



PEFA 2016: GUIDANCE ON TRACKING PFM PERFORMANCE FOR SUCCESSIVE ASSESSMENTS

Background and Purpose

The release of PEFA 2016 is the most extensive upgrade to the framework since 2005. While the purpose of PEFA has not changed, the upgrade was undertaken to respond to the various developments in the PFM landscape since the framework was first introduced. PEFA 2016 therefore strengthens many indicators, extends coverage to new areas and provides an improved basis for monitoring PFM performance and for discussing and designing reform initiatives.

One of PEFA's key strengths has been its capacity to track changes in PFM performance across successive assessments. While PEFA 2016 aims to preserve as much comparability over time as possible, due to the changes in coverage, scope and numbering of many of the indicators and dimension, it is not possible to directly compare scores and track performance changes between PEFA assessments that apply PEFA 2016 with assessments that used the PEFA 2011 (PEFA 2005) version of the framework.

The purpose of this note is therefore to provide guidance to assessors on how to track progress of PFM performance between successive assessments where the previous assessment used PEFA 2011¹.

Comparability of PEFA 2016 with PEFA 2011

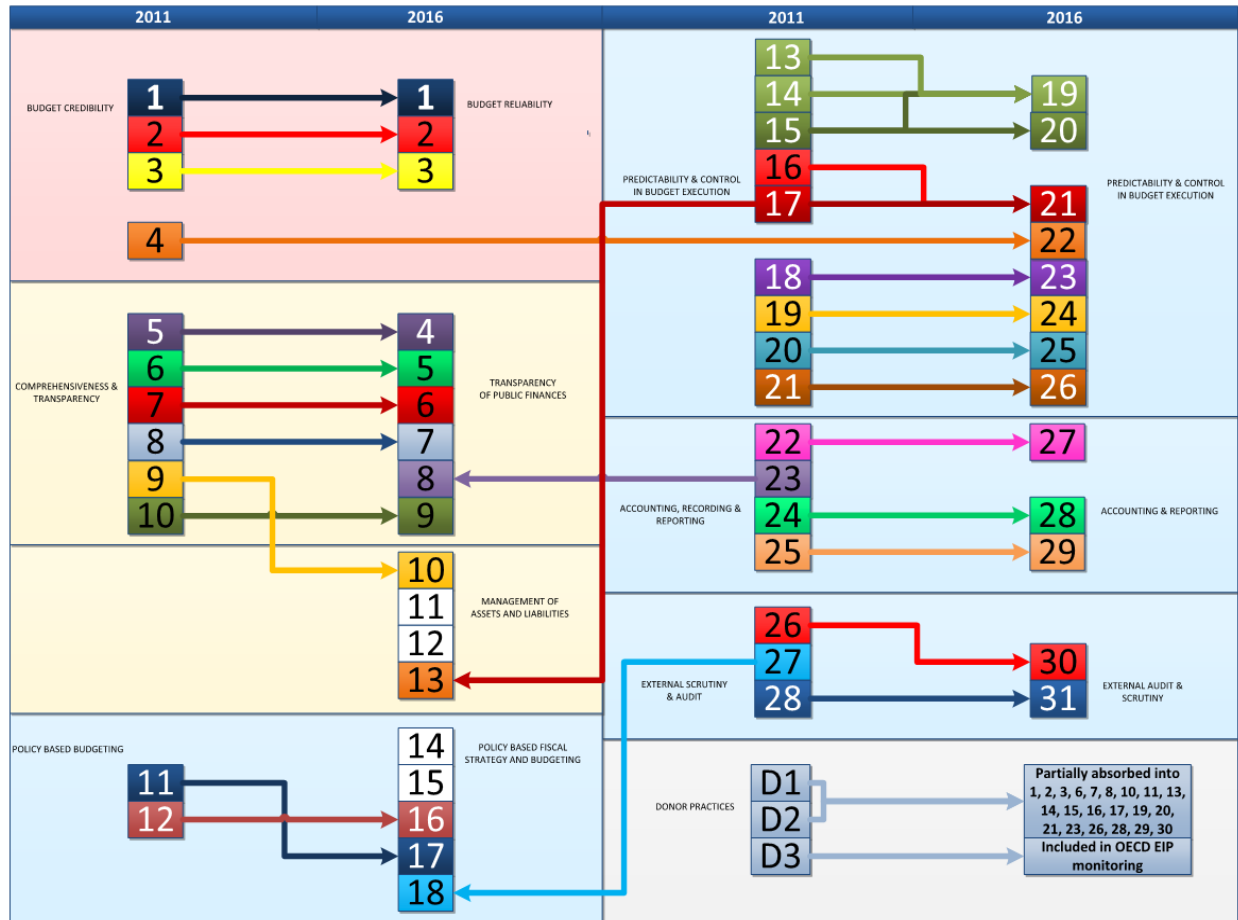
Diagram 1 maps PEFA 2016 pillars and indicators to the corresponding elements of PEFA 2011. The diagram shows that almost every indicator in PEFA 2011 maps to an indicator covering the same subject in PEFA 2016. This illustrates that much of the content from PEFA 2011 has been retained. However, there have been changes in the number and calibration of dimensions for the indicators retained and it is not feasible to make direct comparison of scores at the indicator level between PEFA 2016 and PEFA 2011. Even at the dimension level, some 60% of PEFA 2016 dimensions are either new, revised or are measured differently from PEFA 2011. Attachment 1 shows, 'at a glance' the extent of comparability of the indicator dimensions (ie directly comparable, indirectly comparable or a new dimension) under PEFA 2016 and the corresponding dimension under PEFA 2011.

So, while there is considerable common ground of the PFM elements covered by PEFA 2016 and previous versions, the basis for comparison is limited and needs to be done with great care. It would not be possible

¹ In a small number of cases the most recent assessment may have used the PEFA 2005 framework (if the last assessment was before 2011). While the differences between PEFA 2005 and PEFA 2011 are very minor (and affect PI-2, PI-3 and PI-19 only), in those circumstances assessors should substitute PEFA 2005 for PEFA 2011 for this guidance.

for progress between an assessment performed using PEFA 2011 to be compared in all respects with a subsequent (repeat) assessment using PEFA 2016. A precise comparison between the last PEFA and the period covered by the new assessment can only be achieved by using the same version of PEFA as the last assessment.

DIAGRAM 1: COMPARABILITY OF PEFA 2016 PILLARS AND INDICATORS WITH PEFA 2011



Tracking PFM progress since a previous PEFA assessment

PFM progress since the relevant previous assessment is reported in three sections of the standard PEFA 2016 report format²: the executive summary; conclusions of the analysis of PFM systems (chapter 4); and comparison with previous assessments (annex 1). However, Annex 1 (as presented at pg 101 of the PEFA 2016 framework document) is only suitable for tracking PFM progress if the previous assessment also used the PEFA 2016 framework.

If the report is a new baseline, and/or the previous assessment used PEFA 2011 (or PEFA 2005) it is not possible to complete columns 4 and 5 of annex 1. In this situation, Annex 1 would present a performance

² See PEFA 2016, from p84, and volume III of the PEFA Handbook (Preparing the PEFA Report)

indicator summary, using the PEFA 2016 indicator set and description of requirements only, as in the following format:

Format for PEFA Report Annex 1 for new baseline assessment and/or if previous assessment used PEFA 2011

Indicator/dimension (PEFA 2016)	Current Assessment (Year)	Description of requirements met
	Score	
I. Budget reliability		
PI-1: Aggregate expenditure out-turn		
PI-2: Expenditure composition out-turn		
2.1 Expenditure composition outturn by function		
2.2 Expenditure composition outturn by economic type		
2.3 Expenditure from contingency reserves		
PI-3: Revenue out-turn		
3.1 Aggregate revenue outturn		
3.2 Revenue composition outturn		
Etc.		

To compare performance between a PEFA 2016 assessment and a previous assessment that used PEFA 2011, a separate, supplementary annex should be prepared.

The supplementary annex (ie annex 4 to add to the existing three annexes of the standard PEFA 2016 report format) compares scores achieved in the previous assessment with scores achieved in the current assessment by applying the same PEFA framework used in the previous assessment to the corresponding data for the years covered by the current assessment. The format for the supplementary annex 4 is as follows:

Format for Supplementary Annex 4 tracking PFM progress since previous assessment (using PEFA 2011)

Pillar/Indicator/Dimension (PEFA 2011)	Current Assessment (Year)		Previous Assessment (Year)	
	Score	Description of requirements met	Score	Explanation of changes
A. PFM-OUT-TURNS: Credibility of the Budget				
PI-1				
PI-2				
(i)				
(ii)				
PI-3				
PI-4				
(i)				
(ii)				

The above format sets out the indicators and dimensions of the PEFA 2011 framework, scores for the current assessment when applying PEFA 2011, a description of the requirement met, scores for the previous assessment, and an explanation of changes in scores since the previous assessment. A complete template for the supplementary annex is presented at **Attachment 2**.

Most data collected for the assessment using PEFA 2016 will support the scoring of indicators and dimensions under PEFA 2011. However, some additional data will be required to complete an assessment

of all performance dimensions in the previous version. For example, the previous PEFA 2011 version of PI-1 excludes donor funded project expenditure. Data on donor funded project expenditure will therefore need to be separately identified to complete the scoring table for this indicator using PEFA 2011. A summary of the supplementary data requirements for scoring using PEFA 2011 is provided at **Attachment 3** to this guidance note. The small number of dimensions for which additional information is required are highlighted (ie for data that is not required to be collected for PEFA 2016).

While the supplementary annex is useful for tracking progress on PFM performance between assessments, it is important to note that the PEFA 2016 indicators and report content should be used as the main source of information for PFM reform dialogue and any subsequent development of a PFM reform program or action plan.

For any questions regarding this guidance, please contact the PEFA Secretariat at services@pefa.org.

PEFA Secretariat
August, 2017

PEFA 2016 vs. 2011 at a glance

2016	2011	Comparison of scores	2016	2011	Comparison of scores
PI-1.1	PI-1 (i)	Indirectly comparable	PI-19.1	PI-13 (ii)	Not comparable (subject only)
PI-2.1	PI-2 (i)	Indirectly comparable	PI-13 (iii)	Not comparable (subject only)	
PI-2.2	New		PI-19.2	New	
PI-2.3	PI-2 (iii)	Directly comparable	PI-19.3	PI-14 (i)	Not comparable (subject only)
PI-3.1	PI-3 (i)	Indirectly comparable		PI-14 (ii)	Not comparable (subject only)
PI-3.2	New			PI-14 (iii)	Not comparable (subject only)
PI-4.1	PI-5 (i)	Directly comparable (but GFS level to be included)	PI-19.4	PI-15 (i)	Not comparable (subject only)
PI-5.1	PI-6 (i)	Not comparable (subject only)	PI-20.1	New	
PI-6.1	PI-7 (i)	Not comparable (subject only)	PI-20.2	PI-15 (ii)	Not comparable (subject only)
PI-7 (ii)	Discontinued		PI-20.3	PI-15 (iii)	Not comparable (subject only)
PI-6.2	New		PI-21.1	PI-17 (ii)	Indirectly comparable
PI-6.3	New		PI-21.2	PI-16 (i)	Directly comparable
PI-7.1	PI-8 (i)	Indirectly comparable	PI-21.3	PI-16 (ii)	Directly comparable
PI-7.2	PI-8 (ii)	Indirectly comparable	PI-21.4	PI-16 (iii)	Directly comparable
	PI-8 (iii)	Indirectly comparable	PI-22.1	PI-4 (i)	Indirectly comparable
PI-8.1	New		PI-22.2	PI-4 (ii)	Indirectly comparable
PI-8.2	New		PI-23.1	PI-18 (i)	Indirectly comparable
PI-8.3	PI-23 (i)	Not comparable (subject only)	PI-23.2	PI-18 (ii)	Indirectly comparable
PI-8.4	New		PI-23.3	PI-18 (iii)	Directly comparable
PI-9.1	PI-10 (i)	Not comparable (subject only)	PI-23.4	PI-18 (iv)	Directly comparable
PI-10.1	PI-9 (i)	Not comparable (subject only)	PI-24.1	New	
PI-10.2	PI-9 (ii)	Not comparable (subject only)	PI-24.2	PI-19 (ii)	Not comparable (subject only)
PI-10.3	New		PI-24.3	PI-19 (iii)	Indirectly comparable
PI-11.1	New		PI-24.4	PI-19 (iv)	Indirectly comparable
PI-11.2	New		PI-25.1	New	
PI-11.3	New		PI-25.2	PI-20 (i)	Directly comparable
PI-11.4	New			PI-20 (ii)	Not comparable (subject only)
PI-12.1	New		PI-25.3	PI-20 (iii)	Not comparable (subject only)
PI-12.2	New		PI-26.1	PI-21 (i)	Indirectly comparable
PI-12.3	New		PI-26.2	New	
PI-13.1	PI-17(i)	Directly comparable	PI-26.3	PI-21 (ii)	Not comparable (subject only)
PI-13.2	PI-17 (iii)	Not comparable (subject only)	PI-26.4	PI-21 (iii)	Not comparable (subject only)
PI-13.3	New		PI-27.1	PI-22 (i)	Indirectly comparable
PI-14.1	New		PI-27.2	PI-22 (ii)	Indirectly comparable
PI-14.2	New		PI-27.3	PI-22 (ii)	Indirectly comparable
PI-14.3	New		PI-27.4	New	
PI-15.1	New		PI-28.1	PI-24 (i)	Indirectly comparable
PI-15.2	New		PI-28.2	PI-24 (ii)	Indirectly comparable
PI-15.3	New		PI-28.3	PI-24 (iii)	Not comparable (subject only)
PI-16.1	PI-12 (i)	Not comparable (subject only)	PI-29.1	PI-25 (i)	Indirectly comparable
PI-16.2	New		PI-29.2	PI-25 (ii)	Indirectly comparable
PI-16.3	PI-12 (iii)	Not comparable (subject only)	PI-29.3	PI-25 (iii)	Indirectly comparable
	PI-12 (iv)	Discontinued	PI-30.1	PI-26 (i)	Not comparable (subject only)
PI-16.4	New		PI-30.2	PI-26 (ii)	Not comparable (subject only)
PI-17.1	PI-11 (i)	Directly comparable	PI-30.3	PI-26 (iii)	Not comparable (subject only)
PI-17.2	PI-11 (ii)	Directly comparable	PI-30.4	New	
PI-17.3	PI-27 (iii)	Not comparable (subject only)	PI-31.1	PI-28 (i)	Indirectly comparable
PI-18.1	PI-27 (i)	Directly comparable	PI-31.2	PI-28 (ii)	Indirectly comparable
PI-18.2	PI-27 (ii)	Not comparable (subject only)	PI-31.3	PI-28 (iii)	Not comparable (subject only)
PI-18.3	PI-11 (iii)	Indirectly comparable	PI-31.4	New	
PI-18.4	PI-27 (iv)	Directly comparable			

Attachment 2

Template for Supplementary Annex 4: Tracking PFM progress since previous assessment (using PEFA 2011)

This annex provides a summary table that tracks performance between the current and previous assessment using PEFA 2011. The table specifies the scores for the current and previous assessments together with an explanation for any changes in those scores.

Pillar/Indicator/Dimension (PEFA 2011)	Current Assessment (Year)		Previous Assessment (Year)	
	Score	Description of requirements met	Score	Explanation of changes since previous assessment
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				
(i) Extent of the variance in expenditure composition during the last three years, excluding contingency items				
(ii) 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				
(i) Stock of expenditure payment arrears and a recent change in the stock.				
(ii) 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.				
(i) Level of unreported government operations				
(ii) Income/expenditure information on donor-funded projects				
PI-8 Transparency of inter-governmental fiscal relations.				
(i) Transparency and objectivity in the horizontal allocation amongst Sub-national Governments				
(ii) Timeliness and reliable information to SN Governments on their allocations				
(iii) Extent of consolidation of fiscal data for general government according to sectoral categories				

Pillar/Indicator/Dimension (PEFA 2011)	Current Assessment (Year)		Previous Assessment (Year)	
	Score	Description of requirements met	Score	Explanation of changes since previous assessment
PI-9 Oversight of aggregate fiscal risk from other public sector entities.				
(i) Extent of central government monitoring of autonomous entities and public enterprises				
(ii) Extent of central government monitoring of SN government's fiscal position				
PI-10 Public access to key fiscal information				
C. BUDGET CYCLE				
<i>C(i) Policy-Based Budgeting</i>				
PI-11 Orderliness and participation in the annual budget process				
(i) Existence of, and adherence to, a fixed budget calendar				
(ii) Guidance on the preparation of budget submissions				
(iii) Timely budget approval by the legislature				
PI-12 Multi-year perspective in fiscal planning, expenditure policy and budgeting				
(i) Multiyear fiscal forecasts and functional allocations				
(ii) Scope and frequency of debt sustainability analysis				
(iii) Existence of costed sector strategies				
(iv) Linkages between investment budgets and forward expenditure estimates				
<i>C(ii) Predictability and Control in Budget Execution</i>				
PI-13 Transparency of taxpayer obligations and liabilities				
(i) Clarity and comprehensiveness of tax liabilities				
(ii) Taxpayer access to information on tax liabilities and administrative procedures				
(iii) Existence and functioning of a tax appeal mechanism.				
PI-14 Effectiveness of measures for taxpayer registration and tax assessment				
(i) Controls in the taxpayer registration system				
(ii) Effectiveness of penalties for non-compliance with registration and declaration obligations				
(iii) Planning and monitoring of tax audit and fraud investigation programs				
PI-15 Effectiveness in collection of tax payments				
(i) Collection ratio for gross tax arrears				
(ii) Effectiveness of transfer of tax collections to the Treasury by the revenue administration				
(iii) 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				
(i) Extent to which cash flows are forecasted and monitored				

Pillar/Indicator/Dimension (PEFA 2011)	Current Assessment (Year)		Previous Assessment (Year)	
	Score	Description of requirements met	Score	Explanation of changes since previous assessment
(ii) Reliability and horizon of periodic in-year information to MDAs on ceilings for expenditure				
(iii) 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				
(i) Quality of debt data recording and reporting.				
(ii) Extent of consolidation of the government's cash balances.				
(iii) Systems for contracting loans and issuance of guarantees.				
PI-18 Effectiveness of payroll controls				
(i) Degree of integration and reconciliation between personnel records and payroll data.				
(ii) Timeliness of changes to personnel records and the payroll.				
(iii) Internal controls of changes to personnel records and the payroll.				
(iv) Existence of payroll audits to identify control weaknesses and/or ghost workers.				
PI-19 Competition, value for money and controls in procurement				
(i) Transparency, comprehensiveness and competition in the legal and regulatory framework.				
(ii) Use of competitive procurement methods.				
(iii) Public access to complete, reliable and timely procurement information.				
(iv) Existence of an independent administrative procurement complaints system.				
PI-20 Effectiveness of internal controls for non-salary expenditure				
(i) Effectiveness of expenditure commitment controls				
(ii) Comprehensiveness, relevance and understanding of other internal control rules/procedures.				
(iii) Degree of compliance with rules for processing and recording transactions				
PI-21 Effectiveness of internal audit				
(i) Coverage and quality of the internal audit function.				
(ii) Frequency and distribution of reports				
(iii) Extent of management response to internal audit function.				
C(iii) Accounting, Recording and Reporting				
PI-22 Timeliness and regularity of accounts reconciliation				
(i) Regularity of bank reconciliation				

Pillar/Indicator/Dimension (PEFA 2011)	Current Assessment (Year)		Previous Assessment (Year)	
	Score	Description of requirements met	Score	Explanation of changes since previous assessment
(ii) 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				
(i) Scope of reports in terms of coverage and compatibility with budget estimates.				
(ii) Timeliness of the issue of reports				
(iii) Quality of information				
PI-25 Quality and timeliness of annual financial statements				
(i) Completeness of the financial statements				
(ii) Timeliness of submissions of the financial statements				
(iii) Accounting standards used				
<i>C(iv) External Scrutiny and Audit</i>				
PI-26 Scope, nature and follow-up of external audit				
(i) Scope/nature of audit performed (including adherence to auditing standards)				
(ii) Timeliness of submission of audit reports to the Legislature				
(iii) Evidence of follow up on audit recommendations				
PI-27 Legislative scrutiny of the annual budget law				
(i) Scope of the legislature scrutiny				
(ii) Extent to which the legislature's procedures are well established and respected.				
(iii) 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)				
(iv) Rules for in-year amendments to the budget without ex-ante approval by the legislature				
PI-28 Legislative scrutiny of external audit reports				
(i) Timeliness of examination of audit reports by the legislature				
(ii) Extent of hearing on key findings undertaken by the legislature				
(iii) Issuance of recommended actions by the legislature and implementation by the executive				

Supplementary data requirements for tracking changes to previous assessment that applied PEFA 2011

1. PEFA 2011 Indicators	2. Relevant PEFA 2016 Indicators	3. Supplementary Data Requirements for PEFA 2011 Indicators/Dimensions (Highlighted)
PI-1: Aggregate expenditure out-turn compared to original approved budget	PI-1: Aggregate expenditure out-turn	More data required. Separately identify and exclude donor funded projects from assessment. Complete 2011 version of PI-1 spreadsheet.
PI-2: Composition of expenditure out-turn compared to original approved budget	PI-2: Expenditure composition out-turn	
2(i) Extent of the variance in expenditure composition during the last three years, excluding contingency items.	2.1 Expenditure composition out-turn by function	Separately identify and exclude donor funded projects from assessment.
2(ii) The average amount of expenditure actually charged to the contingency vote over the last three years.	2.3 Expenditure from contingency reserves	No additional data required.
PI-3: Aggregate revenue out-turn compared to original approved budget	PI-3: Revenue out-turn	
3(i) Aggregate revenue out-turn compared to original approved budget	3.1 Aggregate revenue out-turn	No additional data required.
PI-4: Stock and monitoring of expenditure payment arrears	PI-22: Expenditure arrears	
4(i) Stock of expenditure payment arrears (as a % of actual total expenditure for the corresponding fiscal year) & any recent change in the stock.	22.1: Stock of expenditure arrears	No additional data required
4(ii) Availability of data for monitoring the stock of expenditure payment arrears	22.2: Expenditure arrears monitoring	No additional data required
PI-5: Classification of the budget	PI-4: Budget classification	No additional data required
PI-6: Comprehensiveness of information included in budget documentation	PI-5: Budget documentation	No additional data required
PI-7: Extent of unreported government operations	PI-6: Central government operations outside financial reports	
7(i) The level of extra-budgetary expenditure (other than donor funded projects) which is unreported i.e. not included in fiscal reports.	6.1 Expenditure outside financial reports	No additional data required.
	6.2 Revenue outside financial reports	

1. PEFA 2011 Indicators	2. Relevant PEFA 2016 Indicators	3. Supplementary Data Requirements for PEFA 2011 Indicators/Dimensions (Highlighted)
7.2 Income/expenditure information on donor-funded projects which is included in fiscal reports.	6.1 Expenditure outside financial reports	No additional data required.
PI-8: Transparency of inter-governmental fiscal relations	PI-7: Transfers to sub-national governments	
8(i) Transparent and rules based systems in the horizontal allocation among SN governments of unconditional and conditional transfers from central government (both budgeted and actual allocations);	7.1: System for allocating transfers	No additional data required.
8(ii) Timeliness of reliable information to SN governments on their allocations from central government for the coming year.	7.2: Timeliness of information on transfers	No additional data required.
8(iii) Extent to which consolidated fiscal data (at least on revenue and expenditure) is collected and reported for general government according to sectoral categories.		More data required on rules based systems for transfers
PI-9: Oversight of aggregate fiscal risk from other public sector entities.	10: Fiscal risk reporting	
9(i) Extent of central government monitoring of AGAs and PEs.	10.1 Monitoring of public corporations	More data may be required on any significant AGAs and PEs that are not statistically classified as public corporations.
9(ii) Extent of central government monitoring of SN government's fiscal position	10.2 Monitoring of sub-national government (SNG)	More information on legislation covering SNGs ability to generate fiscal liabilities.
PI-10: Public access to key fiscal information	PI-9: Public access to key fiscal information	No additional data required.
PI-11: Orderliness and participation in the annual budget process	17: Budget preparation process	
11(i) Existence of and adherence to a fixed budget calendar;	17.1: Budget calendar	No additional data required.
11(ii) Clarity/ comprehensiveness of and political involvement in the guidance on the preparation of budget submissions (budget circular or equivalent);	17.2: Guidance on budget preparation	No additional data required.
11(iii) Timely budget approval by the legislature or similarly mandated body (within the last three years);	18.3: Timing of budget approval	No additional data required.
PI-12: Multi-year perspective in fiscal planning, expenditure policy and budgeting	PI-16: Medium-term perspective in expenditure budgeting	

1. PEFA 2011 Indicators	2. Relevant PEFA 2016 Indicators	3. Supplementary Data Requirements for PEFA 2011 Indicators/Dimensions (Highlighted)
12(i) Preparation of multi -year fiscal forecasts and functional allocations	16.1: Medium-term expenditure estimates	No additional data required.
	16.2: Medium term expenditure ceilings	
	16.4: Consistency of budgets with previous year estimates	No additional data required.
12(ii) Scope and frequency of debt sustainability analysis	13.3: Debt-management strategy	Additional data on DSA required (although this may be captured within the Debt-management strategy – see 13.3).
12(iii) Existence of sector strategies with multi-year costing of recurrent and investment expenditure;	16.3: Alignment of strategic plans and medium-term budgets	No additional data required.
12(iv) Linkages between investment budgets and forward expenditure estimates.		Additional data may be required on the extent to which forward estimates capture the recurrent costs of approved and budgeted capital projects.
PI-13: Transparency of taxpayer obligations and liabilities	PI-19: Revenue administration compliance	
13(i) Clarity and comprehensiveness of tax liabilities	19.1: Rights and obligations for revenue measures	Additional information required on legislation and procedures of all major taxes to assess clarity and comprehensiveness.
13(ii) Taxpayer access to information on tax liabilities and administrative procedures.	19.1: Rights and obligations for revenue measures	No additional data required.
13(iii) Existence and functioning of a tax appeals mechanism.	19.1: Rights and obligations for revenue measures	No additional data required.
PI-14: Effectiveness of measures for taxpayer registration and tax assessment	PI-19: Revenue administration compliance	
14(i) Controls in the taxpayer registration system.	19.3: Revenue audit and investigation	Additional data required on taxpayer database and its links with other government registration systems and financial sector regulations.
14(ii) Effectiveness of penalties for non-compliance with registration and declaration obligations		Additional data on level and application of penalties for non-compliance.
14(iii) Planning and monitoring of tax audit and fraud investigation programs.	19.3: Revenue audit and investigation	No additional data required.
PI-15: Effectiveness in collection of tax payments	PI-20: Accounting for revenues	
	19.4: Revenue arrears monitoring;	No additional data required.

1. PEFA 2011 Indicators	2. Relevant PEFA 2016 Indicators	3. Supplementary Data Requirements for PEFA 2011 Indicators/Dimensions (Highlighted)
15(i) Collection ratio for gross tax arrears, being the percentage of tax arrears at the beginning of a fiscal year, which was collected during that fiscal year (average of the last two fiscal years).	20.1: Information on revenue collections	
15(ii) Effectiveness of transfer of tax collections to the Treasury by the revenue administration.	20.2: Transfer of revenue collections	No additional data required.
15(iii) Frequency of complete accounts reconciliation between tax assessments, collections, arrears records and receipts by the Treasury.	20.3: Revenue accounts reconciliation	No additional data required.
PI-16: Predictability in the availability of funds for commitment of expenditures	21: Predictability of in-year resource allocation	
16(i) Extent to which cash flows are forecast and monitored.	21.2: Cash forecasting and monitoring	No additional data required.
16(ii) Reliability and horizon of periodic in-year information to MDAs on ceilings for expenditure commitment	21.3: Information on commitment ceilings	No additional data required.
16(iii) Frequency and transparency of adjustments to budget allocations, which are decided above the level of management of MDAs.	21.4: Significance of in-year budget adjustments	No additional data required.
PI-17: Recording and management of cash balances, debt and guarantees	PI-13: Debt management	
17(i) Quality of debt data recording and reporting	13.1: Reporting of debt and guarantees	No additional data required.
17(ii) Extent of consolidation of the government's cash balances	21.1: Consolidation of cash balances	No additional data required.
17(iii) Systems for contracting loans and issuance of guarantees.	13.2: Approval of debt and guarantees	No additional data required.
PI-18: Effectiveness of payroll controls	PI-23: Payroll controls	
18(i) Degree of integration and reconciliation between personnel records and payroll data.	23.1: Integration of payroll and personnel records	No additional data required.
18(ii) Timeliness of changes to personnel records and the payroll.	23.2: Management of payroll changes	No additional data required.
18(iii) Internal controls of changes to personnel records and the payroll.	23.3: Internal control of payroll	No additional data required.

1. PEFA 2011 Indicators	2. Relevant PEFA 2016 Indicators	3. Supplementary Data Requirements for PEFA 2011 Indicators/Dimensions (Highlighted)
18(iv) Existence of payroll audits to identify control weaknesses and/or ghost workers.	23.4: Payroll audit	No additional data required.
PI-19: Competition, value for money and controls in procurement	PI-23: Procurement	
19(i) Transparency, comprehensiveness and competition in the legal and regulatory framework	24.1: Procurement monitoring	No additional data required.
19(ii) Use of competitive procurement methods.	24.2: Procurement methods	Additional data required on legal basis of exemptions to competitive tender.
19(iii) Public access to complete, reliable and timely procurement information	24.3: Public access to procurement information	No additional data required.
19(iv) Existence of an independent administrative procurement complaints system.	24.4: Procurement complaints management	No additional data required.
PI-20: Effectiveness of internal controls for non-salary expenditure	25: Internal controls on non-salary expenditure	
20(i) Effectiveness of expenditure commitment controls.	25.1: Segregation of duties 25.2: Effectiveness of expenditure commitment controls	No additional data required.
20(ii) Comprehensiveness, relevance and understanding of other internal control rules/ procedures	25.2: Effectiveness of expenditure commitment controls 25.3: Compliance with payment controls	No extra data required, however an assessment of the comprehensiveness, understanding and efficiency of 'other internal control rules' required.
20(iii) Degree of compliance with rules for processing and recording transactions	25.3: Compliance with payment controls	No additional data required.
PI-21: Effectiveness of internal audit	PI-26: Effectiveness of internal audit	
21(i) Coverage and quality of the internal audit function.	26.1: Coverage of internal audit 26.2: Nature of audits and standards applied	No additional data required.
21(ii) Frequency and distribution of reports	26.3: Implementation of internal audits and reporting	No additional data required.
21(iii) Extent of management response to internal audit findings.	26.4: Response to internal audits	No additional data required.
PI-22: Timeliness and regularity of accounts reconciliation	PI-26: Financial data integrity	
22(i) Regularity of bank reconciliations	27.1: Bank account reconciliation	No additional data required.

1. PEFA 2011 Indicators	2. Relevant PEFA 2016 Indicators	3. Supplementary Data Requirements for PEFA 2011 Indicators/Dimensions (Highlighted)
22(ii) Regularity of reconciliation and clearance of suspense accounts and advances.	27.2: Suspense accounts	No additional data required.
PI-23: Availability of information on resources received by service delivery units	8: Performance information for service delivery	
23(i) Collection and processing of information to demonstrate the resources that were actually received by the most common front-line service delivery units	8.3: Resources received by service delivery units	Additional data may be required on the specific resources received by primary schools and primary health care clinics for calibration under PEFA 2011. (PEFA 2016 is not limited to education and health).
PI-24: Quality and timeliness of in-year budget reports	PI-28: In-year budget reports	
24(i) Scope of reports in terms of coverage and compatibility with budget estimates	28.1: Coverage and comparability of reports	No additional data required.
24(ii) Timeliness of the issue of reports	28.2: Timing of in-year budget reports	No additional data required.
24(iii) Quality of information	28.3: Accuracy of in-year budget reports	No additional data required.
PI-25: Quality and timeliness of annual financial statements	PI-29: Annual financial reports	
25(i) Completeness of the financial statements	29.1: Completeness of annual financial reports	No additional data required.
25(ii) Timeliness of submission of the financial statements	29.2: Submission of reports for external audit	No additional data required.
25(iii) Accounting standards used	29.3: Accounting standards	No additional data required.
PI-26: Scope, nature and follow-up of external audit	PI-29: External audit	
26(i) Scope/nature of audit performed (incl. adherence to auditing standards).	30.1: Audit coverage and standards 30.4: Supreme Audit Institution (SAI) independence	No additional data required.
26(ii) Timeliness of submission of audit reports to legislature.	30.2: Submission of audit reports to the legislature	No additional data required.
26(iii) Evidence of follow up on audit recommendations.	30.3: External audit follow-up	No additional data required.
PI-27: Legislative scrutiny of the annual budget law	18: Legislative scrutiny of budgets	
27(i) Scope of the legislature's scrutiny.	18.1: Scope of budget scrutiny	No additional data required.
27(ii) Extent to which the legislature's procedures are well-established and respected.	18.2: Legislative procedures for budget scrutiny	No additional data required.

1. PEFA 2011 Indicators	2. Relevant PEFA 2016 Indicators	3. Supplementary Data Requirements for PEFA 2011 Indicators/Dimensions (Highlighted)
27(iii) Adequacy of time for the legislature to provide a response to budget proposals.	17.3: Budget submission to the legislature	No additional data required.
27(iv) Rules for in-year amendments to the budget without ex-ante approval by the legislature.	18.4: Rules for budget adjustments by the executive	No additional data required.
PI-28: Legislative scrutiny of external audit reports	PI-30: Legislative scrutiny of audit reports	
28(i) Timeliness of examination of audit reports by the legislature (for reports received within the last three years).	31.1: Timing of audit report scrutiny	Additional data on non-financial audit reports (although some of this may be captured under new PI-8).
28(ii) Extent of hearings on key findings undertaken by the legislature.	31.2: Hearings on audit findings	Additional data on non-financial audit reports.
28(iii) Issuance of recommended actions by the legislature and implementation by the executive.	31.3: Recommendations on audit by the legislature	Additional data extent of follow-up by executive.
	31.4: Transparency of legislative scrutiny of audit reports	n/a