# Guinea-Bissau Public Financial Management Profile



## Introduction

This note presents a series of charts which provide an **overview** of Guinea-Bissau's recent public financial management (PFM) performance based on this country's 2014 Public Expenditure and Financial Accountability (PEFA) assessment. Comparisons are made between Guinea-Bissau'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

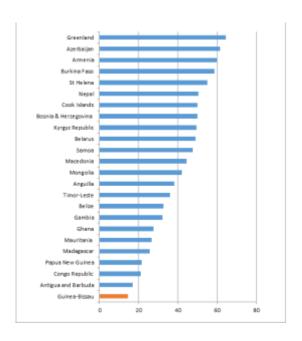
points were allocated to PIs that were not scored because either data was unavailable, a D score was given or the PI was not applicable.

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 Guinea-Bissau's overall score was ranked twenty-fourth out of the twenty-four countries.

Figure 1: Aggregate PEFA scores for 24 countries



Download a png version of Figure 1 <a href="here">here</a> (Guinea-Bissau overall result) to review the overall scores of Guinea-Bissau and the twenty-three other countries in more detail.

Details of the distribution of overall country scores across PFM performance categories, as determined by PFMConnect, are presented in Table 2. Guinea-Bissau's overall score was 14.5 points.

Table 2: Distribution of country PFM performance levels

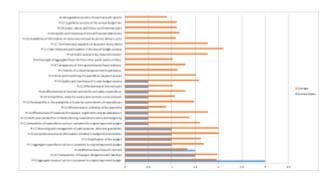
| PFM performance | Overall Scores | Number of countries |
|-----------------|----------------|---------------------|
| Very strong     | 66.37-84       | 0                   |
| Strong          | 49.57-66.36    | 8                   |
| Moderate        | 32.77-49.56    | 7                   |
| Weak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

Guinea-Bissau's overall PFM performance is classified as "very weak".

## PI performance

The graph in Figure 2 below shows the scores for Guinea-Bissau 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 twelve indicators in Figure 2 as six indicators (PI-4, PI-7, PI-8, PI-11, PI-25, PI-27) were not assessed and six other indicators (PI-9, PI-10, PI-22, PI-23, PI-26 and PI-28) received D scores.

Figure 2: Guinea-Bissau PI score comparisons



Download a pdf version of Figure 2 <a href="here">here</a> (Guinea-Bissau PIs) to review individual PI scores in more detail.

Twenty-two PIs were assessed. One PI had a score 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.

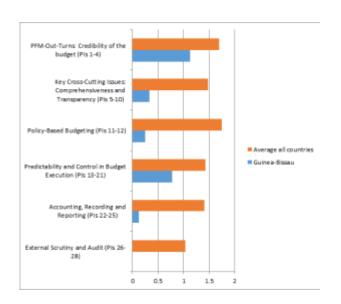


Figure 3: Guinea-Bissau key PFM activity comparisons

All six key PFM activities recorded scores below the country average. Download a png version of Figure 3 <a href="here">here</a> (Guinea-Bissau key PFM activities) to review these scores in more detail.

#### PEFA ASSESSMENT

You can download the 2014 PEFA assessment for Guinea-Bissau  $\underline{\text{here}}\,.$ 

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