



PEFA Report Review Template: Instructions for Peer Reviewers

The following provides a template for a peer review of a PEFA report. The template consists of three tables that assess coverage and compliance of the report with the requirements of the PEFA 2016 framework.

Table 1: Structure and content of the PEFA Report

Table 1 assesses coverage of the PEFA report against the recommended structure and content presented in the PEFA 2016 framework document (pp 84-103). The table requires reviewers to assess the PEFA report content against 42 separate elements/questions, as well as provide an overall impression of the report once all three tables have been completed.

Reviewers are asked to briefly explain the reasons for their answers and, in particular, highlight any gaps or omissions in content for each element. The template includes further guidance for reviewers for each element which is highlighted in red font.

Table 2: Review of PEFA 2016 indicator and dimension scores

Table 2 assesses the veracity of the scores awarded by the assessment team for each dimension and indicator of Section 3 of the *PEFA Report: Assessment of PFM Performance*. Reviewers are required to assess whether the dimensions and indicators appear to be scored correctly based on the evidence provided in the report.

The scores and adequacy of evidence presented should be assessed against the calibration, measurement guidance, data requirements and sources of information set out in the PEFA 2016 Fieldguide. Where reviewers disagree with the score for a particular dimension or indicator in the PEFA report, they should note that the score is ‘uncertain’ and the reasons for that uncertainty. Similarly, if evidence for the score allocated is considered inadequate, reviewers should explain why with respect to the data requirements set out in the Fieldguide for that dimension.

Table 3: Comparison of assessment scores using earlier version of the PEFA framework (where applicable)

Table 3 is used where the previous assessment used an earlier version of the PEFA framework (ie PEFA 2011 or PEFA 2005). Table 3 compares scores based on the application of the earlier framework using current assessment data, with the scores of the previous assessment using the same framework. The table is useful for tracking the progress of PFM performance using a comparable indicator set. Reviewers should ensure, for those indicators that are directly and indirectly

comparable between PEFA 2016 and earlier version of the framework, that the assessment and scores across the frameworks are, to the extent possible, consistent.



PEFA

Quality Review of PEFA Assessment Report

PEFA Report Review Template

Cover page

Country:	
Document name:	
Version:	
Date received:	
Review requested by:	
Date of completed review:	

Table 1: Review of structure and content of the PEFA Report

Key issues <i>(Guidance for reviewers highlighted in red)</i>	Reviewer explanation/comment
Overall Impression	
Overall impression of the report <i>Provide two to three paragraphs summarizing the overall quality of the report and key issues identified from the review including where further information or clarification is required.</i>	
General Comments	
(1) Length of report: <ul style="list-style-type: none"> • Overall • Executive summary; • Main report (Parts 1-5); • Annexes <i>Comment on whether the length of the report and each section comply with the guidelines set out in the PEFA Handbook Volume III: The PEFA Report)</i>	
(2) Structure of the PEFA report <i>Does the report follow the PEFA report outline presented in the PEFA Framework document (p85)</i>	
(3) Basic information (including abbreviations, exchange rate, country fiscal year) <i>Does the report provide the full range of basic information? This information should be included at the front of the document.</i>	
(4) Is there an earlier PEFA assessment? <i>All previous PEFA assessments should be identified in the report. If no previous PEFA assessments, this should be identified.</i>	
(5) Does the report include recommendations? <i>Note: The PEFA report should NOT include recommendations.</i>	
(6) Does the report include additional information and/or unique features	

(such as complementary analysis, country specific SN arrangements etc)? If so, are these consistent with the requirements of the CN/ToR	
Executive Summary	
(7) Purpose and management <i>Does the ES include a brief explanation of the purpose <u>and</u> management of the assessment?</i>	
(8) Coverage and timing <i>Does the ES include a brief explanation of what is being assessed and at what point in time?</i>	
(9) Impact of PFM systems on budgetary and fiscal outcomes <i>Does the ES provide a brief explanation of how PFM systems performance currently impacts on the achievement of the three main fiscal and budgetary outcomes and the strengths and weakness of those systems? This should highlight the main strengths and weaknesses in the report that are likely to impact on PFM performance.</i>	
(10) Performance changes <i>Does the ES provide a summary of the main performance changes since any earlier PEFA assessment?</i>	
(11) PFM reform agenda <i>Does the ES provide an overview of the country's ongoing and planned PFM reform agenda or program, including links to recent performance changes and the main identified weaknesses?</i>	
(12) PFM performance summary table <i>The ES should include a summary table not exceeding one page - giving an overview of the scores for each of the 31 performance indicators. No explanation for scores is included in the executive summary table.</i>	
Section 1 – Introduction	
(13) Purpose and objectives	

<p><i>Is the rationale and purpose of the assessment clearly explained</i></p>	
<p>1.2 Assessment management and quality assurance</p>	
<p>(14) Lead institution(s)</p> <p><i>Is lead institution(s) identified and role clearly specified?</i></p> <ul style="list-style-type: none"> • <i>The lead institution is the one that establishes and leads the Oversight Team. This may or may not be the same as the funding institution.</i> <p><i>Are funding arrangements explained?</i></p>	
<p>(15) Government officials</p> <p><i>Does the report specify which government institutions and high level officials were involved in the assessment (either oversight management or assessment team)?</i></p> <p><i>Is the role of government in the assessment fully explained?</i></p>	
<p>(16) Development partner(s)</p> <p><i>Are development partners identified?</i></p> <p><i>Is their role explained (eg oversight team, assessment team, funding etc.)</i></p>	
<p>(17) Other stakeholders or non-state actors</p> <p><i>Are other stakeholders or non-state actors involved (eg civil society organizations)?</i></p> <p><i>If so, are their roles explained?</i></p>	
<p>(18) Quality assurance arrangements</p> <p><i>Are the QA arrangements fully explained in accordance with Box 1.1 of the PEFA Report structure set out in the PEFA framework document (p87)? Do they comply with the PEFA check requirements set out at pefa.org?</i></p>	
<p>1.3 Assessment methodology</p>	
<p>(19) Coverage of the assessment</p> <p><i>The explanation of the coverage should include:</i></p> <ul style="list-style-type: none"> • <i>Which tier of government is being assessed</i> 	

<ul style="list-style-type: none"> • Which institutions and operations are covered such as budgetary and extrabudgetary units • Whether coverage is extended to institutions outside central government (such as public corporations) and if so, is an explanation provided; <ul style="list-style-type: none"> ○ In particular, coverage of social security funds, sovereign wealth funds and structured financing instruments should be specified 	
<p>(20) Time period of performance assessment</p> <p><i>Does the report clearly set out the time period of assessment:</i></p> <ul style="list-style-type: none"> • Relevant fiscal years and • last date for which data included in the assessment is considered ('as of...' date) 	
<p>(21) Sources of information</p> <p><i>Does this section clearly summarize the sources of information; the main government units from which information is to be collected; and key documents obtained.</i></p>	
Section 2 - Country Background Information	
2.1: Country economic situation	
<p>(22) Country context</p> <p><i>Does the report provide an overview of the country context including population; income; percentage of population below the poverty line; and economic structure? Does it identify the government's main economic challenges and government wide reforms with a focus on the issues that represent the main fiscal risk?</i></p>	
<p>(23) Selected economic indicators</p> <p><i>Does the report include a table of selected economic indicators including GDP, GDP growth, Inflation (CPI), Gross government debt (as a % of GDP), External terms of trade, Current account balance, gross official reserves</i></p>	
2.2: Fiscal and budgetary trends	
<p>(24) Fiscal performance</p>	

<p><i>Does the report present aggregate fiscal data and an explanation of recent trends in fiscal performance for at least the last three fiscal years.</i></p> <p><i>Is the data presented in this section consistent with data presented in Section 3 of the report? If not does the report explain the differences?</i></p>	
<p>(25) Allocation of resources</p> <p><i>Does the report include tables presenting budget allocations for the current budget year and two previous fiscal years by:</i></p> <ul style="list-style-type: none"> • <i>Function (or administrative head)</i> • <i>Economic classification</i> <p><i>Is data in the tables consistent with relevant data presented in Section 3 of the report? If not does the report explain the differences?</i></p>	
<p>2.3: Legal and regulatory arrangements for PFM</p>	
<p>(26) Laws and regulations</p> <p><i>Does the report list and summarize the law and regulations that determine the structure and guide the operation of PFM systems, including:</i></p> <ul style="list-style-type: none"> • <i>Constitution</i> • <i>Difference levels and branches of government</i> • <i>Main laws governing PFM (budget, revenue etc.)</i> 	
<p>(27) Legal and regulatory requirements for internal control</p> <p><i>Does this subsection describe the legal and regulatory arrangements and institutional structure for the internal control system</i></p>	
<p>2.4: Institutional arrangements for PFM</p>	
<p>(28) Description of public sector and central government</p> <p><i>Does this section describe the overall public sector and central government (subnational government in the case of SNG assessment)?</i></p>	
<p>(29) Financial structure of central government – budget estimates and actual expenditure</p>	

<p><i>Does the report include the following three tables setting out:</i></p> <ul style="list-style-type: none"> • <i>Structure of the public sector (number of entities and financial turnover) ie government (budgetary and extrabudgetary units; social security funds and public corporations).</i> • <i>Financial structure of central government - budget estimates</i> <p><i>Is data in the tables consistent with relevant data presented in Section 3 of the report?</i></p>	
<p>2.5: Other important features of PFM and its operating environment</p>	
<p>(30) Key features of the PFM system</p> <p><i>This section should describe the key features of the PFM system including:</i></p> <ul style="list-style-type: none"> • <i>the degree of centralization;</i> • <i>extent of earmarked revenues or extrabudgetary units;</i> • <i>external oversight arrangements; and</i> • <i>recent changes or reforms</i> 	
<p>(31) Legal requirements for public participation</p> <p><i>Does the report identify legal provisions and institutional structures for public participation in budget management. If no such provisions or structures exist, this should be noted.</i></p>	
<p>Section 3 - Assessment of the PFM Performance (see Table 2)</p>	
<p>Section 4 - Conclusions of the analysis of PFM systems</p>	
<p>4.1: Integrated assessment across the performance indicators</p>	
<p>(32) Assessment of performance against the seven pillars</p> <p><i>Does this section adequately explain the indicator assessment in terms of overall implications for the seven pillars of PFM performance?</i></p> <p><i>Does performance assessment take into account:</i></p> <ul style="list-style-type: none"> (i) <i>the interdependence between the indicators in each pillar; and</i> (ii) <i>interdependence between indicators and performance of one pillar and another (eg the link</i> 	

<p><i>between revenue administration in PI-19 and revenue outturn in PI-3).</i></p>	
<p>4.2: Effectiveness of the internal control framework</p>	
<p>(33) Analysis of internal control</p> <p><i>Does this section include a narrative assessment of performance of the five internal control components:</i></p> <ul style="list-style-type: none"> <i>1.Control environment</i> <i>2.Risk assessment</i> <i>3.Control activities</i> <i>4.Information and communication</i> <i>5.Monitoring</i> <p><i>Does the narrative refer to the assessment of specific control activities covered by the relevant performance indicators?</i></p>	
<p>4.3: PFM strengths and weaknesses</p>	
<p>(34) Analysis of performance against the three main fiscal and budgetary outcomes</p> <p><i>Does the report adequately analyze the performance of the PFM system in terms of supporting the achievement of the three main budgetary outcomes?</i></p> <p><i>Does it address the main weaknesses of the PFM system that appear most important to support the government's fiscal and budgetary objectives?</i></p>	
<p>4.4: Performance changes since a previous assessment</p>	
<p>(35) Performance changes since a previous assessment</p> <p><i>Does this section provide a narrative overview of performance changes since the previous assessment with regard to the three main budgetary and fiscal outcomes?</i></p>	
<p>Section 5 - Government Reform Process</p>	
<p>5.1: Approach to PFM Reforms</p>	
<p>(36) Approach to PFM Reforms</p> <p><i>Does the report describe the government's approach to PFM reform including the existence, origins and structure of a PFM reform program or any alternative approach used and its links to overall policy and planning of government reforms.?</i></p>	
<p>5.2: Recent and on-going reform actions</p>	

<p>(37) Recent and on-going reform actions</p> <p><i>Does the report summarize the most recent and ongoing PFM reforms and progress made by government in strengthening the PFM system?</i></p>	
<p>5.3: Institutional considerations</p>	
<p>(38) Institutional considerations</p> <p>Does the report provide a forward-looking perspective of the extent to which institutional factors support reform planning and implementation including:</p> <ul style="list-style-type: none"> • <i>Government leadership and ownership;</i> • <i>Coordination across government;</i> • <i>A sustainable reform process; and</i> • <i>Transparency of the PFM program</i> 	
<p>Annexes</p>	
<p>(39) Annex 1- Performance indicator summary</p> <p>Does the report include the summary table that includes:</p> <p>(i) <i>scores for current assessment and description of requirements met; and</i></p> <p>if previous assessment used the PEFA 2016 framework:</p> <p>(ii) <i>previous assessment score; and</i></p> <p>(iii) <i>explanation of change</i></p>	
<p>(40) Annex 2: Summary of observations on the internal control framework</p> <p><i>Has the summary of observations on the internal control framework been completed?</i></p>	
<p>(41) Annex 3: Sources of information</p> <p><i>Does the report identify the sources of information and any gaps as specified for annex 3 of the PEFA report format (p 103), as follows:</i></p> <ul style="list-style-type: none"> • <i>Annex 3A: list of related surveys and analytical work</i> • <i>Annex 3B: list of persons interviewed</i> • <i>Annex 3C: sources of information and gaps for each indicator</i> 	

(42) Supplementary annex 4:
Comparison of scores with a
previous assessment that used
PEFA 2005/2011 (where relevant.)

*Only applicable where previous
assessment uses PEFA 2011 or 2005 (see
Guidance on reporting performance
changes in PEFA 2016 from previous
assessments that applied PEFA 2005 or
PEFA 2011 at
[https://pefa.org/content/supplementary-
guidelines](https://pefa.org/content/supplementary-guidelines))*

*Requires scores for current and previous
assessment using previous applicable
PEFA framework (ie 2005 or 2011) and
explanation of any changes.*

TABLE 2: Review of PEFA 2016 indicator and dimension scores

(The guidance notes in parenthesis apply when supplementary annex 4 is used to track progress of PFM performance for successive assessments when the previous assessment used the 2005 or 2011 PEFA frameworks, and both review tables 2 and 3 are prepared.)

Indicator / dimension	Comments on evidence and rating
PI-1	<i>(Note: The report should include as an annex, the detailed calculation spreadsheet (see spreadsheet template at https://pefa.org/pefa-assessment-templates)</i>
PI-2	
2.1	<i>(Note: The report should include as an annex, the detailed calculation spreadsheet (see spreadsheet template at https://pefa.org/pefa-assessment-templates)</i>
2.2	<i>(Note: The report should include as an annex, the detailed calculation spreadsheet (see spreadsheet template at https://pefa.org/pefa-assessment-templates)</i>
2.3	
PI-3	
3.1	
3.2	<i>(Note: The report should include as an annex, the detailed calculation spreadsheet (see spreadsheet template at https://pefa.org/pefa-assessment-templates)</i>
PI-4	<i>(Note: This indicator is directly comparable to PI-5 assessed in supplementary annex 4 and applying the 2011/2005 methodology for tracking progress in successive assessments. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in table 3.)</i>
PI-5	
PI-6	
6.1	
6.2	
6.3	
PI-7	
7.1	
7.2	
PI-8	
8.1	
8.2	
8.3	
8.4	
PI-9	
PI-10	
10.1	
10.2	
10.3	
PI-11	
11.1	
11.2	
11.3	
11.4	
PI-12	
12.1	
12.2	

Indicator / dimension	Comments on evidence and rating
12.3	
PI-13	
13.1	<i>(Note: This dimension is directly comparable to PI-17 (i) assessed in supplementary annex 4 and applying the 2011/ 2005 methodology for tracking progress in successive assessments. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in table 3.)</i>
13.2	
13.3	
PI-14	
14.1	
14.2	
14.3	
PI-15	
15.1	
15.2	
15.3	
PI-16	
16.1	
16.2	
16.3	
16.4	
PI-17	
17.1	<i>(Note: This dimension is directly comparable to PI-11 (i) assessed in supplementary annex 4 and applying the 2011/ 2005 methodology for tracking progress in successive assessments. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in table 3.)</i>
17.2	<i>(Note: This dimension is directly comparable to PI-11 (ii) assessed in supplementary annex 4 and applying the 2011/ 2005 methodology for tracking progress in successive assessments. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in table 3.)</i>
17.3	
PI-18	
18.1	<i>(Note: This dimension is directly comparable to PI-27 (i) assessed in supplementary annex 4 and applying the 2011/ 2005 methodology for tracking progress in successive assessments. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in table 3.)</i>
18.2	
18.3	
18.4	<i>(Note: This dimension is directly comparable to PI-27 (iv) assessed in supplementary annex 4 and applying the 2011/ 2005 methodology for tracking progress in successive assessments. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in table 3.)</i>
PI-19	
19.1	
19.2	
19.3	
19.4	
PI-20	

Indicator / dimension	Comments on evidence and rating
20.1	
20.2	
20.3	
PI-21	
21.1	<i>(Note: This dimension is directly comparable to PI-17 (ii) assessed in supplementary annex 4 and applying the 2011/ 2005 methodology for tracking progress in successive assessments. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in table 3.)</i>
21.2	<i>(Note: This dimension is directly comparable to PI-16 (i) assessed in supplementary annex 4 and applying the 2011/ 2005 methodology for tracking progress in successive assessments. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in table 3.)</i>
21.3	<i>(Note: This dimension is directly comparable to PI-16 (ii) assessed in supplementary annex 4 and applying the 2011/ 2005 methodology for tracking progress in successive assessments. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in table 3.)</i>
21.4	<i>(Note: This dimension is directly comparable to PI-1 (iii) assessed in supplementary annex 4 and applying the 2011/ 2005 methodology for tracking progress in successive assessments. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in table 3.)</i>
PI-22	
22.1	
22.2	
PI-23	
23.1	
23.2	
23.3	<i>(Note: This dimension is directly comparable to PI-18 (iii) assessed in supplementary annex 4 and applying the 2011/ 2005 methodology for tracking progress in successive assessments. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in table 3.)</i>
23.4	<i>(Note: This dimension is directly comparable to PI-18 (iv) assessed in supplementary annex 4 and applying the 2011/ 2005 methodology for tracking progress in successive assessments. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in table 3.)</i>
PI-24	
24.1	
24.2	
24.3	
24.4	
PI-25	
25.1	<i>(Note: This dimension is directly comparable to PI-20 (i) assessed in supplementary annex 4 and applying the 2011/ 2005 methodology for tracking progress in successive assessments. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in table 3.)</i>
25.2	

Indicator / dimension	Comments on evidence and rating
25.3	
PI-26	
26.1	
26.2	
26.3	
26.4	
PI-27	
27.1	
27.2	
27.3	
27.4	
PI-28	
28.1	
28.2	
28.3	
PI-29	
29.1	
29.2	
29.3	
PI-30	
30.1	
30.2	
30.3	
30.4	
PI-31	
31.1	
31.2	
31.3	
31.4	

Table 3: Comparison of assessment scores using earlier version of the PEFA framework where applicable

(The guidance notes in parenthesis apply when supplementary annex 4 is used to track progress of PFM performance for successive assessments when the previous assessment used the 2005 or 2011 PEFA frameworks, and both review tables 2 and 3 are prepared.)

Indicator / dimension	Comments on evidence and rating for <u>current</u> assessment	Comparison with <u>previous</u> assessment (dimension) <i>Indicate the FY</i>
PI-1		
PI-2		
(i)		
(ii)		
PI-3		
PI-4		
(i)		
(ii)		
PI-5	<i>(Note: This indicator is directly comparable to PI-4 assessed in the main report and applying the 2016 methodology. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in this table.)</i>	
PI-6		
PI-7		
(i)		
(ii)		
PI-8		
(i)		
(ii)		
(iii)		
PI-9		
(i)		
(ii)		
PI-10		
PI-11		
(i)	<i>(Note: This dimension is directly comparable to PI-17.1 assessed in the main report and applying the 2016 methodology. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in this table.)</i>	
(ii)	<i>(Note: This dimension is directly comparable to PI-17.2 assessed in the main report and applying the 2016 methodology. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in this table.)</i>	
(iii)		
PI-12		
(i)		
(ii)		
(iii)		
(iv)		
PI-13		
(i)		
(ii)		

Indicator / dimension	Comments on evidence and rating for <u>current</u> assessment	Comparison with <u>previous assessment</u> (dimension) <i>Indicate the FY</i>
(iii)		
PI-14		
(i)		
(ii)		
(iii)		
PI-15		
(i)		
(ii)		
(iii)		
PI-16		
(i)	<i>(Note: This dimension is directly comparable to PI-21.2 assessed in the main report and applying the 2016 methodology. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in this table.)</i>	
(ii)	<i>(Note: This dimension is directly comparable to PI-21.3 assessed in the main report and applying the 2016 methodology. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in this table.)</i>	
(iii)	<i>(Note: This dimension is directly comparable to PI-21.4 assessed in the main report and applying the 2016 methodology. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in this table.)</i>	
PI-17		
(i)	<i>(Note: This dimension is directly comparable to PI-13.1 assessed in the main report and applying the 2016 methodology. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in this table.)</i>	
(ii)	<i>(Note: This dimension is directly comparable to PI-21.1 assessed in the main report and applying the 2016 methodology. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in this table.)</i>	
(iii)		
PI-18		
(i)		
(ii)		
(iii)	<i>(Note: This dimension is directly comparable to PI-23.3 assessed in the main report and applying the 2016 methodology. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in this table.)</i>	
(iv)	<i>(Note: This dimension is directly comparable to PI-23.4 assessed in the main report and applying the 2016 methodology. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in this table.)</i>	
PI-19		
(i)		

Indicator / dimension	Comments on evidence and rating for <u>current</u> assessment	Comparison with <u>previous</u> assessment (dimension) <i>Indicate the FY</i>
(ii)		
(iii)		
(iv)		
PI-20		
(i)	<i>(Note: This dimension is directly comparable to PI-25.2 assessed in the main report and applying the 2016 methodology. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in this table.)</i>	
(ii)		
(iii)		
PI-21		
(i)		
(ii)		
(iii)		
PI-22		
(i)		
(ii)		
PI-23		
PI-24		
(i)		
(ii)		
(iii)		
PI-25		
(i)		
(ii)		
(iii)		
PI-26		
(i)		
(ii)		
(iii)		
PI-27		
(i)	<i>(Note: This dimension is directly comparable to PI-18.1 assessed in the main report and applying the 2016 methodology. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in this table.)</i>	
(ii)		
(iii)		
(iv)	<i>(Note: This dimension is directly comparable to PI-18.4 assessed in the main report and applying the 2016 methodology. The score when using both methodologies would normally be expected to be the same. Any variation should be fully explained in this table.)</i>	
PI-28		
(i)		
(ii)		
(iii)		

