

PFMConnect's equivalence table			
2016	2011	PEFA Designation	Reasons for inclusion of 'Not comparable (subject only)' PEFA designed dimensions
PI-1.1	PI-1 (i)	Indirectly comparable	
PI-2.1	PI-2 (i)	Indirectly comparable	
PI-2.3	PI-2 (iii)	Directly comparable	
PI-3.1	PI-3 (i)	Indirectly comparable	
PI-4.1	PI-5 (i)	Directly comparable (GFS level to be included)	
PI-5.1	PI-6 (i)	Not comparable (subject only)	Core content of 2011 6 (i) retained and expanded
PI-6.1	PI-7 (i)	Not comparable (subject only)	Core content of 2011 7 (i) retained and expanded
PI-7.1	PI-8 (i)	Indirectly comparable	
PI-7.2	PI-8 (ii)	Indirectly comparable	
PI-8.3	PI-23 (i)	Not comparable (subject only)	Core content of 2011 23 (i) retained and expanded
PI-9.1	PI-10 (i)	Not comparable (subject only)	Some elements of 2011 10 (i) retained but the dimension is significantly expanded
PI-10.1	PI-9 (i)	Not comparable (subject only)	Core content of 2011 9 (i) retained and expanded slightly
PI-10.2	PI-9 (ii)	Not comparable (subject only)	Core content of 2011 9 (ii) retained and expanded moderately
PI-13.1	PI-17(i)	Directly comparable	
PI-13.2	PI-17 (iii)	Not comparable (subject only)	Core content of 2011 17 (iii) retained and expanded moderately
PI-16.1	PI-12 (i)	Not comparable (subject only)	Core content of 2011 12 (i) retained and expanded moderately
PI-16.3	PI-12 (iii)	Not comparable (subject only)	Core content of 2011 12 (iii) retained and expanded slightly
PI-17.1	PI-11 (i)	Directly comparable	
PI-17.2	PI-11 (ii)	Directly comparable	
PI-17.3	PI-27 (iii)	Not comparable (subject only)	Little change
PI-18.1	PI-27 (i)	Directly comparable	
PI-18.2	PI-27 (ii)	Not comparable (subject only)	Core content of 2011 27 (ii) retained and expanded slightly
PI-18.3	PI-11 (iii)	Indirectly comparable	
PI-18.4	PI-27 (iv)	Directly comparable	
PI-19.1	PI-13 (ii)	Not comparable (subject only)	Captures access to information about revenue obligations and procedures from 2011 13(ii)
PI-19.2	PI-14 (i)	Not comparable (subject only)	Assessment of compliance risks includes coverage of registration process which was examined in 2011 14(i)
PI-19.3	PI-14 (iii)	Not comparable (subject only)	Core content of 2011 14 (iii) retained and expanded moderately
PI-19.4	PI-15 (i)	Not comparable (subject only)	Assesses significance of the level of arrears addressed in 2011 15(i)
PI-20.2	PI-15 (ii)	Not comparable (subject only)	Core content of 2011 15 (ii) retained and expanded slightly by covering all revenue instead of just tax revenue
PI-20.3	PI-15 (iii)	Not comparable (subject only)	Core content of 2011 15 (iii) retained and expanded slightly by covering all revenue instead of just tax revenue
PI-21.1	PI-17 (ii)	Indirectly comparable	
PI-21.2	PI-16 (i)	Directly comparable	
PI-21.3	PI-16 (ii)	Directly comparable	
PI-21.4	PI-16 (iii)	Directly comparable	

PI-22.1	PI-4 (i)	Indirectly comparable	
PI-22.2	PI-4 (ii)	Indirectly comparable	
PI-23.1	PI-18 (i)	Indirectly comparable	
PI-23.2	PI-18 (ii)	Indirectly comparable	
PI-23.3	PI-18 (iii)	Directly comparable	
PI-23.4	PI-18 (iv)	Directly comparable	
PI-24.2	PI-19 (ii)	Not comparable (subject only)	Different approach to 19 (ii) used but actual practice is similar covering competitive and non-competitive procurement
PI-24.3	PI-19 (iii)	Indirectly comparable	
PI-24.4	PI-19 (iv)	Indirectly comparable	
PI-25.2	PI-20 (i)	Directly comparable	
PI-25.3	PI-20 (iii)	Not comparable (subject only)	Captures degree of compliance with rules for processing and recording transactions in 2011 20 (iii)
PI-26.1	PI-21 (i)	Indirectly comparable	
PI-26.3	PI-21 (ii)	Not comparable (subject only)	Captures completion and distribution of internal audit reports in 2011 21 (ii)
PI-26.4	PI-21 (iii)	Not comparable (subject only)	Compliance requirement is less rigorous definition in 26.4 2016 than in 2011 21 (iii)
PI-27.1	PI-22 (i)	Indirectly comparable	
PI-27.2	PI-22 (ii)	Indirectly comparable	
PI-27.3	PI-22 (ii)	Indirectly comparable	
PI-28.1	PI-24 (i)	Indirectly comparable	
PI-28.2	PI-24 (ii)	Indirectly comparable	
PI-28.3	PI-24 (iii)	Not comparable (subject only)	Core content of 2011 24 (iii) retained and expanded moderately
PI-29.1	PI-25 (i)	Indirectly comparable	
PI-29.2	PI-25 (ii)	Indirectly comparable	
PI-29.3	PI-25 (iii)	Indirectly comparable	
PI-30.1	PI-26 (i)	Not comparable (subject only)	Core content of 2011 26 (i) retained and expanded moderately
PI-30.2	PI-26 (ii)	Not comparable (subject only)	Core content of 2011 26 (ii) retained and expanded moderately
PI-30.3	PI-26 (iii)	Not comparable (subject only)	Core content of 2011 26 (iii) retained and expanded moderately
PI-31.1	PI-28 (i)	Indirectly comparable	
PI-31.2	PI-28 (ii)	Indirectly comparable	
PI-31.3	PI-28 (iii)	Not comparable (subject only)	Core content of 2011 28 (iii) retained and expanded moderately

Green denotes equivalence accepted by PEFA

PEFA suggests 2011 framework dimension 14(i) & 2016 framework dimension 19.3 are not comparable (subject only) AND that 19.2 is new - PFMConnect suggests that 14(i) is acceptably comparable to 2016 framework dimension 19.2 AND 19.3 is comparable to 14(iii)

2016	2011	PEFA Designation
PI-1.1	PI-1 (i)	Indirectly comparable
PI-2.1	PI-2 (i)	Indirectly comparable
PI-2.3	PI-2 (iii)	Directly comparable
PI-3.1	PI-3 (i)	Indirectly comparable
PI-4.1	PI-5 (i)	Directly comparable (but GFS level to be included)
PI-7.1	PI-8 (i)	Indirectly comparable
PI-7.2	PI-8 (ii)	Indirectly comparable
PI-13.1	PI-17(i)	Directly comparable
PI-17.1	PI-11 (i)	Directly comparable
PI-17.2	PI-11 (ii)	Directly comparable
PI-18.1	PI-27 (i)	Directly comparable
PI-18.3	PI-11 (iii)	Indirectly comparable
PI-18.4	PI-27 (iv)	Directly comparable
PI-21.1	PI-17 (ii)	Indirectly comparable
PI-21.2	PI-16 (i)	Directly comparable
PI-21.3	PI-16 (ii)	Directly comparable
PI-21.4	PI-16 (iii)	Directly comparable
PI-22.1	PI-4 (i)	Indirectly comparable
PI-22.2	PI-4 (ii)	Indirectly comparable
PI-23.1	PI-18 (i)	Indirectly comparable
PI-23.2	PI-18 (ii)	Indirectly comparable
PI-23.3	PI-18 (iii)	Directly comparable
PI-23.4	PI-18 (iv)	Directly comparable

PI-24.3	PI-19 (iii)	Indirectly comparable
PI-24.4	PI-19 (iv)	Indirectly comparable
PI-25.2	PI-20 (i)	Directly comparable
PI-26.1	PI-21 (i)	Indirectly comparable
PI-27.1	PI-22 (i)	Indirectly comparable
PI-27.2	PI-22 (ii)	Indirectly comparable
PI-27.3	PI-22 (ii)	Indirectly comparable
PI-28.1	PI-24 (i)	Indirectly comparable
PI-28.2	PI-24 (ii)	Indirectly comparable
PI-29.1	PI-25 (i)	Indirectly comparable
PI-29.2	PI-25 (ii)	Indirectly comparable
PI-29.3	PI-25 (iii)	Indirectly comparable
PI-31.1	PI-28 (i)	Indirectly comparable
PI-31.2	PI-28 (ii)	Indirectly comparable