
| **Indicator/Dimension** | **Score** |
| **PI-31. Legislative scrutiny of audit reports** |  |
| 31.1. Timing of audit report scrutiny |  |
| 31.2. Hearings on audit findings |  |
| 31.3. Recommendations on audit by legislature |  |
| 30.4. Transparency of legislative scrutiny of audit reports |  |

*In case of a successive assessment applying PEFA 2016*

|  |  |  |
| --- | --- | --- |
| **Indicator/Dimension** | **Score of current PEFA** | **Score of previous PEFA** |
| **PI-31. Legislative scrutiny of audit reports** |  |  |
| 31.1. Timing of audit report scrutiny |  |  |
| 31.2. Hearings on audit findings |  |  |
| 31.3. Recommendations on audit by legislature |  |  |
| 30.4. Transparency of legislative scrutiny of audit reports |  |  |

**General description of the system in place in Country X**: xxx

**Recent or ongoing reform activities:** xxx

**31.1. Timing of audit report scrutiny**

**Performance level and evidence for scoring:**

*The PEFA assessment report can present the evidence used and the results of the assessment for the dimension in a summary table presenting for the last three completed fiscal years: the dates of receipt of the financial audit report and the dates of scrutiny by the legislature. A template for the summary table is provided below.*

**Table 31.1: Timing of audit report scrutiny *[Recommended table]***

|  |  |  |
| --- | --- | --- |
| **Fiscal years** | **Dates of receipt of the financial audit reports** | **Dates of scrutiny by the legislature** |
| Year 1 |  |  |
| Year 2 |  |  |
| Year 3 |  |  |

“Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**31.2 Hearings on audit findings**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**31.3. Recommendations on audit by legislature**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

**31.4.** **Transparency of legislative scrutiny of audit reports**

**Performance level and evidence for scoring:** xxx “Hence, the score for the present dimension is ...” *or* “Based on the analysis and supporting evidence, the score for the present dimension is…”

**Possible causes of PFM performance identified during the PEFA assessment:** xxx

**Performance change since a previous PEFA assessment:** xxx

1. **Overall analysis of PFM systems**

*The objective of this section is to present an integrated analysis on the basis of information provided in the preceding section 2, and to state overall conclusions on the performance of PFM. In particular, the analysis seeks to assess how the PFM performance across the seven pillars drawn in section 2 affects the government’s ability to deliver the intended fiscal and budgetary outcomes, and to identify the main weaknesses of PFM that need to be addressed.*

*The indicative length of this section is six to ten pages.*

**3.1. PFM strengths and weaknesses**

*This subsection analyzes the extent to which the performance of the assessed PFM system appears to be supporting or affecting the overall achievement of three important fiscal and budgetary outcomes.*

*The subsection builds on the strengths and weaknesses identified across the seven pillars of PFM performance (section 2 of the PEFA report.) It also identifies the links between the performance of different areas of PFM and the ability to deliver the three main fiscal and budgetary outcomes. This subsection explains why the weaknesses identified in PFM performance across the seven pillars would be a concern for the government by drawing into the analysis the specific country characteristics and policy objectives that are relevant to the three main outcomes.*

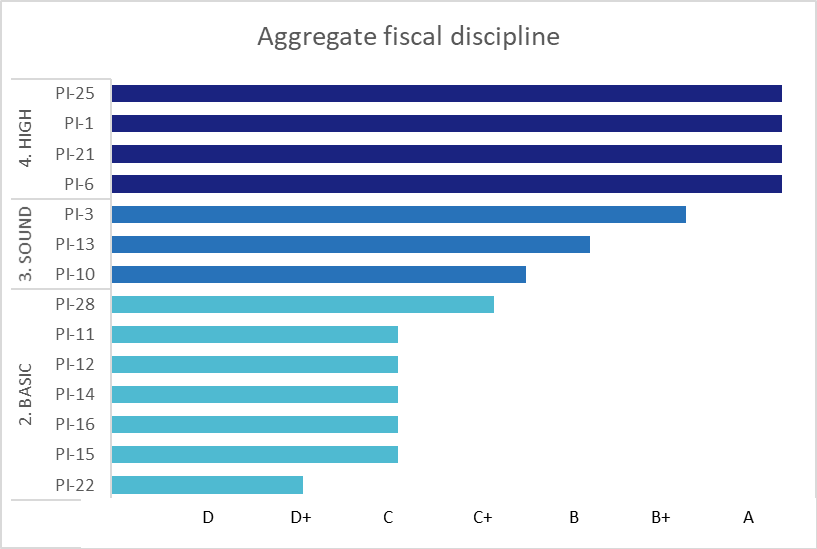
*The analysis is organized along the three main fiscal and budgetary outcomes. However, the assessment does not examine the extent to which the intended outcomes are achieved, for example, whether revenue measures and expenditures incurred through the budget have their desired effect on spurring economic growth, reducing poverty, or achieving other policy objectives. Rather it assesses the extent to which the PFM system constitutes an enabling factor for achieving the planned fiscal and budgetary outcomes.*

*This analysis integrates PFM system performance measured by the performance indicators, information on relevant economic country features, the government’s fiscal policy objectives, the structure of the public sector and characteristics of the PFM (Section 1 of the PEFA report), as well as any other factors which have an impact on PFM performance.*

*In sum, the analysis provides a story line, concluded by highlighting the three or four main weaknesses of the PFM system that appear to be the most important to address in order to support the government’s pursuit of its fiscal and budgetary objectives.*

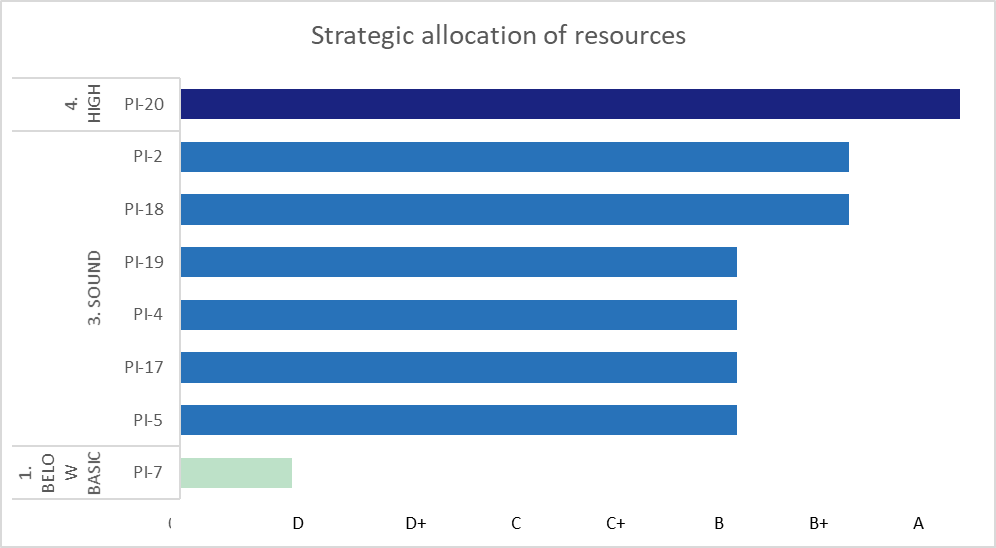
*Results highlighted in this subsection could be presented in a table. The table would highlight main strengths and weaknesses as identified per pillar and the impact on the ability to deliver the three budgetary outcomes. The table may be used as a basis to draw main conclusions on PFM strengths and weaknesses without going into too much detail. It is not intended to include a comprehensive list of issues and implications of indicators for each of the outcomes but is more indicative of the kinds of issues that could be important, amongst many others that may vary between locations and systems.*

**Figure 3.1: Aggregate fiscal discipline**



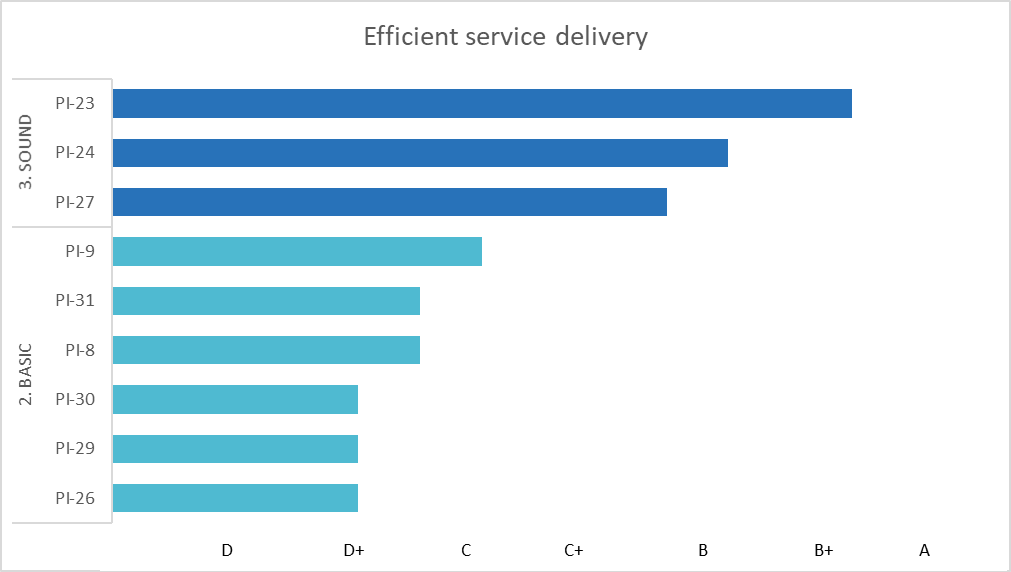
XXX

**Figure 3.2: Strategic allocation of resources**



XXX

**Figure 3.3: Efficient service delivery**



XXX

**TABLE 3.1.1 : PEFA performance indicators and the three budgetary outcomes**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Indicator/dimension** | **Aggregate fiscal discipline** | | **Strategic allocation of resources** | | **Efficient service delivery** | |
| **Pillar one: Budget reliability**  The government budget is realistic and is implemented as intended. This is measured by comparing actual revenues and expenditures (the immediate results of the PFM system) with the original approved budget. | | | | | | |
| **PI-1. Aggregate expenditure outturn** | X | *Aggregate expenditure and revenue outturns and composition that deviates significantly from the approved budget undermines fiscal discipline and the ability of governments to control the total budget.* |  | *Reliable revenue forecasts and expenditure allocations are essential for the government to effectively and predictably allocate resources to strategic policy priorities.* |  | *Service delivery may be affected where large deviations from planned expenditure result in the contraction or suspension of services.* |
| **PI-2. Expenditure composition outturn** |  | X | X |
| **PI-3. Revenue outturn** | X |  |  |
| **Pillar two: Transparency of public finances.**  Information on PFM is comprehensive, consistent, and accessible to users. This is achieved through comprehensive budget classification, transparency of all government revenue and expenditure including intergovernmental transfers, published information on service delivery performance and ready access to fiscal and budget documentation. | | | | | | |
| **PI-4. Budget classification** |  | *A robust classification system and comprehensive and publicly available annual budget documentation enables budget decisions, transactions and the performance of service delivery programs to be monitored throughout the budget’s formulation, execution, and reporting cycle which is essential for providing the executive and legislature a complete picture of central government public finances.* | X | *Transparent and comprehensive budget management information, including the performance of service delivery programs, strengthens accountability of government for budget allocation decisions, including transfers to lower levels of government, that are consistent with the country’s social and economic priorities.* |  | *Transparent Information on the structure of the budget, the resources available to, and the performance of service delivery units enables government and communities to monitor the efficiency of service delivery.* |
| **PI-5. Budget documentation** |  | X |  |
| **PI-6. Central government operations outside financial reports** | X | X |  |
| **PI-7. Transfers to subnational governments** |  | X | X |
| **PI-8**. **Performance information for service delivery** |  |  | X |
| **PI- 9. Public access to fiscal information** |  |  | X |
| ***Pillar three: Management of assets and liabilities.***  *Effective management of assets and liabilities ensures that public investments provide value for money, assets are recorded and managed, fiscal risks are identified, and debts and guarantees are prudently planned, approved, and monitored.* | | | | | | |
| **PI-10. Fiscal risk reporting** | X | *Failure to adequately monitor, report, and manage fiscal risks can undermine fiscal discipline.*  *The efficient and effective management of public investment resources requires careful analysis to prioritize investment expenditure (and their future recurrent costs) within sustainable fiscal limits.*  *The size and management of government assets and liabilities (in particular debt and guarantee obligations) can have a substantial impact on a country’s capacity to maintain fiscal discipline.*  *The size and management of debt and guarantee obligations can have a substantial impact on a country’s capacity to maintain fiscal discipline.* |  | *The effectiveness and efficiency of public investment is a key determinant in maximizing its impact and helping to support government’s social and economic development objectives.*  *Failure to monitor and manage financial liabilities may create unnecessarily high debt service costs diverting resources from the government’s social and economic priorities.* |  | *Sound public investment management promotes operational efficiency by supporting projects and programs that deliver outputs and outcomes in a cost-efficient manner.*  *Information on assets not used or needed, allows government timely decisions on whether it is more efficient to transfer them to other users or exchange for different assets of greater value for more efficient service delivery.* |
| **PI-11. Public investment management** | X | X |  |
| **PI-12. Public asset management** | X |  |  |
| **PI-13. Debt management** | X |  |  |
| **Pillar four: Policy-based fiscal strategy and budgeting.**  The fiscal strategy and the budget are prepared with due regard to government fiscal policies, strategic plans, and adequate macroeconomic and fiscal projections. | | | | | | |
| **PI-14. Macroeconomic and fiscal forecasting** | X | *Robust and verifiable macroeconomic and fiscal projections are essential to support the development of a predictable and sustainable fiscal strategy that supports aggregate fiscal discipline.*  *Adherence to a clear fiscal strategy ensures that budget policy decisions align with fiscal targets.*  *Medium term budgeting supports aggregate fiscal discipline by establishing forward year estimates that provide the baseline for future budget ceilings and allocations.* |  | *Robust macroeconomic and fiscal forecasts, a fiscal strategy that sets clear fiscal policy objectives, and a medium-term perspective in budgeting enable governments to more effectively plan budget allocations in accordance with priorities.*  *An orderly budget process is necessary to provide government the information and time necessary to prioritize budget allocations among competing demands.*  *Legislative scrutiny enables the government to be held accountable for its budget policy decisions.* |  | *Medium term budgeting provides greater predictability in budget allocations that supports budget units to plan resource use more efficiently.*  *Legislative scrutiny can highlight potential inefficiencies in resources allocated for service delivery.* |
| **PI-15. Fiscal strategy** | X | X |  |
| **PI-16. Medium-term perspective in expenditure budgeting** | X | X | X |
| **PI-17. Budget preparation process** |  | X |  |
| **PI-18. Legislative scrutiny of budgets** |  | X |  |
| **Pillar five: Predictability and control in budget execution.**  The budget is implemented within a system of effective standards, processes, and internal controls, ensuring that resources are obtained and used as intended. | | | | | | |
| **PI-19. Revenue administration** |  | *Efficient administration and accurate recording and reporting of tax and nontax revenue collections is important to ensure all revenue is collected in accordance with relevant laws to support the government’s budget framework.*  *Expenditure arrears can have a significant impact on fiscal discipline because they constitute a failure in controlling commitments and making payments when obligations are due.*  *Effective expenditure and payroll controls ensure resources are used are consistent with approved allocations.* | X | *A predictable revenue base and flow of resources to budget units helps ensure those priorities are implemented.*  *Weak payroll controls can also undermine allocative efficiency if they result in unintended expansion of payroll costs (crowding out expenditures on other priorities) or unmet obligations to employees.*  *Internal audit provides assurance that systems are operating to achieve government objectives efficiently and effectively.* | X | *Frequent and unpredictable in-year adjustments can undermine the efficient delivery of services.*  *The existence of arrears can be an indication that budget allocations are insufficient to meet the service levels expected.*  *Weak payroll controls can lead to a higher wage bill than planned resulting in higher costs per output.*  *A well-functioning procurement system improves the efficiency of service delivery by ensuring better value for money of government purchases.*  *Internal audit helps identify weaknesses and inefficiencies in internal control and operations.* |
| **PI-20. Accounting for revenues** |  | X | X |
| **PI-21. Predictability of in-year resource allocation** | X |  | X |
| **PI-22. Expenditure arrears** | X |  |  |
| **PI-23. Payroll controls** |  |  | X |
| **PI-24. Procurement** |  |  | X |
| **PI-25. Internal controls on non-salary expenditure** | X |  | X |
| **PI-26. Internal audit** |  |  | X |
| **Pillar six: Accounting and reporting.**  Accurate and reliable records are maintained, and information is produced and disseminated at appropriate times to meet decision-making, management, and reporting needs. | | | | | | |
| **PI-27. Financial data integrity** |  | *The integrity of financial data and the availability of comprehensive annual financial reports and regular in-year reporting are important to ensure that budgets are executed as intended within approved fiscal targets.* |  | *Reliable fiscal data and reporting on financial information is important for ensuring resources are allocated, as intended, to the government strategic priorities.* | X | *Reliable fiscal data and reporting on financial information is an important part of internal control and a foundation for good information for efficiently managing service delivery.* |
| **PI-28. In-year budget reports** | X | X | X |
| **PI-29. Annual financial reports** |  |  | X |
| **Pillar seven: External scrutiny and audit.**  Public finances are independently reviewed and there is external follow-up on the implementation of recommendations for improvement by the executive. | | | | | | |
| **PI-30. External audit** |  | *Reliable and extensive external audit, and legislative scrutiny of those audits provides assurance that information in financial reports is accurate.* |  | *Reliable and extensive external audit and legislative scrutiny ensures governments are accountable for allocating resources in accordance with the approved budget.* | X | *Reliable and extensive external audit and legislative scrutiny is important for identifying inefficiencies in government programs and service delivery.* |
| **PI-31. Legislative scrutiny of audit reports** |  |  | X |

* 1. **Effectiveness of the internal control framework**

*An effective internal control system plays a vital role across every pillar in addressing risks and providing reason- able assurance that operations meet the four control objectives: (i) operations are executed in an orderly, ethical, economical, efficient, and effective manner; (ii) accountability obligations are fulfilled; (iii) applicable laws and regulations are complied with; and (iv) resources are safeguarded against loss, misuse and damage.*

*The analysis of the internal control system should assess the extent to which it contributes to the achievement of those four control objectives, based on available information. This section should provide a unified and coherent overview of how effectively the internal control system operates. This is done by drawing on relevant findings related to the internal control arrangements and activities, and by structuring the information around the following five internal control components identified by international standards*

1. *Control environment*
2. *Risk assessment*
3. *Control activities*
4. *Information and communication*
5. *Monitoring*

*The internal control framework approach to designing and operating internal control systems is a useful tool to build an integrated assessment and to highlight areas insufficiently addressed or where irregularities or errors might be more significant. It also helps to identify whether the control system goes beyond the traditional approach focused on isolated control activities.*

*The assessment should draw on relevant documentation collected for the preceding sections of the report and conclusions leading to the scoring of the indicator set. It should build on the description of the design of internal controls (through legal, regulatory and institutional arrangements, in Section 1 of the PEFA report) as well as the individual assessment of specific control activities as covered by a significant number of performance indicators (without being exhaustive: PI-6, 8, 10, 11, 12, 13, 16, 19, 21, 22, 23, 24, 25, 27, 28 in Section 2).*

*This section should also draw on recent evaluations of the effectiveness of internal control issued by internal audit, external audit, or other external bodies to the extent that such reports exist. Reports on the functioning of internal control issued by government may equally be useful. Cross-country assessments of governance by inter- national organizations may also provide useful inputs to the assessment if they provide insight into the establishment and performance of the government’s internal control framework.*

*Detailed findings concerning the main elements of the five internal control components are summarized in a table (Annex 2) that also highlights any gaps in coverage of the control components by the assessed internal control system.*

*External oversight mechanisms contribute to monitoring of the effectiveness of the internal control system and to putting pressure on the executive to improve it. Such mechanisms include, e.g., undertaking systems audits, review of audits by the legislature, follow-up systems for the executive’s implementation of remedial measures, and providing public access to relevant reports and debates. Such activities therefore serve as reinforcement mechanisms and form part of the analysis of effectiveness of the control systems. The interaction between the external oversight and the internal control system shall therefore be considered in the analysis.*

*The analysis in this subsection also aims at reaching an impression of how internal controls contribute to addressing the risks related to achieving each of the three main fiscal and budgetary outcomes. To facilitate this analysis, assessors should consider how internal control elements of each individual indicator dimension contribute to each of the three main fiscal/budgetary outcomes.*

*The effectiveness of internal control also offers a perspective on the reliability of data obtained from government systems and therefore contributes to explaining the degree of confidence with which conclusions may be drawn on the basis of indicator assessments which rely on such data.*

* 1. **Performance changes since a previous assessment**

***This section introduces a dynamic perspective on PFM performance and its impact on achieving the three fiscal/ budgetary outcomes.******It is relevant only to successive assessments that use the same framework as the previous assessment****. It draws on the description of change in performance included in the analysis of each indicator and the overview of performance changes provided in section 2 and the summary table in Annex 1, where the previous assessment used PEFA 2016. If there is no previous assessment or the previous assessment uses a difference version of the PEFA framework, annex 1 will only provide information related to the current assessment.*

*Separate guidance is provided for previous assessments that used a different version of PEFA (see the Guidance on reporting performance changes in PEFA 2016 from previous assessments that applied PEFA 2005 or PEFA 2011 on pefa.org). For comparisons with previous assessments that used a different version of PEFA a* ***supplementary annex*** *using indicators of the previous version is required as set out in the separate guidelines.*

*An assessment of how the changes since the previous assessment are likely to strengthen the ability to achieve of the three fiscal and budgetary outcomes and address the main weaknesses in this respect marks the conclusion of this subsection.*

**Annex 1: Performance indicator summary**

*This annex provides a summary table of the performance at indicator and dimension level. The table specifies the scores with a brief explanation for the scoring for each indicator and dimension of the current and previous assessment. It also includes columns to capture scores from a previous assessment where the PEFA 2016 methodology was applied. However, annex 1 cannot be used to compare scores with a previous assessment that used the 2005 or 2011 versions of the framework. Tracking performance changes in these circumstances will require assessors to complete a supplementary annex (See Annex 4: Tracking changes in performance based on previous versions of PEFA). The supplementary annex should be prepared in compliance with the* [*Guidance on reporting performance changes in PEFA 2016 from previous assessments that applied PEFA 2005 or PEFA 2011*](https://pefa.org/sites/default/files/Guidance%20on%20performance%20changes%20from%202011%20or%202005%20versions%20in%20PEFA%202016%20FINAL%20edited_0.pdf) *at www.pefa.org.)*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **COUNTRY NAME:** | | | **Current assessment** | | **Previous assessment (applying PEFA 2016 framework)** | |
|  |  | |
| **Pillar** | **Indicator/Dimension** | | **Score** | **Description of requirements met** | **Score** | **Explanation of change (including comparability issues)** |
| **Budget Reliability** | **PI-1** | **Aggregate expenditure out-turn** |  |  |  |  |
| **PI-2** | **Expenditure composition outturn** |  |  |  |  |
|  | (i) Expenditure composition outturn by function |  |  |  |  |
|  | (ii) Expenditure composition outturn by economic type |  |  |  |  |
|  | (iii) Expenditure from contingency reserves |  |  |  |  |
| **PI-3** | **Revenue outturn** |  |  |  |  |
|  | (i) Aggregate revenue outturn |  |  |  |  |
|  | (ii) Revenue composition outturn |  |  |  |  |
| **Transparency of Public Finances** | **PI-4** | **Budget Classification** |  |  |  |  |
| **PI-5** | **Budget Documentation** |  |  |  |  |
| **PI-6** | **Central government operations outside financial reports** |  |  |  |  |
|  | (i) Expenditure outside financial reports |  |  |  |  |
|  | (ii) Revenue outside financial reports |  |  |  |  |
|  | (iii) Financial reports of extra-budgetary units |  |  |  |  |
| **PI-7** | **Transfers to subnational governments** |  |  |  |  |
|  | (i) System for allocating transfers |  |  |  |  |
|  | (ii) Timeliness of information on transfers |  |  |  |  |
| **PI-8** | **Performance information for service delivery** |  |  |  |  |
|  | (i) Performance plans for service delivery |  |  |  |  |
|  | (ii) Performance achieved for service delivery |  |  |  |  |
|  | (iii) Resources received by service delivery units |  |  |  |  |
|  | (iv)Performance evaluation for service delivery |  |  |  |  |
| **PI-9** | **Public access to information** |  |  |  |  |
| **Management of assets and liabilities** | **PI-10** | **Fiscal risk reporting** |  |  |  |  |
|  | (i) Monitoring of public corporations |  |  |  |  |
|  | (ii) Monitoring of sub-national government (SNG) |  |  |  |  |
|  | (iii) Contingent liabilities and other fiscal risks |  |  |  |  |
| **PI-11** | **Public investment management** |  |  |  |  |
|  | (i) Economic analysis of investment proposals |  |  |  |  |
|  | (ii) Investment project selection |  |  |  |  |
|  | (iii) Investment project costing |  |  |  |  |
|  | (iv) Investment project monitoring |  |  |  |  |
| **PI-12** | **Public asset management** |  |  |  |  |
|  | (i) Financial asset monitoring |  |  |  |  |
|  | (ii) Nonfinancial asset monitoring |  |  |  |  |
|  | (iii) Transparency of asset disposal |  |  |  |  |
| **PI-13** | **Debt management** |  |  |  |  |
|  | (i) Recording and reporting of debt and guarantees |  |  |  |  |
|  | (ii) Approval of debt and guarantees |  |  |  |  |
|  | (iii) Debt management strategy |  |  |  |  |
| **Policy-based fiscal strategy and budgeting** | **PI-14** | **Macroeconomic and fiscal forecasting** |  |  |  |  |
|  | (i) Macroeconomic forecasts |  |  |  |  |
|  | (ii) Fiscal forecasts |  |  |  |  |
|  | (iii) Macro-fiscal sensitivity analysis |  |  |  |  |
| **PI-15** | **Fiscal strategy** |  |  |  |  |
|  | (i) Fiscal impact of policy proposals |  |  |  |  |
|  | (ii) Fiscal strategy adoption |  |  |  |  |
|  | (iii) Reporting on fiscal outcomes |  |  |  |  |
| **PI-16** | **Medium term perspective in expenditure budgeting** |  |  |  |  |
|  | (i) Medium-term expenditure estimates |  |  |  |  |
|  | (ii) Medium-term expenditure ceilings |  |  |  |  |
|  | (iii) Alignment of strategic plans and medium-term budgets |  |  |  |  |
|  | (iv) Consistency of budgets with previous year estimates |  |  |  |  |
| **PI-17** | **Budget preparation process** |  |  |  |  |
|  | (i) Budget calendar |  |  |  |  |
|  | (ii) Guidance on budget preparation |  |  |  |  |
|  | (iii) Budget submission to the legislature |  |  |  |  |
| **PI-18** | **Legislative scrutiny of budgets** |  |  |  |  |
|  | (i) Scope of budget scrutiny |  |  |  |  |
|  | (ii) Legislative procedures for budget scrutiny |  |  |  |  |
|  | (iii) Timing of budget approval |  |  |  |  |
|  | (iv) Rules for budget adjustments by the executive |  |  |  |  |
| **Predictability and control in budget execution** | **PI-19** | **Revenue administration** |  |  |  |  |
|  | (i) Rights and obligations for revenue measures |  |  |  |  |
|  | (ii) Revenue risk management |  |  |  |  |
|  | (iii) Revenue audit and investigation |  |  |  |  |
|  | (iv) Revenue arrears monitoring |  |  |  |  |
| **PI-20** | **Accounting for revenues** |  |  |  |  |
|  | (i) Information on revenue collections |  |  |  |  |
|  | (ii) Transfer of revenue collections |  |  |  |  |
|  | (iii) Revenue accounts reconciliation |  |  |  |  |
| **PI-21** | **Predictability of in-year resource allocation** |  |  |  |  |
|  | (i) Consolidation of cash balances |  |  |  |  |
|  | (ii) Cash forecasting and monitoring |  |  |  |  |
|  | (iii) Information on commitment ceilings |  |  |  |  |
|  | (iv) Significance of in-year budget adjustments |  |  |  |  |
| **PI-22** | **Expenditure arrears** |  |  |  |  |
|  | (i) Stock of expenditure arrears |  |  |  |  |
|  | (ii) Expenditure arrears monitoring |  |  |  |  |
| **PI-23** | **Payroll controls** |  |  |  |  |
|  | (i) Integration of payroll and personnel records |  |  |  |  |
|  | (ii) Management of payroll changes |  |  |  |  |
|  | (iii) Internal control of payroll |  |  |  |  |
|  | (iv) Payroll audit |  |  |  |  |
| **PI-24** | **Procurement** |  |  |  |  |
|  | (i) Procurement monitoring |  |  |  |  |
|  | (ii) Procurement methods |  |  |  |  |
|  | (iii) Public access to procurement information |  |  |  |  |
|  | (iv) Procurement complaints management |  |  |  |  |
| **PI-25** | **Internal controls on nonsalary expenditure** |  |  |  |  |
|  | (i) Segregation of duties |  |  |  |  |
|  | (ii) Effectiveness of expenditure commitment controls |  |  |  |  |
|  | (iii) Compliance with payment rules and procedures |  |  |  |  |
| **PI-26** | **Internal audit effectiveness** |  |  |  |  |
|  | (i)Coverage of internal audit |  |  |  |  |
|  | (ii) Nature of audits and standards applied |  |  |  |  |
|  | (iii) Implementation of internal audits and reporting |  |  |  |  |
|  | (iv) Response to internal audits |  |  |  |  |
| **Accounting and Reporting** | **PI-27** | **Financial data integrity** |  |  |  |  |
|  | (i)Bank account reconciliation |  |  |  |  |
|  | (ii) Suspense accounts |  |  |  |  |
|  | (iii) Advance accounts |  |  |  |  |
|  | (iv) Financial data integrity processes |  |  |  |  |
| **PI-28** | **In-year budget reports** |  |  |  |  |
|  | (i)Coverage and comparability of reports |  |  |  |  |
|  | (ii) Timing of in-year budget reports |  |  |  |  |
|  | (iii)Accuracy of in-year budget reports |  |  |  |  |
| **PI-29** | **Annual financial reports** |  |  |  |  |
|  | (i)Completeness of annual financial reports |  |  |  |  |
|  | (ii) Submission of reports for external audit |  |  |  |  |
|  | (iii) Accounting standards |  |  |  |  |
| **External scrutiny and audit** | **PI-30** | **External audit** |  |  |  |  |
|  | (i)Audit coverage and standards |  |  |  |  |
|  | (ii) Submission of audit reports to the legislature |  |  |  |  |
|  | (iii) External audit follow-up |  |  |  |  |
|  | (iv)Supreme Audit Institution (SAI) independence |  |  |  |  |
| **PI-31** | **Legislative scrutiny of audit reports** |  |  |  |  |
|  | (i)Timing of audit report scrutiny |  |  |  |  |
|  | (ii) Hearings on audit findings |  |  |  |  |
|  | (iii) Recommendations on audit by the legislature |  |  |  |  |
|  | (iv)Transparency of legislative scrutiny of audit reports |  |  |  |  |

**Annex 2: Summary of observations on the internal control framework**

|  |  |
| --- | --- |
| **Internal control components and elements** | **Summary of observations** |
| 1. **Control environment** | |
| * 1. The personal and professional integrity and ethical values of management and staff, including a supportive attitude toward internal control constantly throughout the organisation |  |
| * 1. Commitment to competence |  |
| * 1. The “tone at the top” (i.e. management’s philosophy and operating style) |  |
| * 1. Organisational structure |  |
| * 1. Human resource policies and practices |  |
| 1. **Risk assessment** | |
| * 1. Risk identification |  |
| * 1. Risk assessment (significance and likelihood) |  |
| * 1. Risk evaluation |  |
| * 1. Risk appetite assessment |  |
| * 1. Responses to risk (transfer, tolerance, treatment or termination) |  |
| 1. **Control activities** | |
| * 1. Authorization and approval procedure |  |
| * 1. Segregation of duties (authorizing, processing, recording, reviewing) |  |
| * 1. Controls over access to resources and records |  |
| * 1. Verifications |  |
| * 1. Reconciliations |  |
| * 1. Reviews of operating performance |  |
| * 1. Reviews of operations, processes and activities |  |
| * 1. Supervision (assigning, reviewing and approving, guidance and training) |  |
| **4. Information and communication** | |
| **5. Monitoring** | |
| * 1. Ongoing monitoring |  |
| * 1. Evaluations |  |
| * 1. Management responses |  |

**Template Annex 3: Sources of information by indicator**

**Annex 3: Sources of information**

**Annex 3A: Related surveys and analytical work**

| **No** | **Institution** | **Document title** | **Date** | **Link** |
| --- | --- | --- | --- | --- |
| 1 |  |  |  |  |
| 2 |  |  |  |  |
| 3 |  |  |  |  |
| 4 |  |  |  |  |

**Annex 3B: List of people interviewed**

| No | **Institution** | **Department** | **Person** | **Position** |
| --- | --- | --- | --- | --- |
| 1 |  |  |  |  |
| 2 |  |  |  |  |
| 3 |  |  |  |  |
| 3 |  |  |  |  |
| 4 |  |  |  |  |
| 5 |  |  |  |  |
| 6 |  |  |  |  |
| 7 |  |  |  |  |

**Annex 3C: Sources of information used to extract evidence for scoring each indicator**

|  |  |
| --- | --- |
| **Indicator/dimension** | **Data Sources** |
| **Budget reliability** | |
| **PI-1. Aggregate expenditure outturn**  1.1. Aggregate expenditure outturn |  |
| **PI-2. Expenditure composition outturn** |  |
| 2.1. Expenditure composition outturn by function |
| 2.2. Expenditure composition outturn by economic type |
| 2.3. Expenditure from contingency reserves |
| **PI-3. Revenue outturn** |  |
| 3.1. Aggregate revenue outturn |
| 3.2. Revenue composition outturn |
| **Transparency of public finances** | |
| **PI-4. Budget classification**  4.1 Budget classification |  |
| **PI-5. Budget documentation**  5.1 Budget documentation |  |
| **PI-6. Central government operations outside financial reports** |  |
| 6.1. Expenditure outside financial reports |
| 6.2. Revenue outside financial reports |
| 6.3. Financial reports of extra-budgetary units |
| **PI-7. Transfers to subnational governments** |  |
| 7.1. System for allocating transfers |
| 7.2. Timeliness of information on transfers |
| **PI-8**. Performance information for service delivery |  |
| 8.1. Performance plans for service delivery |
| 8.2. Performance achieved for service delivery |
| 8.3. Resources received by service delivery units |
| 8.4. Performance evaluation for service delivery |
| **PI- 9. Public access to fiscal information** |  |
| 9.1. Public access to fiscal information |
| **Management of assets and liabilities** | |
| **PI-10. Fiscal risk reporting** |  |
| 10.1. Monitoring of public corporations |
| 10.2. Monitoring of sub-national government |
| 10.3. Contingent liabilities and other fiscal risks |
| **PI- 11. Public investment management** |  |
| 11.1. Economic analysis of investment proposals |
| 11.2. Investment project selection |
| 11.3. Investment project costing |
| 11.4. Investment project monitoring |
| **PI-12. Public asset management** |  |
| 12.1. Financial asset monitoring |
| 12.2. Nonfinancial asset monitoring |
| 12.3. Transparency of asset disposal. |
| **PI-13. Debt management** |  |
| 13.1. Recording and reporting of debt and guarantees |
| 13.2. Approval of debt and guarantees |
| 13.3. Debt management strategy |
| **Policy-based fiscal strategy and budgeting** | |
| **PI-14. Macroeconomic and fiscal forecasting** |  |
| 14.1. Macroeconomic forecasts |
| 14.2. Fiscal forecasts |
| 14.3. Macro-fiscal sensitivity analysis |
| **PI-15. Fiscal strategy** |  |
| 15.1. Fiscal impact of policy proposals |
| 15.2. Fiscal strategy adoption |
| 15.3. Reporting on fiscal outcomes |
| **PI-16. Medium-term perspective in expenditure budgeting** |  |
| 16.1. Medium-term expenditure estimates |
| 16.2. Medium-term expenditure ceilings |
| 16.3. Alignment of strategic plans and medium-term budgets |
| 16.4 Consistency of budgets with previous year’s estimates |
| **PI-17. Budget preparation process** |  |
| 17.1. Budget calendar |
| 17.2. Guidance on budget preparation |
| 17.3. Budget submission to the legislature |
| **PI-18. Legislative scrutiny of budgets** |  |
| 18.1. Scope of budget scrutiny |
| 18.2. Legislative procedures for budget scrutiny |
| 18.3. Timing of budget approval |
| 18.4. Rules for budget adjustments by the executive |
| **Predictability and control in budget execution** | |
| **PI-19. Revenue administration** |  |
| 19.1. Rights and obligations for revenue measures |
| 19.2. Revenue risk management |
| 19.3. Revenue audit and investigation |
| 19.4. Revenue arrears monitoring |
| **PI-20. Accounting for revenues** |  |
| 20.1. Information on revenue collections |
| 20.2. Transfer of revenue collections |
| 20.3. Revenue accounts reconciliation |
| **PI-21. Predictability of in-year resource allocation** |  |
| 21.1. Consolidation of cash balances |
| 21.2. Cash forecasting and monitoring |
| 21.3. Information on commitment ceilings |
| 21.4. Significance of in-year budget adjustments |
| **PI-22. Expenditure arrears** |  |
| 22.1. Stock of expenditure arrears |
| 22.2. Expenditure arrears monitoring |
| **PI-23. Payroll controls** |  |
| 23.1. Integration of payroll and personnel records |
| 23.2. Management of payroll changes |
| 23.3. Internal control of payroll |
| 23.4. Payroll audit |
| **PI-24. Procurement** |  |
| 24.1. Procurement monitoring |
| 24.2. Procurement methods |
| 24.3. Public access to procurement information |
| 24.4. Procurement complaints management |
| **PI-25. Internal controls on non-salary expenditure** |  |
| 25.1. Segregation of duties |
| 25.2. Effectiveness of expenditure commitment controls |
| 25.3. Compliance with payment rules and procedures |
| **PI-26. Internal audit** |  |
| 26.1. Coverage of internal audit |
| 26.2. Nature of audits and standards applied |
| 26.3. Implementation of internal audits and reporting |
| 26.4. Response to internal audits |
| **Accounting and reporting** | |
| **PI-27. Financial data integrity** |  |
| 27.1. Bank account reconciliation |
| 27.2. Suspense accounts |
| 27.3. Advance accounts |
| 27.4. Financial data integrity processes |
| **PI-28. In-year budget reports** |  |
| 28.1. Coverage and comparability of reports |
| 28.2. Timing of in-year budget reports |
| 28.3. Accuracy of in-year budget reports |
| **PI-29. Annual financial reports** |  |
| 29.1. Completeness of annual financial reports |
| 29.2. Submission of the reports for external audit |
| 29.3. Accounting standards |
| **External scrutiny and audit** | |
| **PI-30. External audit** |  |
| 30.1. Audit coverage and standards |
| 30.2. Submission of audit reports to the legislature |
| 30.3. External audit follow up |
| 30.4. Supreme Audit Institution independence |
| **PI-31. Legislative scrutiny of audit reports** |  |
| 31.1. Timing of audit report scrutiny |
| 31.2. Hearings on audit findings |
| 31.3. Recommendations on audit by the legislature |
| 31.4. Transparency of legislative scrutiny of audit reports |

**Annex 4: Tracking change in performance based on previous versions of PEFA**

*This annex provides a summary table of the performance at indicator and dimension level. The table specifies the scores with a brief explanation for the scoring for each indicator and dimension of the current and previous assessment. This annex should present comparisons with previous assessments that used the 2005 or 2011 versions of the framework and should be prepared in compliance with the Guidance on reporting performance changes in PEFA 2016 from previous assessments that applied PEFA 2005 or PEFA 2011 at www.pefa.org.*

| **Indicator/Dimension** | **Score previous assessment** | **Score current assessment** | **Description of requirements met in current assessment** | **Explanation of change (include comparability issues)** |
| --- | --- | --- | --- | --- |
| **A. PFM-OUT-TURNS: Credibility of the Budget** | | | | |
| PI-1 Aggregate expenditure out-turn compared to original approved budget |  |  |  |  |
| PI-2 Composition of expenditure out-turn compared to original approved budget |  |  |  |  |
| 1. Extent of the variance in expenditure composition during the last three years, excluding contingency items |  |  |  |  |
| 1. The average amount of expenditure actually charged to the contingency vote over the last three years. |  |  |  |  |
| PI-3 Aggregate revenue out-turn compared to original approved budget |  |  |  |  |
| PI-4 Stock and monitoring of expenditure payment arrears |  |  |  |  |
| 1. Stock of expenditure payment arrears and a recent change in the stock |  |  |  |  |
| 1. Availability of data for monitoring the stock of expenditure payment arrears |  |  |  |  |
| **B. KEY CROSS-CUTTING ISSUES: Comprehensiveness and Transparency** | | | | |
| PI-5 Classification of the budget |  |  |  |  |
| PI-6 Comprehensiveness of information included in budget documentation |  |  |  |  |
| PI-7 Extent of unreported government operations |  |  |  |  |
| 1. Level of unreported government operations |  |  |  |  |
| 1. Income/expenditure information on donor-funded projects |  |  |  |  |
| PI-8 Transparency of inter-governmental fiscal relations |  |  |  |  |
| 1. Transparency and objectivity in the horizontal allocation amongst Sub-national Governments |  |  |  |  |
| 1. Timeliness and reliable information to SN Governments on their allocations |  |  |  |  |
| 1. Extent of consolidation of fiscal data for general government according to sectoral categories |  |  |  |  |
| PI-9 Oversight of aggregate fiscal risk from other public sector entities |  |  |  |  |
| 1. Extent of central government monitoring of autonomous entities and public enterprises |  |  |  |  |
| 1. Extent of central government monitoring of SN government’s fiscal position |  |  |  |  |
| PI-10 Public access to key fiscal information |  |  |  |  |
| **C. BUDGET CYCLE** | | | | |
| ***C(i) Policy-Based Budgeting*** | | | | |
| PI-11 Orderliness and participation in the annual budget process |  |  |  |  |
| 1. Existence of, and adherence to, a fixed budget calendar |  |  |  |  |
| 1. Guidance on the preparation of budget submissions |  |  |  |  |
| 1. Timely budget approval by the legislature |  |  |  |  |
| PI-12 Multi-year perspective in fiscal planning, expenditure policy and budgeting |  |  |  |  |
| 1. Multiyear fiscal forecasts and functional allocations |  |  |  |  |
| 1. Scope and frequency of debt sustainability analysis |  |  |  |  |
| 1. Existence of costed sector strategies |  |  |  |  |
| 1. Linkages between investment budgets and forward expenditure estimates |  |  |  |  |
| ***C(ii) Predictability and Control in Budget Execution*** | | | | |
| PI-13 Transparency of taxpayer obligations and liabilities |  |  |  |  |
| 1. Clarity and comprehensiveness of tax liabilities |  |  |  |  |
| 1. Taxpayer access to information on tax liabilities and administrative procedures |  |  |  |  |
| 1. Existence and functioning of a tax appeal mechanism |  |  |  |  |
| PI-14 Effectiveness of measures for taxpayer registration and tax assessment |  |  |  |  |
| 1. Controls in the taxpayer registration system |  |  |  |  |
| 1. Effectiveness of penalties for non-compliance with registration and declaration obligations |  |  |  |  |
| 1. Planning and monitoring of tax audit and fraud investigation programs |  |  |  |  |
| PI-15 Effectiveness in collection of tax payments |  |  |  |  |
| 1. Collection ratio for gross tax arrears |  |  |  |  |
| 1. Effectiveness of transfer of tax collections to the Treasury by the revenue administration |  |  |  |  |
| 1. Frequency of complete accounts reconciliation between tax assessments, collections, arrears records, and receipts by the Treasury |  |  |  |  |
| PI-16 Predictability in the availability of funds for commitment of expenditures |  |  |  |  |
| 1. Extent to which cash flows are forecasted and monitored |  |  |  |  |
| 1. Reliability and horizon of periodic in-year information to MDAs on ceilings for expenditure |  |  |  |  |
| 1. Frequency and transparency of adjustments to budget allocations above the level of management of MDAs |  |  |  |  |
| PI-17 Recording and management of cash balances, debt and guarantees |  |  |  |  |
| 1. Quality of debt data recording and reporting |  |  |  |  |
| 1. Extent of consolidation of the government’s cash balances |  |  |  |  |
| 1. Systems for contracting loans and issuance of guarantees |  |  |  |  |
| PI-18 Effectiveness of payroll controls |  |  |  |  |
| 1. Degree of integration and reconciliation between personnel records and payroll data |  |  |  |  |
| 1. Timeliness of changes to personnel records and the payroll |  |  |  |  |
| 1. Internal controls of changes to personnel records and the payroll |  |  |  |  |
| 1. Existence of payroll audits to identify control weaknesses and/or ghost workers |  |  |  |  |
| PI-19 Competition, value for money and controls in procurement |  |  |  |  |
| 1. Transparency, comprehensiveness and competition in the legal and regulatory framework. |  |  |  |  |
| 1. Use of competitive procurement methods |  |  |  |  |
| 1. Public access to complete, reliable and timely procurement information |  |  |  |  |
| 1. Existence of an independent administrative procurement complaints system |  |  |  |  |
| PI-20 Effectiveness of internal controls for non-salary expenditure |  |  |  |  |
| 1. Effectiveness of expenditure commitment controls |  |  |  |  |
| 1. Comprehensiveness, relevance and understanding of other internal control rules/procedures. |  |  |  |  |
| 1. Degree of compliance with rules for processing and recording transactions |  |  |  |  |
| PI-21 Effectiveness of internal audit |  |  |  |  |
| 1. Coverage and quality of the internal audit function |  |  |  |  |
| 1. Frequency and distribution of reports |  |  |  |  |
| 1. Extent of management response to internal audit function. |  |  |  |  |
| ***C(iii) Accounting, Recording and Reporting*** | | | | |
| PI-22 Timeliness and regularity of accounts reconciliation |  |  |  |  |
| 1. Regularity of bank reconciliation |  |  |  |  |
| 1. Regularity and clearance of suspense accounts and advances |  |  |  |  |
| PI-23 Availability of information on resources received by service delivery units |  |  |  |  |
| PI-24 Quality and timeliness of in-year budget reports |  |  |  |  |
| 1. Scope of reports in terms of coverage and compatibility with budget estimates |  |  |  |  |
| 1. Timeliness of the issue of reports |  |  |  |  |
| 1. Quality of information |  |  |  |  |
| PI-25 Quality and timeliness of annual financial statements |  |  |  |  |
| 1. Completeness of the financial statements |  |  |  |  |
| 1. Timeliness of submissions of the financial statements |  |  |  |  |
| 1. Accounting standards used |  |  |  |  |
| ***C(iv) External Scrutiny and Audit*** | | | | |
| PI-26 Scope, nature and follow-up of external audit |  |  |  |  |
| 1. Scope/nature of audit performed (including adherence to auditing standards) |  |  |  |  |
| 1. Timeliness of submission of audit reports to the Legislature |  |  |  |  |
| 1. Evidence of follow up on audit recommendations |  |  |  |  |
| PI-27 Legislative scrutiny of the annual budget law |  |  |  |  |
| 1. Scope of the legislature scrutiny |  |  |  |  |
| 1. Extent to which the legislature’s procedures are well established and respected |  |  |  |  |
| 1. Adequacy of time for the legislature to provide a response to budget proposals both the detailed estimates and, where applicable, for proposals on macro-fiscal aggregates earlier in the budget preparation cycle (time allowed in practice for all stages combined) |  |  |  |  |
| 1. Rules for in-year amendments to the budget without ex-ante approval by the legislature |  |  |  |  |
| PI-28 Legislative scrutiny of external audit reports |  |  |  |  |
| 1. Timeliness of examination of audit reports by the legislature |  |  |  |  |
| 1. Extent of hearing on key findings undertaken by the legislature |  |  |  |  |
| 1. Issuance of recommended actions by the legislature and implementation by the executive |  |  |  |  |

**Annex 5: Calculations for PI-1, PI-2 and PI-3**

*Templates with* ***automated calculations*** *are available at* [*www.pefa.org*](http://www.pefa.org)*[[9]](#footnote-9)*

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Calculation Sheet for Dimensions PI-1.1, PI-2.1 and PI-2.3** | | | | | | | |  |
| Step 1: Enter the three fiscal years used for assessment in table 1. | | | | | | | |  |
| Step 2: Enter the **administrative** OR **functional** head for up to 20 heads. | | | |  |  |  |  |  |
| The 21st line will be the sum of figures for all remaining heads (if any). | | | | |  |  |  |  |
| Step 3: Enter **budget** and **actual** expenditure data for each of the three years in tables 2, 3, and 4 respectively. | | | | | | | | |
| Step 4: Enter **contingency** data for each of the three years in tables 2, 3, and 4 respectively. | | | | | | | | |
| Step 5: Read the results for each of the three years for each indicator in table 5. | | | | | | | | |
| Step 6: Refer to the scoring tables for indicators PI-1 and PI-2 respectively in the Performance Measurement Framework in order to decide the score for each indicator. | | | | | | | | |
|  |  |  |  |  |  |  |  |  |
| **Table 1 - Fiscal years for assessment** |  |  |  |  |  |  |  |  |
| Year 1 = |  |  |  |  |  |  |  |  |
| Year 2 = |  |  |  |  |  |  |  |  |
| Year 3 = |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Table 2** |  |  |  |  |  |  |
| **Data for year =** | **0** |  |  |  |  |  |
| administrative or functional head | **budget** | **actual** | adjusted budget | deviation | absolute deviation | percent |
| 1 |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |
| 7 |  |  |  |  |  |  |
| 8 |  |  |  |  |  |  |
| 9 |  |  |  |  |  |  |
| 10 |  |  |  |  |  |  |
| 11 |  |  |  |  |  |  |
| 12 |  |  |  |  |  |  |
| 13 |  |  |  |  |  |  |
| 14 |  |  |  |  |  |  |
| 15 |  |  |  |  |  |  |
| 16 |  |  |  |  |  |  |
| 17 |  |  |  |  |  |  |
| 18 |  |  |  |  |  |  |
| 19 |  |  |  |  |  |  |
| 20 |  |  |  |  |  |  |
| 21 (= sum of rest) |  |  |  |  |  |  |
| allocated expenditure | 0 | 0 |  |  |  |  |
| interests |  |  |  |  |  |  |
| contingency |  |  |  |  |  |  |
| total expenditure | 0 | 0 |  |  |  |  |
| aggregate outturn (PI-1) |  |  |  |  |  |  |
| composition (PI-2) variance |  |  |  |  |  |  |
| contingency share of budget |  |  |  |  |  |  |

**Table 3 and 4 are the exact same as Table 2**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Table 5 - Results Matrix** | |  |  |  |  |  |
|  | for PI-1.1 | | for PI-2.1 | | for PI-2.3 | |
| year | total exp. Outturn | | composition variance | | contingency share | |
| 0 |  | |  | |  | |
| 0 |  | |  | |
| 0 |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Calculation Sheet for Expenditure by Economic Classification Variance PI-2.2** | | | | | | | |
| Step 1: Enter the three fiscal years used for assessment in table 1. | | | | | | | |
| Step 2: Enter **budget** and **actual** expenditure data for each of the three years in tables 2, 3, and 4 respectively. |  |  |  |  |  |  |  |
| Step 3: Read the results for each of the three years for each indicator in table 5. | | | | |  |  |  |
|  |  |  |  |  |  |  |  |
| **Table 1 - Fiscal years for assessment** |  |  |  |  |  |  |  |
| Year 1 = |  |  |  |  |  |  |  |
| Year 2 = |  |  |  |  |  |  |  |
| Year 3 = |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Table 2** |  |  |  |  |  |  |
| **Data for year =** | **0** |  |  |  |  |  |
| Economic head | **budget** | **actual** | adjusted budget | deviation | absolute deviation | percent |
| Compensation of employees |  |  |  |  |  |  |
| Use of goods and services |  |  |  |  |  |  |
| Consumption of fixed capital |  |  |  |  |  |  |
| Interest |  |  |  |  |  |  |
| Subsidies |  |  |  |  |  |  |
| Grants |  |  |  |  |  |  |
| Social benefits |  |  |  |  |  |  |
| Other expenses |  |  |  |  |  |  |
| **Total expenditure** | 0 | 0 |  |  |  |  |
|  |  |  |  |  |  |  |
| composition variance |  |  |  |  |  |  |

**Table 3 and 4 are the exact same as Table 2**

|  |  |
| --- | --- |
| **Table 5 - Results Matrix** | |
|  |  |
| Year | composition variance |
|  |  |
|  |  |
|  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Calculation Sheet for Revenue outturn (Oct 2018)** | | | | | | |
| Step 1: Enter the three fiscal years used for assessment in table 1. | | | | | |  |
| Step 2: Enter **budget** and **actual** revenue data for each of the three years in tables 2, 3, and 4 respectively. | | | | | | |
| Step 3: Read the results for each of the three years for each dimension in table 5. | | | | | | |
|  |  |  |  |  |  |  |
| **Table 1 - Fiscal years for assessment** |  |  |  |  |  |  |
| Year 1 = |  |  |  |  |  |  |
| Year 2 = |  |  |  |  |  |  |
| Year 3 = |  |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Table 2** |  |  |  |  |  |  |
| **Data for year =** |  |  |  |  |  |  |
| Economic head | **budget** | **actual** | adjusted budget | deviation | absolute deviation | percent |
| Tax revenues | | | | | | |
| Taxes on income, profit and capital gains |  |  |  |  |  |  |
| Taxes on payroll and workforce |  |  |  |  |  |  |
| Taxes on property |  |  |  |  |  |  |
| Taxes on goods and services |  |  |  |  |  |  |
| Taxes on international trade and transactions |  |  |  |  |  |  |
| Other taxes |  |  |  |  |  |  |
| Social contributions | | | | | | |
| Social security contributions |  |  |  |  |  |  |
| Other social contributions |  |  |  |  |  |  |
| Grants | | | | | | |
| Grants from foreign governments |  |  |  |  |  |  |
| Grants from international organizations |  |  |  |  |  |  |
| Grants from other government units |  |  |  |  |  |  |
| Other revenue | | | | | | |
| Property income |  |  |  |  |  |  |
| Sales of goods and services |  |  |  |  |  |  |
| Fines, penalties and forfeits |  |  |  |  |  |  |
| Transfers not elsewhere classified |  |  |  |  |  |  |
| Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes |  |  |  |  |  |  |
| Sum of rest |  |  |  |  |  |  |
| **Total revenue** | 0 | 0 |  |  |  |  |
| overall variance |  |  |  |  |  |  |
| composition variance |  |  |  |  |  |  |

**Table 3 and 4 are the exact same as Table 2**

|  |  |  |  |
| --- | --- | --- | --- |
| **Table 5 - Results Matrix** |  |  |  |
|  |  |  | |
| year | total revenue deviation | composition variance | |
| 0 |  |  | |
| 0 |  |  | |
| 0 |  |  | |

1. A more detailed table that sets out the scores at both indicator and dimension level, as well as a brief description of the requirements met is included in Annex 1. Performance indicator summary. Annex I also includes columns to capture scores from a previous assessment that used the PEFA 2016 methodology. However, annex 1 cannot be used to compare scores with a previous assessment that used the 2005 or 2011 versions of the framework. Tracking performance changes in these circumstances will require assessors to complete a supplementary annex (See Annex 4: Tracking changes in performance based on previous versions of PEFA). The supplementary annex should be prepared in compliance with the [Guidance on reporting performance changes in PEFA 2016 from previous assessments that applied PEFA 2005 or PEFA 2011](https://pefa.org/sites/default/files/20180917-PEFA%202016%20-%20Tracking%20PFM%20Performance%20-%20Revised%20Guidelines.pdf) available at www.pefa.org.) [↑](#footnote-ref-1)
2. International Organization of Supreme Audit Institutions, “Guidelines for Internal Control Standards for the Public Sector” (INTOSAI GOV 9100). [↑](#footnote-ref-2)
3. http://pefa.org/sites/default/files/resources/downloads/49357-PEFA-Framework-E-v2.pdf [↑](#footnote-ref-3)
4. <http://pefa.org/sites/default/files/resources/downloads/PEFA%20Handbook%20Volume%202%20-%20second%20edition%20publication.pdf> [↑](#footnote-ref-4)
5. http://pefa.org/resources/calculation-sheets-pefa-performance-indicators-pi-1-pi-2-and-pi-23-november-2018 [↑](#footnote-ref-5)
6. As described under PI-19 to determine the materiality [↑](#footnote-ref-6)
7. As described under PI-1 [↑](#footnote-ref-7)
8. This may be a consolidated financial report or a list of financial reports from all individual BCG units. [↑](#footnote-ref-8)
9. <http://www.pefa.org/resources/calculation-sheets-pefa-performance-indicators-pi-1-pi-2-and-pi-23-november-2018> [↑](#footnote-ref-9)