



PEFA

PEFA HANDBOOK

Volume III

**Preparing the
PEFA Report**



PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY.
Improving public financial management.
Supporting sustainable development.
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PEFA Handbook

Volume III: Preparing the PEFA Report

Third edition

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PEFA Secretariat
Washington DC
USA

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PEFA ASSESSMENT HANDBOOK

Preface

The Public Expenditure and Financial Accountability (PEFA) program provides a framework for assessing and reporting on the strengths and weaknesses of public financial management (PFM). A PEFA assessment incorporates a PFM performance report for the government at a given point in time but the methodology can be replicated in successive assessments, giving a summary of changes over time. The PEFA report includes an overview of the PFM system and evidence-based measurement of performance against 31 indicators. The report also includes an analysis of the findings with respect to the overall system performance and for the desirable budgetary and fiscal outcomes – aggregate fiscal discipline, strategic allocation of resources and efficient delivery of public services.

The PEFA methodology draws on PFM international standards and good practices as identified by experienced practitioners and academics and provides a foundation for reform planning, dialogue on strategy and priorities, and progress monitoring. It is built around the principles of a ‘strengthened approach’ to PFM which centers on a country-led PFM reform program, reflecting country priorities implemented through government structures.

The PEFA program also provides support, monitoring, and analysis of PEFA assessments. A key task of the Secretariat is to also ensure the quality of PEFA reports which is done by in-depth reviews of draft reports and anchoring of the PEFA Check requirements. Please visit www.pefa.org for more information about the program and the PEFA Check requirements.

The purpose of the PEFA handbook is to provide users, including government officials, assessors, development partners and other interested stakeholders, with comprehensive guidance on planning, implementing, reporting and using PEFA 2016.

The handbook is presented in four separate volumes:

- *Volume I: The PEFA assessment process: planning, managing and using PEFA*, provides guidance to PEFA users and other stakeholders on the key phases and steps in the PEFA assessment process.
- *Volume II: PEFA assessment fieldguide*, is a detailed technical guidance on scoring the 31 performance indicators and 94 dimensions of PEFA 2016, including data requirements and sources, calculation and definitions. The fieldguide also includes a glossary of terms.
- *Volume III: Preparing the PEFA report*, contains advice on writing the report and a template and instructions for each section and annex of a standard PEFA report.
- *Volume IV: Using PEFA to support PFM reform* provides guidance on how to utilize PEFA assessments to support PFM reform initiatives.

Each volume of the handbook is intended to be a dynamic document that will be updated in response to common issues, good practices, suggestions and frequently-asked questions from PEFA users. Periodic updates to the handbook volumes are announced and published on the PEFA website (www.pefa.org).

Volume III: Preparing the PEFA report

About Volume III

The purpose of Volume III of the PEFA Handbook (the Handbook) is to provide PEFA users with expanded guidance on how to prepare a PEFA 2016 report following the public release of the Framework document on February 1, 2016.

Volume III expands on the PEFA 2016 framework document by providing supplementary guidance on all components of the expected structure of the report. It also provides a description of the information to be included in the report. Volume III also includes the PEFA report template to help assessment teams in preparing the PEFA assessment reports by showing how information is to be recorded and presented in the report. The template should be used for the content of their report.

Section 2 of Volume III includes guidance on how to assess performance changes when using PEFA 2016. When comparison over time is undertaken between previous versions of the framework and PEFA 2016, please refer to *Guidance on reporting performance changes in PEFA 2016 from previous assessments that applied PEFA 2005 or PEFA 2011 available at www.pefa.org*.

Purpose of the PEFA report

As explained in the framework document, the PEFA report aims to provide a comprehensive and integrated assessment of a country's PFM performance based on an indicator-led analysis of the key elements of a PFM system. It also aims to assess the extent to which PFM performance has changed since earlier assessments. PEFA reports, when done well, provide a technically solid basis for supporting PFM reform dialogue and action planning. Relevant information is included in the body of the report. Annexes are generally used only to present large data tables and detailed information on matters such as internal financial control, but not to elaborate on the analysis and findings of the report.

The PEFA report is an assessment of current PFM performance. It does not include recommendations for reforms or action plans. Differences of views over the findings of the report between the government and other stakeholders involved in preparing the assessment can be accommodated by summarizing significant differences in an annex of the report.

PEFA reports are produced for government and are intended to inform their PFM and associated reform initiatives. To that end, it is crucial that governments are engaged in the assessment and provide input and comments throughout the process. It is expected that PEFA reports will be published by governments and available to interested people within and outside the country covered by a report. The PEFA website contains every report provided to the PEFA Secretariat since the program commenced and all reports published by governments are available to the public through the PEFA website.

Structure of the PEFA Report

The structure of the report is shown in the table of contents on the next page.

A table of contents and a list of abbreviations are provided at the beginning of the report, before the executive summary. Information on relevant details of the methodology is also provided, including the fiscal year, the currency used in the report, and its exchange rate with major international currencies such as USD or EUR.

Certain mandatory data tables are specified in section 1 of the report and for selected indicators, mandatory and recommended tables are presented in section 2. The tables should be filled in to the extent that the information is available. Assessors are not expected to undertake a major exercise to collect and process data for the mandatory tables. The focus should be on using readily available data to present an overview of central government and its operations, as a basis for comment in the report narrative.

RECOMMENDED STRUCTURE OF THE PEFA REPORT:

PEFA CHECK

ASSESSMENT MANAGEMENT AND QUALITY ASSURANCE

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PEFA CHECK, ASSESSMENT MANAGEMENT AND QUALITY ASSURANCE

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

The section on Assessment Management and Quality Assurance describes the process of preparing the report, including:

- i. The organization(s) that initiated, commissioned and funded the assessment; or any other funding arrangements;
- ii. The extent to which government institutions and government officials were involved in the preparation of the report;
- iii. The roles and contributions of any other stakeholders in the assessment, e.g., oversight agencies such as Supreme Audit Institutions (SAI), legislature, development partners, and non-state actors such as civil society organizations, chamber of commerce, etc.

The section includes information on the assessment management and quality assurance arrangements established for planning and managing the PEFA assessment as presented in the box below. Additionally, the section should make reference to the PEFA CHECK requirements (www.pefa.org) and any other information relevant to the quality assurance process.

<p>BOX 1.1: Assessment management and quality assurance arrangements</p> <p>PEFA assessment management organization</p> <ul style="list-style-type: none">• Oversight Team — Chair & Members: [names & organizations]• Assessment Manager: [name and organization]• Assessment Team Leader and Team Members: [name and organization for each] <p>Review of concept note and/or terms of reference</p> <ul style="list-style-type: none">• 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: <p>Review of the assessment report</p> <ul style="list-style-type: none">• 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]
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The section on Assessment Management and Quality Assurance is following by a table of contents and list of abbreviations.

METHODOLOGY

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

Type of assessment: 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 one or more assessments at a different level of government, one or two assessments using PEFA supplementary frameworks, or any other analytical work.

Number of indicators used: 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: Description of the timeline for the assessment is to be clearly defined.

Years covered: 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: 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: 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: 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:

Exchange rate: 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. Worksheets that help producing the overview of scores and automated graphs to be used in the PEFA report are available on the PEFA website².

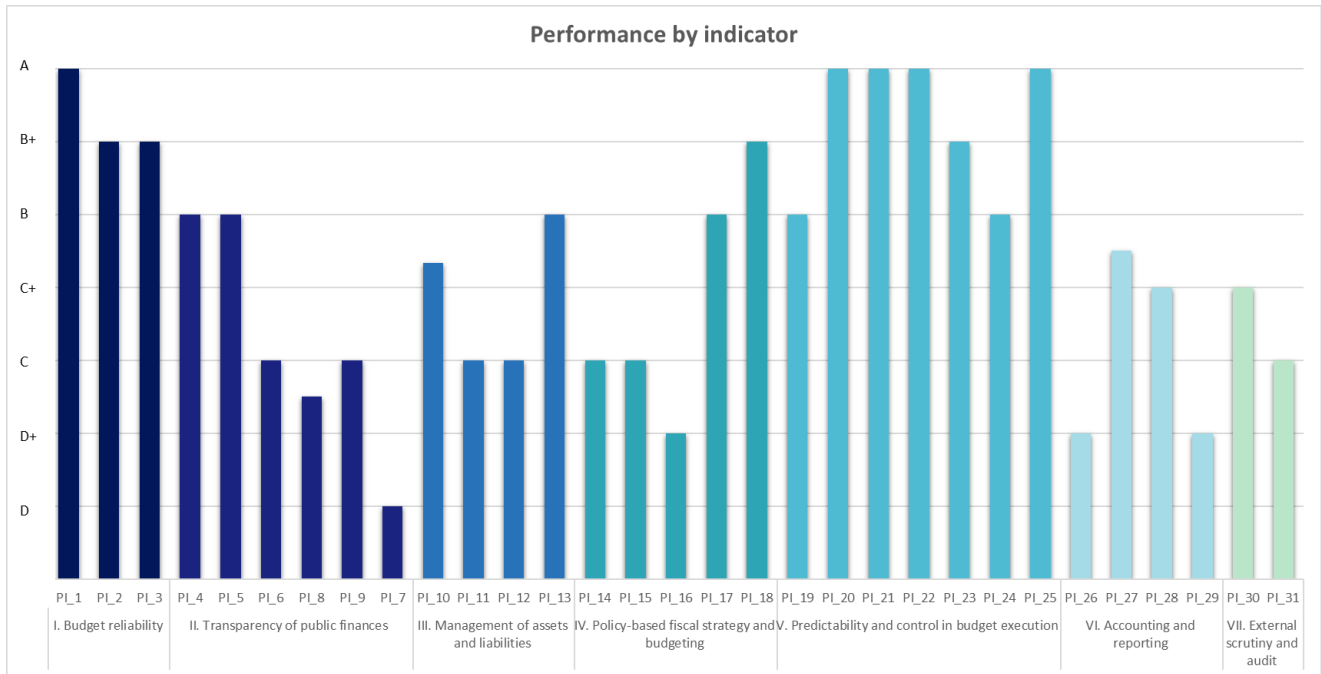
The executive summary presents a synopsis of the key information, data, and analysis presented in sections 1-5 of the report. It includes the following:

- **Purpose and management**
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**
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

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 available at www.pefa.org.)

² <https://www.pefa.org/resources/templates-automated-excel-scores-worksheets-pefa-assessments>



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

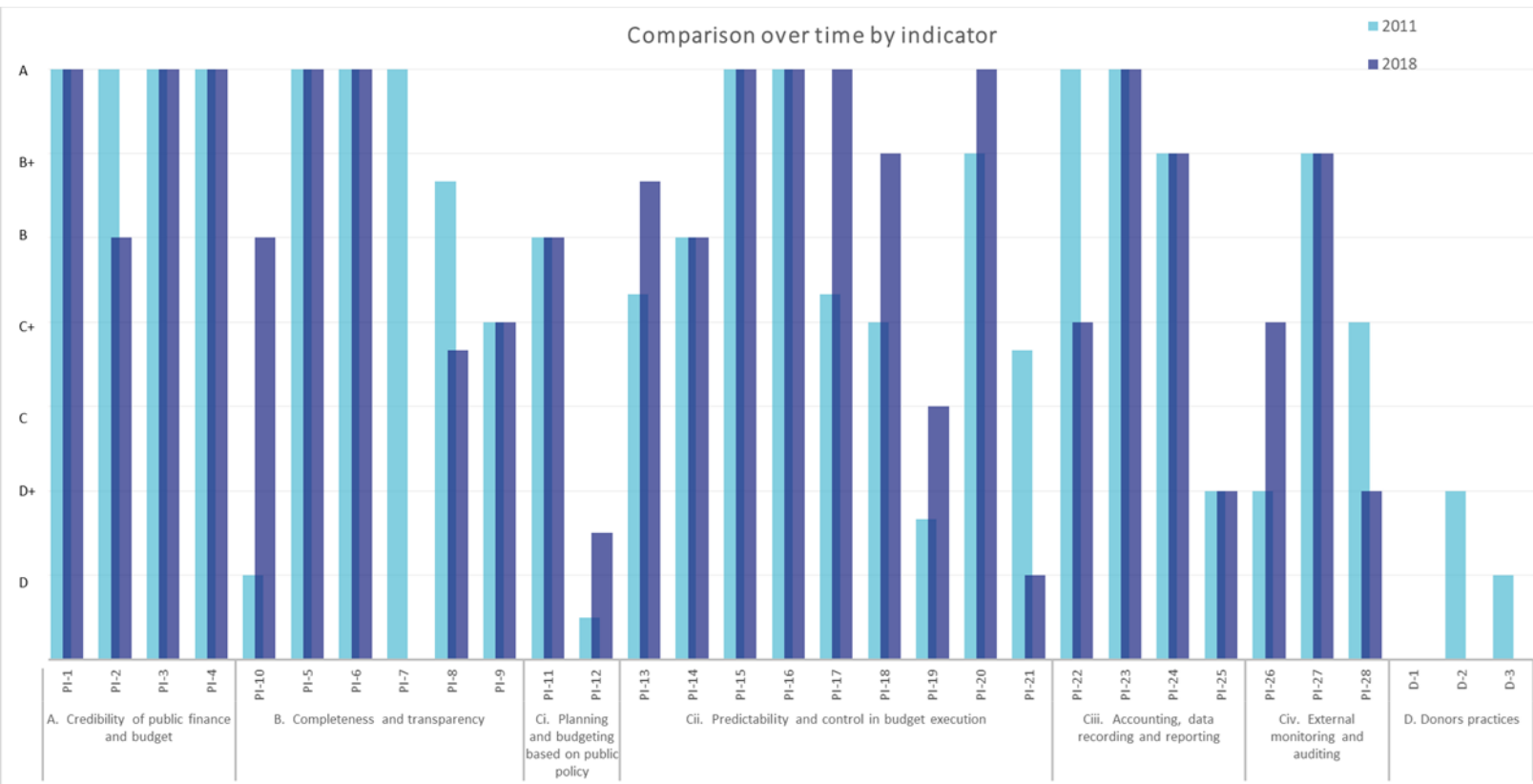


Table 1: Overview of the scores of the PEFA indicators

PFM Performance Indicator		Scoring Method	Dimension Ratings				Overall Rating
			i.	ii.	iii.	iv.	
I. Budget reliability							
PI-1	Aggregate expenditure outturn	M1					
PI-2	Expenditure composition outturn	M1					
PI-3	Revenue outturn	M2					
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	M1					
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							

PFM Performance Indicator		Scoring Method	Dimension Ratings				Overall Rating
			i.	ii.	iii.	iv.	
PI-30	External audit	M1					
PI-31	Legislative scrutiny of audit reports	M2					

1. PFM Context in country X

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.

1.1. Financial overview

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)

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

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 currency units)		
	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).

1.2. 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:

- i. The degree of centralization of the PFM system
- ii. The extent of earmarked revenue or extrabudgetary units
- iii. The type of control exercised by the external oversight bodies

1.3. Legal and regulatory arrangements for PFM

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.

A subsection should also describe the legal and regulatory arrangements for the internal control system. According to international standards³, 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.

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		
Internal Audit		
Intergovernmental fiscal relations		
Parliament		
Internal control		
External audit		
Procurement		

³ International Organization of Supreme Audit Institutions, “Guidelines for Internal Control Standards for the Public Sector” (INTOSAI GOV 9100).

PFM area	Law/ regulation	Brief description and coverage
Public participation		

1.4. PFM Reform process

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.

2. 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.

There is no recommended length for this section. The narrative should focus on the description of the situation and provide only the relevant evidence to support the score.

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

- Pillar 1: 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:

- **What does the pillar measure?**
- **Overall performance:**
 - Analysis of key strengths and weaknesses of PFM as identified by the performance indicators of the pillars should 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 links between the main strengths and weakness of the pillar and specific reform initiatives undertaken or planned.
 - The analysis should capture the interdependence between the indicators within each pillar. It should also examine the links between indicators across the pillars in order to explain how performance of certain functions depends on the performance of others (see matrix below and under each pillar -Interdependence between indicators).
- **Detailed performance for each indicator within the specific pillar**

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**⁴.
- **Volume II of the PEFA Handbook: PEFA Assessment Fieldguide**⁵. Each indicator presents measurement guidance both at the indicator and at the dimension level, with some elements dealing with narrative part.

⁴ <https://www.pefa.org/resources/pefa-2016-framework>

⁵ <https://www.pefa.org/resources/volume-ii-pefa-assessment-fieldguide-second-edition>

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

A	High level of performance that meets good international practices
B	Sound performance in line with many elements of good international practices
C	Basic level of performance
D	Less than the basic level of performance
D*	Insufficient information to score ⁶
NA	Not applicable ⁷

The table below highlights interdependence to guide the analysis. The table should not be included in the report.

Table Interdependence between indicators

Indicator/dimension	Pillars						
	I	II	III	IV	V	VI	VII
Pillar I- Budget reliability							
PI-1. Aggregate expenditure outturn							
1.1. Aggregate expenditure outturn	2.1 2.2	6.1		14.2 17.2 18.4	22.1		
PI-2. Expenditure composition outturn							
2.1. Expenditure composition outturn by function	PI-1.1 PI.2.2			16.1			
2.2. Expenditure composition outturn by economic type	1.1 2.1			14.2 16.1			
2.3. Expenditure from contingency reserves							
PI-3. Revenue outturn							
					19 20		
3.1. Aggregate revenue outturn		6.2		14.2			
3.2. Revenue composition outturn				14.2			
Pillar II-Transparency of public finances							
PI-4. Budget classification							
4.1 Budget classification		5 (El.4)		16.1	22.2	28.1 29.1	
PI-5. Budget documentation							
5.1 Budget documentation		9 (El.1) El.4: 4	El.7: 13.1 El. 8: 12.1 El. 9:10.3	El.6: 14.1 El.10:15. 1 El.11:16. 1			
PI-6. Central government operations outside financial reports							
6.1. Expenditure outside financial reports	1						
6.2. Revenue outside financial reports	3.1						
6.3. Financial reports of extra-budgetary units							
PI-7. Transfers to subnational governments							

⁶ A score of D due to insufficient information is distinguished from D scores for low-level performance by the use of an asterisk

⁷ See PEFA framework page 7 or Volume II of PEFA Handbook subsection 2.1.2. The term “not applicable” and its abbreviation “NA” is to be used in tables where an indicator, dimension, or evidence sought is not applicable to the government system being assessed. When NA is used, an explanation should be included in the narrative.

7.1. System for allocating transfers						
7.2. Timeliness of information on transfers				17.1		
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-26 PI-30
PI- 9. Public access to fiscal information						
9.1. Public access to fiscal information		El.1: 5		El.9: 14.1	El.3: 28.2 El.5: 29	El.5: 30 El.7: 30.4
Pillar III-Management of assets and liabilities						
PI-10. Fiscal risk reporting						
10.1. Monitoring of public corporations			12.1			
10.2. Monitoring of sub-national government						
10.3. Contingent liabilities and other fiscal risks		5 (El.9)				
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		5 (El.8)	10.1		29.1	
12.2. Nonfinancial asset monitoring					29.1	
12.3. Transparency of asset disposal.						
PI-13. Debt management						
13.1. Recording and reporting of debt and guarantees		5 (El.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		5 (El.6) 9 (El.9)				
14.2. Fiscal forecasts	1 3.1 3.2			16.4		
14.3. Macro-fiscal sensitivity analysis						
PI-15. Fiscal strategy						
15.1. Fiscal impact of policy proposals		5 (El.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	2.1 2.2	4 9 (El.11)				
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				14.2		

PI-17. Budget preparation process							
17.1. Budget calendar		7.2					
17.2. Guidance on budget preparation	1.1						
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	1.1				21.4		
Pillar V-Predictability and control in budget execution							
PI-19. Revenue administration							
	3				20		
19.1. Rights and obligations for revenue measures					26.1		
19.2. Revenue risk management							
19.3. Revenue audit and investigation							
19.4. Revenue arrears monitoring							
PI-20. Accounting for revenues							
	3				19		
20.1. Information on revenue collections					26.1		
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		
21.3. Information on commitment ceilings					21.2		
21.4. Significance of in-year budget adjustments				18.4			
PI-22. Expenditure arrears							
22.1. Stock of expenditure arrears	1.1				25.2		
22.2. Expenditure arrears monitoring		4.1					
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					26.3		
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							
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	4					
28.2. Timing of in-year budget reports	9 (EI.3)					
28.3. Accuracy of in-year budget reports						
PI-29. Annual financial reports	6 9 (EI.5)					30.1 30.2 31.1 31.2
29.1. Completeness of annual financial reports	4	12.1	12.2			
29.2. Submission of the reports for external audit						
29.3. Accounting standards						
Pillar VII-External scrutiny and audit						
PI-30. External audit	9 (EI.5)					
30.1. Audit coverage and standards					29	
30.2. Submission of audit reports to the legislature					29	31.1
30.3. External audit follow up						
30.4. Supreme Audit Institution independence	9 (EI.7)					
PI-31. Legislative scrutiny of audit reports						
31.1. Timing of audit report scrutiny					29	30.2
31.2. Hearings on audit findings					29	30.2
31.3. Recommendations on audit by the legislature						
31.4. Transparency of legislative scrutiny of audit reports						

Indicator led analysis under each pillar

The indicator led analysis should include the following elements.

What the PI measures: This is a standardized text to inform new report users on subject matter being assessed under the indicator. For each performance indicator, this will briefly quote the description provided in the PEFA Framework. It also provides standardized details of institutional coverage and scope in terms of timeframes for which performance is assessed.

Methodological notes: Where applicable, the use of sampling should be explained with reference to the guidance for indicators which accommodate such option. The report should also disclose any divergence from guidance or issues with data availability and reliability.

A summary table of scores:

- Assessors should insert the table corresponding to the type of assessment (successive or baseline) and delete the other table.
- The table should provide a summary of actual performance against the requirements of each dimension score.
- To facilitate internal consistency in completing the PEFA report, each summary table under Section 2 is automatically linked to the corresponding indicators and dimensions in Annex 1. If they decide to use the automated links, assessors should replace the text between “...” in the paras below and for the scores.

Anything between “...” will automatically be pasted in Annex 1 once the reference is manually updated (press F9 in Annex 1). Further changes in Section 2 can be reflected in Annex 1 by updating them (press F9). Assessors should not remove “...” until the report is final. If they opt not to use the automated reference, assessors should note that narrative and scores in the summary table of scores from Section 2 should be consistently reflected in Annex 1.

Detailed description of the country PFM system for the assessed performance indicator: This subsection should describe the institutional and organizational arrangements and the legislation relevant to the subject being assessed by the indicator.

Recent or ongoing reform activities: Activities relevant to the indicator include reforms that:

- may already have impacted performance
- have been implemented but where evidence for their impact is not yet available may be under implementation, or
- are to start during the time of the assessment.

The report does not attempt to assess reform relevance or success and is limited to noting possible links between performance and reform. Reference to government reform plans or description of existing conditions agreed by development partners (i.e., reform measures yet to be implemented) are not considered evidence for status or progress of reform efforts.

Detailed performance for each dimension within the specific indicator (See below for dimensions)

Assessment of each dimension of the indicator

Performance level and evidence for scoring of each dimension

For each dimension, assessors should focus on the analysis of performance against PEFA criteria. The text gives a clear understanding of the actual performance of each of the PFM dimensions captured by the indicators and the rationale for its scoring. Each dimension of the indicator is discussed in the text and addressed in a way that enables understanding of the specific score (A, B, C or D) achieved for the dimension. The report indicates the factual evidence, including quantitative data, which has been used to substantiate the assessment. The information is specific wherever possible, for example, in terms of quantities, dates, and time spans. Where relevant, evidence used for scoring should be presented in the mandatory tables and further described in the narrative. Tables are used to support the scores assigned. They do not replace the narrative which is still required. All tables presented in Section 2 of the report template are mandatory unless otherwise indicated. Any issues in relation to the timeliness or reliability of data and evidence is noted. If insufficient information has been obtained either for a whole indicator or one of its dimensions, the text explicitly mentions it.

Performance change since a previous PEFA assessment

Performance change over time is reported for each dimension in cases where an earlier PEFA assessment has taken place. This is intended to capture the dynamic aspects of the reform process and capacity development in the country while retaining sufficient rigor in assessing ongoing changes⁸.

⁸ The level of performance of the PFM system, as captured by the indicators, reflects a combination of historical, political, institutional, and economic factors and is not necessarily representative of recent or **on-going efforts made by government to improve PFM**

Reporting on performance change over time involves:

- Presentation of evidence for each dimension and indicator score compared with the previous score.
- Highlighting comparability issues in relation to the previous assessment, such as differences in coverage, changes in definitions related to the subject, different interpretation of data, etc., so that the robustness of the evidence of change is fully disclosed.
- Explanation of changes in performance that may not be captured by a change of the score but are nevertheless evidenced. These may include a performance change for one or more scoring requirements for a dimension or the fact that the overall indicator score may not have changed despite changes in one or more dimensions scores.

This subsection is to be used **only in successive assessments where both the previous and the current assessment use the PEFA 2016 Framework**. If an assessment is undertaken applying PEFA 2016 while the previous assessment used the 2011 or the 2005 version of the framework, please refer to the Guidance on reporting performance changes in PEFA 2016 from previous assessments that applied PEFA 2005 or PEFA 2011 at www.pefa.org.

Tables to support scores

The PEFA report introduces tables to present evidence needed to support scores. Depending on the requirements, different types of tables have been developed to support the scoring and facilitate the report reading: summary boxes for checklists, summary tables for dates, tables combining multiple requirements... All tables are mandatory unless otherwise indicated.

A template for each table is provided in the PEFA report template under the corresponding dimension.

In addition, automated tables to calculate results for PI-1, PI-2 and PI3 are accessible on the PEFA website⁹.

performance. Improvement in the indicator scores may take several years due to the size of steps between scores in PEFA indicators and dimensions. This is why the PEFA report proposes the inclusion of commentary on progress made in improving PFM performance as captured by the dimensions.

⁹ PI-1 and PI-2: <https://www.pefa.org/resources/calculation-sheets-pefa-performance-indicators-pi-1-pi-2-and-pi-23-november-2018>

PI-3: <https://www.pefa.org/resources/calculation-sheet-revenue-composition-outturn-pi-32-november-2018>

3. Overall analysis of PFM performance

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 build on the assessment of the PFM performance across the seven pillars from Section 2 and explain how this 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.

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.		
PI-2. Expenditure composition outturn	X				
PI-3. Revenue outturn	X				
Service delivery may be affected where large deviations from planned expenditure result in the contraction or suspension of services.					
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.	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.		
PI-5. Budget documentation	X				
PI-6. Central government operations outside financial reports	X				
PI-7. Transfers to subnational governments	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			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.	Sound public investment management promotes operational efficiency by supporting projects and programs that deliver outputs and outcomes in a cost-efficient manner.
PI-11. Public investment management	X				
PI-12. Public asset management	X				
PI-13. Debt management	X				

		<p>recurrent costs) within sustainable fiscal limits.</p> <p>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.</p> <p>The size and management of debt and guarantee obligations can have a substantial impact on a country's capacity to maintain fiscal discipline.</p>		<p>Failure to monitor and manage financial liabilities may create unnecessarily high debt service costs diverting resources from the government's social and economic priorities.</p>		<p>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.</p>
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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	<p>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.</p> <p>Adherence to a clear fiscal strategy ensures that budget policy decisions align with fiscal targets.</p> <p>Medium term budgeting supports aggregate fiscal discipline by establishing forward year estimates that provide the baseline for future budget ceilings and allocations.</p>		<p>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.</p> <p>An orderly budget process is necessary to provide government the information and time necessary to prioritize budget allocations among competing demands.</p> <p>Legislative scrutiny enables the government to be held accountable for its budget policy decisions.</p>		<p>Medium term budgeting provides greater predictability in budget allocations that supports budget units to plan resource use more efficiently.</p> <p>Legislative scrutiny can highlight potential inefficiencies in resources allocated for service delivery.</p>
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		<p>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</p>	X	<p>A predictable revenue base and flow of resources to budget units helps ensure those priorities are implemented.</p> <p>Weak payroll controls can also</p>	X	<p>Frequent and unpredictable in-year adjustments can undermine the efficient delivery of services.</p> <p>The existence of arrears can be an indication that budget</p>
PI-20. Accounting for revenues			X			
PI-21. Predictability of in-year resource allocation	X				X	
PI-22. Expenditure arrears	X					
PI-23. Payroll controls					X	

PI-24. Procurement		support the government's budget framework.		undermine allocative efficiency if they result in unintended expansion of payroll costs (crowding out expenditures on other priorities) or unmet obligations to employees.	X	allocations are insufficient to meet the service levels expected.
PI-25. Internal controls on non-salary expenditure	X	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.		Internal audit provides assurance that systems are operating to achieve government objectives efficiently and effectively.	X	Weak payroll controls can lead to a higher wage bill than planned resulting in higher costs per output.
PI-26. Internal audit		Effective expenditure and payroll controls ensure resources are used are consistent with approved allocations.			X	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.
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	

3.2. Effectiveness of the internal control framework

An effective internal control system plays a vital role across every pillar in addressing risks and providing reasonable 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 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 international 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.

3.3. 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. 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 different 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 available 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 at www.pefa.org.)

Annex 1: Performance indicator summary- example

Current assessment for Pefalia applying PEFA 2016 Framework- PEFA 2016			Previous assessment (applying PEFA 2016 Framework) No previous assessment in Pefalia using PEFA 2016 Framework	
Indicator/dimension	Score	Description of requirement met	Score	Explanation of change (including comparability issues)
I. Budget reliability				
PI-1. Aggregate expenditure outturn 1.1 Aggregate expenditure outturn	B	Aggregate expenditure outturn was between 90% and 110% of the approved aggregate budgeted expenditure in at least two of the last three years.		
PI-2. Expenditure composition outturn 2.1. Expenditure composition outturn by function	D+			
	D	Variance in expenditure composition by functional classification was more than 15% in the last three years.		
2.2. Expenditure composition outturn by economic type	C	Variance in expenditure composition by economic classification was less than 15% in at least		

		two of the last three years.		
2.3. Expenditure from contingency reserves	A	Pefalia does not use a significant contingency reserve as it was on average 2.2 percent of the annual budget over the review period.		

Annex 2: Summary of observations on the internal control framework

Information for this annex should be drawn from the PEFA assessment only. No new information should be collected. Where there is no information to provide a summary of findings, the table should include the words ‘no information available from the PEFA assessment’.

This summary complements the general description of the internal control framework provided regarding the institutional arrangements and the legal and regulatory arrangements as described under subsection 1.

- as described under

As explained under subsection 3.2 of the present Volume, the objective of the table presented under this Annex is bi-fold:

- Summarize the detailed findings concerning the five internal control components, and
- Highlight any gaps in coverage of those control components.

Guidance related to this section is provided in the PEFA Framework, under subsection 4.2 *Effectiveness of the internal control framework*, pages 96 and 97, and on page 102

<http://pefa.org/sites/default/files/resources/downloads/49357-PEFA-Framework-E-v2.pdf>

Annex 2: Summary of observations on the internal control framework- example¹⁰

Internal control components and elements	Summary of observations
1. Control environment	<p>There is a strong regulatory framework. Pefalia Constitution, Article XI, provides a strong imperative through its provisions on the accountability of public officers, supported by comprehensive Government instructions in the Administrative Code, National Guidelines on Internal Control Systems (NGICS), and Government Internal Audit Manual. These instructions provide standards to guide each government agency in developing its detailed and comprehensive system of internal controls. Agency characteristics such as mandate, functions, nature of activities, operating environment, human resource profile, size, and organizational structure will have to be considered in developing or improving the individual controls. A strong and responsive internal control system is an essential component of an organization’s internal and external processes.</p> <p>This regulatory framework is shown to be effective by the results assessed for PI-23 and PI-25 on internal controls over payroll and non-salary expenditure, which were rated “B+”. PI-25.3 on compliance with payment rules and procedures was</p>

¹⁰ Examples of tables can also be found in the following PEFA 2016 public reports:
<https://pefa.org/sites/default/files/PH-Jun16-PFMPR-Public%20with%20PEFA%20Check-Meth16.pdf> (in English)
<https://pefa.org/sites/default/files/ID-May18-PFMPR-Public%20with%20PEFA%20Check.pdf> (in English)
<https://pefa.org/sites/default/files/TG-Jul16-PFMPR-Public%20with%20PEFA%20Check.pdf> (in French)

	<p>rated “B”, and the assessment found that most payments comply with regular payment procedures. The CoA-conducted audits identify instances of non-compliance, which need to be corrected; but in the majority of cases, these exceptions are not the main causes of qualified opinions on the annual accounts. They are therefore not considered to seriously compromise the control environment as a whole but are significant in some cases. A more comprehensive, integrated, computerized accounting system for processing government transactions can provide a user-friendly set of controls that are applied automatically to prevent instances of failure.</p>
<p>1.1 The personal and professional integrity and ethical values of management and staff, including a supportive attitude toward internal control constantly throughout the organisation</p>	<p>The Administrative Code of Pefalia states that public officers and employees must at all times be accountable to the people; serve them with utmost responsibility, integrity, loyalty, and efficiency; act with patriotism and justice; and lead modest lives. This principle relates to accountability, norms of conduct and ethical standards, and performance of the management and staff, including the manner by which an agency operates and provides public service.</p>
<p>1.2 Commitment to competence</p>	<p>The Administrative Code of Pefalia requires Government employees to commit and demonstrate competence in the conduct of their duties and responsibilities. Each one, from the head of agency to the rank and file, must work for the achievement of the agency’s objectives. They must show full support for internal control and the continual improvement of systems and processes that would increase the efficiency and effectiveness of the agency.</p>
<p>1.3 The “tone at the top” (i.e. management’s philosophy and operating style)</p>	<p>The Administrative Code of Pefalia provides that all resources of the Government shall be managed, expended, or utilized in accordance with law and regulations and safeguarded against loss or wastage through illegal or improper disposition to ensure efficiency, economy, and effectiveness in government operations. The responsibility to take care that such policy is faithfully adhered to rests directly with the head of the government agency.</p>
<p>1.4 Organisational structure</p>	<p>The Administrative Code of Pefalia provides the basis for Government organization structures. The Code organizes departments on the basis of major functions to achieve simplicity, economy, and efficiency in government operations and minimize duplication and overlapping of activities. Adequate authority shall be delegated to subordinate officials. Administrative decisions and actions shall, as much as feasible, be at the level closest to the public. The organizational structure is to provide the framework within which the activities of an agency are planned, executed, controlled, and reviewed. It is to consider key areas of authority and responsibility and the appropriate lines of reporting.</p>
<p>1.5 Human resource policies and practices</p>	<p>Departments have human resource development services with divisions for staff development, employees’ benefits and payroll. The Administrative Code of Pefalia provides for entrance based on competitive examination, or based on highly technical qualifications; and for advancement through merit and fitness. There is periodic and continuing review of the performance through the performance evaluation promulgated by the Civil Service Commission (CSC). There is also a policy on discipline.</p>
<p>2. Risk assessment</p>	<p>For departments and agencies, the NGICS requires effective and efficient systems of risk management and internal control for PFM. It mandates the establishment of standards on risk management in public service organizations. It has a section on risk assessment with specifications on risk identification, analysis and evaluation.</p> <p>PI 19 revenue administration included an assessment of the approach to revenue risk management and rated it B for both BIR and BoC. For Government-owned or controlled corporation (GOCCs) annual performance agreements set out the components of internal control. The agreements include a charter statement and a</p>

	strategy map, together with identification of indicators for measurement of performance. For LGUs summarized risks are identified and presented in annual Fiscal Risks Statements.
2.1 Risk identification	The NGICS includes - The purpose of doing risk identification is to generate a comprehensive list of risks based on factors that might enhance, prevent, degrade or delay the achievement of the general control objectives. This will include identifying the risks in case of not pursuing an opportunity. Comprehensive identification is very important because a risk that is not identified will not be included in the next step of analysing risks.
2.2 Risk assessment (significance and likelihood)	The NGICS includes - After the identification, it is necessary to consider possible causes and scenarios that would show what consequences can occur. All significant causes should be considered to estimate the risk.
2.3 Risk evaluation	The NGICS includes - This is about developing an understanding of the risk and providing an input to risk evaluation and to decisions on whether risks need to be responded to, as well as on the most appropriate response strategies and methods. The objective of evaluating risks is to assist in coming up with a decision on which risks need treatment based on the results of the risk analysis.
2.4 Risk appetite assessment	The NGICS includes - An organization should apply risk identification tools and techniques, which are suited to its objectives and capabilities, and to the risks faced.
2.5 Responses to risk (transfer, tolerance, treatment or termination)	The NGICS includes - Risk evaluation may lead to a decision to undertake further analysis or a decision not to treat the risk in any way but maintain existing risk controls (INTOSAI Guidelines for Internal Control Standards for the Public Sector). Responses to risks can be divided into the four categories. In some instances, risks can be transferred, tolerated or terminated. However, in most instances, the risk will have to be treated. The results of risk evaluation are an input to prioritizing treatment implementation. Risk evaluation may lead to a decision to undertake further analysis or a decision not to treat the risk in any way but maintain existing risk controls (INTOSAI Guidelines for Internal Control Standards for the Public Sector). The NGICS gives some illustrations on risk treatment.
3. Control activities	The NGICS has a section setting out control activities. In PI-25, internal control was examined. It was found that the Accounting Division, in charge of recording and keeping the books, is usually under the Financial Management Service and is separate from the Administrative Service, which normally handles the cashing function. Procurement is also a separate function that works alongside the Bids and Awards Committee. Functions and responsibilities, as well as clear procedures in handling transactions, are also outlined in Volume 1 of the New Government Accounting System (NGAS) Manual and the Government Accounting Manual for National Government Agencies.
3.1 Authorization and approval procedure	The CoA-prepared Government Accounting Manual sets out the systems of authorization, policies, standards, and accounting procedures and reports used by the agencies to control operations and resources and enable the various units to meet their objectives. These systems and work processes are integral to the operations of agencies and are to be consistently applied by all units in the public service. These procedures or activities are implemented in order to achieve the control objectives of safeguarding resources, ensuring the accuracy of data and enabling adherence to laws, policies, rules and regulations.
3.2 Segregation of duties (authorizing, processing, recording, reviewing)	The NGICS sets out the usual internal control components, including segregation of duties. Key duties and responsibilities need to be divided or segregated among different people to reduce the risk of error or fraud. This includes separating the

	<p>assignment of responsibilities for processing, reviewing, recording, custody, and approval/authorization of certain transactions.</p> <p>PI-25.1 segregation of duties is rated “A”. Segregation of duties exists throughout the process. Management override of controls occurs in some instances but not the majority.</p>
3.3 Controls over access to resources and records	<p>The NGICS sets out the usual internal control instructions for access over resources, assets, and facilities.</p> <p>PI-27.4, financial data integrity processes, is rated “C”. While access to records is restricted, often there is no audit trail; and the quality and reliability of financial reporting process is low due the absence of an integrated accounting and reporting system for government transactions. The practice of using spreadsheets that lack built-in controls for preparation of financial reports reduces assurance of financial data integrity.</p>
3.4 Verifications	<p>The NGICS sets out the usual internal control instructions for verification — review of transactions to check the propriety and reliability of documentation, costing, or mathematical computation. It includes checking the conformity of acquired goods and services with agreed quantity and quality specifications. The verification procedures should be built-in in every transaction. This is an internal checking procedure to avoid errors or fraud.</p>
3.5 Reconciliations	<p>The NGICS sets out the usual internal control instructions for reconciliation of financial and non-financial data. Operating procedures of every office require that the cash records of the accounting and the cash units should be regularly reconciled. PI-27.1, bank account reconciliation, was rated “D”. While monthly bank reconciliation statements are prescribed per law, issues of non-preparation, delayed submission, and non-recording of reconciling items are substantial as per CoA audit reports that cite unreliable cash balances.</p>
3.6 Reviews of operating performance	<p>The NGICS includes the evaluation of agency performance, which covers the financial position and results of operation of an agency. The Administrative Code provides that the President, through the Secretary of Budget and Management, shall evaluate on a continuing basis the quantitative and qualitative measures of agency performance.</p>
3.7 Reviews of operations, processes and activities	<p>The NGICS includes the Organizational Performance Indicator Framework, which is a useful tool in expenditure and budget accountability. The Framework directs resources of an agency toward its major final outputs that are linked to sectoral and societal goals.</p>
3.8 Supervision (assigning, reviewing and approving, guidance and training)	<p>The NGICS provides that supervision and control includes the authority to act directly whenever a specific function is entrusted by law or regulation to a subordinate. It provides guidance on administrative supervision.</p>
4. Information and communication	<p>A performance evaluation system guidebook is used for GOCCs.</p>
5. Monitoring	<p>In departments and agencies, monitoring of internal control is dealt with in the NGICS covering ongoing monitoring and the work of the Internal Audit Service. Monitoring the internal control activities themselves should be clearly distinguished from reviewing the operations of a unit, which is an internal control activity performed by the unit and its management.</p> <p>PI-26, Internal Audit, found that internal audit has been formally established in most agencies and that audit programs are largely completed, but with delays. The performance is rated “C+”.</p> <p>Monitoring of GOCCs is exercised through a quarterly report to the Government. Monitoring of LGUs is exercised through a substantial performance monitoring system with multiple indicators, including fiscal risks, financial position, and debts. The performance indicator on fiscal risk reporting for GOCCs and LGUs is rated “B”.</p>

	Audited annual reports for these entities are usually published by CoA within 9 months of year-end.
5.1 Ongoing monitoring	In the agency structure, the Financial and Management Service is tasked to assist agency management in the ongoing monitoring of internal controls by regular management surveys of the organizational structure, human resource, and operations. Control in government departments and agencies, according to NGICS, includes checking the completeness of transaction documents and reports. Transaction documentation has to be complete in order to substantiate the transaction. Operational and financial reports are tools for monitoring performance, subsequent planning, and decision-making. These reports have to be checked at the source and by the management of the operating unit concerned. These reports have to be certified for accuracy by management of the office concerned before they are submitted to the report users.
5.2 Evaluations	In the agency structure, the Internal Audit Service is mandated to conduct a separate evaluation or appraisal of the internal control system to determine whether internal controls are well designed and properly operated. The Internal Audit Service in departments and equivalent agencies shall consist of two divisions: Management Audit Division and Operations Audit Division. External review is carried out by the Commission on Audit. The Constitution, as well as the Administrative Code, provides that where the internal control system of the audited agencies is inadequate, CoA may adopt such measures, including temporary or special pre-audit as necessary and appropriate to correct the deficiencies.
5.3 Management responses	PI-26.4 examined response to internal audits and was rated "B". Internal audit reports provide recommendations that are presented to the head of the audited unit. Management response is solicited to indicate corresponding action plan, and a formal response is received in most instances within 12 months. However the report is not shared beyond the audited unit with, for example, the oversight agencies (DBM, DoF, and CoA).

Annex 3: Sources of information

The annex lists every document from which information for the assessment has been used, such as legislation, government policy papers, budget documents, reports and statistics, as well as recent surveys and analytical work at national, regional or international level. This annex has three components:

- Annex 3A – is used for related surveys and analytical work.
- Annex 3B – lists the persons who have been interviewed and provided information for the PFM Performance Report, indicating the institutions they represent and their respective positions
- Annex 3C – contains a table explaining the sources of information used to extract evidence for scoring each indicator.

An example of each of the three annexes is provided below.

Annex 3 A: List of related surveys and analytical work – example

No	Institution	Document title	Date	
1	WB	Education Public Expenditure Tracking Survey (PETS)	11-03-2016	www.worldbank.org
2	OBI	Open Budget Survey	27-11-2015	www.internationalbudget.org
3	INTOSAI-IDI	SAI PMF Report	15-05-2015	www.ao.pefalia.org
4	IMF	Fiscal Transparency Report	25-02-2016	www.imf.org

Annex 3 B: List of people interviewed – example

No	Institution	Department	Person	Position
1	Ministry of Finance	Fiscal Policy & Planning Office		Planning Officer
2	Ministry of Finance	Treasury Directorate		Director
3	Ministry Public Works	Projects Department		Deputy Director
3	Ministry of Education	Budget Division		Chief Administrative Officer
4	SAI	General Directorate		Deputy Auditor General
5	Legislature	Budget Commission		Chair
6	Chamber of Commerce			President
7	Development Partner			

Annex 3 B: Sources of information by indicator – example

Indicator		Score	Sources
PI-1	Aggregate expenditure out-turn	A	Fiscal Data from MoF; IFMIS data base Annual and quarterly fiscal outturn reports for FY 2013, 2014, 2015
PI-2	Expenditure composition outturn	C	Legislation that approved Annual Budgets for FY 2013, 2014 and 2015
PI-3	Revenue outturn	B	
PI-4	Budget classification	B	Classifications and Chart of Accounts manuals and COA mapping guidelines, March 2012 Budget Classification of revenues, expenditures and financing

Indicator		Score	Sources
PI-5	Budget documentation	A	Budget Estimates for FY2015 Budget Speech 2015 Annual financial statements 2014

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	B	C	Deviation deteriorated from -9.3% in 2011/12, -10.5% in 2012/13 and 17.9% in 2013/14	Aggregate budget credibility deteriorated.
PI-2 Composition of expenditure out-turn compared to original approved budget	D+	D+		
(i) Extent of the variance in expenditure composition during the last three years, excluding contingency items	D	D	Variance for 2011/12 was 20.7%, 2012/13 17.6% and 23% in 2013/14	In 2007/08 variance was 19.3%, for 2008/09 14.9% and 2009/10 30.6%
(ii) The average amount of expenditure actually charged to the contingency vote over the last three years.	A	A	Contingency only 2.5% of expenditure	Contingency was nil during the 2010 report review period
PI-3 Aggregate revenue out-turn compared to original approved budget	B	D	Deviation -3.1% in 2011/12, -8.2% in 2012/13 and -16.2% in 2013/14	Deviation was 2007/08 +4%, 2008/09 -7%, and 2009/10 -4%

Annex 5: Template of the PEFA 2016 report





PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY.
Improving public financial management.
Supporting sustainable development.
www.pefa.org

PEFA report template

Third edition Revised as at September 15, 2023

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.

PEFA Partners



[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.

xxx

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 one or more assessments at a different level of government, one or two assessments using PEFA supplementary frameworks, or 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)¹¹. Worksheets that help producing the overview of scores and automated graphs to be used in the PEFA report are available on the PEFA website ¹².*

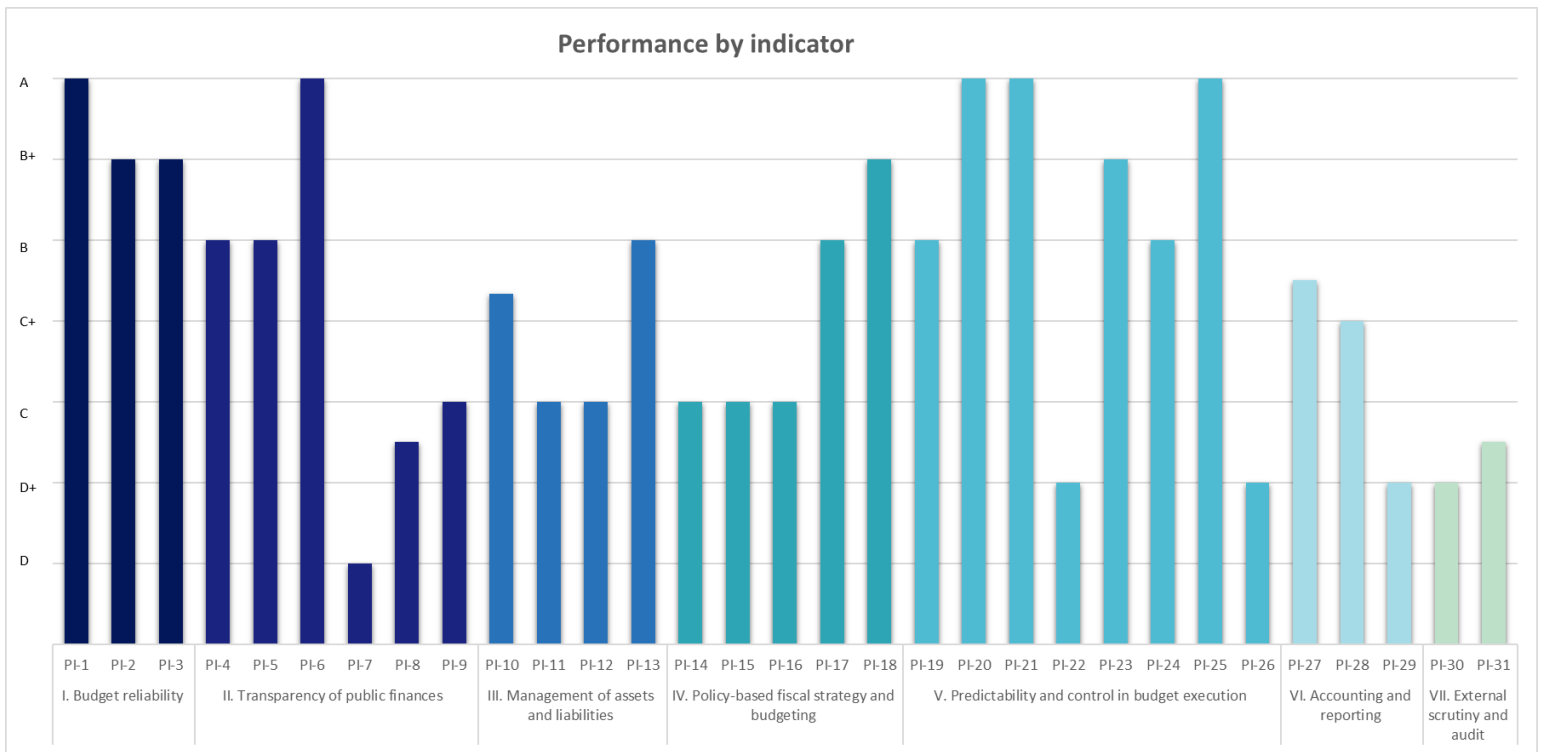
The executive summary presents a synopsis of the key information, data, and analysis presented in sections 1-4 of the report. It includes the following:

- **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

¹¹ 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 available at www.pefa.org.)

¹² <https://www.pefa.org/resources/templates-automated-excel-scores-worksheets-pefa-assessments>



- 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

Comparison over time by indicator

2011
2018

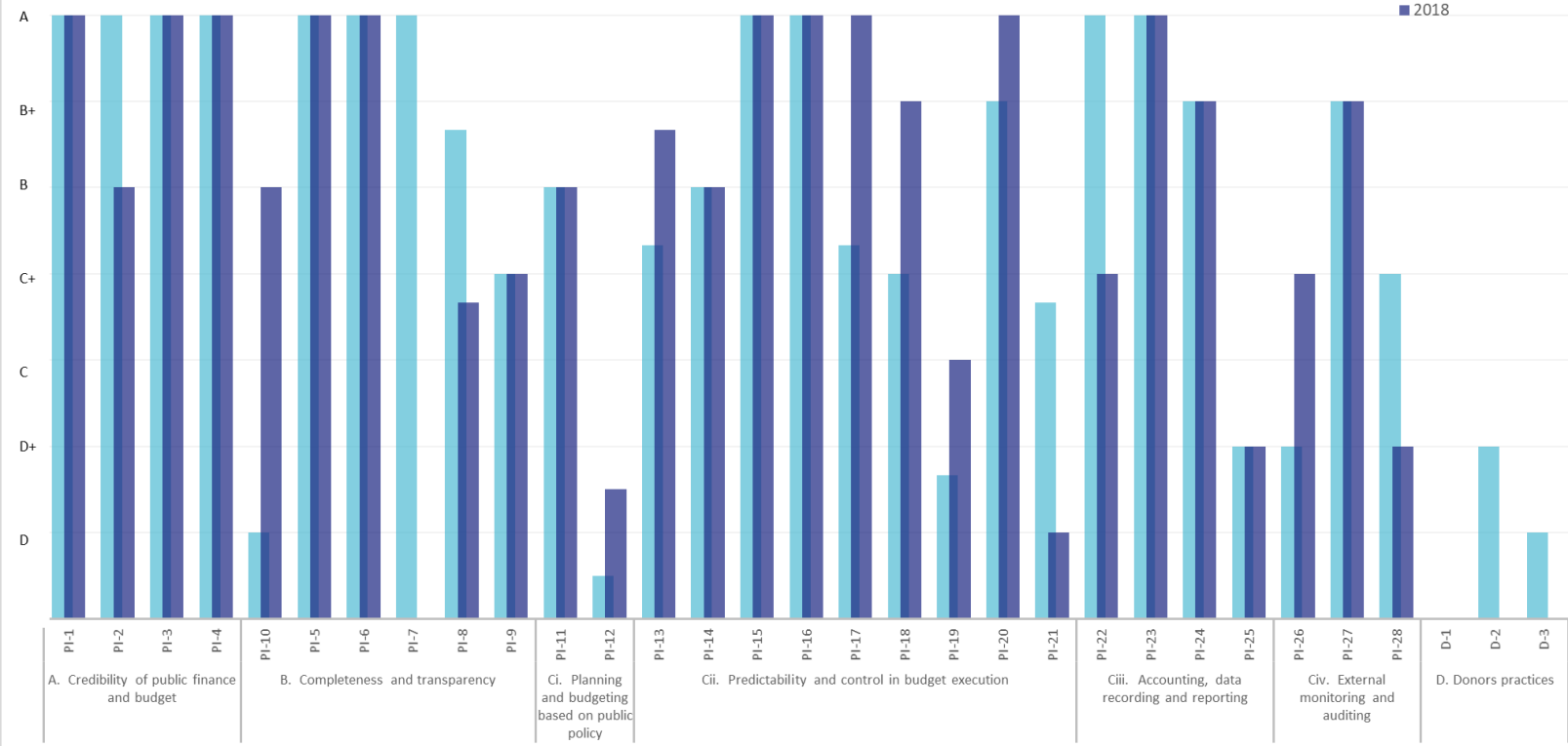


Table 1: Overview of the scores of the PEFA indicators

*In the table below, “insert...” should be replaced by the corresponding score where indicated. When scores are indicated here, they will be automatically reflected in the summary table of scores for each indicator and in Annex 1. If a score is adjusted in any of these tables, the change will be automatically reflected in other related tables. **This works only if the XML mapping behind the automation is not removed.***

PFM performance indicator		Scoring method	Dimension score				Overall score
			i.	ii.	iii.	iv.	
I. Budget reliability							
PI-1	Aggregate expenditure outturn	M1	Insert PI-1.1 score				Insert aggregated PI-1
PI-2	Expenditure composition outturn	M1	Insert PI-2.1 score	Insert PI-2.2 score	Insert PI-2.3 score		Insert aggregated PI-2
PI-3	Revenue outturn	M3	Insert score PI-3.1	Insert score PI-3.2			Insert aggregated PI-3
II. Transparency of public finances							
PI-4	Budget classification	M1	Insert score PI-4.1				Insert aggregated PI-4
PI-5	Budget documentation	M1	Insert score PI-5.1				Insert aggregated PI-5
PI-6	Central government operations outside financial reports	M2	Insert score PI-6.1	Insert score PI-6.2	Insert score PI-6.3		Insert aggregated PI-6
PI-7	Transfers to subnational governments	M2	Insert score PI-7.1	Insert score PI-7.2			Insert aggregated PI-7
PI-8	Performance information for service delivery	M2	Insert score PI-8.1	Insert score PI-8.2	Insert score PI-8.3	Insert score PI-8.4	Insert aggregated PI-8
PI-9	Public access to fiscal information	M1	Insert score PI-9.1				Insert aggregated PI-9
III. Management of assets and liabilities							

PFM performance indicator		Scoring method	Dimension score				Overall score
			i.	ii.	iii.	iv.	
PI-10	Fiscal risk reporting	M2	Insert score PI-10.1	Insert score PI-10.2	Insert score PI-10.3		Insert aggregated PI-10
PI-11	Public investment management	M2	Insert score PI-11.1	Insert score PI-11.2	Insert score PI-11.3	Insert score PI-11.4	Insert aggregated PI-11
PI-12	Public asset management	M2	Insert score PI-12.1	Insert score PI-12.2	Insert score PI-12.3		Insert aggregated PI-12
PI-13	Debt management	M2	Insert score PI-13.1	Insert score PI-13.2	Insert score PI-13.3		Insert aggregated PI-13
IV. Policy-based fiscal strategy and budgeting							
PI-14	Macroeconomic and fiscal forecasting	M2	Insert score PI-14.1	Insert score PI-14.2	Insert score PI-14.3		Insert aggregated PI-14
PI-15	Fiscal strategy	M2	Insert score PI-15.1	Insert score PI-15.2	Insert score PI-15.3		Insert aggregated score PI-15
PI-16	Medium-term perspective in expenditure budgeting	M2	Insert score PI-16.1	Insert score PI-16.2	Insert score PI-16.3	Insert score PI-16.4	Insert aggregated score PI-16
PI-17	Budget preparation process	M2	Insert score PI-17.1	Insert score PI-17.1	Insert score PI-17.3		Insert aggregated PI-17
PI-18	Legislative scrutiny of budgets	M1	Insert score PI-18.1	Insert score PI-18.2	Insert score PI-18.3	Insert score PI-18.4	Insert aggregated PI-18
V. Predictability and control in budget execution							

PFM performance indicator		Scoring method	Dimension score				Overall score
			i.	ii.	iii.	iv.	
PI-19	Revenue administration	M2	Insert score PI-19.1	Insert score PI-19.2	Insert score PI-19.3	Insert score PI-19.4	Insert aggregated PI-19
PI-20	Accounting for revenue	M1	Insert score PI-20.1	Insert score PI-20.2	Insert score PI-20.3		Insert aggregated PI-20
PI-21	Predictability of in-year resource allocation	M2	Insert score PI-21.1	Insert score PI-21.2	Insert score PI-21.3	Insert score PI-21.4	Insert aggregated PI-21
PI-22	Expenditure arrears	M1	Insert score PI-22.1	Insert score PI-22.2			Insert aggregated PI-22
PI-23	Payroll controls	M1	Insert score PI-23.1	Insert score PI-23.2	Insert score PI-23.3	Insert score PI-23.4	Insert aggregated PI-23
PI-24	Procurement management	M2	Insert score PI-24.1	Insert score PI-24.2	Insert score PI-24.3	Insert score PI-24.4	Insert aggregated PI-24
PI-25	Internal controls on non-salary expenditure	M2	Insert score PI-25.1	Insert score PI-25.2	Insert score PI-25.3		Insert aggregated PI-25
PI-26	Internal audit	M1	Insert score PI-26.1	Insert score PI-26.2	Insert score PI-26.3	Insert score PI-26.4	Insert aggregated PI-26
VI. Accounting and reporting							
PI-27	Financial data integrity	M2	Insert score PI-27.1	Insert score PI-27.2	Insert score PI-27.3	Insert score PI-27.4	Insert aggregated PI-27
PI-28	In-year budget reports	M1	Insert score	Insert score	Insert score		Insert aggregated PI-28

PFM performance indicator		Scoring method	Dimension score				Overall score
			i.	ii.	iii.	iv.	
			PI-28.1	e PI-28.2	e PI-28.3		
PI-29	Annual financial reports	M1	Insert score PI-29.1	Insert score e PI-29.2	Insert score e PI-29.3		Insert aggregated PI-29
VII. External scrutiny and audit							
PI-30	External audit	M1	Insert score PI-30.1	Insert score e PI-30.2	Insert score e PI-30.3	Insert score PI-30.4	Insert aggregated PI-30
PI-31	Legislative scrutiny of audit reports	M1	Insert score PI-31.1	Insert score e PI-31.2	Insert score e PI-31.3	Insert score PI-31.4	Insert aggregated PI-31

4. 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.*

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)

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

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 currency units)			
	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).

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:

- iv. The degree of centralization of the PFM system*
- v. The extent of earmarked revenue or extrabudgetary units*
- vi. The type of control exercised by the external oversight bodies*

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 standards¹³, 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		
Internal Audit		
Intergovernmental fiscal relations		
Parliament		

¹³ International Organization of Supreme Audit Institutions, “Guidelines for Internal Control Standards for the Public Sector” (INTOSAI GOV 9100).

PFM area	Law/ regulation	Brief description and coverage
Internal control		
External audit		
Procurement		
Public participation		

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.

5. 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.

*There is no recommended length for this section. **The narrative should focus on the description of the situation and provide only the relevant evidence to support the score.***

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

Pillar 1: 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 should discuss 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 should present the following elements:

- **What the pillar measures:** This is a standardized text to inform new report users on the subject matter being assessed under the pillar.
- **Overall performance:**
 - Analysis of key strengths and weaknesses of PFM as identified by the performance indicators of the pillars should 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 links between the main strengths and weakness of the pillar and specific reform initiatives undertaken or planned.
 - The analysis should capture the interdependence between the indicators within each pillar. It should also examine the links between indicators across the pillars in order to explain how performance of certain functions depends on the performance of others (see matrix under each pillar - Interdependence between indicators).
 - The analysis will be summarized using a graph.
- **Detailed performance for each indicator within the specific pillar** (See below for indicators and dimensions)

Each performance indicator (PI) should be reported separately and discuss the assessment of the elements described below:

- **What the PI measures:** This is a standardized text to inform new report users on subject matter being assessed under the indicator. For each performance indicator, this will briefly quote the description provided in the PEFA Framework. It also provides standardized details of institutional coverage and scope in terms of timeframes for which performance is assessed.
- **Methodological notes:** Where applicable, the use of sampling should be explained with reference to the guidance for indicators which accommodate such option. The report should also disclose any divergence from guidance or issues with data availability and reliability.

- **A summary table of scores:**
 - Assessors should insert the table corresponding to the type of assessment (successive or baseline) and delete the other table.
 - The table should provide a summary of actual performance against the requirements of each dimension score.
 - To facilitate internal consistency in completing the PEFA report, each summary table under Section 2 is automatically linked to the corresponding indicators and dimensions in the table of scores in the Executive Summary and in Annex 1. Assessors should replace “insert...” by the corresponding score where indicated. When assessors input scores in the summary table under each indicator, these scores will be automatically reflected in the summary table of scores in the Executive Summary and in Annex 1. If assessors change a score in any of these tables, the change is automatically reflected in other related tables. Likewise, when assessors draft the summary supporting scores in the summary table under each indicator, this summary is automatically reflected in Annex 1.
- **Detailed description of the country PFM system for the assessed performance indicator:** This subsection should describe the institutional and organizational arrangements and the legislation relevant to the subject being assessed by the indicator.
- **Recent or ongoing reform activities:** Activities relevant to the indicator include reforms that:
 - may already have impacted performance
 - have been implemented but where evidence for their impact is not yet available may be under implementation, or
 - are to start during the time of the assessment.

The report does not attempt to assess reform relevance or success and is limited to noting possible links between performance and reform. Reference to government reform plans or description of existing conditions agreed by development partners (i.e., reform measures yet to be implemented) are not considered evidence for status or progress of reform efforts.
- **Detailed performance for each dimension within the specific indicator** (See below for dimensions)

Each dimension should discuss the assessment of the elements described below:

- **Performance level and evidence for scoring:** For each dimension, assessors should focus on the analysis of performance against PEFA criteria. The text gives a clear understanding of the actual performance of each of the PFM dimensions captured by the indicators and the rationale for its scoring. Each dimension of the indicator is discussed in the text and addressed in a way that enables understanding of the specific score (A, B, C or D) achieved for the dimension. The report indicates the factual evidence, including quantitative data, which has been used to substantiate the assessment. The information is specific wherever possible, for example, in terms of quantities, dates, and time spans. Where relevant, evidence used for scoring should be presented in the mandatory tables and further described in the narrative. Tables are used to support the scores assigned. They do not replace the narrative which is still required. All tables presented in Section 2 of the report template are mandatory unless otherwise indicated. Any issues in relation to the timeliness or reliability of data and evidence is noted. If insufficient information has been obtained either for a whole indicator or one of its dimensions, the text explicitly mentions it. Assessors should focus on the analysis of performance against PEFA criteria. Where relevant, evidence used for scoring should be presented in the mandatory tables and further described in the narrative. Tables are used to support the scores assigned. They do not replace the narrative which is still required. All tables in Section 2 are mandatory unless otherwise indicated.
- **Performance change since a previous PEFA assessment:** Performance change over time is reported for each dimension in cases where an earlier PEFA assessment has taken place. This is intended to capture the

dynamic aspects of the reform process and capacity development in the country while retaining sufficient rigor in assessing ongoing changes¹⁴. Reporting on performance change over time involves:

- *Presentation of evidence for each dimension and indicator score compared with the previous score.*
- *Highlighting comparability issues in relation to the previous assessment, such as differences in coverage, changes in definitions related to the subject, different interpretation of data, etc., so that the robustness of the evidence of change is fully disclosed.*
- *Explanation of changes in performance that may not be captured by a change of the score but are nevertheless evidenced. These may include a performance change for one or more scoring requirements for a dimension or the fact that the overall indicator score may not have changed despite changes in one or more dimensions scores.*

This subsection is to be used only in successive assessments where both the previous and the current assessment use the PEFA 2016 Framework. If an assessment is undertaken applying PEFA 2016 while the previous assessment used the 2011 or the 2005 version of the framework, please refer to the Guidance on reporting performance changes in PEFA 2016 from previous assessments that applied PEFA 2005 or PEFA 2011 at www.pefa.org.

Assessors should follow further guidance for completing section 2 provided in:

- *The PEFA Framework¹⁵.*
- *Volume II of the PEFA Handbook: PEFA Assessment Fieldguide¹⁶. 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	High level of performance that meets good international practices
B	Sound performance in line with many elements of good international practices
C	Basic level of performance
D	Less than the basic level of performance
D*	Insufficient information to score ¹⁷
NA	Not applicable ¹⁸

¹⁴ The level of performance of the PFM system, as captured by the indicators, reflects a combination of historical, political, institutional, and economic factors and is not necessarily representative of recent or on-going efforts made by government to improve PFM performance. Improvement in the indicator scores may take several years due to the size of steps between scores in PEFA indicators and dimensions. This is why the PEFA report proposes the inclusion of commentary on progress made in improving PFM performance as captured by the dimensions.

¹⁵ <https://www.pefa.org/resources/pefa-2016-framework>

¹⁶ <https://www.pefa.org/resources/volume-ii-pefa-assessment-fieldguide-second-edition>

¹⁷ A score of D due to insufficient information is distinguished from D scores for low-level performance by the use of an asterisk

¹⁸ See PEFA framework page 7 or Volume II of PEFA Handbook subsection 2.1.2. The term “not applicable” and its abbreviation “NA” is to be used in tables where an indicator, dimension, or evidence sought is not applicable to the government system being assessed. When NA is used, an explanation should be included in the narrative.

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.

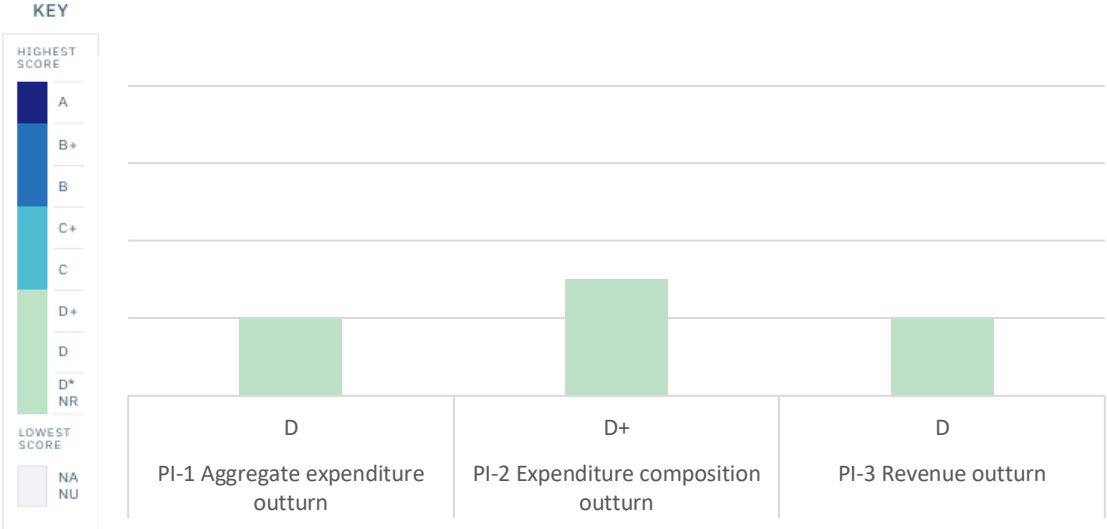
Overall performance: Analysis of key strengths and weaknesses

*Describe the overall performance of the three indicators for this pillar.
 Highlight main strengths and weaknesses, and where relevant, other diagnostic reports and analyses.
 Discuss inter-relationships with other indicators and pillars as per Table below.
 Include a graph summarizing performance within the pillar as per example below.*

Table PILLAR ONE: Interdependence

Indicator/dimension	Pillars						
	I	II	III	IV	V	VI	VII
Pillar I- Budget reliability							
PI-1. Aggregate expenditure outturn							
1.1. Aggregate expenditure outturn	2.1 2.2	6.1		14.2 17.2 18.4	22.1		
PI-2. Expenditure composition outturn							
2.1. Expenditure composition outturn by function	PI-1.1 PI.2.2			16.1			
2.2. Expenditure composition outturn by economic type	1.1 2.1			14.2 16.1			
2.3. Expenditure from contingency reserves							
PI-3. Revenue outturn							
3.1. Aggregate revenue outturn		6.2		14.2	19 20		
3.2. Revenue composition outturn				14.2			

Figure PILLAR ONE: Budget reliability (example)



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. Coverage is BCG for the last three completed fiscal years.

Methodological notes:

Source data and calculations are available in Annex X *(to be specified by the report)*.

The methodology for calculating this dimension is provided in a spreadsheet on the PEFA website www.pefa.org. Copy of the 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 (second tab) can be filled in as described in the spreadsheet (first tab). Completed calculations must be included in the assessment report as an Annex.

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-1. Aggregate expenditure outturn (M1)		Insert aggregated PI-1	Insert previous aggregated PI-1
1.1. Aggregate expenditure outturn	Insert summary PI-1.1	Insert PI-1.1 score	Insert PI-1.1 previous score

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-1. Aggregate expenditure outturn (M1)		
1.1. Aggregate expenditure outturn		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

1.1 Aggregate expenditure outturn

Performance level and evidence for scoring:

Table 1.1: Aggregate expenditure outturn (Last three completed fiscal years)

Aggregate expenditure	FY T-2	FY T-1	FY T
Original approved budget			
Outturn			
Outturn as a percentage of original approved budget			

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

In addition, consistency should be ensured with total expenditure amounts presented in:

- Table Aggregate fiscal data (Section 1)*
- Table Financial structure of central government – actual expenditure (Section 1)*
- PI-2.1 excluding contingency items and interests*
- PI-2.2 excluding contingency items*
- Any reference to BCG approved aggregate expenditure or aggregate expenditure outturn used in the PEFA report, particularly to assess materiality*

Performance change since a previous PEFA assessment:

XXX

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. Coverage is BCG for the last three completed fiscal years. It uses the **M1** (WL) method for aggregating dimension scores.

Methodological notes:

Source data and calculations are available in Annex X *(to be specified by the report)*.

*The same automated spreadsheet as for PI-1 is used to calculate PI-2.1 and 3 (second tab) and PI-2.2 (third tab). Calculations **must** be included in the assessment report as an Annex.*

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-2. Expenditure composition outturn (M1)		Insert aggregated PI-2	Insert previous aggregated PI-2

2.1. Expenditure composition outturn by function	Insert summary PI-2.1	Insert PI-2.1 score	Insert PI-2.1 previous score
2.2. Expenditure composition outturn by economic type	Insert summary PI-2.2	Insert PI-2.2 score	Insert PI-2.2 previous score
2.3. Expenditure from contingency reserves	Insert summary PI-2.3	Insert PI-2.3 score	Insert PI-2.3 previous score

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-2. Expenditure composition outturn (M1)		
2.1 Expenditure composition outturn by function		
2.2 Expenditure composition outturn by economic type		
2.3 Expenditure from contingency reserves		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

2.1. Expenditure composition outturn by function

Performance level and evidence for scoring:

Table 2.1: Expenditure composition outturn compared to original approved budget – by program, administrative, or functional classification (Last three completed fiscal years)

Variance (%)	FY T-2	FY T-1	FY T
Program, administrative or functional classification – <i>edit as appropriate</i>			

Data source: Specify details of source/documents. Insert website address where relevant.

xxx

Insert a sentence justifying the score assigned.

Consistency should be ensured with total expenditure amounts presented in:

- Table Aggregate fiscal data
- Table Financial structure of central government – actual expenditure
- PI-1.1 except for contingency items and interests
- PI-2.2 except for contingency items

- Any reference to BCG approved aggregate expenditure or aggregate expenditure outturn used in the PEFA report, particularly to assess materiality.

Performance change since a previous PEFA assessment:

XXX

2.2. Expenditure composition outturn by economic type

Performance level and evidence for scoring:

Table 2.2: Expenditure composition outturn compared to original approved budget – by economic classification (Last three completed fiscal years)

Variance (%)	FY T-2	FY T-1	FY T
Economic classification			

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

Consistency should be ensured with total expenditure amounts presented in:

- Table Aggregate fiscal data
- Table Financial structure of central government – actual expenditure
- PI-1.1 except for contingency items
- PI-2.1 except for contingency items and interests
- Any reference to BCG approved aggregate expenditure or aggregate expenditure outturn used in the PEFA report, particularly to assess materiality.

Performance change since a previous PEFA assessment:

XXX

2.3. Expenditure from contingency reserves

Performance level and evidence for scoring:

Table 2.3: Expenditure from contingency reserves (Last three completed fiscal years)

%	FY T-2	FY T-1	FY T
Actual expenditure charged to a contingency vote			

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

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. Coverage is BCG for the last three completed fiscal years. This indicator uses the **M2** (AV) method for aggregating dimension scores.

Methodological notes:

Source data and calculations are available in Annex X *(to be specified by the report)*.

*The methodology for calculating dimensions of this indicator is provided in a spreadsheet on the PEFA website www.pefa.org¹⁹. Calculations for the indicator **must** 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.*

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-3. Revenue outturn (M2)		Insert aggregate d PI-3	Insert previous aggregated PI-3
3.1. Aggregate revenue outturn	Insert summary PI-3.1	Insert score PI-3.1	Insert previous score PI-3.1
3.2. Revenue composition outturn	Insert summary PI-3.2	Insert score PI-3.2	Insert previous score PI-3.2

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-3. Revenue outturn (M2)		
3.1 Aggregate revenue outturn		
3.2 Revenue composition outturn		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

¹⁹ <https://www.pefa.org/resources/calculation-sheet-revenue-composition-outturn-pi-32-november-2018>

Recent or ongoing reform activities:

XXX

3.1. Aggregate revenue outturn

Performance level and evidence for scoring:

Table 3.1: Aggregate revenue outturn (Last three completed fiscal years)

Total revenue	FY T-2	FY T-1	FY T
Original approved budget			
Outturn			
Outturn as a percentage of original approved budget			

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

Consistency should be ensured with total revenue amounts presented in:

- Table Aggregate fiscal data*
- PI-3.2*
- PI-19*
- PI-20*
- Any reference to BCG approved aggregate revenue or aggregate revenue outturn used in the PEFA report, particularly to assess materiality.*

Performance change since a previous PEFA assessment:

XXX

3.2. Revenue composition outturn

Performance level and evidence for scoring:

Table 3.2: Revenue composition outturn compared to the original approved budget (Last three completed fiscal years)

Variance (%)	FY T-2	FY T-1	FY T
Revenue composition			

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

Performance change since a previous PEFA assessment:

XXX

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.

Overall performance: Analysis of key PFM strengths and weaknesses

Describe the overall performance of the six indicators for this pillar.

Highlight main strengths and weaknesses, and where relevant, other diagnostic reports and analyses.

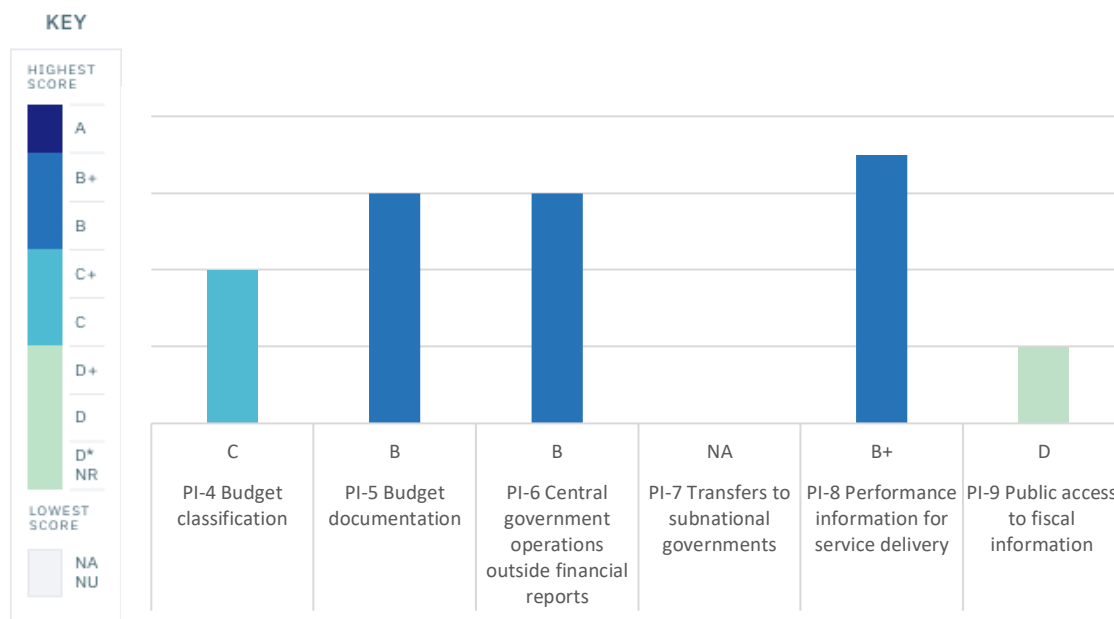
Discuss inter-relationships with other indicators and pillars as per table below.

Include a graph summarizing performance within as per example below.

Table PILLAR TWO: Interdependence

Indicator/dimension	Pillars						
	I	II	III	IV	V	VI	VII
Pillar II-Transparency of public finances							
PI-4. Budget classification							
4.1 Budget classification		5 (El.4)		16.1	22.2	28.1 29.1	
PI-5. Budget documentation							
5.1 Budget documentation		9 (El.1) El.4: 4	El.7: 13.1 El. 8: 12.1 El. 9:10.3	El.6: 14.1 El.10:15. 1 El.11:16. 1			
PI-6. Central government operations outside financial reports							
6.1. Expenditure outside financial reports	1					29	
6.2. Revenue outside financial reports	3.1						
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				17.1			
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-26 PI-30
PI- 9. Public access to fiscal information							
9.1. Public access to fiscal information		El.1: 5		El.9: 14.1		El.3: 28.2 El.5: 29	El.5: 30 El.7: 30.4

Figure PILLAR TWO: Transparency of Public Finances (example)



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. Coverage is BCG for the last completed fiscal year.

Methodological notes:

XXX

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-4. Budget classification		Insert aggregated PI-4	Insert previous aggregated PI-4
4.1. Budget classification	Insert summary PI-4.1	Insert score PI-4.1	Insert previous score PI-4.1

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-4. Budget classification		
4.1. Budget classification		

Detailed description of the country PFM system for the assessed performance indicator:

XXX

Recent or ongoing reform activities:

XXX

4.1. Budget classification

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned

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. Coverage is BCG for the last budget submitted to the legislature.

Methodological notes:

XXX

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-5. Budget documentation (M1)		Insert aggregated PI-5	Insert previous aggregated PI-5

5.1. Budget documentation	Insert summary PI-5.1	Insert score PI-5.1	Insert previous score PI-5.1
---------------------------	-----------------------	---------------------	------------------------------

In case of a baseline assessment applying PEFA 2016

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

Detailed description of the country PFM system for the assessed performance indicator:

XXX

Recent or ongoing reform activities:

XXX

5.1. Budget documentation

Performance level and evidence for scoring:

Table 5.1: Budget documentation (last budget submitted to the legislature)

Element/ Requirements	Included (Y/N)	Source of evidence and 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		

Element/ Requirements	Included (Y/N)	Source of evidence and comments
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		

xxx

Insert a sentence justifying the score assigned

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. Coverage is CG for the last completed fiscal year. This indicator uses the **M2 (AV)** method for aggregating dimension scores.

Methodological notes:

xxx

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-6. Central government operations outside financial reports (M2)		Insert aggregated PI-6	Insert previous aggregated PI-6

6.1. Expenditure outside financial reports	Insert summary PI-6.1	Insert score PI-6.1	Insert previous score PI-6.1
6.2. Revenue outside financial reports	Insert summary PI-6.2	Insert score PI-6.2	Insert previous score PI-6.2
6.3. Financial reports of extrabudgetary units	Insert summary PI-6.3	Insert score PI-6.3	Insert previous score PI-6.3

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-6. Central government operations outside financial reports (M2)		
6.1. Expenditure outside financial reports		
6.2. Revenue outside financial reports		
6.3. Financial reports of extrabudgetary units		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

6.1. Expenditure outside financial reports

Performance level and evidence for scoring:

Table 6.1: Expenditure outside financial reports (Last completed fiscal year)

Entity	Type of expenditure reported outside government financial reports	Estimated amount of expenditure reported outside government financial reports	Evidence and reporting
Budgetary units			
1.			
2.			
3.			
Etc.			
Extrabudgetary units			
1.			

Entity	Type of expenditure reported outside government financial reports	Estimated amount of expenditure reported outside government financial reports	Evidence and reporting
2.			
3.			
Etc.			
Social security funds (depending on the institutional coverage)			
1.			
2.			
3.			
Etc.			
Externally funded projects			
1.			
2.			
3.			
Etc.			

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

Performance change since a previous PEFA assessment:

XXX

6.2. Revenue outside financial reports

Performance level and evidence for scoring:

Table 6.2: Revenue outside financial reports (Last completed fiscal year)

Entity	Type of revenue outside government financial reports	Estimated amount of revenue reported outside government financial reports	Evidence and reporting
Budgetary units			
1.			
2.			
3.			
Etc.			
Extrabudgetary units			
1.			
2.			
3.			
Etc.			
Social security funds (depending on the institutional scope)			
1.			
2.			
3.			
Etc.			
Externally funded projects			
1.			
2.			
3.			

Entity	Type of revenue outside government financial reports	Estimated amount of revenue reported outside government financial reports	Evidence and reporting
Etc.			

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

Performance change since a previous PEFA assessment:

XXX

6.3. Financial reports of extrabudgetary units

Performance level and evidence for scoring:

Table 6.3: Financial reports of extrabudgetary units (Last completed fiscal year)

Name of extrabudgetary unit	Date of end of FY <i>(if different from CG)</i>	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	

XXX

Insert a sentence justifying the score assigned

Performance change since a previous PEFA assessment:

XXX

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. This covers CG and the subnational governments with direct financial relationships with CG for the last completed fiscal year. This indicator uses the **M2 (AV)** method for aggregating dimension scores.

Methodological notes:

XXX

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-7. Transfers to subnational governments (M2)		Insert aggregated PI-7	Insert previous aggregated PI-7
7.1. System for allocating transfers	Insert summary PI-7.1	Insert score PI-7.1	Insert previous score PI-7.1
7.2. Timeliness of information on transfers	Insert summary PI-7.2	Insert score PI-7.2	Insert previous score PI-7.2

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-7. Transfers to subnational governments (M2)		
7.1. System for allocating transfers		
7.2. Timeliness of information on transfers		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

7.1. System for allocating transfers

Performance level and evidence for scoring:

Table 7.1: System for allocating transfers (last completed fiscal year)

Type of transfer	Budget				Actuals			
	Amount	% of the total	Transparent and rule-based (Y/N)	Source of rules	Amount	% of the total	Transparent and rule-based (Y/N)	Source of rules

Data source: Specify details of source/documents. Insert website address where relevant.

xxx

Insert a sentence justifying the score assigned

Performance change since a previous PEFA assessment:

XXX

7.2. Timeliness of information on transfers

Performance level and evidence for scoring:

Table 7.2: Timeliness of information on transfers (last completed fiscal year)

Type of transfer	Date when information regarding transfers is received by SNGs	Source of evidence of the date of transfers	Date of budget submission to SNG legislature

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

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. Coverage is CG for all four dimensions and for PI-8.1, performance indicators and planned outputs and outcomes for the next fiscal year; for PI-8.2, outputs and outcomes of the last completed fiscal year; and for PI-8.3 and 8.4, last three completed fiscal years. This indicator uses the **M2 (AV)** method for aggregating dimension scores.

Methodological notes:

XXX

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-8. Performance information for service delivery (M2)		Insert aggregated PI-8	Insert previous aggregated PI-8
8.1. Performance plans for service delivery	Insert summary PI-8.1	Insert score PI-8.1	Insert previous score PI-8.1

8.2. Performance achieved for service delivery	Insert summary PI-8.2	Insert score PI-8.2	Insert previous score PI-8.2
8.3. Resources received by service delivery units	Insert summary PI-8.3	Insert score PI-8.3	Insert previous score PI-8.3
8.4. Performance evaluation for service delivery	Insert summary PI-8.4	Insert score PI-8.4	Insert previous score PI-8.4

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-8. Performance information for service delivery (M2)		
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		

Detailed description of the country PFM system for the assessed performance indicator:

For calibration and assessment of materiality, table 8 is to be included which sets out the list of ministries and service delivery programs in accordance with clarifications 8:7 and 8:8 (see Volume II, page 60). Assessors should note that the data in Table 8 covers budgeted amounts for the last approved budget. Assessors should check (and comment accordingly) that there is no material change in the relative portion of ministries and service delivery programs since the last approved budget where the time period for such budget is not the “next fiscal year” – such as may occur if, within the intervening period, there is a change in administrative arrangements, major policy changes or significant economic disruption.

Table 8. Performance information for service delivery – List of ministries (or other unit as appropriate)

Ministry (or other unit as appropriate)	Budget		
	Total (Amount)	Service delivery (Amount)	Percentage of service delivery
Total			

Data source: Specify details of source/documents. Insert website address where relevant.

Recent or ongoing reform activities:

XXX

8.1. Performance plans for service delivery

Performance level and evidence for scoring:

Table 8.1: Performance plans (Performance indicators and planned outputs and outcomes for the next fiscal year)

Ministry <i>(or other unit as appropriate)</i>	Program objectives specified (Y/N)	Key performance indicators (Y/N)	Performance plans	
			Planned outputs (Y/N)	Planned outcomes (Y/N)

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

Performance change since a previous PEFA assessment:

XXX

8.2. Performance achieved for service delivery

Performance level and evidence for scoring:

Table 8.2: Performance achieved (Outputs and outcomes of the last completed fiscal year)

Ministry <i>(or other unit as appropriate)</i>	Performance achieved		
	Data on actual outputs produced (Y/N)	Data on actual outcomes achieved (Y/N)	Information on activities undertaken (if no outputs or outcomes) (Y/N)

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

Performance change since a previous PEFA assessment:

XXX

8.3. Resources received by service delivery units

Performance level and evidence for scoring:

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-9. Public access to fiscal information		Insert aggregated PI-9	Insert previous aggregated PI-9
9.1. Public access to fiscal information	Insert summary PI-9.1	Insert score PI-9.1	Insert previous score PI-9.1

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-9. Public access to fiscal information		
9.1. Public access to fiscal information		

Detailed description of the country PFM system for the assessed performance indicator:

XXX

Recent or ongoing reform activities:

XXX

9.1. Public access to fiscal information

Performance level and evidence for scoring the dimension

Table 9.1: Budget documentation (Last completed fiscal year)

Element/ Requirements	Criteria met (Y/N)	Within the timeframe (Y/N)	Explanation and source of evidence
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-28.			

Element/ Requirements	Criteria met (Y/N)	Within the timeframe (Y/N)	Explanation and source of evidence
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. Either (i) a clear, simple summary of the executive budget proposal is publicly available within two weeks of the executive budget proposal's submission to the legislature, or (ii) the enacted budget understandable by the nonbudget experts, often referred to as a "citizens' budget," and where appropriate, translated into the most commonly spoken local language(s), is publicly available 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.			

xxx

Insert a sentence justifying the score assigned

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.

Overall performance: Analysis of key strengths and weaknesses

Describe the overall performance of the four indicators for this pillar.

Highlight main strengths and weaknesses, and where relevant, other diagnostic reports and analyses.

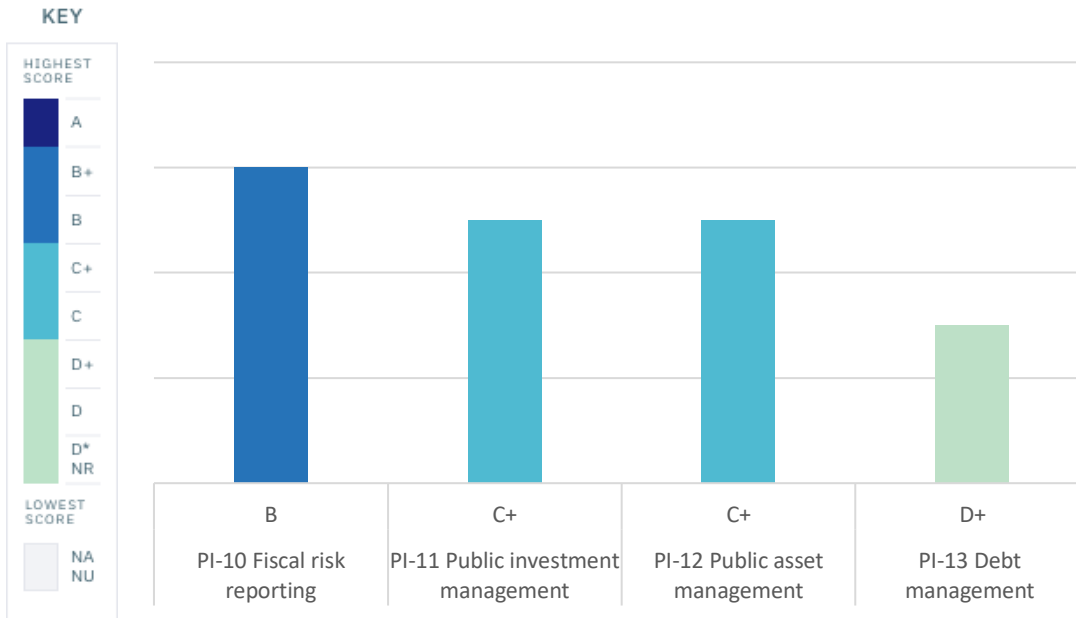
Discuss inter-relationships with other indicators and pillars as per Table below.

Include a graph summarizing performance within the pillar as per example below.

Table PILLAR THREE: Interdependence

Indicator/dimension	Pillars						
	I	II	III	IV	V	VI	VII
Pillar III-Management of assets and liabilities							
PI-10. Fiscal risk reporting							
10.1. Monitoring of public corporations			12.1				
10.2. Monitoring of sub-national government							
10.3. Contingent liabilities and other fiscal risks		5 (EI.9)					
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		5 (EI.8)	10.1			29.1	
12.2. Nonfinancial asset monitoring						29.1	
12.3. Transparency of asset disposal.							
PI-13. Debt management							
13.1. Recording and reporting of debt and guarantees		5 (EI.7)					
13.2. Approval of debt and guarantees							
13.3. Debt management strategy							

Figure PILLAR THREE: Management of Assets and Liabilities (example)



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. For the last completed fiscal year, this indicator covers CG-controlled public corporations for PI-10.1, subnational government entities that have direct fiscal relations with CG for PI-10.2, and CG for PI-10.3. It uses the **M2** (AV) method for aggregating dimension scores.

Methodological notes:

xxx

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-10. Fiscal risk reporting (M2)		Insert aggregated PI-10	Insert previous aggregated PI-10

10.1. Monitoring of public corporations	Insert summary PI-10.1	Insert score PI-10.1	Insert previous score PI-10.1
10.2. Monitoring of subnational governments	Insert summary PI-10.2	Insert score PI-10.2	Insert previous score PI-10.2
10.3. Contingent liabilities and other fiscal risks	Insert summary PI-10.3	Insert score PI-10.3	Insert previous score PI-10.3

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-10. Fiscal risk reporting (M2)		
10.1. Monitoring of public corporations		
10.2. Monitoring of subnational governments		
10.3. Contingent liabilities and other fiscal risks		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

10.1. Monitoring of public corporations

Performance level and evidence for scoring:

Table 10.1: Monitoring of public corporations (Last completed fiscal year)

Public corporations	Total expenditure (Amount)	As a % of total expenditure of public corporations	Date of publication of audited financial reports	Date of submission of financial report to government	Financial report includes revenue, expenditure, assets, liabilities and long-term	Consolidated report published (Y/N)

					obligations (Y/N)	
1.						
2.						
3.						
...						

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

Performance change since a previous PEFA assessment:

XXX

10.2. Monitoring of subnational governments

Performance level and evidence for scoring:

Table 10.2: Monitoring of SNGs (Last completed fiscal year)

SNG	Total expenditure (Amount)	As a % of total expenditure of all SNGs	Date of publication of audited financial reports	Date of submission of financial report to government	Consolidated report published annually (Y/N)
1.					
2.					
3.					
...					

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

Performance change since a previous PEFA assessment:

XXX

10.3. Contingent liabilities and other fiscal risks

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned

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. Coverage is CG for the last completed fiscal year. This indicator uses the **M2** (AV) method for aggregating dimension scores.

Methodological notes:

xxx

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-11. Public investment management (M2)		Insert aggregated PI-11	Insert previous aggregated PI-11
11.1. Economic analysis of investment projects Economic analysis of investment projects	Insert summary PI-11.1	Insert score PI-11.1	Insert previous score PI-11.1
11.2. Investment project selection	Insert summary PI-11.2	Insert score PI-11.2	Insert previous score PI-11.2
11.3. Investment project costing	Insert summary PI-11.3	Insert score PI-11.3	Insert previous score PI-11.3
11.4. Investment project monitoring	Insert summary PI-11.4	Insert score PI-11.4	Insert previous score PI-11.4

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-11. Public investment management (M2)		
11.1. Economic analysis of investment projects		
11.2. Investment project selection		
11.3. Investment project costing		
11.4. Investment project monitoring		

Detailed description of the country PFM system for the assessed performance indicator:

For the purpose of this indicator, major investment projects are defined as projects meeting both of the following criteria:

- *The total investment cost of the project amounts to 1 percent or more of total annual budget expenditure; and*
- *The project is among the largest 10 projects (by total investment cost) for each of the 5 largest central government units, measured by the units' investment project expenditure.*

The following table must be inserted to support materiality used in all four dimensions.

Table 11: List of major investment projects (Last completed fiscal year)

#	Project name	Institution in charge	Total investment cost of project	As a % of the total cost of all major projects
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
... (up to 50)				
Total/ Coverage				100%

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Recent or ongoing reform activities:

XXX

11.1. Economic analysis of investment projects

Performance level and evidence for scoring:

Table 11.1: Economic analysis of investment proposals (Last completed fiscal year)

#	Project name	As a % of the total cost of all major projects	Economic analysis conducted (Y/N)	Consistent with national guidelines (Y/N)	Published (Y/N)	Sponsoring entity (specify)	Reviewing entity (specify)
1							
2							
3							
...							
	Total/Coverage						

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

Performance change since a previous PEFA assessment:

XXX

11.2. Investment project selection

Performance level and evidence for scoring:

Table 11.2: Investment project selection (Last completed fiscal year)

#	Project name	As a % of the total cost of all major projects	Prioritized by central entity (Y/N)	Consistent with standard selection criteria (Y/N)
1				
2				
3				
...				
	Total/Coverage			

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

Performance change since a previous PEFA assessment:

XXX

11.3. Investment project costing

Performance level and evidence for scoring:

Table 11.3: Investment project costing (Last completed fiscal year)

#	Project name	Contents presented in the annual budget documents		As a % of the total
		Capital cost breakdown	Recurrent costs	

		Projections of the total life-cycle cost (Y/N)	Budget year only (Y/N)	Medium term (T, T+1, T+2) (Y/N)	Budget year only (Y/N)	Medium term (T, T+1, T+2) (Y/N)	cost of all listed projects
1							
2							
3							
...							
	Coverage						

Data source: Specify details of source/documents. Insert website address where relevant.

xxx

Insert a sentence justifying the score assigned

Performance change since a previous PEFA assessment:

xxx

11.4. Investment project monitoring

Performance level and evidence for scoring:

Table 11.4: Investment project monitoring (Last completed fiscal year)

#	Project name	Total cost (Y/N)	Physical progress (Y/N)	Existence of standard rules and procedures (Y/N)	High level of compliance with procedures (Y/N)	Information on total cost and physical progress published annually (Y/N)
1						
2						
3						
...						
	Coverage					

Data source: Specify details of source/documents. Insert website address where relevant.

xxx

Insert a sentence justifying the score assigned

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. For the last completed fiscal year, coverage is CG for PI-12.1, BCG for PI-12.2, and both CG and BCG for PI-12.3. This indicator uses the M2 (AV) method for aggregating dimension scores.

Methodological notes:

xxx

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-12. Public asset management (M2)		Insert aggregated PI-12	Insert previous aggregated PI-12
12.1. Financial asset monitoring	Insert summary PI-12.1	Insert score PI-12.1	Insert previous score PI-12.1
12.2. Nonfinancial asset monitoring	Insert summary PI-12.2	Insert score PI-12.2	Insert previous score PI-12.2
12.3. Transparency of asset disposal	Insert description PI-12.3	Insert score PI-12.3	Insert previous score PI-12.3

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-12. Public asset management (M2)		
12.1. Financial asset monitoring		
12.2. Nonfinancial asset monitoring		
12.3. Transparency of asset disposal		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

12.1. Financial asset monitoring

Performance level and evidence for scoring:

Table 12.1: Financial asset monitoring (Last completed fiscal year)

Asset Type (*)	Records of holdings of financial assets maintained (Y/N)	Recognized at acquisition cost (Y/N)	Recognized at fair value (Y/N)	In line with international accounting standards (Y/N)	Information on performance published annually (Y/N)

Data source: Specify details of source/documents. Insert website address where relevant.

()See clarification 12.1:2 in Volume II of the PEFA Handbook for the type of assets*

XXX

Insert a sentence justifying the score assigned

Performance change since a previous PEFA assessment:

XXX

12.2. Nonfinancial asset monitoring

Performance level and evidence for scoring:

Table 12.2: Nonfinancial asset monitoring (last completed fiscal year)

Categories <i>(Complete as needed)</i>	Subcategories (as relevant)	Records maintained in registers	Information on usage and age included (Full/Partial/No)	Information published Y/N <i>(If yes, specify frequency)</i>	Comments
Fixed assets	Buildings and structures				
	Machinery and equipment				
	Other fixed assets				
...					
...					

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

Performance change since a previous PEFA assessment:

XXX

12.3. Transparency of asset disposal

Performance level and evidence for scoring:

Table 12.3: Transparency of asset disposal (last completed fiscal year)

Procedures for financial asset	Procedures for nonfinancial	Information on asset disposal	Information on asset transfer and
--------------------------------	-----------------------------	-------------------------------	-----------------------------------

transfer or disposal established (Y/N)	asset transfer or disposal established (Y/N)	included in budget documents, financial reports, or other reports (Full/Partial)	disposal submitted to legislature (Y/N)

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned

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. Coverage is CG for all three dimensions - at time of assessment for PI-13.1, for last completed fiscal year for PI-13.2, and at time of assessment with reference to the last three completed fiscal years for PI-13.3. This indicator uses the M2 (AV) method for aggregating scores.

Methodological notes:

XXX

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-13. Debt management (M2)		Insert aggregated PI-13	Insert previous aggregated PI-13
13.1. Recording and reporting of debt and guarantees Economic analysis of investment projects	Insert summary PI-13.1	Insert score PI-13.1	Insert previous score PI-13.1
13.2. Approval of debt and guarantees	Insert summary PI-13.2	Insert score PI-13.2	Insert previous score PI-13.2

13.3. Debt management strategy	Insert summary PI-13.3	Insert score PI-13.3	Insert previous score PI-13.3
--------------------------------	------------------------	----------------------	-------------------------------

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-13. Debt management (M2)		
13.1. Recording and reporting of debt and guarantees		
13.2. Approval of debt and guarantees		
13.3. Debt management strategy		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

13.1. Recording and reporting of debt and guarantees

Performance level and evidence for scoring:

Table 13.1: Recording and reporting of debt and guarantees (At time of assessment)

Categories	Records maintained (Y/N)	Records are complete and accurate (Y/N)	Frequency of update of records M=Monthly Q=Quarterly A=Annually N=Not done	Frequency of reconciliation M/Q/A/N	Statistical reports prepared (covering debt service, stock and operations) M/Q/A/N	Records of areas where additional information needed <i>(if no statistical report)</i> Y/N
Domestic debt						
Foreign debt						
Guarantee						

Data source: Specify details of source/documents. Insert website address where relevant.

xxx

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

xxx

13.2. Approval of debt and guarantees

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

13.3. Debt management strategy

Performance level and evidence for scoring:

Table 13.3: Debt management strategy (At time of assessment, with reference to the last three completed fiscal years)

Debt management strategy has been prepared (Y/N)	Date of most recent update	Time horizon (No. of years)	Targets included in debt strategy				Annual report on debt strategy submitted to legislature (Y/N, Date of submission)
			Interest rates (Y/N)	Refinancing (Y/N)	Foreign currency risk (Y/N)	Evolution of risk indicators only (Y/N)	

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

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. It also examines orderliness in the budget preparation process and the legislative scrutiny of the budget proposal.

Overall performance: Analysis of key strengths and weaknesses

Describe the overall performance of the five indicators for this pillar.

Highlight main strengths and weaknesses, and where relevant, other diagnostic reports and analyses.

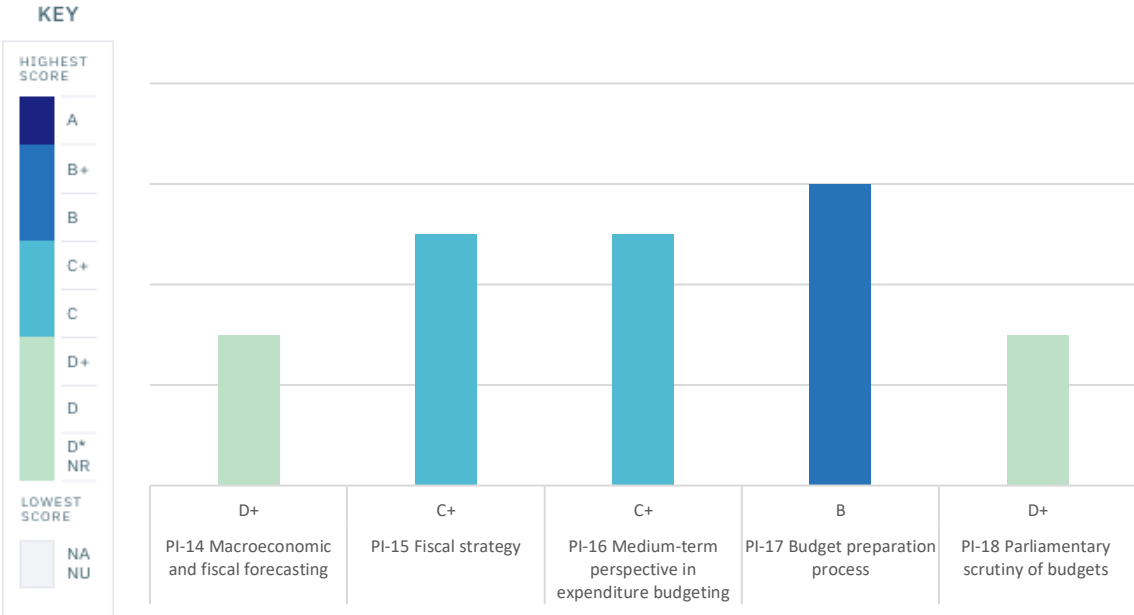
Discuss inter-relationships with other indicators and pillars as per Table below.

Include a graph summarizing performance within the pillar as per example below.

Table PILLAR FOUR: Interdependence

Indicator/dimension	Pillars						
	I	II	III	IV	V	VI	VII
Pillar IV-Policy-based fiscal strategy and budgeting							
PI-14. Macroeconomic and fiscal forecasting							
14.1. Macroeconomic forecasts		5 (EI.6) 9 (EI.9)					
14.2. Fiscal forecasts	1 3.1 3.2			16.4			
14.3. Macro-fiscal sensitivity analysis							
PI-15. Fiscal strategy							
15.1. Fiscal impact of policy proposals		5 (EI.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	2.1 2.2	4 9 (EI.11)					
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				14.2			
PI-17. Budget preparation process							
17.1. Budget calendar		7.2					
17.2. Guidance on budget preparation	1.1						
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	1.1				21.4		

Figure PILLAR FOUR: Policy Based Fiscal Strategy and Budgeting (example)



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. For the last three completed fiscal years, coverage is whole economy for PI-14.1 and CG for PI-14.2 and 14.3. This indicator uses **M2** (AV) for aggregating dimension scores.

Methodological notes:

XXX

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-14. Macroeconomic and fiscal forecasting (M2)		Insert aggregated PI-14	Insert previous aggregated PI-14
14.1. Macroeconomic forecasts	Insert summary PI-14.1	Insert score PI-14.1	Insert previous score PI-14.1

14.2. Fiscal forecasts	Insert summary PI-14.2	Insert score PI-14.2	Insert previous score PI-14.2
14.3. Macroeconomic sensitivity analysis	Insert summary PI-14.3	Insert score PI-14.3	Insert previous score PI-14.3

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-14. Macroeconomic and fiscal forecasting (M2)		
14.1. Macroeconomic forecasts		
14.2. Fiscal forecasts		
14.3. Macroeconomic sensitivity analysis		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

14.1. Macroeconomic forecasts

Performance level and evidence for scoring:

Table 14.1. Macroeconomic forecasts (last three completed fiscal years)

Indicator	Budget document year	Years covered by forecasts			Underlying assumptions provided (Y/N)	Frequency of update 1= once a year 2=more than once a year N=Not updated	Submitted to legislature 1=budget year only 3= budget year plus two following fiscal years N= Not submitted
		Budget year T	Following year T+1	Following year T+2			
GDP growth	FY-T FY-T-1 FY-T-2						
Inflation	FY-T FY-T-1 FY-T-2						
Interest rates	FY-T FY-T-1 FY-T-2						

Exchange rate	FY-T FY-T-1 FY-T-2						
----------------------	--------------------------	--	--	--	--	--	--

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

14.2. Fiscal forecast

Performance level and evidence for scoring:

Table 14.2. Fiscal forecasts (last three completed fiscal years)

Indicator	Budget document year	Years covered by forecasts			Underlying assumptions provided (Y/N)	Explanation of the main differences included (Y/N)	Submitted to legislature 1=budget year only 3= budget year plus two following fiscal years N= Not submitted
		Budget year T	Following year T+1	Following year T+2			
Revenue by type	FY-T FY-T-1 FY-T-2						
Aggregate revenue	FY-T FY-T-1 FY-T-2						
Aggregate expenditure	FY-T FY-T-1 FY-T-2						
Budget balance	FY-T FY-T-1 FY-T-2						

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

14.3. Macroeconomic sensitivity analysis

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

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. Coverage is CG for the last three completed fiscal years for PI-15.1 and the last completed fiscal year for PI-15.2 and 15.3. This indicator uses the **M2 (AV)** method for aggregating dimension scores.

Methodological notes:

xxx

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-15. Fiscal strategy (M2)		Insert aggregated score PI-15	Insert previous aggregated score PI-15
15.1. Fiscal impact of policy proposals	Insert summary PI-15.1	Insert score PI-15.1	Insert previous score PI-15.1
15.2. Fiscal strategy adoption	Insert summary PI-15.2	Insert score PI-15.2	Insert previous score PI-15.2
15.3. Reporting on fiscal outcomes	Insert summary PI-15.3	Insert score PI-15.3	Insert previous score PI-15.3

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-15. Fiscal strategy (M2)		
15.1. Fiscal impact of policy proposals		
15.2. Fiscal strategy adoption		
15.3. Reporting on fiscal outcomes		

Detailed description of the country PFM system for the assessed performance indicator:

XXX

Recent or ongoing reform activities:

XXX

15.1. Fiscal impact of policy proposals

Performance level and evidence for scoring:

Table 15.1 Fiscal impact of policy proposals (Last three completed fiscal years)

This table is optional.

	Estimates of fiscal impact of proposed changes prepared			Data source
	Budget year T (Y/N)	Two following fiscal years T+1, T+2 (Y/N)	Submitted to legislature (Y/N)	
Proposed changes in revenue policy				
	Policy impacted – sponsoring Ministry			
1				
2				
...				
Proposed changes in expenditure policy				
	Policy impacted – sponsoring Ministry			
1				
2				
...				

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

15.2. Fiscal strategy adoption

Performance level and evidence for scoring:

Table 15.2 Fiscal strategy adoption (Last completed fiscal year)

Fiscal strategy				Includes quantitative information			Includes qualitative objectives Y/N) – <i>Specify in the narrative</i>
Prepared (Y/N)	Submitted to legislature (Y/N, Date)	Published (Y/N, Date)	For internal use only (Y/N)	Time-based	Or objectives only		
				goals and targets (Y/N) – <i>Specify in the narrative</i>	Budget (Y/N) – <i>Specify in the narrative</i>	Forward Years (Y/N) – <i>Specify in the narrative</i>	

Data source: Specify details of source/documents. Insert website address where relevant.

xxx

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

xxx

15.3. Reporting on fiscal outcomes

Performance level and evidence for scoring:

Table 15.3 Reporting on fiscal outcomes (Last completed fiscal year)

Progress report completed (Y/N)	Last fiscal year covered	Submitted to legislature (Y/N, Date)	Published with budget (Y/N, Date)	Includes explanation of deviation from target (Y/N)	Includes actions planned to address deviations (Y/N)

Data source: Specify details of source/documents. Insert website address where relevant.

Insert a sentence justifying the score assigned.

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. Coverage is BCG for last budget submitted to the legislature for PI-16.1, 16.2 and 16.3, and last medium-term budget /current medium-term budget for PI-16.4. This indicator uses the **M2 (AV)** method for aggregating dimension scores.

Methodological notes:

xxx

Summary table of scores:*In case of a successive assessment applying PEFA 2016*

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-16. Medium-term perspective in expenditure budgeting (M2)		Insert aggregate score PI-16	Insert previous aggregate score PI-16
16.1. Medium-term expenditure estimates	Insert summary PI-16.1	Insert score PI-16.1	Insert previous score PI-16.1
16.2. Medium-term expenditure ceilings	Insert summary PI-16.2	Insert score PI-16.2	Insert previous score PI-16.2
16.3. Alignment of strategic plans and medium-term budgets	Insert summary PI-16.3	Insert score PI-16.3	Insert previous score PI-16.3
16.4. Consistency of budgets with previous year's estimates	Insert summary PI-16.4	Insert score PI-16.4	Insert previous score PI-16.4

OR*In case of a baseline assessment applying PEFA 2016*

Indicator/Dimension	Assessment of performance	Score
PI-16. Medium-term perspective in expenditure budgeting (M2)		
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		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

16.1. Medium-term expenditure estimates

Performance level and evidence for scoring:

Table 16.1: Medium-term expenditure estimates (last budget submitted to legislature)

Classification	Level of disaggregation	Budget year (Y/N)	Two following fiscal years (Y/N)
Administrative			
Economic			
Program/Function			

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

16.2. Medium-term expenditure ceilings

Performance level and evidence for scoring:

Table 16.2: Medium term expenditure ceilings (last budget submitted to legislature)

Level	Budget year (Y/N)	Two following fiscal years (Y/N)	Date of approval	Date of issuance of the first budget circular
Aggregate ceiling				
Ministry Ceiling				

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

16.3. Alignment of strategic plans and medium-term budgets

Performance level and evidence for scoring:

Table 16.3 Alignment of strategic plans and medium-term budgets (last budget submitted to the legislature)

Ministry	Budget Allocation	Medium term strategic plan prepared (Y/N)	Medium term strategic plan costed (Y/N)	Expenditure proposals consistent with medium term strategic plan (Most, majority, some, none)
1.				
2.				

3.				
...				
Total/Coverage				

Data source: *Specify details of source/documents. Insert website address where relevant.*

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

16.4. Consistency of budgets with previous year's estimates

Performance level and evidence for scoring:

Table 16.4. Consistency of budgets with previous year's estimates (The last medium-term budget and the current medium-term budget)

Ministry	Explanation of change to previous year's expenditure estimates prepared included in budget documents (Y/N)	Reconciled with medium term budget estimates (Y/N)	Reconciled with first year of new budget estimates (Y/N)
1.			
2.			
3.			
...			
Coverage %			

Data source: *Specify details of source/documents. Insert website address where relevant.*

XXX

Insert a sentence justifying the score assigned.

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. Coverage is BCG for the last budget submitted to the legislature for PI-17.1 and 17.2, and the last three completed fiscal years for 17.3. This indicator uses the **M2 (AV)** method for aggregating dimension scores.

Methodological notes:

XXX

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score of current PEFA	Score of previous PEFA
PI-17. Budget preparation process (M2)		Insert aggregate PI-17	Insert previous aggregated PI-17
17.1. Budget calendar	Insert summary PI-17.1	Insert score PI-17.1	Insert previous score PI-17.1
17.2. Guidance on budget preparation	Insert summary PI-17.2	Insert score PI-17.2	Insert previous score PI-17.2
17.3. Budget submission to the legislature	Insert summary PI-17.3	Insert score PI-17.3	Insert previous score PI-17.3

OR

In case of a baseline assessment applying PEFA 2016

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

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

17.1. Budget calendar

Performance level and evidence for scoring:

Table 17.1 Budget calendar (Last budget submitted to the legislature)

Activity	Planned	Actual date	Comment
----------	---------	-------------	---------

Issuance of the budget circular (specify for each budget circular if there is more than one)			
Submission of estimates			<i>Insert percentage of ministries that comply with the deadline using the budget amount they represent compared to the total budget</i>

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

17.2. Guidance on budget preparation

Performance level and evidence for scoring:

Table 17.2: Guidance on budget preparation (Last budget submitted to the legislature)

Date(s) of budget circular(s)	Total budget expenditure covered (Y/N)	Ceilings approved by the Cabinet (Y/N)	
		If Y, date of ceilings approval by Cabinet	If N, budget estimates reviewed and approved by Cabinet after completion (Y/N)
		<i>(to be compared to date of submission in Table 17.1)</i>	

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

17.3. Budget submission to the legislature

Performance level and evidence for scoring:

Table 17.3 Budget submission to the legislature (Last three completed fiscal years)

Fiscal year	Date of submission of budget proposal

Data source: *Specify details of source/documents. Insert website address where relevant.*

XXX

Insert a sentence justifying the score assigned.

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. Coverage is BCG for last completed fiscal year for PI-18.1, 18.2 and 18.4, and last three completed fiscal years for PI-18.3. This indicator uses the **M1 (WL)** method for aggregating dimension scores.

Methodological notes:

XXX

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-18. Legislative scrutiny of budgets (M1)		Insert aggregated PI-18	Insert previous aggregated PI-18
18.1. Scope of budget scrutiny	Insert summary PI-18.1	Insert score PI-18.1	Insert previous score PI-18.1
18.2. Legislative procedures for budget scrutiny	Insert summary PI-18.2	Insert score PI-18.2	Insert previous score PI-18.2
18.3. Timing of budget approval	Insert summary PI-18.3	Insert score PI-18.3	Insert previous score PI-18.3
18.4. Rules for budget adjustments by the executive	Insert summary PI-18.4	Insert score PI-18.4	Insert previous score PI-18.4

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-18. Legislative scrutiny of budgets (M1)		
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

Detailed description of the country PFM system for the assessed performance indicator:

XXX

Recent or ongoing reform activities:

XXX

18.1. Scope of budget scrutiny

Performance level and evidence for scoring:

Table 18.1. Scope of budget scrutiny (Last completed fiscal year)

Budget scrutiny by Legislature (Y/N)	Coverage <i>(specify)</i>				
	Fiscal policies (Y/N)	Medium-term fiscal forecasts (Y/N)	Medium term priorities (Y/N)	Aggregate expenditure and revenue (Y/N)	Details of expenditure and revenue (Y/N)

Data source: *Specify details of source/documents. Insert website address where relevant.*

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

18.2. Legislative procedures for budget scrutiny

Performance level and evidence for scoring:

Table 18.2: Legislative procedures for budget scrutiny (Last completed fiscal year)

Legislative procedures	Exist (Y/N)	Are approved in advance of budget hearings (Y/N)	Are adhered to (Y/N)	Include arrangements for public consultation (Y/N)	Include organizational arrangements (Y/N)

Data source: *Specify details of source/documents. Insert website address where relevant.*

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

18.3. Timing of budget approval

Performance level and evidence for scoring:

Table 18.3: Timing of budget approval (Last three completed fiscal years)

Fiscal year (PEFA time period)	Budget for fiscal year <i>(specify)</i>	Date of budget approval

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

18.4. Rules for budget adjustments by the executive

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

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.

Overall performance: Analysis of key strengths and weaknesses

Describe the overall performance of the eight indicators for this pillar.

Highlight main strengths and weaknesses, and where relevant, other diagnostic reports and analyses.

Discuss inter-relationships with other indicators and pillars as per Table below.

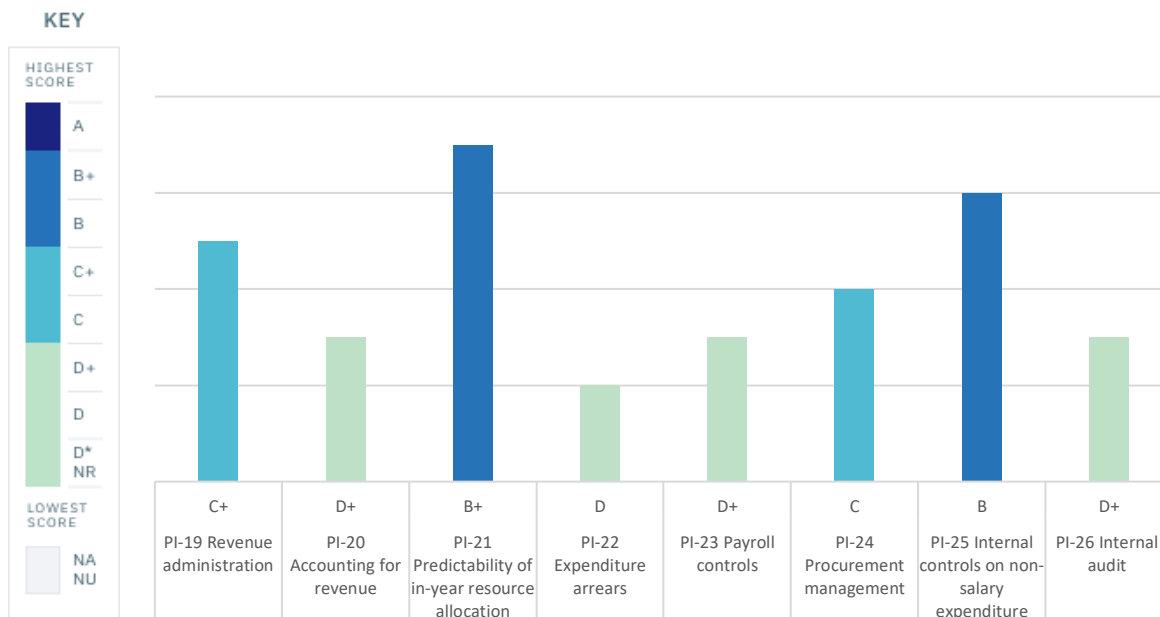
Include a graph summarizing performance within the pillar as per example below.

Table PILLAR FIVE: Interdependence

Indicator/dimension	Pillars						
	I	II	III	IV	V	VI	VII
Pillar V-Predictability and control in budget execution							
PI-19. Revenue administration	3				20 26.1		
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	3				19 26.1		
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		
21.3. Information on commitment ceilings					21.2		
21.4. Significance of in-year budget adjustments				18.4			
PI-22. Expenditure arrears							
22.1. Stock of expenditure arrears	1.1				25.2		
22.2. Expenditure arrears monitoring		4.1					
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					26.3		
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							

Indicator/dimension	Pillars						
	I	II	III	IV	V	VI	VII
25.2. Effectiveness of expenditure commitment controls					22.1		
25.3. Compliance with payment rules and procedures							
PI-26. Internal audit							
26.1. Coverage of internal audit					19 20		
26.2. Nature of audits and standards applied							
26.3. Implementation of internal audits and reporting					23.4		
26.4. Response to internal audits							

Figure PILLAR FIVE: Predictability and Control in Budget Execution (example)



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. Coverage is CG at time of assessment for PI-19.1 and 2 and for the last completed fiscal year for PI-19.3 and 19.4. This indicator uses **M2 (AV)** method for aggregating dimension scores.

Methodological notes:

XXX

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-19. Revenue administration (M2)		Insert aggregated PI-19	Insert previous aggregated PI-19
19.1. Rights and obligations for revenue measures	Insert summary PI-19.1	Insert score PI-19.1	Insert previous score PI-19.1
19.2. Revenue risk management	Insert summary PI-19.2	Insert score PI-19.2	Insert previous score PI-19.2
19.3. Revenue audit and investigation	Insert summary PI-19.3	Insert score PI-19.3	Insert previous score PI-19.3
19.4. Revenue arrears monitoring	Insert summary PI-19.4	Insert score PI-19.4	Insert previous score PI-19.4

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-19. Revenue administration (M2)		
19.1. Rights and obligations for revenue measures		
19.2. Revenue risk management		
19.3. Revenue audit and investigation		
19.4. Revenue arrears monitoring		

Detailed description of the country PFM system for the assessed performance indicator:

For calibration and assessment of materiality, table 19 is to be included which sets out the main revenue types. Assessors should note that the data in Table 19 is “at time of assessment” as for PI-19.1 and 19.2, while PI-19.3 and 19.4 cover last completed fiscal year. Assessors should check (and comment accordingly) that there is no material change in the relative portion of revenue collected by agencies from the last year to the time of assessment – such as may occur if, within the intervening period, there is a change in administrative arrangements, major policy changes or significant economic disruption.

Table 19: Collected revenues by entity and category of revenue (At time of assessment)

Collecting entity	Category of revenue	Receipts (Amount)	As a percentage of total revenue (%)
TOTAL			100%

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Recent or ongoing reform activities:

XXX

19.1. Rights and obligations for revenue measures

Performance level and evidence for scoring:

Table 19.1. Rights and obligations for revenue measures (At time of assessment)

Collecting entity	Category of revenue <i>(see detail of % in Table 19)</i>	Information available to payers on revenue rights and obligations				
		Revenue obligations (Y/N)	Redress processes and procedures (Y/N)	Comprehensive (Y/N)	Up-to-date (Y/N)	Source of information <i>(Specify)</i>

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

19.2. Revenue risk management

Performance level and evidence for scoring:

Table 19.2. Revenue risk management (At time of assessment)

Collecting entity	Category of revenue <i>(see detail of % in Table 19)</i>	Approaches for assessing and prioritizing compliance risks		Coverage	
		Comprehensive (Y/N)	Structured and systematic (Y/Partly/N)	Large revenue payers (Y/N)	Medium revenue payers (Y/N)

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

19.3. Revenue audit and investigation

Performance level and evidence for scoring:

Table 19.3. Revenue audit and investigation (Last completed fiscal year)

Collecting entity	Category of revenue <i>(see detail of % in Table 19)</i>	Audit and fraud investigations undertaken (Y/N)	In accordance with compliance improvement plan (Y/N)	Compliance improvement plan documented (Y/N)	Completion rate of planned audits and investigations		
					Completed	Planned	Completed /Planned as a percentage

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

19.4. Revenue arrears monitoring

Performance level and evidence for scoring:

Table 19.4. Revenue arrears monitoring (Last completed fiscal year)

Collecting entity	Category of revenue <i>(See detail of % in Table 19)</i>	Stock of arrears			
		Total amount of arrears	Arrears % of annual collections	Amount of arrears older than 12 months	Arrears older than 12 months % of annual collections

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

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. Coverage is CG at time of assessment. This indicator uses **M1 (WL)** for aggregating dimension scores.

Methodological notes:

xxx

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of PFM performance	Score current PEFA	Score previous PEFA
PI-20. Accounting for revenue (M1)		Insert aggregated PI-20	Insert previous aggregated PI-20
20.1. Information on revenue collections	Insert summary PI-20.1	Insert score PI-20.1	Insert previous score PI-20.1
20.2. Transfer of revenue collections	Insert summary PI-20.2	Insert score PI-20.2	Insert previous score PI-20.2
20.3. Revenue accounts reconciliation	Insert summary PI-20.3	Insert score PI-20.3	Insert previous score PI-20.3

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of PFM performance	Score
PI-20. Accounting for revenue (M1)		
20.1. Information on revenue collections		
20.2. Transfer of revenue collections		
20.3. Revenue accounts reconciliation		

Detailed description of the country PFM system for the assessed performance indicator:

XXX

Recent or ongoing reform activities:

XXX

20.1. Information on revenue collections

Performance level and evidence for scoring:

Table 20.1: Information on revenue collections (At time of assessment)

Collecting entity	Category of revenue <i>(See detail of % in Table 19)</i>	Collection of revenue information by a central agency (Y/N)	Frequency of data transfer to the central agency	Transferred data characteristics (Y/N):		
				Broken down by revenue type	Consolidated into a report	Consolidated

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

20.2. Transfer of revenue collections

Performance level and evidence for scoring:

Table 20.2: Transfer of revenue collections (At time of assessment)

Collecting entity	Category of revenue <i>(See detail of % in Table 19)</i>	Frequency of revenue collections transfer directly into accounts controlled by the Treasury	Frequency of revenue collections transfer to the Treasury and other designated agencies

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

20.3. Revenue accounts reconciliation

Performance level and evidence for scoring:

Table 20.3: Revenue accounts reconciliation (At time of assessment)

Collecting entity	Category of revenue <i>(See detail of % in Table 19)</i>	Frequency of reconciliation	Timeline of reconciliation	Type of reconciled data (Y/N):			
				Assessments	Collections	Arrears	Transfers to Treasury/other agencies

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

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. Coverage is BCG at time of assessment for PI-21.1 and for last completed fiscal year for PI-21.2, 21.3 and 21.4. This indicator uses the **M2 (AV)** method for aggregating dimension scores.

Methodological notes:

XXX

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-21. Predictability of in-year resource allocation (M2)		Insert aggregated PI-21	Insert previous aggregated PI-21
21.1. Consolidation of cash balances	Insert summary PI-21.1	Insert score PI-21.1	Insert previous score PI-21.1

21.2. Cash forecasting and monitoring	Insert summary PI-21.2	Insert score PI-21.2	Insert previous score PI-21.2
21.3. Information on commitment ceilings	Insert summary PI-21.3	Insert score PI-21.3	Insert previous score PI-21.3
21.4. Significance of in-year budget adjustments	Insert summary PI-21.4	Insert score PI-21.4	Insert previous score PI-21.4

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-21. Predictability of in-year resource allocation (M2)		
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		

Detailed description of the country PFM system for the assessed performance indicator:

XXX

Recent or ongoing reform activities:

XXX

21.1. Consolidation of cash balances

Performance level and evidence for scoring:

Table 21.1: Consolidation of cash balances (At time of assessment)

Bank and cash – Category of accounts (*)	Frequency of consolidation (Daily, Weekly, Monthly)

Data source: Specify details of source/documents. Insert website address where relevant. () such as TSA, accounts held in commercial banks...*

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

21.2. Cash forecasting and monitoring

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

21.3. Information on commitment ceilings

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

21.4. Significance of in-year budget adjustments

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

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. Coverage is BCG for the last completed fiscal year for PI-22.1 and at time of assessment for PI-22.2. This indicator uses the **M1** (WL) method for aggregating dimension scores.

Methodological notes:

XXX

Summary table of scores:

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-22. Expenditure arrears (M1)		Insert aggregated PI-22	Insert previous aggregated PI-22
22.1. Stock of expenditure arrears	Insert summary PI-22.1	Insert score PI-22.1	Insert previous score PI-22.1
22.2. Expenditure arrears monitoring	Insert summary PI-22.2	Insert score PI-22.2	Insert previous score PI-22.2

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-22. Expenditure arrears (M1)		
22.1. Stock of expenditure arrears		
22.2. Expenditure arrears monitoring		

Detailed description of the country PFM system for the assessed performance indicator:

The PEFA report narrative should explain how expenditure arrears are defined and through what means this definition has legal status (e.g. legislation, tender documents, contracts, court decisions).

xxx

Recent or ongoing reform activities:

xxx

22.1. Stock of expenditure arrears

Performance level and evidence for scoring:

Table 22.1: Stock of BCG expenditure arrears (Last three completed fiscal years)

	FY T-2	FY T-1	FY T
Stock of arrears for Category 1			
Stock of arrears for Category 2			
...			
Total stock of BCG arrears at the end of the			

Total actual BCG expenditure for the FY ²⁰ (ii)			
Ratio (i)/(ii)			

Data source: *Specify details of source/documents. Insert website address where relevant.*

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

22.2. Expenditure arrears monitoring

Performance level and evidence for scoring:

Table 22.2: Expenditure arrears monitoring (At time of assessment)

Data generated (Y/N):			Frequency of reports	Timeline
Stock	Age profile	Composition		

Data source: *Specify details of source/documents. Insert website address where relevant.*

XXX

Insert a sentence justifying the score assigned.

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. Coverage is CG at time of assessment for PI-23.1, 23.2 and 23.3 and for last three completed fiscal years for PI-23.4. This indicator uses the **M1** (WL) method for aggregating dimension scores.

Methodological notes:

XXX

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
PI-23. Payroll controls (M1)		Insert	Insert

²⁰ As described under PI-1

23.1. Integration of payroll and personnel records	Insert summary PI-23.1	Insert score PI-23.1	Insert previous score PI-23.1
23.2. Management of payroll changes	Insert summary PI-23.2	Insert score PI-23.2	Insert previous score PI-23.2
23.3. Internal control of payroll	Insert description PI-23.3	Insert score PI-23.3	Insert previous score PI-23.3
23.4. Payroll audit	Insert description PI-23.4	Insert score PI-23.4	Insert previous score PI-23.4

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-23. Payroll controls (M1)		
23.1. Integration of payroll and personnel records		
23.2. Management of payroll changes		
23.3. Internal control of payroll		
23.4. Payroll audit		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

23.1. Integration of payroll and personnel records

Performance level and evidence for scoring:

xxx

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

xxx

23.2. Management of payroll changes

Performance level and evidence for scoring:

xxx
Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

xxx

23.3. Internal control of payroll

Performance level and evidence for scoring:

xxx
Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

xxx

23.4. Payroll audit

Performance level and evidence for scoring:

xxx
Insert a sentence justifying the score assigned.

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. Coverage is CG for the last completed fiscal year. This indicator uses the **M2 (AV)** method for aggregating dimension scores.

Methodological notes:

xxx

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score current PEFA	Score previous PEFA
---------------------	---------------------------	--------------------	---------------------

PI-24. Procurement (M2)		Insert aggregate PI-24	Insert previous aggregated PI-24
24.1. Procurement monitoring	Insert summary PI-24.1	Insert score PI-24.1	Insert previous score PI-24.1
24.2. Procurement methods	Insert summary PI-24.2	Insert score PI-24.2	Insert previous score PI-24.2
24.3. Public access to procurement information	Insert summary PI-24.3	Insert score PI-24.3	Insert previous score PI-24.3
24.4. Procurement complaints management	Insert summary PI-24.4	Insert score PI-24.4	Insert previous score PI-24.4

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-24. Procurement (M2)		
24.1. Procurement monitoring		
24.2. Procurement methods		
24.3. Public access to procurement information		
24.4. Procurement complaints management		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

24.1. Procurement monitoring

Performance level and evidence for scoring:

Table 24.1 Procurement monitoring (Last completed fiscal year)

Procurement method	Coverage (from	Databases or records are maintained (Y/N)	Data is accurate and complete
---------------------------	-----------------------	--	--------------------------------------

<i>(Specify method in second column below)</i>		Table 24.2)	What has been procured	Value of procurement	Who has been awarded contracts	Third party assurance (Y/N, specify)	Sample (Y/N, specify)
With competition/ Above threshold							
Without competition/ Below threshold							

Data source: *Specify details of source/documents. Insert website address where relevant.*

xxx

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

xxx

24.2 Procurement methods

Performance level and evidence for scoring:

Table 24.2 Procurement method (Last completed fiscal year)

Procurement method (Specify the method in the second column)		Amount	Coverage (% of total)
1. With competition/ Above threshold			
Subtotal 1/ Coverage 1			
2. Without competition/ Below threshold			
Subtotal 2/ Coverage 2			
Total value of contracts/ Coverage			100%

Data source: *Specify details of source/documents. Insert website address where relevant.*

xxx

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

xxx

24.3. Public access to procurement information

Performance level and evidence for scoring:

Table 24.3 Public access to procurement information (Last completed fiscal year)

Key procurement information to be made available to the public comprises:

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		

xxx

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

xxx

24.4. Procurement complaints management

Performance level and evidence for scoring:

Table 24.4 Procurement complaint management (Last completed fiscal year)

Complaints are reviewed by a body that:

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)		

xxx

Insert a sentence justifying the score assigned.

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. Coverage is CG at time of assessment. This indicator uses the **M2** (AV) method for aggregating dimension scores.

Methodological notes:

XXX

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score of current PEFA	Score of previous PEFA
PI-25. Internal controls on nonsalary expenditure (M2)		Insert aggregated PI-25	Insert previous aggregated PI-25
25.1. Segregation of duties	Insert summary PI-25.1	Insert score PI-25.1	Insert previous score PI-25.1
25.2. Effectiveness of expenditure commitment controls	Insert summary PI-25.2	Insert score PI-25.2	Insert previous score PI-25.2
25.3. Compliance with payment rules and procedures	Insert summary PI-25.3	Insert score PI-25.3	Insert previous score PI-25.3

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-25. Internal controls on nonsalary expenditure (M2)		
25.1. Segregation of duties		
25.2. Effectiveness of expenditure commitment controls		
25.3. Compliance with payment rules and procedures		

Detailed description of the country PFM system for the assessed performance indicator:

XXX

Recent or ongoing reform activities:

XXX

25.1. Segregation of duties

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

25.2 Effectiveness of expenditure commitment controls

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

25.3. Compliance with payment rules and procedures

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

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. Coverage is CG at time of assessment for PI-26.1 and 26.2, for the last completed fiscal year for PI-26.3, and for PI-26.4, for audit reports that should have been issued in the last three fiscal years. This indicator uses the **M1 (WL)** method for aggregating dimension score.

Methodological notes:

XXX

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score of current PEFA	Score of previous PEFA
PI-26. Internal audit (M1)		Insert aggregated PI-26	Insert previous aggregated PI-26
26.1. Coverage of internal audit	Insert summary PI-26.1	Insert score PI-26.1	Insert previous score PI-26.1
26.2. Nature of audits and standards applied	Insert summary PI-26.2	Insert score PI-26.2	Insert previous score PI-26.2
26.3. Implementation of internal audits and reporting	Insert summary PI-26.3	Insert score PI-26.3	Insert previous score PI-26.3
26.4. Response to internal audits	Insert summary PI-26.4	Insert score PI-26.4	Insert previous score PI-26.4

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score of current PEFA
PI-26. Internal audit (M1)		
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		

26.1. Coverage of internal audit

Performance level and evidence for scoring:

Table 26.1: Coverage of internal audit (At time of assessment)

Ministry, Department or Agency covered <i>(specify)</i>	Internal Audit unit in charge <i>(specify)</i>	Budgeted expenditure	Budgeted revenue	Existence of <i>(Y/N, specify)</i>

		Amount	% of total	Amount	% of total	Law and regulation	Audit work program	Audit documentation	Reporting and follow up activities

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

26.2. Nature of audits and standards applied

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

26.3. Implementation of internal audits and reporting

Performance level and evidence for scoring:

Table 26.3: Implementation of internal audits and reporting (Last completed fiscal year)

Ministry, Department or Agency covered <i>(specify)</i>	Internal Audit unit in charge <i>(specify)</i>	Existence of an annual program (Y/N)	Completed audits as share of programmed audits	Audit report completed and distributed to appropriate parties (Y/N)	Comments

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

26.4. Response to internal audits

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

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.

Overall performance: Analysis of key strengths and weaknesses

Describe the overall performance of the three indicators for this pillar.

Highlight main strengths and weaknesses, and where relevant, other diagnostic reports and analyses.

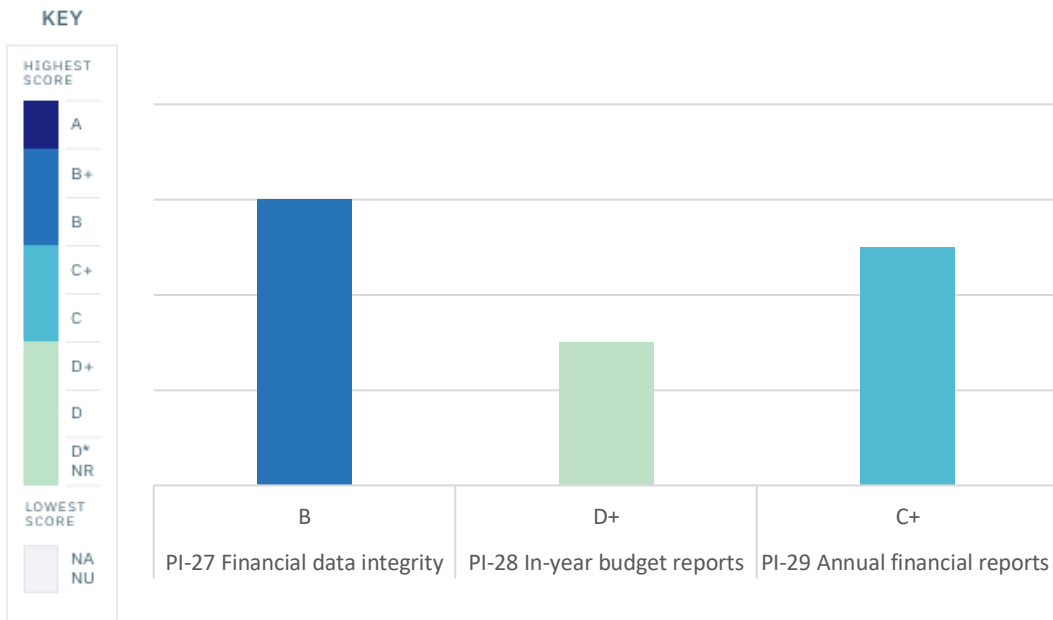
Discuss inter-relationships with other indicators and pillars as per Table below.

Include a graph summarizing performance within the pillar as per example below.

Table PILLAR SIX: Interdependence

Indicator/dimension	Pillars						
	I	II	III	IV	V	VI	VII
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		4					
28.2. Timing of in-year budget reports		9 (EI.3)					
28.3. Accuracy of in-year budget reports							
PI-29. Annual financial reports							
		6 9 (EI.5)					30.1 30.2 31.1 31.2
29.1. Completeness of annual financial reports		4	12.1 12.2				
29.2. Submission of the reports for external audit							
29.3. Accounting standards							

Figure PILLAR SIX: Accounting and Reporting (example)



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. Coverage is CG for PI-27.1 and BCG for PI-27.2, 27.3 and 27.4. Time period is at time of assessment for all four dimensions, specifically covering the preceding fiscal year for PI-27.1, 27.2 and 27.3. This indicator uses the **M2 (AV)** method for aggregating dimension scores.

Methodological notes:

xxx

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score of current PEFA	Score of previous PEFA
PI-27. Financial data integrity (M2)		Insert aggregated PI-27	Insert previous aggregated PI-27
27.1. Bank account reconciliation	Insert summary PI-27.1	Insert score PI-27.1	Insert previous score PI-27.1
27.2. Suspense accounts	Insert summary PI-27.2	Insert score PI-27.2	Insert previous score PI-27.2

27.3. Advance accounts	Insert summary PI-27.3	Insert score PI-27.3	Insert previous score PI-27.3
27.4. Financial data integrity processes	Insert summary PI-27.4	Insert score PI-27.4	Insert previous score PI-27.4

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-27. Financial data integrity (M2)		
27.1. Bank account reconciliation		
27.2. Suspense accounts		
27.3. Advance accounts		
27.4. Financial data integrity processes		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

27.1. Bank account reconciliation

Performance level and evidence for scoring:

Table 27.1: Bank account reconciliation (At time of assessment, covering the preceding fiscal year)

Category of bank account	Reconciled (Y/N)	Frequency of reconciliation	Timeframe for reconciliation	Aggregate and detailed level (Y/N)

Data source: Specify details of source/documents. Insert website address where relevant.

xxx

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

xxx

27.2 Suspense accounts

Performance level and evidence for scoring:

Table 27.2: Suspense accounts (At time of assessment, covering the preceding fiscal year)

Type of suspense account	Frequency of reconciliation	Timeframe for reconciliation	Timeframe for clearance

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

27.3. Advance accounts

Performance level and evidence for scoring:

Table 27.3: Advance accounts (At time of assessment, covering the preceding fiscal year)

Type of advance account	Frequency of reconciliation	Timeframe for reconciliation	Timeframe for clearance

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

27.4. Financial data integrity processes

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

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. Coverage is BCG for the last completed fiscal year. This indicator uses the **M1 (WL)** method for aggregating dimension scores.

Methodological notes:

xxx

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score of current PEFA	Score of previous PEFA
PI-28. In-year budget reports (M1)		Insert aggregated PI-28	Insert previous aggregated PI-28
28.1. Coverage and comparability of reports	Insert summary PI-28.1	Insert score PI-28.1	Insert previous score PI-28.1
28.2. Timing of in-year budget reports	Insert summary PI-28.2	Insert score PI-28.2	Insert previous score PI-28.2
28.3. Accuracy of in-year budget reports	Insert summary PI-28.3	Insert score PI-28.3	Insert previous score PI-28.3

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-28. In-year budget reports (M1)		
28.1. Coverage and comparability of reports		
28.2. Timing of in-year budget reports		
28.3. Accuracy of in-year budget reports		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

28.1. Coverage and comparability of reports

Performance level and evidence for scoring:

xxx

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

xxx

28.2. Timing of in-year budget reports

Performance level and evidence for scoring:

Table 28.2: Timing of in-year budget reports (Last completed fiscal year)

Frequency of preparation	Actual date of issuance <i>Specify date for each period during the last completed fiscal year</i>

Data source: Specify details of source/documents. Insert website address where relevant.

xxx

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

xxx

28.3. Accuracy of in-year budget reports

Performance level and evidence for scoring:

xxx

Insert a sentence justifying the score assigned.

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. Coverage is BCG for the last completed fiscal year for PI-29.1, the last annual financial report submitted for audit for PI-29.2, and the last three years' financial report for PI-29.3. The indicator uses the **M1 (WL)** method for aggregating dimension scores.

Methodological notes:

xxx

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score of current PEFA	Score of previous PEFA
PI-29. Annual financial reports (M1)		Insert aggregated PI-29	Insert previous aggregated PI-29
29.1. Completeness of annual financial reports	Insert summary PI-29.1	Insert score PI-29.1	Insert previous score PI-29.1
29.2. Submission of reports for external audit	Insert summary PI-29.2	Insert score PI-29.2	Insert previous score PI-29.2
29.3. Accounting standards	Insert summary PI-29.3	Insert score PI-29.3	Insert previous score PI-29.3

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-29. Annual financial reports (M1)		
29.1. Completeness of annual financial reports		
29.2. Submission of reports for external audit		
29.3. Accounting standards		

Detailed description of the country PFM system for the assessed performance indicator:

xxx

Recent or ongoing reform activities:

xxx

29.1. Completeness of annual financial reports

Performance level and evidence for scoring:

Table 29.1: Completeness of annual financial reports (Last completed fiscal year)

Financial reports prepared annually ²¹ (Y/N)	Comparable with approved budget (Y/N)	Content of annual financial reports (Y/N, specify when needed):						Reconciled cash flow statement (Y/N)
		Revenue	Expenditure	Financial assets	Tangible assets (and possibly other non-financial assets)	Liabilities	Guarantees and long-term obligations	

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

29.2. Submission of reports for external audit

Performance level and evidence for scoring:

Table 29.2: Submission of reports for external audit (Last annual financial report submitted for audit)

FY of the last financial report submitted for audit	Date of submission for external audit	Number of months after the end of the FY

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

29.3. Accounting standards

Performance level and evidence for scoring:

Table 29.3 Accounting standards (Last three years' financial reports)

Accounting standards applied to all financial reports				
Type of standard (International Standards/ Country framework)	Consistency (Most/ majority/ Consistent reporting over time)	Disclosure of standards (Y/N)	Disclosure on variations (Y/N)	Gaps explained (Y/N)

²¹ This may be a consolidated financial report or a list of financial reports from all individual BCG units.

--	--	--	--	--

Data source: *Specify details of source/documents. Insert website address where relevant.*

XXX

Insert a sentence justifying the score assigned.

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.

Overall performance: Analysis of key strengths and weaknesses

Describe the overall performance of the two indicators for this pillar.

Highlight main strengths and weaknesses, and where relevant, other diagnostic reports and analyses.

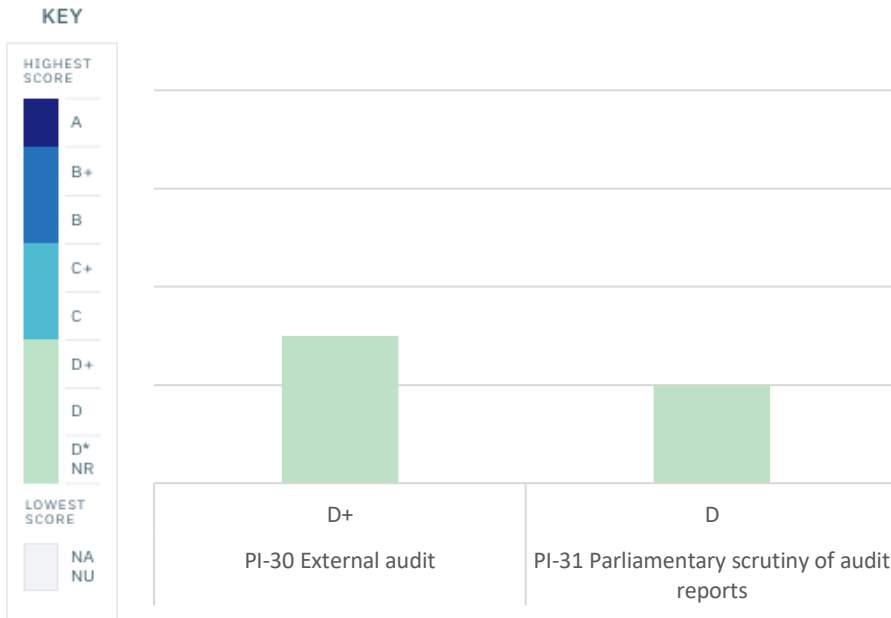
Discuss inter-relationships with other indicators and pillars as per Table below.

Include a graph summarizing performance within the pillar as per example below.

Table PILLAR SEVEN: Interdependence

Indicator/dimension	Pillars						
	I	II	III	IV	V	VI	VII
Pillar VII-External scrutiny and audit							
PI-30. External audit		9 (EI.5)					
30.1. Audit coverage and standards						29	
30.2. Submission of audit reports to the legislature						29	31.1
30.3. External audit follow up							
30.4. Supreme Audit Institution independence		9 (EI.7)					
PI-31. Legislative scrutiny of audit reports							
31.1. Timing of audit report scrutiny						29	
						30.2	
31.2. Hearings on audit findings						29	
						30.2	
31.3. Recommendations on audit by the legislature							
31.4. Transparency of legislative scrutiny of audit reports							

Figure PILLAR SEVEN: External Scrutiny and Audit (example)



PI-30. External audit

What does PI-30 measure? This indicator examines the characteristics of external audit. Coverage is CG for the last three completed fiscal years for PI-30.1, 30.2, 30.3 and at time of assessment for PI-30.4. This indicator uses the **M1 (WL)** method for aggregating dimension scores.

Methodological notes:

xxx

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score of current PEFA	Score of previous PEFA
PI-30. External audit (M1)		Insert aggregated PI-30	Insert previous aggregated PI-30
30.1. Audit coverage and standards	Insert summary PI-30.1	Insert score PI-30.1	Insert previous score PI-30.1
30.2. Submission of audit reports to the legislature	Insert summary PI-30.2	Insert score PI-30.2	Insert previous score PI-30.2

30.3. External audit follow-up	Insert summary PI-30.3	Insert score PI-30.3	Insert previous score PI-30.3
30.4. Supreme Audit Institution independence	Insert summary PI-30.4	Insert score PI-30.4	Insert previous score PI-30.4

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-30. External audit (M1)		
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		

Detailed description of the country PFM system for the assessed performance indicator:

XXX

Recent or ongoing reform activities:

XXX

30.1. Audit coverage and standards

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

30.2. Submission of audit reports to the legislature

Performance level and evidence for scoring:

Table 30.2 Submission of audit reports to the legislature (Last three completed fiscal years)

Last three completed fiscal years	Fiscal year covered by the report	Dates of receipt of the financial reports by the audit office	Dates of submission of the financial audit reports to the legislature

Data source: Specify details of source/documents. Insert website address where relevant.

XXX

Insert a sentence justifying the score assigned.

Note: This dimension assesses the activity of the SAI during the last three completed fiscal years, i.e. the timeframe between the reception of all financial reports covered during the period and the submission of the audit reports to the legislature. The financial reports do not necessarily cover the last three completed fiscal years.

Performance change since a previous PEFA assessment:

XXX

30.3. External audit follow-up

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

30.4. Supreme Audit Institution independence

Performance level and evidence for scoring:

Table 30.4: Supreme Audit Institution independence (At time of assessment)

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		

XXX

Insert a sentence justifying the score assigned.

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. Coverage is CG for the last three completed fiscal years. This dimension uses the **M2 (AV)** method for aggregating dimension scores.

Methodological notes:

xxx

Summary table of scores:

In case of a successive assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score of current PEFA	Score of previous PEFA
PI-31. Legislative scrutiny of audit reports (M2)		Insert aggregated PI-31	Insert previous aggregated PI-31
31.1. Timing of audit report scrutiny	Insert summary PI-31.1	Insert score PI-31.1	Insert previous score PI-31.1
31.2. Hearings on audit findings	Insert summary PI-31.2	Insert score PI-31.2	Insert previous score PI-31.2
31.3. Recommendations on audit by legislature	Insert summary PI-31.3	Insert score PI-31.3	Insert previous score PI-31.3
31.4. Transparency of legislative scrutiny of audit reports	Insert summary PI-31.4	Insert score PI-31.4	Insert previous score PI-31.4

OR

In case of a baseline assessment applying PEFA 2016

Indicator/Dimension	Assessment of performance	Score
PI-31. Legislative scrutiny of audit reports (M2)		
31.1. Timing of audit report scrutiny		
31.2. Hearings on audit findings		
31.3. Recommendations on audit by legislature		
31.4. Transparency of legislative scrutiny of audit reports		

Detailed description of the country PFM system for the assessed performance indicator:

XXX

Recent or ongoing reform activities:

XXX

31.1. Timing of audit report scrutiny

Performance level and evidence for scoring:

Table 31.1: Timing of audit report scrutiny (Last three completed fiscal years)

Last three completed fiscal years	Fiscal years covered (*)	Dates of receipt of the financial audit reports	Dates of scrutiny by the legislature

Data source: Specify details of source/documents. Insert website address where relevant. (*) As for PI-30.2, this dimension assesses the activity of the legislature during the last three completed fiscal years but the reports received may cover other years.

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

31.2 Hearings on audit findings

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

31.3. Recommendations on audit by legislature

Performance level and evidence for scoring:

XXX

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

XXX

31.4. Transparency of legislative scrutiny of audit reports

Performance level and evidence for scoring:

xxx

Insert a sentence justifying the score assigned.

Performance change since a previous PEFA assessment:

xxx

3. 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.

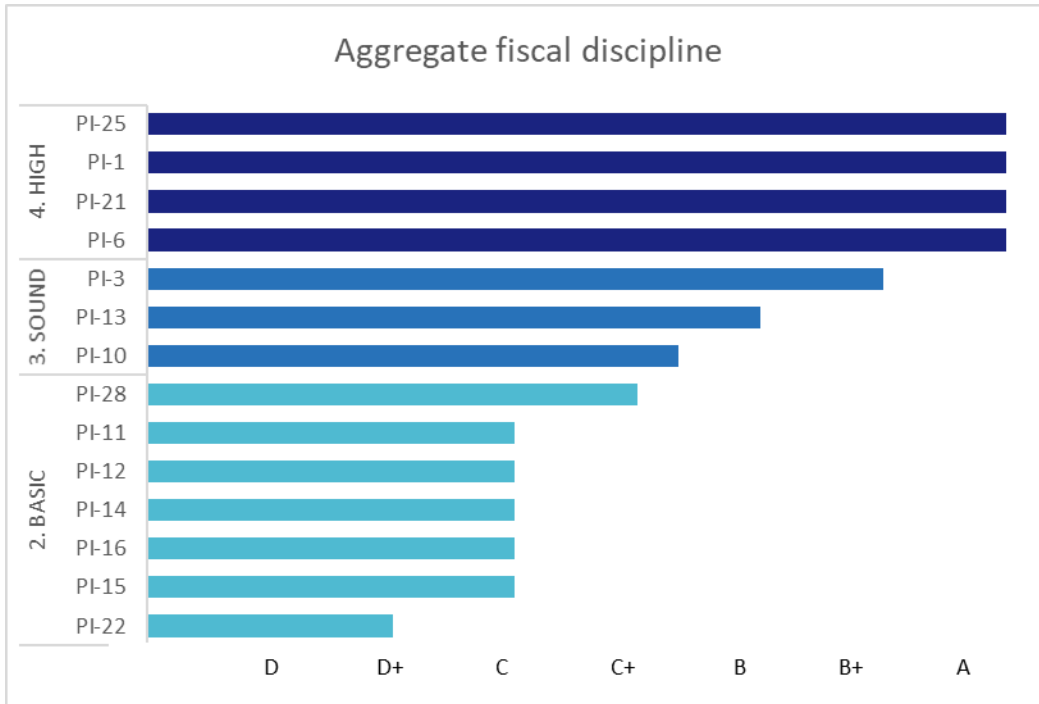
The analysis is organized along the three main fiscal and budgetary outcomes. However, the assessment does not examine the extent to which the intended outcomes are achieved, for example, whether revenue measures and expenditures incurred through the budget have their desired effect on spurring economic 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.

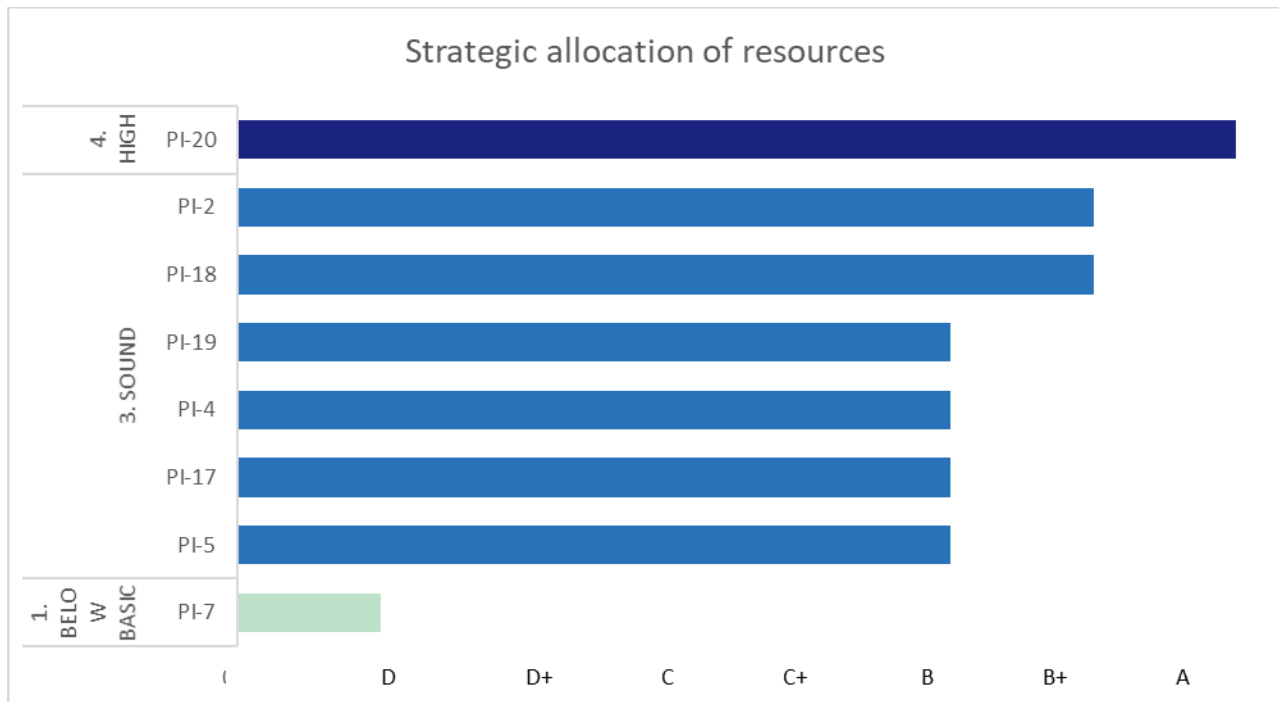
Results highlighted in this subsection could be presented in a table. The table would highlight main strengths and weaknesses as identified per pillar and the impact on the ability to deliver the three budgetary outcomes. The table may be used as a basis to draw main conclusions on PFM strengths and 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



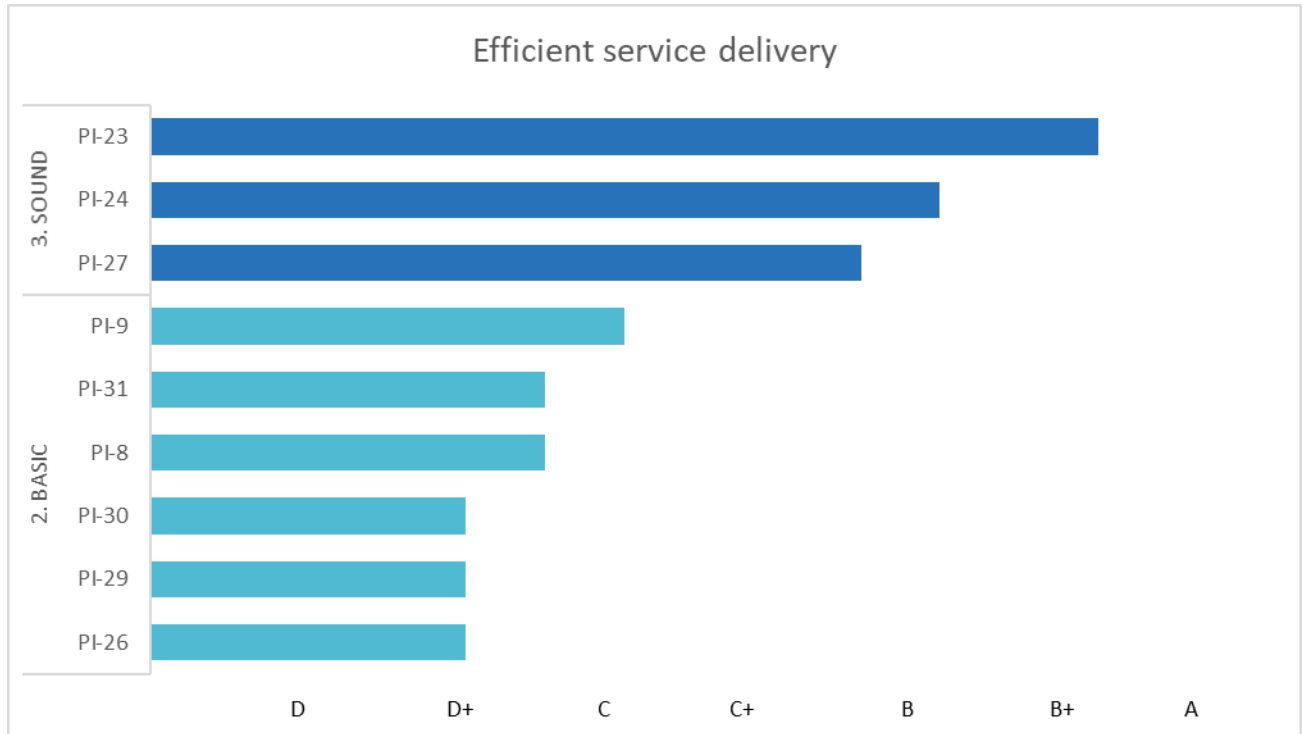
XXX

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.		
PI-2. Expenditure composition outturn					
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.	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.		
PI-5. Budget documentation					
PI-6. Central government operations outside financial reports	X				
PI-7. Transfers to subnational governments					
PI-8. Performance information for service delivery					
PI-9. Public access to fiscal information					
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 effectiveness and efficiency of public investment is a key determinant in maximizing its impact and helping to support government's social and
PI-11. Public investment management	X				
PI-12. Public asset management	X				
PI-13. Debt management	X				
Sound public investment management promotes operational efficiency by supporting projects and programs that deliver outputs					

		<p>resources requires careful analysis to prioritize investment expenditure (and their future recurrent costs) within sustainable fiscal limits.</p> <p>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.</p> <p>The size and management of debt and guarantee obligations can have a substantial impact on a country's capacity to maintain fiscal discipline.</p>		<p>economic objectives.</p> <p>development</p> <p>Failure to monitor and manage financial liabilities may create unnecessarily high debt service costs diverting resources from the government's social and economic priorities.</p>		<p>and outcomes in a cost-efficient manner.</p> <p>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.</p>
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			<i>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.</i>		
PI-15. Fiscal strategy	X	<p><i>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.</i></p> <p><i>Adherence to a clear fiscal strategy ensures that budget policy decisions align with fiscal targets.</i></p> <p><i>Medium term budgeting supports aggregate fiscal discipline by establishing forward year estimates that provide the baseline for future budget ceilings and allocations.</i></p>	X	<p><i>An orderly budget process is necessary to provide government the information and time necessary to prioritize budget allocations among competing demands.</i></p> <p><i>Legislative scrutiny enables the government to be held accountable for its budget policy decisions.</i></p>		<p><i>Medium term budgeting provides greater predictability in budget allocations that supports budget units to plan resource use more efficiently.</i></p> <p><i>Legislative scrutiny can highlight potential inefficiencies in resources allocated for service delivery.</i></p>
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		<i>Efficient administration and accurate recording and reporting</i>	X	<i>A predictable revenue base and flow of resources to</i>	X	<i>Frequent and unpredictable in-year adjustments can</i>
PI-20. Accounting for revenues			X		X	

PI-21. Predictability of in-year resource allocation	X	<i>of tax and nontax revenue collections is important to ensure</i>		<i>budget units helps ensure those priorities are implemented.</i>	X	<i>undermine the efficient delivery of services.</i>
PI-22. Expenditure arrears	X	<i>all revenue is collected in accordance with relevant laws to support the government's budget framework.</i>		<i>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.</i>		<i>The existence of arrears can be an indication that budget allocations are insufficient to meet the service levels expected.</i>
PI-23. Payroll controls					X	
PI-24. Procurement					X	
PI-25. Internal controls on non-salary expenditure	X	<i>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.</i>		<i>Internal audit provides assurance that systems are operating to achieve government objectives efficiently and effectively.</i>	X	<i>Weak payroll controls can lead to a higher wage bill than planned resulting in higher costs per output.</i>
PI-26. Internal audit		<i>Effective expenditure and payroll controls ensure resources are used are consistent with approved allocations.</i>			X	<i>A well-functioning procurement system improves the efficiency of service delivery by ensuring better value for money of government purchases.</i> <i>Internal audit helps identify weaknesses and inefficiencies in internal control and operations.</i>
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		<i>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.</i>			X	
PI-28. In-year budget reports	X		X	<i>Reliable fiscal data and reporting on financial information is important for ensuring resources are allocated, as intended, to the government strategic priorities.</i>	X	<i>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.</i>
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		<i>Reliable and extensive external audit, and legislative scrutiny of those audits provides assurance that information in financial reports is accurate.</i>		<i>Reliable and extensive external audit and legislative scrutiny ensures governments are accountable for allocating resources in accordance with the approved budget.</i>	X	<i>Reliable and extensive external audit and legislative scrutiny is important for identifying inefficiencies in government programs and service delivery.</i>
PI-31. Legislative scrutiny of audit reports					X	

3.2. Effectiveness of the internal control framework

An effective internal control system plays a vital role across every pillar in addressing risks and providing reasonable 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 international 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.

3.3. 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 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	Insert aggregated PI-1	Insert previous aggregated PI-1	
		1. Aggregate expenditure out-turn	Insert PI-1.1 score	Insert summary PI-1.1	Insert PI-1.1 previous score
	PI-2	Expenditure composition outturn	Insert aggregated PI-2	Insert previous aggregated PI-2	
		1.Expenditure composition outturn by function	Insert PI-2.1 score	Insert summary PI-2.1	Insert PI-2.1 previous score
		2.Expenditure composition outturn by economic type	Insert PI-2.2 score	Insert summary PI-2.2	Insert PI-2.2 previous score
		3.Expenditure from contingency reserves	Insert PI-2.3 score	Insert summary PI-2.3	Insert PI-2.3 previous score
	PI-3	Revenue outturn	Insert aggregated PI-3	Insert previous aggregated PI-3	
		1.Aggregate revenue outturn	Insert score PI-3.1	Insert summary PI-3.1	Insert previous score PI-3.1

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)	
	2. Revenue composition outturn	Insert score PI-3.2	Insert summary PI-3.2	Insert previous score PI-3.2		
Transparency of Public Finances	PI-4	Budget Classification	Insert aggregated PI-4	Insert previous aggregated PI-4		
		1. Budget classification	Insert score PI-4.1	Insert summary PI-4.1	Insert previous score PI-4.1	
	PI-5	Budget Documentation	Insert aggregated PI-5	Insert previous aggregated PI-5		
		1. Budget documentation	Insert score PI-5.1	Insert summary PI-5.1	Insert previous score PI-5.1	
	PI-6	Central government operations outside financial reports	Insert aggregated PI-6	Insert previous aggregated PI-6		
		1. Expenditure outside financial reports	Insert score PI-6.1	Insert summary PI-6.1	Insert previous score PI-6.1	
		2. Revenue outside financial reports	Insert score PI-6.2	Insert summary PI-6.2	Insert previous score PI-6.2	
		3. Financial reports of extra-budgetary units	Insert score PI-6.3	Insert summary PI-6.3	Insert previous score PI-6.3	
	PI-7	Transfers to subnational governments	Insert aggregated PI-7	Insert previous aggregated PI-7		
		1. System for allocating transfers	Insert score PI-7.1	Insert summary PI-7.1	Insert previous score PI-7.1	
		2. Timeliness of information on transfers	Insert score PI-7.2	Insert summary PI-7.2	Insert previous score PI-7.2	
	PI-8	Performance information for service delivery	Insert aggregated PI-8	Insert previous aggregated PI-8		

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)
	1.Performance plans for service delivery	Insert score PI-8.1	Insert summary PI-8.1	Insert previous score PI-8.1	
	2.Performance achieved for service delivery	Insert score PI-8.2	Insert summary PI-8.2	Insert previous score PI-8.2	
	3.Resources received by service delivery units	Insert score PI-8.3	Insert summary PI-8.3	Insert previous score PI-8.3	
	4.Performance evaluation for service delivery	Insert score PI-8.4	Insert summary PI-8.4	Insert previous score PI-8.4	
PI-9	Public access to information	Insert aggregated PI-9		Insert previous aggregated PI-9	
	1. Public access to information	Insert score PI-9.1	Insert summary PI-9.1	Insert previous score PI-9.1	
Management of assets and liabilities	PI-10	Fiscal risk reporting	Insert aggregated PI-10		Insert previous aggregated PI-10
		1.Monitoring of public corporations	Insert score PI-10.1	Insert summary PI-10.1	Insert previous score PI-10.1
		2.Monitoring of sub-national government (SNG)	Insert score PI-10.2	Insert summary PI-10.2	Insert previous score PI-10.2
		3.Contingent liabilities and other fiscal risks	Insert score PI-10.3	Insert summary PI-10.3	Insert previous score PI-10.3
	PI-11	Public investment management	Insert aggregated PI-11		Insert previous aggregated PI-11
		1.Economic analysis of investment proposals	Insert score PI-11.1	Insert summary PI-11.1	Insert previous score PI-11.1
		2.Investment project selection	Insert score PI-11.2	Insert summary PI-11.2	Insert previous score PI-11.2
		3.Investment project costing	Insert score PI-11.3	Insert summary PI-11.3	Insert previous score PI-11.3

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)
	4. Investment monitoring project	Insert score PI-11.4	Insert summary PI-11.4	Insert previous score PI-11.4	
	PI-12 Public asset management	Insert aggregated PI-12		Insert previous aggregated PI-12	
	1. Financial asset monitoring	Insert score PI-12.1	Insert summary PI-12.1	Insert previous score PI-12.1	
	2. Nonfinancial asset monitoring	Insert score PI-12.2	Insert summary PI-12.2	Insert previous score PI-12.2	
	3. Transparency of asset disposal	Insert score PI-12.3	Insert description PI-12.3	Insert previous score PI-12.3	
	PI-13 Debt management	Insert aggregated PI-13		Insert previous aggregated PI-13	
	1. Recording and reporting of debt and guarantees	Insert score PI-13.1	Insert summary PI-13.1	Insert previous score PI-13.1	
	2. Approval of debt and guarantees	Insert score PI-13.2	Insert summary PI-13.2	Insert previous score PI-13.2	
	3. Debt management strategy	Insert score PI-13.3	Insert summary PI-13.3	Insert previous score PI-13.3	
Policy-based fiscal strategy and budgeting	PI-14 Macroeconomic and fiscal forecasting	Insert aggregated PI-14		Insert previous aggregated PI-14	
	1. Macroeconomic forecasts	Insert score PI-14.1	Insert summary PI-14.1	Insert previous score PI-14.1	
	2. Fiscal forecasts	Insert score PI-14.2	Insert summary PI-14.2	Insert previous score PI-14.2	
	3. Macro-fiscal sensitivity analysis	Insert score PI-14.3	Insert summary PI-14.3	Insert previous score PI-14.3	

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)
	PI-15	Fiscal strategy	Insert aggregated score PI-15		Insert previous aggregated score PI-15
		1.Fiscal impact of policy proposals	Insert score PI-15.1	Insert summary PI-15.1	Insert previous score PI-15.1
		2.Fiscal strategy adoption	Insert score PI-15.2	Insert summary PI-15.2	Insert previous score PI-15.2
		3.Reporting on fiscal outcomes	Insert score PI-15.3	Insert summary PI-15.3	Insert previous score PI-15.3
	PI-16	Medium term perspective in expenditure budgeting	Insert aggregated score PI-16		Insert previous aggregated score PI-16
		1.Medium-term expenditure estimates	Insert score PI-16.1	Insert summary PI-16.1	Insert previous score PI-16.1
		2.Medium-term expenditure ceilings	Insert score PI-16.2	Insert summary PI-16.2	Insert previous score PI-16.2
		3.Alignment of strategic plans and medium-term budgets	Insert score PI-16.3	Insert summary PI-16.3	Insert previous score PI-16.3
		4.Consistency of budgets with previous year estimates	Insert score PI-16.4	Insert summary PI-16.4	Insert previous score PI-16.4
	PI-17	Budget preparation process	Insert aggregated PI-17		Insert previous aggregated PI-17
		1.Budget calendar	Insert score PI-17.1	Insert summary PI-17.1	Insert previous score PI-17.1
		2.Guidance on budget preparation	Insert score PI-17.2	Insert summary PI-17.2	Insert previous score PI-17.2
		3.Budget submission to the legislature	Insert score PI-17.3	Insert summary PI-17.3	Insert previous score PI-17.3

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)
	PI-18	Legislative scrutiny of budgets	Insert aggregated PI-18		Insert previous aggregated PI-18
		1. Scope of budget scrutiny	Insert score PI-18.1	Insert summary PI-18.1	Insert previous score PI-18.1
		2. Legislative procedures for budget scrutiny	Insert score PI-18.2	Insert summary PI-18.2	Insert previous score PI-18.2
		3. Timing of budget approval	Insert score PI-18.3	Insert summary PI-18.3	Insert previous score PI-18.3
		4. Rules for budget adjustments by the executive	Insert score PI-18.4	Insert summary PI-18.4	Insert previous score PI-18.4
Predictability and control in budget execution	PI-19	Revenue administration	Insert aggregated PI-19		Insert previous aggregated PI-19
		1. Rights and obligations for revenue measures	Insert score PI-19.1	Insert summary PI-19.1	Insert previous score PI-19.1
		2. Revenue risk management	Insert score PI-19.2	Insert summary PI-19.2	Insert previous score PI-19.2
		3. Revenue audit and investigation	Insert score PI-19.3	Insert summary PI-19.3	Insert previous score PI-19.3
		4. Revenue arrears monitoring	Insert score PI-19.4	Insert summary PI-19.4	Insert previous score PI-19.4
	PI-20	Accounting for revenues	Insert aggregated PI-20		Insert previous aggregated PI-20
		1. Information on revenue collections	Insert score PI-20.1	Insert summary PI-20.1	Insert previous score PI-20.1
		2. Transfer of revenue collections	Insert score PI-20.2	Insert summary PI-20.2	Insert previous score PI-20.2

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)
		3.Revenue accounts reconciliation	Insert score PI-20.3	Insert summary PI-20.3	Insert previous score PI-20.3	
	PI-21	Predictability of in-year resource allocation	Insert aggregated PI-21		Insert previous aggregated PI-21	
		1. Consolidation of cash balances	Insert score PI-21.1	Insert summary PI-21.1	Insert previous score PI-21.1	
		2. Cash forecasting and monitoring	Insert score PI-21.2	Insert summary PI-21.2	Insert previous score PI-21.2	
		3. Information on commitment ceilings	Insert score PI-21.3	Insert summary PI-21.3	Insert previous score PI-21.3	
		4.Significance of in-year budget adjustments	Insert score PI-21.4	Insert summary PI-21.4	Insert previous score PI-21.4	
	PI-22	Expenditure arrears	Insert aggregated PI-22		Insert previous aggregated PI-22	
		1.Stock of expenditure arrears	Insert score PI-22.1	Insert summary PI-22.1	Insert previous score PI-22.1	
		2.Expenditure arrears monitoring	Insert score PI-22.2	Insert summary PI-22.2	Insert previous score PI-22.2	
	PI-23	Payroll controls	Insert aggregated PI-23		Insert previous aggregated PI-23	
		1.Integration of payroll and personnel records	Insert score PI-23.1	Insert summary PI-23.1	Insert previous score PI-23.1	
		2.Management of payroll changes	Insert score PI-23.2	Insert summary PI-23.2	Insert previous score PI-23.2	
		3.Internal control of payroll	Insert score PI-23.3	Insert description PI-23.3	Insert previous score PI-23.3	
		4.Payroll audit	Insert score PI-23.4	Insert description PI-23.4	Insert previous score PI-23.4	

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)
	PI-24 Procurement	Insert aggregated PI-24		Insert previous aggregated PI-24	
	1.Procurement monitoring	Insert score PI-24.1	Insert summary PI-24.1	Insert previous score PI-24.1	
	2.Procurement methods	Insert score PI-24.2	Insert summary PI-24.2	Insert previous score PI-24.2	
	3.Public access to procurement information	Insert score PI-24.3	Insert summary PI-24.3	Insert previous score PI-24.3	
	4.Procurement complaints management	Insert score PI-24.4	Insert summary PI-24.4	Insert previous score PI-24.4	
	PI-25 Internal controls on nonsalary expenditure	Insert aggregated PI-25		Insert previous aggregated PI-25	
	1. Segregation of duties	Insert score PI-25.1	Insert summary PI-25.1	Insert previous score PI-25.1	
	2.Effectiveness of expenditure commitment controls	Insert score PI-25.2	Insert summary PI-25.2	Insert previous score PI-25.2	
	3.Compliance with payment rules and procedures	Insert score PI-25.3	Insert summary PI-25.3	Insert previous score PI-25.3	
	PI-26 Internal audit effectiveness	Insert aggregated PI-26		Insert previous aggregated PI-26	
	1.Coverage of internal audit	Insert score PI-26.1	Insert summary PI-26.1	Insert previous score PI-26.1	
	2.Nature of audits and standards applied	Insert score PI-26.2	Insert summary PI-26.2	Insert previous score PI-26.2	
	3.Implementation of internal audits and reporting	Insert score PI-26.3	Insert summary PI-26.3	Insert previous score PI-26.3	
	4. Response to internal audits	Insert score PI-26.4	Insert summary PI-26.4	Insert previous score PI-26.4	

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)		
Accounting and Reporting	PI-27	Financial data integrity	Insert aggregated PI-27		Insert previous aggregated PI-27		
		1.Bank account reconciliation	Insert score PI-27.1	Insert summary PI-27.1	Insert previous score PI-27.1		
		2.Suspense accounts	Insert score PI-27.2	Insert summary PI-27.2	Insert previous score PI-27.2		
		3.Advance accounts	Insert score PI-27.3	Insert summary PI-27.3	Insert previous score PI-27.3		
		4.Financial data integrity processes	Insert score PI-27.4	Insert summary PI-27.4	Insert previous score PI-27.4		
	PI-28	In-year budget reports	Insert aggregated PI-28		Insert previous aggregated PI-28		
		1.Coverage and comparability of reports	Insert score PI-28.1	Insert summary PI-28.1	Insert previous score PI-28.1		
		2.Timing of in-year budget reports	Insert score PI-28.2	Insert summary PI-28.2	Insert previous score PI-28.2		
		3.Accuracy of in-year budget reports	Insert score PI-28.3	Insert summary PI-28.3	Insert previous score PI-28.3		
	PI-29	Annual financial reports	Insert aggregated PI-29		Insert previous aggregated PI-29		
		1.Completeness of annual financial reports	Insert score PI-29.1	Insert summary PI-29.1	Insert previous score PI-29.1		
		2.Submission of reports for external audit	Insert score PI-29.2	Insert summary PI-29.2	Insert previous score PI-29.2		
		3.Accounting standards	Insert score PI-29.3	Insert summary PI-29.3	Insert previous score PI-29.3		
	External scrutiny and	PI-30	External audit	Insert aggregated PI-30		Insert previous	

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)
				aggregated PI-30	
	1.Audit coverage and standards	Insert score PI-30.1	Insert summary PI-30.1	Insert previous score PI-30.1	
	2.Submission of audit reports to the legislature	Insert score PI-30.2	Insert summary PI-30.2	Insert previous score PI-30.2	
	3.External audit follow-up	Insert score PI-30.3	Insert summary PI-30.3	Insert previous score PI-30.3	
	4.Supreme Audit Institution (SAI) independence	Insert score PI-30.4	Insert summary PI-30.4	Insert previous score PI-30.4	
PI-31	Legislative scrutiny of audit reports	Insert aggregated PI-31		Insert previous aggregated PI-31	
	1.Timing of audit report scrutiny	Insert score PI-31.1	Insert summary PI-31.1	Insert previous score PI-31.1	
	2.Hearings on audit findings	Insert score PI-31.2	Insert summary PI-31.2	Insert previous score PI-31.2	
	3.Recommendations on audit by the legislature	Insert score PI-31.3	Insert summary PI-31.3	Insert previous score PI-31.3	
	4.Transparency of legislative scrutiny of audit reports	Insert score PI-31.4	Insert summary PI-31.4	Insert previous score PI-31.4	

Annex 2: Summary of observations on the internal control framework

Internal control components and elements	Summary of observations
4. Control environment	
4.1 The personal and professional integrity and ethical values of management and staff, including a supportive attitude toward internal control constantly throughout the organisation	
4.2 Commitment to competence	
4.3 The “tone at the top” (i.e. management’s philosophy and operating style)	
4.4 Organisational structure	
4.5 Human resource policies and practices	
5. Risk assessment	
5.1 Risk identification	
5.2 Risk assessment (significance and likelihood)	
5.3 Risk evaluation	
5.4 Risk appetite assessment	
5.5 Responses to risk (transfer, tolerance, treatment or termination)	
6. Control activities	
3.1 Authorization and approval procedure	
3.2 Segregation of duties (authorizing, processing, recording, reviewing)	
3.3 Controls over access to resources and records	
3.4 Verifications	
3.5 Reconciliations	
3.6 Reviews of operating performance	
3.7 Reviews of operations, processes and activities	
3.8 Supervision (assigning, reviewing and approving, guidance and training)	
4. Information and communication	
5. Monitoring	
5.4 Ongoing monitoring	
5.5 Evaluations	
5.6 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				
(iii) Extent of the variance in expenditure composition during the last three years, excluding contingency items				
(iv) 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				

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				
(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				
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				

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				
(ii) Scope and frequency of debt sustainability analysis				
(iii) Existence of costed sector strategies				
(iv) Linkages between investment budgets and forward expenditure estimates				
C(ii) Predictability and Control in Budget Execution				
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				

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				
(i) Extent to which cash flows are forecasted and monitored				
(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				

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				
(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				
(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				

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				
(ii)			Timeliness of submissions of the financial statements	
(iii)			Accounting standards used	
C(iv) External Scrutiny and Audit				
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	

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				
(iii)	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.org²²

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						

²² PI-1 and PI-2: <https://www.pefa.org/resources/calculation-sheets-pefa-performance-indicators-pi-1-pi-2-and-pi-23-november-2018>

PI-3: <https://www.pefa.org/resources/calculation-sheet-revenue-composition-outturn-pi-32-november-2018>

	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			
year	for PI-1.1 total exp. Outturn	for PI-2.1 composition variance	for PI-2.3 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	<u>0</u>	<u>0</u>
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		

