# Bosnia & Herzegovina Public Financial Management Profile



# Introduction

This note presents a series of charts which provide an overview of Bosnia and Herzegovina's recent public financial management (PFM) performance based on this country's 2014 Public Expenditure and Financial Accountability (PEFA) assessment. Comparisons are made between Bosnia and Herzegovina's performance and the performance of the other twenty-three countries that had PEFA assessments published in 2014-2015. All analyses have been prepared using results reported from using the 2011 PEFA methodology.

# Overall PFM performance

Individual country PFM performance has been determined by applying the following points scale to reported individual performance indicator (PI) scores as presented in Table 1. No points were allocated to PIs that were not scored because

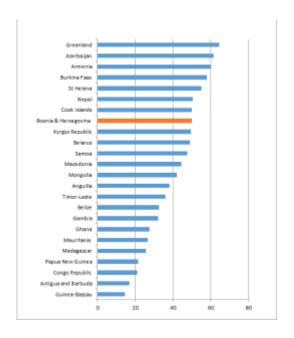
either data was unavailable, a D score was given or the PI was not applicable.

Table 1: PI scoring methodology

PEFA PI score	Points allocated
А	3
B+	2.5
В	2
C+	1.5
С	1
D+	.5
D	0

The graph in Figure 1 below shows Bosnia and Herzegovina's overall score was ranked 8th out of the twenty-four countries.

Figure 1: Aggregate PEFA scores for 24 countries



Details of the distribution of overall country scores across PFM performance categories, as determined by PFMConnect, are presented in Table 2. Bosnia and Herzegovina's overall score was 50 points.

Table 2: Distribution of country PFM performance levels

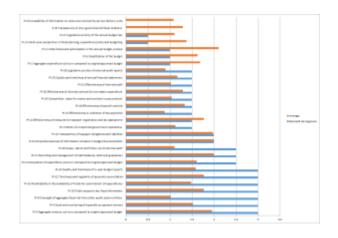
PFM performance	Overall Scores	Number of countries
Very strong	66.37-84	0
Strong	49.57-66.36	8
Moderate	32.77-49.56	7
Weak	15.97-32.76	8
Very weak	0-15.96	1
Total		24

Bosnia and Herzegovina's overall PFM performance is classified as "strong".

### PI performance

The graph in Figure 2 below shows the scores for Bosnia and Herzegovina's individual PIs compared with the average score recorded for each PI across the twenty-four PEFA assessments we have studied. Please note that no scores were recorded for the top two indicators in Figure 2 (PI-8 and PI-23) as these indicators were not applicable in the case of Bosnia and Herzegovina.

Figure 2: Bosnia and Herzegovina PI score comparisons



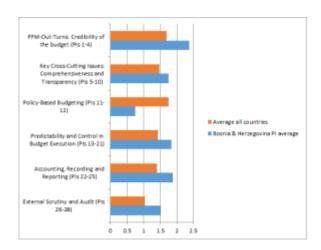
Download a pdf version of Figure 2 here (<u>Bosnia and Herzegovina PIs</u>) to review individual PI scores in more detail.

Twenty-six PIs were assessed. Nineteen PIs had scores above the country average, one PI had a score equal to the country average whilst six PIs had scores below the country average.

#### Performance across key PFM activities

The graph in Figure 3 below shows the average scores for the six key PFM activities compared with the average score recorded for these activities across the twenty-four country PEFA assessments we have studied.

Figure 3: Bosnia and Herzegovina key PFM activity comparisons



Five key PFM activities recorded scores above the country average whilst one activity recorded a score below the country average.

#### PEFA ASSESSMENT

You can download the 2014 PEFA assessment for Bosnia and Herzegovina <a href="here">here</a>.

# Mauritania Public Financial

# Management Profile



# Introduction

This note presents a series of charts which provide an **overview** of Mauritania's recent public financial management (PFM) performance based on this country's 2014 Public Expenditure and Financial Accountability (PEFA) assessment. Comparisons are made between Mauritania's performance and the performance of the other twenty-three countries that had PEFA assessments published in 2014-2015. All analyses have been prepared using results reported from using the 2011 PEFA methodology.

## Overall PFM performance

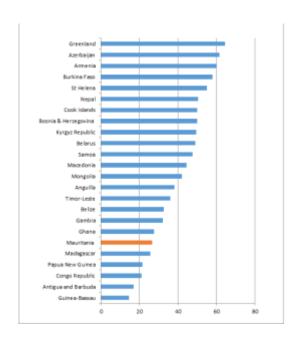
Individual country PFM performance has been determined by applying the following points scale to reported individual performance indicator (PI) scores as presented in Table 1. No points were allocated to PIs that were not scored because either data was unavailable, a D score was given or the PI was not applicable.

Table 1: PI scoring methodology

PEFA PI score	Points allocated
A	3
B+	2.5
В	2
C+	1.5
С	1
D+	.5
D	0

The graph in Figure 1 below shows Mauritania's overall score was ranked 19th out of the twenty-four countries.

Figure 1: Aggregate PEFA scores for 24 countries



Details of the distribution of overall country scores across PFM performance categories, as determined by PFMConnect, are presented in Table 2. Mauritania's overall score was 26.5 points.

Table 2: Distribution of country PFM performance levels

PFM performance	Overall Scores	Number of countries
		334111 233

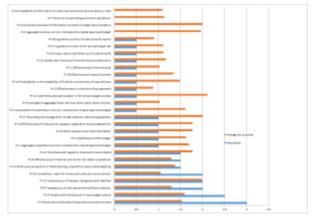
Very strong	66.37-84	0
Strong	49.57-66.36	8
Moderate	32.77-49.56	7
Weak	15.97-32.76	8
Very weak	0-15.96	1
Total		24

Mauritania's overall PFM performance is classified as "weak".

### PI performance

The graph in Figure 2 below shows the scores for Mauritania's individual PIs compared with the average score recorded for each PI across the twenty-four PEFA assessments we have studied. Please note that no scores were recorded for the top four indicators in Figure 2 as these PIs (PI-3, PI-6, PI-7 and PI-23) received D scores.

Figure 2: Mauritania PI score comparisons



Download a pdf version of Figure 2 here (<u>Mauritania PIs</u>) to review individual PI scores in more detail.

Twenty-eight PIs were assessed. Seven PIs had scores above the country average whilst twenty-one PIs had scores below the country average.

#### Performance across key PFM activities

The graph in Figure 3 below shows the average scores for the six key PFM activities compared with the average score recorded for these activities across the twenty-four country PEFA assessments we have studied.

PFM-Out-Turns: Credibility of the budget (Pis 1-4)

Key Cross-Cutting Issues:
Comprehensiveness and Transparency (Pis 5-10)

Policy-Based Budgeting (Pis 11-12)

Predictability and Control in Budget Execution (Pis 13-21)

Accounting: Recording and Reporting (Pis 22-25)

External Scrutiny and Audit (Pis 26-28)

Figure 3: Mauritania key PFM activity comparisons

All six key PFM activities recorded scores below the country average.

#### **PEFA ASSESSMENT**

You can download the 2014 PEFA assessment for Mauritania here.

# Burkina Faso Public Financial Management Profile



# Introduction

This note presents a series of charts which provide an **overview** of Burkina Faso's recent public financial management (PFM) performance based on this country's 2014 Public Expenditure and Financial Accountability (PEFA) assessment. Comparisons are made between Burkina Faso's performance and the performance of the other twenty-three countries that had PEFA assessments published in 2014-2015. All analyses have been prepared using results reported from using the 2011 PEFA methodology.

## Overall PFM performance

Individual country PFM performance has been determined by applying the following points scale to reported individual performance indicator (PI) scores as presented in Table 1. No points were allocated to PIs that were not scored because either data was unavailable, a D score was given or the PI was not applicable.

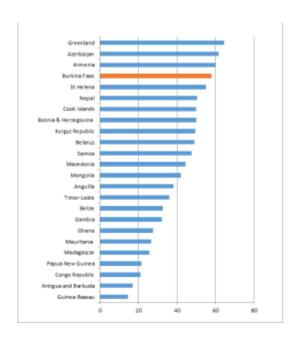
Table 1: PI scoring methodology

PEFA PI score
PEFA PI score

Α	3
B+	2.5
В	2
C+	1.5
С	1
D+	.5
D	0

The graph in Figure 1 below shows Burkina Faso's overall score was ranked 4th out of the twenty-four countries.

Figure 1: Aggregate PEFA scores for 24 countries



Details of the distribution of overall country scores across PFM performance categories, as determined by PFMConnect, are presented in Table 2. Burkina Faso's overall score was 58 points.

Table 2: Distribution of country PFM performance levels

PFM performance	Overall Scores	Number of countries
Very strong	66.37-84	0
Strong	49.57-66.36	8

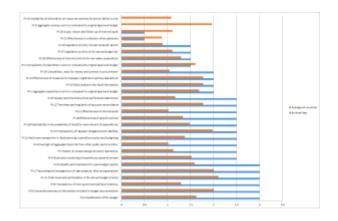
Moderate	32.77-49.56	7
Weak	15.97-32.76	8
Very weak	0-15.96	1
Total		24

Burkina Faso's overall PFM performance is classified as "strong".

## PI performance

The graph in Figure 2 below shows the scores for Burkina Faso's individual PIs compared with the average score recorded for each PI across the twenty-four PEFA assessments we have studied. Please note that no scores were recorded for the top two indicators in Figure 2 as the two PIs (PI-3 and PI-23) received D scores.

Figure 2: Burkina Faso PI score comparisons



Download a pdf version of Figure 2 here (<u>Burkina Faso PIs</u>) to review individual PI scores in more detail.

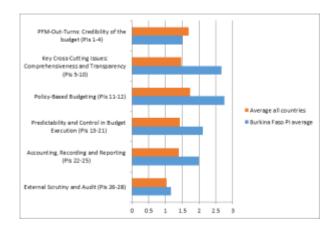
Twenty-eight PIs were assessed. Twenty-three PIs had scores above the country average whilst five PIs had scores below the country average.

#### Performance across key PFM activities

The graph in Figure 3 below shows the average scores for the six key PFM activities compared with the average score

recorded for these activities across the twenty-four country PEFA assessments we have studied.

Figure 3: Burkina Faso key PFM activity comparisons



Five key PFM activities recorded scores above the country average whilst the remaining key PFM activity recorded a score below the country average.

#### PEFA ASSESSMENT

You can download the 2014 PEFA assessment for Burkina Faso here.