

Summarizing the Assessment

Asian Development Bank Workshop

October 2014

PEFA Secretariat

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Contents of Performance Report

Summary assessments (3-4 pages)

- Introduction
- Country background information
- Assessment of the PFM systems, processes & 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 & weaknesses in PFM system performance within each of the six PFM dimensions
- Impact of PFM weaknesses on government's ability to achieve the main budgetary outcomes
- Prospects for reform planning & implementation
- Other country-specific purposes as required by 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 & control in budget execution (PI-13:21)
- Accounting, recording & reporting (PI-22 to 25)
- External scrutiny & audit (PI-26 to 28)

ALSO: D-1 to 3 impact of donor practices on PFM performance in aid-dependent countries

Impact of PFM Weaknesses on 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 required for this analysis. The PFM-PR should explain if PFM system provides government with functioning tools to achieve these 3 outcomes

Prospects for Reform Planning and Implementation

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

Indicator relevance to budgetary outcomes – possible answers

Aggregate fiscal discipline: e.g. ?

Strategic allocation of resources: e.g. ?

Efficient use of resources in service delivery: e.g. ?

All are influenced by integrity of fiscal information

Thank you for your attention

Group Work Instructions — Summarizing the Assessment

**JICA Workshop
December 2013
PEFA Secretariat**

Group Work Schedule

- **Read & analyze the case individually**
- **– 30 minutes**
- **Group assignments to be announced**
- **Discuss in your group & reach conclusions – 30 minutes**
- **Each group reports to plenary - with discussion**

Case Study Assignments - :

- **Comment on**
- Group : aggregate fiscal discipline, including relevant PIs
- Group : strategic allocation of resources, including relevant PIs
- Group : efficiency of service delivery, including relevant PIs
- Group : Transparency & Accountability
- Group : overall story: does the summary adequately provide an overview of PFM system performance & areas where reform efforts should be focused?

Case Study Assignments: comment on

- **Group : Credibility of the Budget**
- **Group : Comprehensiveness & Transparency**
- **Group : Policy Based Budgeting**
- **Group : Budget Execution**
- **Group : Accounting, Recording & Reporting**
- **Group : External Scrutiny & Audit**