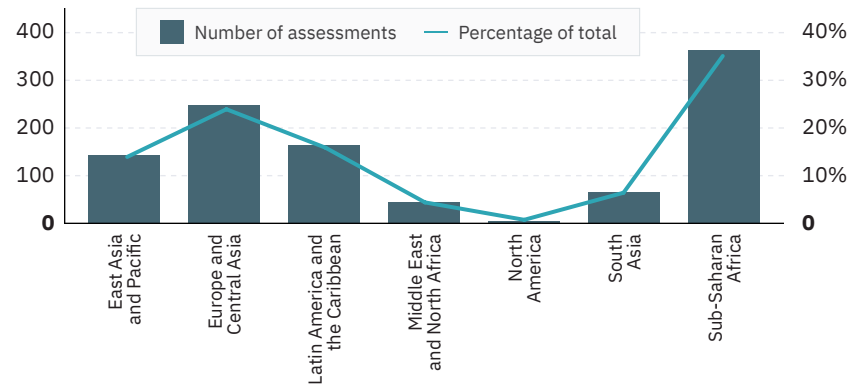


Trends by region

Relative to other regions, the regions using higher number of PFM diagnostic tools are Sub-Saharan Africa and Europe and Central Asia.



VOLUME 2

This Volume presents a short overview of tool characteristics and a detailed description of each of the tools mapped. The detailed description of individual PFM tools is organized around four main themes (objective and features, methodology, development and use, and transparency) further elaborated in 17 characteristics.



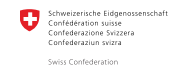
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STOCKTAKING OF PUBLIC FINANCIAL MANAGEMENT DIAGNOSTIC TOOLS

GLOBAL TRENDS AND INSIGHTS





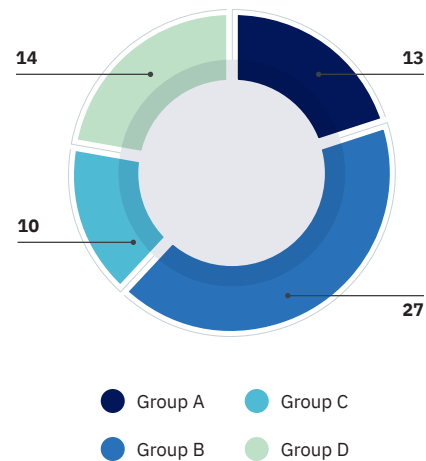
This is the fourth report in a series of stocktaking of public financial management (PFM) diagnostic tools undertaken by the PEFA Secretariat.*

VOLUME 1

This Volume presents the updated spectrum of PFM diagnostic tools and their use. It is intended to contribute to increased knowledge of all stakeholders (governments, custodians, development partners, practitioners, and academia) on the available PFM diagnostic tools, as well as good practices related to tool development and use.

Main categories of PFM tools mapped.

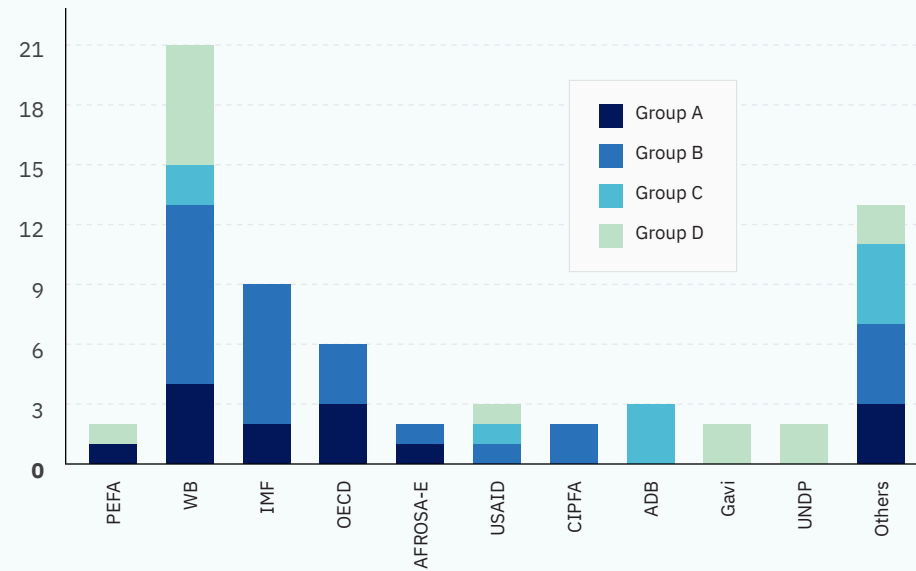
The current mapping identifies 64 PFM diagnostic tools that were available at the end of 2019. The mapped PFM tools are grouped across four groups based on their characteristics.



* Also available in French and Spanish.

Mapped tools by custodians

In total, 23 custodians led or coordinated the development of the mapped tools active during the period.



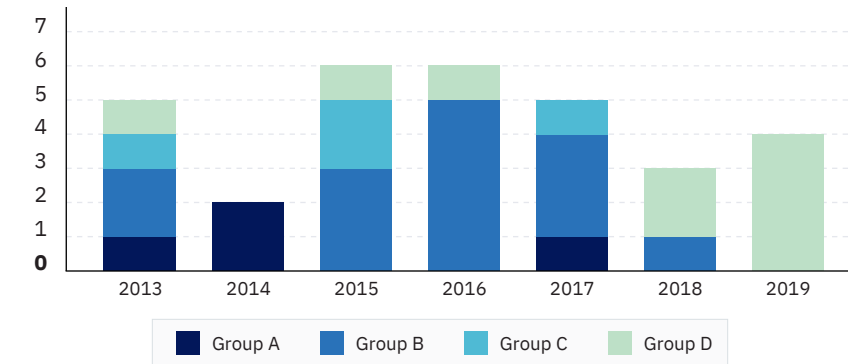
Note: AFROSAI-E = African Organization of Supreme Audit Institutions – English speaking, ADB = Asian Development Bank, CIPFA = Chartered Institute of Public Finance and Accountancy, Gavi = The Vaccine Alliance, IMF = International Monetary Fund, PEFA = Public Expenditure and Financial Accountability, OECD = Organisation for Economic Co-operation and Development, UNDP = United Nations Development Programme, USAID = United States Agency for International Development, WB = World Bank.

Trends in tool development

Out of 64 tools in total, the analysis of tool development focuses on 31 tools developed from 2013 to 2019. Among the new 31 PFM diagnostic tools in the four groups in the period 2013–2019 concentration of tool development was in Group B (14 tools or 45 percent) and Group D (9 tools or 29 percent). Together, the tools developed in Group B to assess specific PFM functions and in Group D to assess PFM performance in specific sectors account for almost three quarters of all new tools in the period.

Tools developed by year, 2013–2019

Trends in tool development in the period suggest that tool development in Groups A, B, and C reached its highest point by 2017, with an increase in development of Group D tools from 2018 onwards.



Technical Coverage

Tools across groups developed in the period 2013–2019 reflect and contribute to a trend of technical coverage focused on assessing countries' performance in budget preparation (13 tools) and accounting and reporting (12 tools). This is followed by tools covering revenue management, budget execution, public procurement, and external scrutiny (9 tools each). A smaller number of tools developed in the period cover the debt management (1 broad-based tool) and asset management functions (3 tools).

