

PEFA DIMENSION D SCORES FOR 2016 FRAMEWORK STUDIES		Dimension	D & Similar		E, F & D++ Explain all D scores > av. ANNEX 1
Pillar One: Budget Reliability		PI Code	No	%	Descriptors (see Annex 2 for further details)
PI-1. Aggregate expenditure outturn					
Dimension 1.1. Aggregate expenditure outturn		PI-01.1	16	25	Management effectiveness – F
PI-2. Expenditure composition outturn					
Dimension 2.1. Expenditure composition outturn by function		PI-02.1	31	49	Man effectiveness & system design – F/C/D+
Dimension 2.2. Exp composition outturn by econ type		PI-02.2	24	38	*Man effectiveness & system design – F/C/D+
Dimension 2.3. Expenditure from contingency reserves		PI-02.3	5	8	Man effectiveness & system design – F/C/D+
PI-3. Revenue outturn					
Dimension 3.1. Aggregate revenue outturn		PI-03.1	21	33	Man effectiveness & systems design – F/C/D+
Dimension 3.2. Revenue composition outturn		PI-03.2	25	40	*Man effectiveness & system design – F/C/D+
Pillar Two: Transparency of Public Finances					
PI-4. Budget classification					
Dimension 4.1. Budget classification		PI-04.1	5	8	System design & Technical Knowledge – C/D+
PI-5. Budget documentation					
Dimension 5.1. Budget documentation		PI-05.1	2	11	System design & Technical Knowledge – C/D+
PI-6. Central government operations outside financial reports					
Dimension 6.1. Expenditure outside financial reports		PI-06.1	32	51	Man eff'ness & integrity (transparency) – F/E
Dimension 6.2. Revenue outside financial reports		PI-06.2	30	48	Man eff'ness & integrity (transparency) – F/E
Dimension 6.3. Financial reports of extrabudgetary units		PI-06.3	26	41	Man eff'ness & integrity (transparency) – F/E
PI-7. Transfers to subnational governments					
Dimension 7.1. System for allocating transfers		PI-07.1	14	22	System design – C
Dimension 7.2. Timeliness of information on transfers		PI-07.2	19	30	System design & integrity – C/E

PI-8. Performance information for service delivery

Dimension 8.1. Performance plans for service delivery	PI-08.1	19	30	Man effectiveness – F
Dimension 8.2. Performance achieved for service delivery	PI-08.2	30	48	Man eff' & integrity (resources applied appropriately) – F/E
Dimension 8.3. Resources received by service delivery units	PI-08.3	33	52	Man effectiveness & integrity (transparency) – F/E
Dimension 8.4. Performance evaluation for service delivery	PI-08.4	44	70	Man effectiveness – F

PI-9. Public access to fiscal information

Dimension 9.1. Public access to fiscal information	PI-09.1	36	57	*Integrity (transparency) – E
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Pillar Three: Management of Assets and Liabilities

PI-10. Fiscal risk reporting

Dimension 10.1. Monitoring of public corporations	PI-10.1	24	38	Man eff (recording PSEs) & integrity (transp) – F/E/D+
Dimension 10.2. Monitoring of subnational governments	PI-10.2	37	59	*Man eff (recording PSEs) & integrity (transp) – F/E/D+
Dimension 10.3. Contingent liabilities and other fiscal risks	PI-10.3	37	59	Man eff; systems design – F/C/D+

PI-11. Public investment management

Dimension 11.1. Economic analysis of investment proposals	PI-11.1	14	22	Technical knowledge & integrity – D+/E
Dimension 11.2. Investment project selection	PI-11.2	22	35	System design & integrity (due process) C/E
Dimension 11.3. Investment project costing	PI-11.3	41	65	*System design (budget methodology) – C
Dimension 11.4. Investment project monitoring	PI-11.4	21	33	Technical knowledge & man effectiveness – D/F

PI-12. Public asset management

Dimension 12.1. Financial asset monitoring	PI-12.1	11	17	Technical knowledge – D+
Dimension 12.2. Non-financial asset monitoring	PI-12.2	38	60	Man eff (recording), system design – F/C
Dimension 12.3. Transparency of asset disposal	PI-12.3	21	33	Integrity (transparency) – E

PI-13. Debt management

Dimension 13.1. Recording and reporting of debt and guarantees	PI-13.1	5	8	Tech knowledge & integrity (transparency) – D/E
Dimension 13.2. Approval of debt and guarantees	PI-13.2	12	19	Integrity (due process) – E
Dimension 13.3. Debt management strategy	PI-13.3	30	48	Technical knowledge and man effectiveness – D+/F

Pillar Four: Policy Based Fiscal Strategy and Budgeting

PI-14. Macroeconomic and fiscal forecasting

Dimension 14.1. Macroeconomic forecasts	PI-14.1	10	16	Technical knowledge – D+
Dimension 14.2. Fiscal forecasts	PI-14.2	4	6	Technical knowledge – D+
Dimension 14.3. Macrofiscal sensitivity analysis	PI-14.3	26	41	*Tech knowledge (comp & explaining) – D++

PI-15. Fiscal strategy

Dimension 15.1. Fiscal impact of policy proposals	PI-15.1	31	49	Tech knowledge & integrity – D+/E
Dimension 15.2. Fiscal strategy adoption	PI-15.2	7	11	Tech knowledge & integrity (due process) – D/E
Dimension 15.3. Reporting on fiscal outcomes	PI-15.3	19	30	Integrity (transparency) – E

PI-16. Medium-term perspective in expenditure budgeting

Dimension 16.1. Medium-term expenditure estimates	PI-16.1	18	29	Technical knowledge – D+
Dimension 16.2. Medium-term expenditure ceilings	PI-16.2	37	59	Man eff (insight) & system design – F/C
Dimension 16.3. Alignment of strat plans & MT budgets	PI-16.3	27	43	Tech knowledge, man eff'ness & integrity – D+/F/E
Dimension 16.4. Consistency of buds with prev yr's ests	PI-16.4	52	83	Technical knowledge & man effectiveness - D/F

PI-17. Budget preparation process

Dimension 17.1 Budget calendar	PI-17.1	8	8 13	Technical knowledge & judgment & technical knowledge – B/D
Dimension 17.2 Guidance on budget preparation	PI-17.2	10	10 16	Technical knowledge & technical knowledge – D+
Dimension 17.3 Budget submission to the legislature	PI-17.3	12	12 19	Man eff & system design / Authority - G

PI-18. Legislative scrutiny of budgets

Dimension 18.1. Scope of budget scrutiny	PI-18.1	4	6	System design – C
Dimension 18.2. Legislative procedures for budget scrutiny	PI-18.2	7	11	System design – C
Dimension 18.3. Timing of budget approval	PI-18.3	3	5	System design – C
Dimension 18.4. Rules for budget adjustments by the executive	PI-18.4	1	2	System Design - C

Pillar Five: Predictability and Control in Budget Execution

PI-19. Revenue administration

Dimension 19.1. Rights and obligations for rev measures	PI-19.1	7	11	Tech knowledge – D+
Dimension 19.2. Revenue risk management	PI-19.2	13	21	Tech knowledge – D+
Dimension 19.3. Revenue audit and investigation	PI-19.3	23	37	Tech knowledge & Integrity – E

Dimension 19.4. Revenue arrears monitoring	PI-19.4	43	68	Man eff, integrity & systems design – F/E/C
PI-20. Accounting for revenue				
Dimension 20.1. Information on revenue collections	PI-20.1	3	5	Man effectiveness, ICT systems – F/B
Dimension 20.2. Transfer of revenue collections	PI-20.2	1	2	Man effectiveness - F
Dimension 20.3. Revenue accounts reconciliation	PI-20.3	12	19	Technical knowledge - D
PI-21. Predictability of in-year resource allocation				
Dimension 21.1. Consolidation of cash balances	PI-21.1	17	27	Technical knowledge - D
Dimension 21.2. Cash forecasting and monitoring	PI-21.2	3	5	Technical knowledge – D+
Dimension 21.3. Information on commitment ceilings	PI-21.3	15	24	Technical knowledge & IT systems – D/B
Dimension 21.4. Significance of in-year budget adjstmnts	PI-21.4	4	6	Technical knowledge – D
PI-22. Expenditure arrears				
Dimension 22.1. Stock of expenditure arrears	PI-22.1	38	60	Man eff, systems design, tech know – F/C/D+
Dimension 22.2. Expenditure arrears monitoring	PI-22.2	36	57	Man eff, systems design, tech know – F/C/D+
PI-23. Payroll controls				
Dimension 23.1. Integration of payroll and personnel recds	PI-23.1	18	29	Tech knowledge & ICT systems – D/B
Dimension 23.2. Management of payroll changes	PI-23.2	16	25	Man effectiveness, ICT systems, – F/B
Dimension 23.3. Internal control of payroll	PI-23.3	13	21	Competence & ICT systems – A/B
Dimension 23.4. Payroll audit	PI-23.4	12	19	Technical knowledge – D
PI-24. Procurement				
Dimension 24.1. Procurement monitoring	PI-24.1	25	40	Man eff, integrity, systems design – F/E/C
Dimension 24.2. Procurement methods	PI-24.2	25	40	System design, integrity – C/E
Dimension 24.3. Public access to procurement information	PI-24.3	17	27	Integrity (transparency) – E
Dimension 24.4. Procurement complaints management	PI-24.4	24	38	Man effectiveness & integrity – F/E
PI-25. Internal controls on non-salary expenditure				
Dimension 25.1. Segregation of duties	PI-25.1	1	2	Tech Know. (prof'n'l standards) – D+
Dimension 25.2. Eff of exp commitment controls	PI-25.2	4	6	Tech Know. (prof'n'l standards) & ICT systems – D+/B

Dimension 25.3. Compliance with payment rules & procedures	PI-25.3	16	25	Competence & integrity - A/E
PI-26. Internal audit				
Dimension 26.1. Coverage of internal audit	PI-26.1	18	29	Technical knowledge – D+
Dimension 26.2. Nature of audits and standards applied	PI-26.2	9	14	Technical knowledge – D+
Dimension 26.3. Implementation of internal audits and reporting	PI-26.3	23	37	Technical knowledge & integrity (compliance) – D+/E
Dimension 26.4. Response to internal audits	PI-26.4	29	46	Man effectiveness, willingness to comply – F/E
Pillar Six: Accounting and Reporting				
PI-27. Financial data integrity				
Dimension 27.1. Bank account reconciliation	PI-27.1	28	44	Competence, man effectiveness – A/F
Dimension 27.2. Suspense accounts	PI-27.2	27	43	Competence, man effectiveness – A/F
Dimension 27.3. Advance accounts	PI-27.3	28	44	Competence, man effectiveness – A/F
Dimension 27.4. Financial data integrity processes	PI-27.4	8	13	Tech knowledge & ICT systems – D/B
PI-28. In-year budget reports				
Dimension 28.1. Coverage and comparability of reports	PI-28.1	19	30	Comp, tech knowledge, man eff, ICT – A/D/F/B
Dimension 28.2. Timing of in-year budget reports	PI-28.2	27	43	Technical knowledge, integrity (transparency) – D/E
Dimension 28.3. Accuracy of in-year budget reports	PI-28.3	15	24	Tech knowledge, ICT systems – D/B
PI-29. Annual financial reports				
Dimension 29.1. Completeness of annual financial reports	PI-29.1	9	14	Technical knowledge – D+
Dimension 29.2. Submission of reports for external audit	PI-29.2	18	29	Technical knowledge & man effectiveness – D+/E/F
Dimension 29.3. Accounting standards	PI-29.3	13	21	Technical knowledge & man effectiveness – D+/F
PI-30. External audit				
Dimension 30.1. Audit coverage and standards	PI-30.1	21	33	Technical knowledge & man effectiveness – D+/F
Dimension 30.2. Submission of audit reports to the legislature	PI-30.2	24	38	Man eff'ness & integrity (willingness to disclose) – F/E
Dimension 30.3. External audit follow-up	PI-30.3	17	27	Technical knowledge (professional standards) – D
Dimension 30.4. Supreme Audit independence	PI-30.4	21	33	Integrity (willingness to accept oversight) – E

PI-31. Legislative scrutiny of audit reports

Dimension 31.1 Timing of audit report scrutiny	PI-31.1	33	52	Integrity (transparency) - E
Dimension 31.2 Hearings on audit findings	PI-31.2	30	48	Technical knowledge & Integrity – D/ E
Dimension 31.3 Recommendations on audit by legislature	PI-31.3	31	49	Technical knowledge & Integrity – D/ E
Dimension 31.4 Transp of legislative scrutiny of audit rept	PI-31.4	35	56	Integrity (transparency) – E

Average D score overall

32

Notes:

1. Annex 5 provides further explanation of the descriptors and their distribution amongst this data set
2. ‘*’ in descriptor column denotes a more significantly more onerous (or new) requirement for the dimension than used in previous 2011 framework assessments
3. PI refers to ‘PEFA Indicator’: a group of dimensions
4. PSE refers to Public Service Enterprises
5. Words in brackets under Descriptors amplify the descriptor – ‘D’ always represent Technical Knowledge although the title is sometimes abbreviated and occasionally omitted for lack of space
6. **Purple** denotes dimensions with D scores greater than the average of 32 and less than 50
7. **Red** denotes dimensions with D scores greater to or equal to 50
8. The narrative always carries the same colour as the dimension score (except letters representing key descriptor are white where their shading is dark)
9. The 2016 Framework contains 93 Dimensions organised under 6 Pillars and 31 PEFA Indicators (PIs). 62 countries were assessed under the Framework at the time the study was undertaken (taking the latest assessment where there has been more than one study for the same country) all of which were included in this exercise.
10. Of all the scores (A to D) for all the dimensions included in this exercise 32% were ‘D’ (the lowest score). In all, 45 Dimensions from 20 PIs have above average D scores (their PI Codes are **highlighted in yellow**).
11. Each key descriptor letter (E, F, D++) is shaded in a specific colour when the dimension has an above average D – eg: **E** is shaded turquoise
12. We have included as D scores those dimensions marked D*, NR and some NA scores where we believe the evidence suggests a breakdown in PFM activity. We consider that these attributions are often applied inconsistently and serve to obscure the extent of the poor performance of some countries by avoiding the use of justifiable D scores.

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