

Summarizing the Assessment



PEFA Secretariat



PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY PROGRAM



Contents of Performance Report

- Summary assessment (3-4 pages)
- Introduction
- Country background information
- Assessment of the PFM systems, processes and institutions
- Government reform process
- Summary table of indicator ratings, with explanation and cardinal data used (Annex 1)
- List of documentary sources (Annex 2)



Content of the Summary Assessment

- Integrated assessment of strengths and weaknesses in PFM performance within each of the six PFM dimensions;
- Impact of PFM weaknesses on the government's ability to achieve the main budgetary outcomes
- Prospects for reform planning and implementation
- Other country-specific purposes as required by the TOR
- The main message



Dimensions of PFM performance

- Credibility of the budget (PI-1 to 4)
- Comprehensiveness and transparency (PI-5 to 10)
- Policy-based budgeting (PI-11 & 12)
- Predictability and control in budget execution (PI-13 to 21)
- Accounting, recording and reporting (PI-22 to 25)
- External scrutiny and audit (PI-26 to 28)

ALSO

- Consider impact of donor practices (D-1 to 3) on PFM performance in aid-dependent countries



Impact of PFM Weaknesses on Achieving Budgetary Outcomes

- Fiscal discipline
- Strategic allocation of resources
- Efficient delivery of services

The PFM-PR does not necessarily explain if these outcomes are being met. Other inputs are required for that analysis. The PFM-PR should explain if the PFM system provides the government with functioning tools to achieve the three outcomes



Prospects for reform planning and implementation

- Machinery for PFM reform planning and monitoring, and factors affecting its working
- Links to other public sector reforms and inter-dependencies



The Story Line

- What is the story line, the number one message?
- Make sure the story gets top billing. It may be all that readers remember!
- It is also the likely starting point for discussion of PFM reform priorities

Thank you for your attention

