



# Tracking Progress Over Time



**PEFA Secretariat**



PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY PROGRAM



# Repeat Assessments

- As at October 2009, twenty-five repeat assessment undertaken
- Expected to continue to increase from 2008/2009 onward i.e. three years after the first series of baseline assessments
- 3 repeat assessments are underway and 11 are planned within the next year or so



# What we want to determine?

- Specific changes in system performance
  - What has changed?
  - How much?



# Comparison of Indicator Scores

- Indicator scores will provide a crude overview of changes over time, but ...
  - Dimensions may change differently
  - Performance may not always change enough to change the score (use of arrow)
- So more detailed explanation is required



# Other Possible Reasons for Change in Scores

- Changes in definitions
- Improved availability of or access to information
- Different information sampling & aggregation
- Different interpretation in borderline cases
- Scoring methodology mistakes in previous assessment



# Reporting on Progress Made

- Explain all factors that impact a change in rating indicator-by-indicator
- Identify the performance change
- Ensure that any reader can track the change from the previous assessment – what performance change led to the change in a rating

# Reporting on Progress Made

Indicator	Score 2005	Score 2007	Performance change	Other factors
PI-1	C	B	Performance appears improved based on 2005: last deviations 6%, 11%, 18% 2007: 5%, 11%, 6%	Not clear if all external project funds were excluded from data for 2005 assessment but probably insignificant issue.
PI-4 (i)	A	C	Performance change is uncertain, despite reported arrears increase from 1% in 2005 to 6% in 2007.	2005 assessment used data on pending payment orders only, not overdue invoices.



# Organizational Requirements

- Performance tracking to be clearly reflected in the TOR
- Use of same assessment team desirable but rarely possible
- The lead agency of the previous assessment, if different, should assist with access to previous assessors' notes
- ... and be part of the reference group for the repeat exercise

# Country case - Mozambique

- PEFA incorporated in PFM reform monitoring system
  - baseline 2005, repeated in 2007, planned follow-up 2010
- Important performance improvements 2005-2007 in budget execution
  - revenue administration, cash management, internal controls
- Improvements resulted from:
  - Reforms already well under way in 2005 (e.g. IFMIS/SISTAFE and revenue administration)
  - Small managerial/admin changes (including quick-wins identified on the basis of 2005 assessment)
  - New reform initiatives in pay-roll control (identified in 2005 as an important neglected area of reform)

**Thank you for your attention**



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