



Good Practices in Applying the PFM Performance Measurement Framework

Guidance for Assessment Planners and Managers

Final
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List of Acronyms

AM	Assessment Manager
AT	Assessment Team
CN	Concept Note
FAQ	Frequently Asked Questions
MOF	Ministry of Finance
OT	Oversight Team
PEFA	Public Expenditure and Financial Accountability
PFM	Public Finance Management
PFM-PR	Public Finance Management - Performance Report
QA	Quality Assurance
RA	Repeat Assessment
SNG	Sub-National Government
TOR	Terms of Reference

Executive Summary

1. This note provides guidance on the process of undertaking a PFM assessment using the PEFA PFM Performance Measurement Framework ('the PEFA Framework'). The note aims to assist governments (at all levels) and other stakeholders considering undertaking a PEFA assessment and seeking guidance on how to approach the task.

2. A PEFA assessment sets the stage for preparing measures to strengthen PFM system performance (perhaps formalised as a revised PFM reform strategy) and subsequently for measuring the performance impact of its implementation. Government ownership of the new/revised strategy is essential for its success. The more prominent the role government plays in the assessment, the greater the benefit from the exercise for government staff, and therefore the more likely that the new/revised reform strategy will be well-formulated, country owned and thus effectively implemented.

3. Critical to the ability of governments to exert a strong leadership role is their understanding of the Framework methodology and the process of carrying out a PEFA assessment. Thus, a **training course in the use of the Framework** for those government officials closely involved in the assessment process is strongly recommended.

4. The assessment process has to be well managed in order to help ensure a high quality product. Following Government's decision to undertake or support an assessment, the first step would be to **establish an oversight team** (OT) (i.e. a reference group). The members of the OT would be drawn from the leading government entity in the assessment (typically the Ministry of Finance), other government agencies involved and non-government stakeholders, such as the Auditor General's Office, Parliament, and development partners. The OT would effectively play the governance role in the assessment process.

5. The OT would be chaired by the stakeholder that takes the lead in steering the assessment process. This may be a high ranking official from the leading government agency – at the political level (e.g. Minister of Finance) or administrative level (e.g. Permanent Secretary, Ministry of Finance (MOF)) – or by a leading non-government agency in cases where the government's role in the assessment is more passive.

6. The initial task of the OT is the preparation and **agreement of a concept note** (or TORs or similar document if there is no concept note: *hereafter simply 'CN'*), which establishes objectives/purpose, scope, justification, management arrangements and roles of various stakeholders as well as the financing of the assessment.

7. The OT **appoints an assessment manager** (AM), who proposes the following essential features of the assessment for approval of the OT and undertakes the day-to-day management of the assessment process:

- **The assessment team (AT)**, its size, composition, sourcing, qualifications and training requirements. The higher the quality of the AT, the greater the chances of a high quality assessment.
- **The assessment timetable and meetings schedule**, covering preparatory work, the assessment process proper and any follow up arrangements such as an ex-post workshop. Adequate time to carry out the assessment (partly a function of the scope), agreement on definitions and thus information requirements, and adequate organisation in terms of arranging meetings with the right people and accessing relevant data will all contribute to a high quality assessment report.
- **The technical definitions** (e.g. SNG versus de-concentrated central government entity; domestic arrears, extra-budgetary funds, classification of parastatals), **information requirements** based on these definitions, and likely **sources**.
- **If a repeat assessment (RA)**, the report should include an overview of changes in performance ratings to allow conclusions to be drawn on the overall direction and extent of change since the earlier report, a table with both sets of ratings, an outline of reasons for changes in scores between the two assessments, indicator by indicator and an Annex that details progress between the two assessments.
- **The independent quality assurance (QA) process**. This is important for the credibility of the assessment report to all stakeholders. The QA process needs to check for both accuracy and quality of supporting evidence and for compliance with the PEFA methodology, and should qualify for a “**process quality endorsement**” (**PEFA CHECK**)¹ from the PEFA Secretariat. The endorsement indicates that the QA process has followed recognized good practices in the planning and implementation phases and fulfilled six formal criteria.

8. The OT facilitates the process of **follow up to the assessment**, but may not always be the body directly responsible for all the follow-up work. Follow-up work typically comprises a discussion of the assessment findings, the implications of the findings for PFM reform and any subsequent and detailed diagnostic studies. If the OT is not directly made responsible for those activities it needs to identify the relevant bodies and pass on the assessment report.

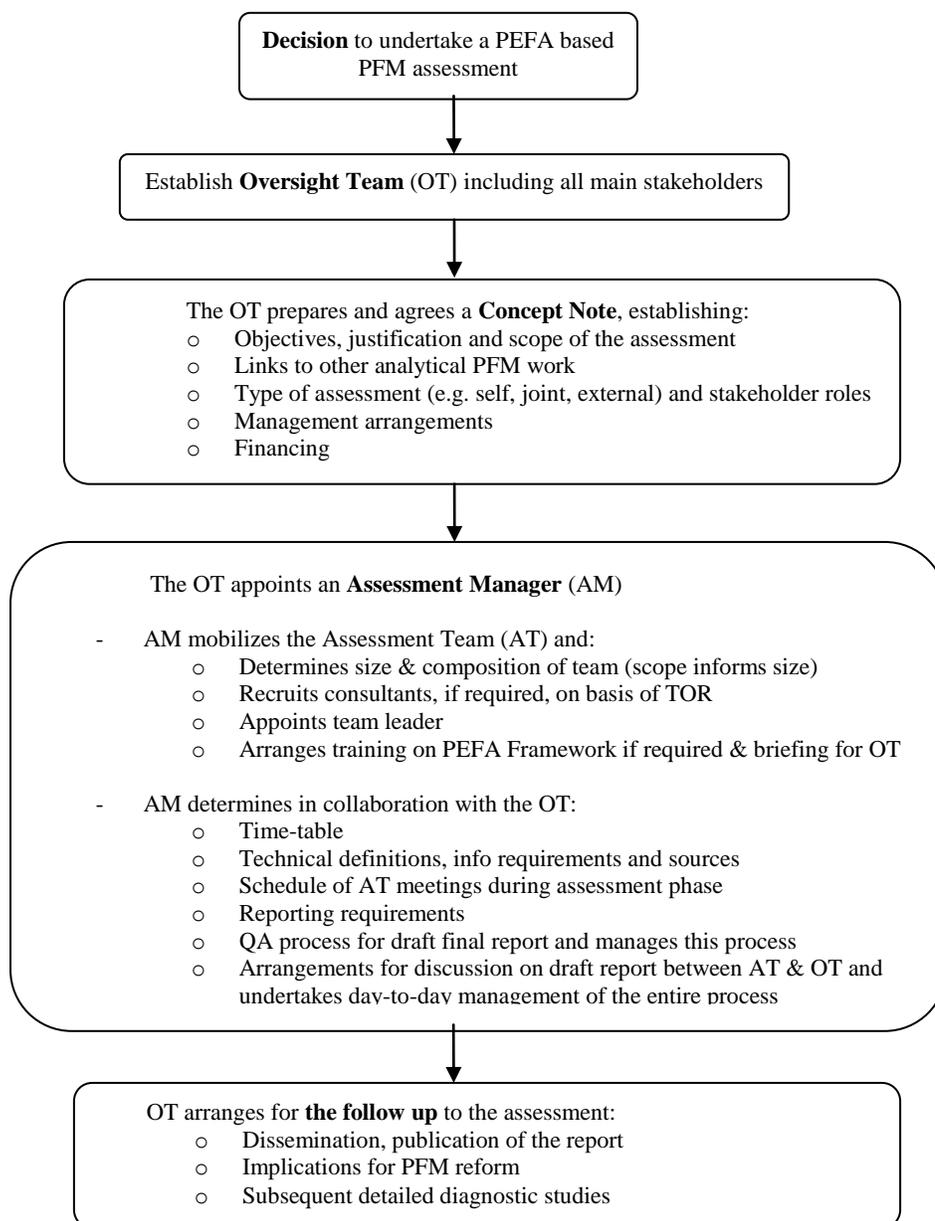
9. The assessment may be undertaken by means of one of the following three **assessment models**: (a) a self-assessment undertaken by the government (with arrangements for external validation); (b) a joint assessment i.e. government working with other stakeholders – e.g. development partners, domestically-based academia and civil society organisations; (c) an external assessment led by a non-government stakeholder, with technical and logistical support provided by government, (may be preferable if the government is facing capacity and time constraints). The process is the same, except that for

¹ An enhanced Quality Assurance mechanism for PEFA Assessments is in effect since May 1st 2012. The objective is to improve the confidence of all stakeholders in the findings of the PEFA assessment through a “process quality endorsement” (to be known as PEFA CHECK) (www.pefa.org).

the external assessment the leading non-government stakeholder will act as Assessment Manager.

10. A well-prepared assessment will also make repeat PEFA assessments meaningful, enabling the tracking of progress in strengthening PFM performance, and will also facilitate monitoring of progress in between PEFA assessments.

11. The diagram below encapsulates the process:



1. Introduction

12. This note provides guidance on the process of undertaking a PFM assessment based on the PEFA PFM Performance Measurement Framework ('the PEFA Framework'). Well-planned and executed assessments will help to ensure a final report of high quality. The note aims to assist governments (at all levels) and other stakeholders considering undertaking a PEFA assessment and seeking guidance on how to approach the task.²

13. Chapter 2 identifies the main principles to be followed for undertaking a PEFA assessment. Chapter 3 describes good practices in planning and management of the assessment process. Chapter 4 identifies good practices for follow-up to the assessment report. The discussion applies to any form of assessment, whether self-assessment by the government, joint government/stakeholder, or led by non-government stakeholders (e.g. domestically-based academia and civil society organizations, or international development partners). Although it may be useful to distinguish between these different types, increasingly, assessments represent a mix.

² Guidelines for PEFA Assessments at SNG level are posted on the PEFA website; these are basically the same as for the central government.

2. Principles for Undertaking a PEFA assessment

14. Through monitoring numerous applications of the PEFA Framework, the PEFA program has identified principles to be followed in order to ensure a high quality, transparent assessment, which will provide a credible basis to inform the preparation or revision of a PFM reform strategy. Key principles include:

- Full engagement of all major stakeholders with government having full ownership and a leadership role, including determining the type of assessment (self-assessment, non-government stakeholder-led assessment or appropriate combination).
- Adequate planning for and management of the assessment, in terms of ensuring:
 - agreement on the document that outlines the objectives, scope, justification and organization arrangements for the assessment. This document is usually labeled a Concept Note (CN) (or ‘terms of reference’, ‘TOR or similar document’: *hereafter ‘CN’*);
 - that, in the case of a repeat assessment, the requirements to adequately identify, explain, measure and document PFM performance changes over time are established;
 - adequate timing, organizing, and resourcing for the implementation;
 - adequate training in the use of the PEFA Framework prior to the assessment for those closely involved, and an end-of mission workshop to discuss the results;
 - compliance with good practices in the process of undertaking the assessment, hence qualifying for a “process quality endorsement” (PEFA CHECK).
- To avoid duplication and unnecessary transaction costs and ensure its meaningfulness, the PEFA assessment should be the core tool for assessing and monitoring PFM system performance³ and its periodicity should be a minimum of 3 years and maximum of 5 years. PFM reform tends to be a slow process, so more frequent assessments may not be meaningful. More detailed PFM assessments should be planned and justified in terms of PFM weaknesses identified by PEFA assessments, and may use other specialized assessment tools (e.g DeMPA, MAPS)⁴.
- In countries where external aid is important, the stakeholders should include donor agencies and international financial institutions. To avoid unnecessary transaction costs for both themselves and the government, these agencies should coordinate and harmonize their activities through joint work, use of commonly accepted tools and clear division of roles and responsibilities.
- In the interests of transparency, government is expected to publish the PEFA assessment report.

³ Ref. ‘Report on Use of Country Systems in Public Financial Management’ by the OECD DAC Joint Venture on Public Finance Management, June 2008.

⁴ DeMPA, Debt Management Performance Assessment; MAPS, Methodology for Assessing Procurement Systems OECD-DAC.

3. Preparation and Management of the Assessment

15. The overriding principle of government ownership applies, regardless of the type of assessment. The Government decides the objective, the timing (i.e. not during the height of the budget preparation system or the vacation season) and a minimum three years since the last PEFA assessment (or the last PFM assessment) and the scope (central government, or SNGs, or combined). The Government – has a strong, though not sole, oversight function.

3.1 Decision to undertake a PEFA assessment

16. In order to gain wide acceptance amongst domestic stakeholders (e.g. ministries, parliament), and taking into account the extensive time and resource requirements for an assessment, the decision to undertake an assessment should be made at as high level as possible within the government – preferably at the political level (e.g. by the Prime Minister’s Office or the Minister of Finance). The circumstances under which high-level political backing is necessary will vary from country to country.

17. The decision to go ahead with a PEFA assessment would include a decision on the lead government agency: this will likely, though not necessarily, be the Ministry of Finance (MoF) or equivalently named body⁵. The main reason for wanting an assessment is likely to be to determine the extent to which the current performance of the PFM system is adequate: if not, the assessment can inform the changes that need to be made in order to improve. Proposed changes may be reflected in a formal PFM reform strategy document.

18. In the case of a repeat PEFA assessment (RA) a main reason will probably be to gauge the extent that PFM system performance has changed and the trajectory of change, using the previous assessment as the starting point.

3.2 The Concept Note

19. The first step in preparing for the assessment is the establishment of a team to oversee the process (see section 3.4(a) below). On behalf of the oversight team, the lead agency should draft a Concept Note,⁶ to serve as the basis for obtaining the support of other government agencies and, where relevant, from non-government stakeholders (potentially all such stakeholders would be included in the oversight team or reference group).

⁵ There are also cases where the Prime Minister’s Office or the National Audit Office have been the initiating and leading agency.

⁶ The World Bank’s format for a Concept Note is a useful example to follow. The Note may or may not include specific TOR for the recruitment of consultants. The European Commission uses the term “Terms of Reference” instead of Concept Note, but follows largely the same format, with the specific terms of reference for consultants comprising the last section. Whilst a World Bank Concept Note typically identifies the assessment team and the includes the budget, those elements may not be included in the EC’s TOR which are being used as a basis for a procurement/tender process among consultants.

20. The structure of the CN should be as follows⁷: (see details in 3.3. and 3.4)

- Background and context
- Objective and Purpose
- Scope/coverage
- Justification
- Organization

Other elements to consider:

- Field work supervision
- PEFA Secretariat support services
- Dissemination of the PEFA assessment report.

21. Non-government stakeholders (e.g. development partners), in the interests of harmonization and minimizing transaction costs, both for themselves and for government, may consider also appointing a lead agency to represent them. This agency may also be asked to draft the Concept Note as a first step towards setting out internal organization procedures within each non-government stakeholder agency, coordination arrangements between the agencies, and coordination arrangements with the government.

22. The components of the Concept Note are elaborated on in the next section.

3.3 Background, Context, Objective/Purpose Scope and Justification

Background: The current status of aggregate fiscal performance and PFM systems. The description of the PFM reform context and the status of the government's reform agenda; the monitoring and coordination of the PFM reform; the progress in implementing PFM reform strategy; PFM assessments made in recent years and the extent and type of donor support for PFM reform.

Objective: Prepare an assessment of the status of PFM using the PEFA Framework.⁸ In the case of a repeat assessment, another objective is to measure and explain the direction changes in PFM performance since the last assessment.

Scope/coverage: The levels of Government to be assessed should be clearly defined on the basis of the structure of the General Government. Central government, including autonomous agencies and de-concentrated central government agencies operating in local government geographical jurisdictions; and/or subnational governments (usually

⁷ A check list for TOR preparation when undertaking a PEFA assessment is available in Annex 4 and at www.pefa.org

⁸ The PEFA Framework refers to the 31 indicators and to the structure of the PFM-PR as described in the Framework document. Partial use of the Framework is discouraged, as, due to their inter-linkages, PFM performance can only be properly assessed in terms of all the elements of PFM (although it may be appropriate to utilize particular indicators in government's internal M& E system).

the first level, though may include lower levels where these are of significant size). Where SNGs provide a significant proportion of government services, it may make sense to have a consolidated PEFA assessment covering all government, with a representative sample of SNGs being assessed. In large decentralized countries, SNGs may want to conduct their own PEFA assessments irrespective of whether the central government wants to conduct one.⁹

Justification: The main justification is usually the desire to obtain a snapshot of PFM system performance that will serve as a basis on which to prepare measures to strengthen PFM system performance in areas where weaknesses are impacting negatively on aggregate fiscal discipline, the strategic allocation of resources consistent with public policy objectives, and operational efficiency in public service delivery. The need would take into account the time that has elapsed since the previous PEFA assessment or PFM assessment of a similar type (e.g. ROSC); the minimum recommended time between assessments is 3 years, the maximum 5 years.

A further justification may be to use the PEFA assessment as a basis for stakeholders to coordinate and plan downstream PFM-related assessment work that they may be contemplating over the medium term. Such work would typically include drill-down analysis of PFM processes related to specific sub-topics (e.g. procurement, as is already the case with the OECD-DAC procurement assessment tool) on the basis of system performance weaknesses identified in the PEFA assessment report. There may also be an interest in drill down assessments into specific government sectors¹⁰.

The justification would also include the rationale for a joint government-non-government stakeholder assessment or non-government stakeholder-led assessment, if this is considered a more desirable organizational arrangement than a self-assessment (for example, due to time and capacity constraints).

3.4 Organization

(a) Establishment of Oversight Team, Assessment Manager and Assessment team

23. Following approval of the CN at the appropriate level of government, an oversight team (OT) (i.e. reference group) would be established by the lead agency; the lead agency, the composition and the head of the OT would have been proposed in the CN. The OT will play a governance role. The OT may consist of senior management of key government agencies involved as well as other important stakeholders. The head may be the Minister of Finance or the Prime Minister or an individual delegated by them.

24. The OT may delegate an individual, here called the Assessment Manager (AM) to manage the assessment process, starting off with the selection of the Assessment Team (AT). The selection process might include drawing up Terms of Reference (ToR) for consultants (if

⁹ To date, this is the case in Switzerland and Nigeria. In the past this was the case in India, Pakistan and Brazil.

¹⁰ Pilot work is in progress aiming at developing guidance for using PEFA assessment methodology at sector level.

required), recruiting them, and managing them during the assessment (the TOR may already have been included in the CN). They would state background, objective, scope, timetable, key deliverables, reporting requirements, required qualifications and experience. The OT would approve the TOR for consultants and officially appoint the assessment team at the end of the selection process. If the AT is drawn entirely from government agencies, the team might comprise staff from MOF, as well as perhaps from the budgeting and finance sections of key line ministries (e.g. education and health), the auditor general's office and parliament (e.g. Public Accounts Committee).

25. In the event of a decision to opt for a joint government-non-government stakeholder assessment or non-government stakeholder-led assessment, the OT would include representatives of non-government stakeholders. In the case of a joint assessment, the OT would agree on the modality: the government and non-government side working separately and then discussing results, or the two sides working together; the latter is likely to be more efficient. The AM would select the government component of the assessment team. In the case of a non-government-led assessment, the AM would appoint a government team that would help facilitate the assessment work of the non-government team through organizing meetings and travel, and providing data. The AM would have some input into the selection of the non-government team.

Assessment Team Composition and Size

26. The core AT members should be PFM practitioners, each having a sound understanding of most areas of PFM. The core members should be complemented by additional inputs in particular specialist areas they may not cover. At least one core member, preferably the team leader, should have experience in conducting PEFA assessments. A good mix of disciplines would, for example, be an economist who has specialized in public finance, and an accountant/auditor, supplemented by inputs from a procurement specialist and a tax administrator. The ability of the assessors – and crucially the team leader – to understand the linkages between the different components of the PFM system and the impact of their performance on the broad outcomes of fiscal management is more important than highly specialized ability in one area but little ability in others.

27. The size of the team will depend mainly on the scope of the assessment.¹¹ If the assessment covers SNGs as well as central government, or central governments with geographically dispersed deconcentrated entities, it may be practical to have two teams (perhaps more, depending on the number of SNGs and/or de-concentrated central government entities) of at least three members, operating at the same time. Or else, one team would conduct the assessments in sequential order; this would extend the length of the

¹¹ The size of the assessment team should not be reduced for small countries. In the case of some small island countries, the assessment team has consisted of only one person, under the mistaken belief that the smaller the country the smaller the size of the subject material to be covered. The amount of work required is not necessarily less, however, than for larger countries as the same number of systems have to be assessed. In addition, one person teams rule out the always useful discussion of assessment-related issues with other team members.

assessment, thereby increasing the chances of the assessment being out of date by the time it is finished, but the time required to select assessment teams would be lower.

28. The assessment team should be headed by a team leader, who is responsible for the quality of the assessment. The inter-relationship between the assessors should be collegial, but nevertheless, it is useful to have one person responsible for providing work plans for each team member, setting timetables and deadlines, calling internal team meetings and, preparing the draft report. The most important deadline will be the submission of a draft assessment report to the oversight group. The team leader would be an experienced PFM practitioner.

Issues concerning hiring of consultants

29. The evidence-based nature of the PEFA assessment combined with a strong independent QA process (section 3.4e, below) helps to reduce the risk of bias and thus reduce the need for external assessors. As long as assessors demonstrate sufficient evidence supporting their ratings and the QA process is free of bias, the main reason for contracting consultants should be manpower resource constraints. If consultants are hired, they should be domestically-based to the extent possible in the interests of efficiency gains through, for example, greater awareness of political sensibilities, greater knowledge of the sources and validity of evidence and the right people to speak to, and local language skills. Another advantage is greater feasibility of filling any data gaps after the end of the assessment exercise. Involving local consultants also has a developmental aspect through building of capacity to undertake PEFA assessments, as demonstrated e.g. in Moldova: a repeat assessment made significant use of capacity developed during the first assessment.

(b) Timetable, Information Requirements and Sources, Meeting Scheduling

Timetable

30. The AM will establish the timetable. To better assure success, a PEFA assessment should be planned and carried out within as short a time period as possible, otherwise the assessment loses relevance and moreover consumes extra resources. From the beginning of the assessment itself to the finalization of the draft report, the time should be no longer than 4-5 months. Nevertheless, the timetable should contain some flexibility to accommodate unforeseeable complications (likely to be the norm rather than the exception) and especially to provide ample time for the filling of information gaps after the initial stages of comments are received from the reviewers (ref. quality assurance below).

Establishment of technical definitions, information requirements and scheduling of meetings

31. The AM would work out the information requirements and the sources of information and this exercise would inform the scheduling of meetings with key government staff (e.g. head of Budget Department in MOF). Information requirements can be inferred from the Framework document and are explicitly stated in the “*Guidelines on Evidence and Sources of Information to support Scoring of Indicators*” and “*Queries for the Field Implementation of the PEFA Framework*”. The information requirements may differ between countries according to institutional circumstances. For example, governments may

have more than one payroll management system and, if this is the case, data would have to be collected on each system. Information requirements will be higher the larger the scope of the assessment. The training course discussed below would greatly help in the understanding of the information requirements and sources. Sources would typically include budget documents, budget execution reports, external auditor reports, and reports prepared by international financial institutions.

32. In establishing information requirements it is important that definitions are clear. If unclear, the AT might be assessing performance incorrectly. Examples of areas where definitions need to be clear are: domestic arrears, extra-budgetary agencies, levels of sub-national government as well as classification of parastatal bodies into autonomous government agencies and state-owned enterprises. Use of correct definitions and classifications also facilitates tracking of progress over time.

(c) Requirements for a repeat assessment (RA)¹²

33. In the case of a RA, the requirement to measure and document performance changes over time should be clearly and adequately treated in the CN (see example in Annex 2): Assessors must be aware that this comparison with explanations of performance changes is expected of them. The CN should require that the team explain all factors that impact a change in rating, indicator by indicator; identify the performance change and ensure that any reader can track the change from the previous assessment.

34. For a useful trajectory of performance change to emerge from the RA it is important that the assessment of each indicator is linked to the previous assessment i.e. that the focus is on explaining the performance trajectory by using the earlier assessment as a starting point, rather than doing an assessment of the indicator isolated from the previous assessment and then comparing the ratings afterwards (the danger of this approach is that the trajectory may become subject to differences in sampling of definitions, new information becoming available or different interpretation or judgment in borderline cases). The CN should be explicit on this point.

35. A satisfactory RA will verify the basis on which the earlier score was assigned and identify any indicators for which inadequate information was available for this verification. In addition, a satisfactory RA would have to consider any obvious mistakes in the use of evidence for the previous score in order to be able to compare like with like.

36. In order to be able to measure properly and understand PFM performance changes and to have confidence in the comparison of ratings of an indicator over time, it must be possible to understand from the narrative of the report what has changed and by how much. This would be addressed through (i) a summary assessment that provides a brief overview of changes in performance ratings since the earlier report, and a table with both sets of ratings; (ii) the reasons for changes in scores between the two assessments outlined indicator by

¹² A “*Good Practice note when undertaking a repeat assessment*” (February 2010) is available at www.pefa.org. The note offers specific guidance to plan and prepare repeat assessments. Examples of good practices may be seen in Annex 2.

indicator; (iii) a detailed overview of progress between the two assessments is included as an Annex to the report (see examples of good practice in Annex 2).

(d) Resource Requirements and Funding

Resource Requirements

37. Resource requirements will depend on the scope of the assessment, the nature of the assessment (self assessment or other), the predicted ease of obtaining information, the amount of travelling that may be involved (i.e. related to size and structure of the country), importance of language barriers, the extent to which consultants are hired, the extent to which some of these may be international consultants (higher travel costs and interpretation/translation requirements) and whether a further follow-up mission may be required. Even if the scope of the assessment covers central government only, travel requirements may be significant if deconcentrated units of central government operate in the regions of the country and the country is large. Resource costs are likely to be considerably lower for self-assessments than the other assessment types (shorter time required for all phases, lower travel costs, and lower personnel costs).

38. The precise requirements will vary from country to country, and thus a ‘standardized’ budget is not possible; it should be built from bottom-up on the basis of the type (e.g. self-assessment) and scope (e.g. central government) of the assessment. The structure of the budget is simple: estimates of number of man-days for each phase of the assessment, remuneration rates per man-day, and travel and accommodation costs where relevant. Most of the costs would be during the assessment phase. If government staff conducts the assessment, they would be receiving their regular salary, and additional remuneration costs may only apply to the QA team.¹³ The following table represents the format of a hypothetical budget preparation framework for a central government assessment with some travel required. Physical numbers and unit costs may vary significantly according to the type and scope of the assessment and the cells in columns 2-4 are accordingly left blank.

Structure of Budget for PEFA Assessment

Item	No.	Unit Cost \$	Total Costs \$000s
<i>Assessment team:</i>			
Man-days (e.g. x people for y weeks)			
Travel costs (# days, # of trips)			
Accommodation Costs (# days)			
Miscellaneous (e.g. translation and photocopying)			
<i>Training team</i>			
Man-days			
Travel costs			
Accommodation Costs			
Miscellaneous			

¹³ To minimise the opportunity cost of their time (in terms of their regular duties), staff would be presumably be assigned to conduct the self assessment during the least busy time of the year.

<i>QA team</i>			
Man-days			
Travel costs			
Accommodation costs			
Miscellaneous			
Total Costs			

39. For a central government assessment alone with minimal travel requirements, as a rough guideline about 4 weeks for each of three experts should be allowed for the assessment, but the actual requirements depends on the circumstances¹⁴ and should be determined by the AM. Also travel and accommodation costs may vary significantly depending on the circumstances.¹⁵

40. The resource requirements should take into account the manpower resources necessary to finalize the report after the QA process. Significant additional information is often required to fill gaps identified after the first round of comments are received on the draft report. Adequate provisions for filling these gaps should be built into the timetable and the assessment resources/budget¹⁶.

Funding the PEFA Assessment

41. For any type of assessment, personnel costs may already be funded in the form of staff salaries (for example, those of government civil servants and development partner staff). Additional personnel funding would therefore mainly relate to the costs of hiring consultants, if it is decided that they are necessary for reasons of capacity constraints and as a way of building capacity. These costs could be funded directly out of government budgets and/or the budgets of non-government stakeholders, the agreed composition arising out of preparatory discussions between stakeholders. For training in the use of the PEFA Framework, stakeholders might consider hiring trainers, who themselves have been trained (e.g. by the PEFA Secretariat) in the use of the Framework.

(e) Planning for Quality Assurance and for qualifying for the “process quality endorsement” (PEFA CHECK)

42. Whatever the type of assessment, a quality assurance (QA) process is crucial to ensure the credibility of the PEFA assessment. The QA process applies to both the CN and the assessment report. It covers both the accuracy of the data used to score performance indicators and the correctness in the use of the PEFA Framework methodology. The CN would elaborate on the composition of the QA team, the requirements for membership of the team being impartiality and knowledge of the PEFA Framework. Members can be drawn

¹⁴ Determining factors include *inter alia*: the scope and model of the assessment, the preparatory work done by the government, recent related work, country characteristics such as size/structure of government and ease of information access.

¹⁵ Travel and accommodation costs may depend on *inter alia*: geographical location of the country, use of local or international experts, and the funding agency’s travel policy.

¹⁶ This is particularly critical where the assessment is undertaken and the report written by external assessors, as an additional visit to the country may be needed.

from domestically-based organizations, government and non-government (e.g. the external audit office, universities, and civil society organizations) and externally-based PFM organizations (e.g. PEFA Secretariat and donor agencies, particularly in the case when donors fund a significant component of total public expenditure). The AM arranges and facilitates the discussion of the draft final report (which reflects the QA process) with the OT and the timetable for finalising the report.

*Qualifying for a process quality endorsement*¹⁷ (PEFA CHECK)

43. The PEFA CHECK is a mechanism for confirming an adequate QA process in conducting a PEFA assessment. It verifies if good practices in both planning and implementing phase of an assessment have been followed. The OT should monitor the assessment planner/manager's performance with respect to compliance with good practices. PEFA CHECK applies to all types of assessments (baseline and repeat assessments, central and local government) and will be applied systematically to all reports submitted for review to the PEFA Secretariat.

44. The template "*Disclosure of Quality Assurance*" arrangements (see annex 3) should be included in the report either before the Summary Assessment section or as an Annex. The template covers elements of the PEFA assessment management organization (e.g oversight team composition, assessment manager and assessment team) and the peer-review process of both the CN and assessment report (peer-reviewers institutions and dates)

45. The PEFA CHECK is issued by the PEFA Secretariat on the basis of compliance with six formal criteria:

- (i) A QA of the CN (or similar document if there is no CN) and the assessment report is requested from reviewers representing at least four, PFM engaged institutions¹⁸ including the PEFA Secretariat¹⁹ and the government assessed. The reasons for deviating from this criterion should be noted in the description of the quality assurance arrangements (see criterion 6 below).
- (ii) The draft CN (or similar document) is submitted to the confirmed reviewers for review before the assessment work starts.
- (iii) A revised CN (or similar document), if necessary, is forwarded to all reviewers and includes a table²⁰ showing the response to all comments raised by the reviewers.

¹⁷ This is an enhanced QA mechanism established by the PEFA Program. For more details see PEFA CHECK Note and PEFA CHECK FAQ at www.pefa.org

¹⁸ The four institutions should be mutually independent and may include the lead agency as one of the four institutions. An independent, individual expert may fulfil the role of such an independent institution.

¹⁹ The PEFA Secretariat is able to endorse the process only if it has been invited to participate in the quality assurance process.

²⁰ For minor comments such as typographical errors and language, a revised version of the document with tracked changes may suffice.

- (iv) The complete draft assessment report is submitted to all the reviewers for their review. All reviewers are invited to participate in the report finalization process²¹.
- (v) A revised final draft assessment is forwarded to reviewers and includes a table showing the response to all comments raised by all reviewers.
- (vi) The management and quality assurance arrangements are described in the report in accordance with the relevant template available on the PEFA website.

46. The PEFA Secretariat verifies the compliance with the six criteria, informs the lead agency that the report qualifies for the “process quality endorsement” and authorizes the use of a specially designed stamp/logo on the report’s front page.

(f) Training in the use of the PEFA Framework and Briefing Workshops

47. Training in the use of the PEFA Framework is highly recommended prior to the commencement of the assessment, irrespective of the type of assessment. A full training workshop takes 2-3 days, using the standard material developed by the PEFA Secretariat. Although the PEFA Secretariat may be able to arrange the training it is common practice that the assessors in charge of preparing the report provide the training session prior to the assessment. The training would be aimed at government officials and interested members of the oversight team (though not doing the assessing itself, their enhanced understanding of the Framework would enhance the effectiveness of the team) as well as donor officials.

48. In practice, some members of the oversight team may prefer just to have a briefing on the key aspects of the Framework and the assessment process. The assessment team could provide this briefing at the start of the assessment, the duration of which would be no more than a day (only a half day in many countries to date).

49. The assessment team might also provide a briefing on key finding to the OT at the end of the field work. Arrangements for end-of mission presentation, post-mission workshops or meetings to discuss results and their implications for the prioritization and sequencing of reforms provides the transition from the assessment into further work.

Other elements to consider:

(g) Fieldwork Supervision and Assessment Manager Support

50. The AT undertakes its fieldwork as planned. If required, the AM will provide logistical support (e.g. arranging travel and accommodation in the regions). The team leader of the AT would report periodically (e.g. once a week) to the AM; this provides the opportunity to discuss problems that may have arisen (e.g. cancelled meetings). Following incorporation of comments arising from the QA process, and perhaps also comments from the OT provided at the end-of-fieldwork briefing, the team leader submits the draft assessment report to the OT and, later, discusses the report with the OT at a meeting.

²¹ The report finalization process will follow the lead agency’s procedures.

(h) PEFA Secretariat support services and tools

51. Upon request, the PEFA Secretariat provides support (free of charge) to planners & managers and to the assessment team as follow:

- Advice to country teams on assessment planning;
- QA Review of CNs/TOR and the draft report, and also a follow-up review to evaluate whether comments to the initial draft have been addressed and a PEFA Check can be issued;
- Video/audio-conference briefings with the oversight team and/or Assessment Managers and/or the assessment team (e.g to discuss interpretation issues);
- Quick response to ad-hoc queries from the assessment team.

The complete list of tools for planners, managers and assessors may be seen at Annex 5 (also available at the PEFA website).

(i) Publication of the PEFA Assessment Report

52. The Government should publish the finalized PFM-PR as soon as possible, consistent with the spirit of the Strengthened Approach. The greater the sense of government ownership of the assessment combined with a strong interest expressed by the parliament and civil society organizations (perhaps both represented on the oversight team), the greater the likelihood of the government being willing to publish the report. Governments may also be more willing to publish if they perceive that a large proportion of PEFA assessments are being published (thus providing some peer pressure).

53. The Secretariat will include an electronic copy of the assessment reports on the PEFA website once the owner has published the document and the Secretariat has been notified of such publication.

4. Post-Assessment Follow Up

54. Upon completion of the assessment, the oversight team should ensure that the assessment will be used for its intended purposes, and especially that it will serve as a common information pool for any subsequent work. The responsibility for subsequent work may or may not rest with the OT, depending on how and for what purpose the OT was established. A final assessment/restitution workshop would in many cases provide the transition from the assessment proper to its input into further work.

4.1 Dialogue on PFM reform

55. A dialogue among the stakeholders would typically be the next step towards identifying the need for measures to improve PFM system performance (perhaps formalized in a new or revised PFM reform strategy) in the light of weaknesses exposed by the PEFA assessment. The length of the dialogue process will depend on the depth and nature of the PFM weaknesses identified in the PEFA assessment report, and the extent of political, legal, institutional and capacity constraints to implementing reform measures. To facilitate the process the oversight team may appoint a technical team to prepare the reform measures. The head of the team might be the same person who was the Assessment Manager for the PEFA assessment.

56. In terms of using the PEFA reports for prioritizing and sequencing PFM reforms it should be kept in mind that:

- PEFA assessment scores highlight strengths and weaknesses of a PFM system and thus constitute an important input to a priority setting and sequencing of PFM reforms.
- But PEFA scores are only one - of several - inputs to the reform formulation process. Many other important factors must be considered simultaneously, such as political economy, cultural, legal, administrative and resource factors as well as capacity to initiate reform in each area.
- Governments themselves should thoroughly consider these factors – in addition to the PEFA assessment findings - in order to come to conclusions about priorities and sequencing. Governments require ample space for this process and the reform dialogue with donors needs to take this into consideration.
- Indicator scores should not be used simplistically in reform formulation. A low indicator score (such as a D) is not in itself enough justification for making reform for the system element a priority. The relative importance of the subject, the complexity and timeframe for improving the system element and its interdependence with the performance of other system elements all need to be taken into consideration.
- PEFA assessments alone do not provide enough detail to establish a detailed reform action plan. Due to its high level nature and broad overview, the PEFA assessment needs to be complemented by detailed analysis of the underlying causes and capacity factors (institutional, organizational and human resource factors) that result in unsatisfactory performance. Such complementary analysis may be restricted to only areas identified as

priority and part of the first stage in a sequence. Other, more subject specific diagnostic tools are available for this type of detailed (drill-down) analysis.

4.2 Embedding the PEFA Framework in the government’s M&E system

57. The MOF can use PEFA assessments to measure PFM reform progress over time. In this context, the PEFA Framework could be integrated as part of the Government’s monitoring and evaluation (M&E) system with respect to its overall reform program.

58. However, much of the PEFA Framework is not suited to annual monitoring as the information requirements are too many and too costly and burdensome to obtain, and in any case improvements in PFM performance tend to be gradual, which is why PEFA assessments should only happen once every few years. Between full assessments, monitoring of PFM performance may include:

- Annual monitoring of relatively easy to monitor PEFA indicators, typically quantitative indicators/dimensions such as PIs 1-3, PI 6, PI-9 (i), PI-10, PI-11 (iii), PI-16 (iii), PI-19 (i), PI-25 (i-ii), 26 (i-ii), PI 27 (iii) PI-28 (i). As shown in the Framework document, PIs 1-4 represent the “Credibility of the Budget” core dimension and are essentially ‘outcome’ indicators influenced by the ‘output’ indicators in the other core dimensions.
- Annual monitoring of indicators (in addition to those stated above) that relate to areas where reform efforts are focused and where progress may constitute ‘triggers’ in development partner programs that are supporting PFM reform measures.

4.3 Use of the assessment for aid decisions

59. Governments and other stakeholders (including development partners) should fully appreciate the usefulness of the PEFA assessment, in terms of the establishment of a baseline of PFM system performance upon which a new/revised PFM reform strategy can be prepared, with eventual benefits for fiscal stability and the provision of public services, and as a means of tracking progress in PFM. The PEFA assessment is not a direct instrument for receiving more aid. Both development partners and governments should avoid the temptation to link PEFA assessments directly to aid allocations. Establishing such a link might distort incentive structures through the manipulation of indicator scores; i.e. the higher the scores, the more aid the government thinks it will receive.

60. If development partners want to conduct a fiduciary risk assessment exercise, this should be separate from the PEFA assessment, though the assessment can provide useful information. Otherwise they should base their aid allocations on the quality of the PFM reform strategy (new or revised) that arises from the PEFA assessment in the post-assessment phase and the measurable progress in implementing the strategy.

ANNEX 1

PROCESS FRAMEWORK FOR UNDERTAKING A PEFA SELF-ASSESSMENT

Process	Responsibility	Time	Comments
<p>1. Decision to undertake assessment</p>	High ranking political or administrative government body	Not possible to determine precisely beforehand	<p>Higher the level of backing (e.g. PM's office) the more chance that all relevant agencies (e.g. Parliament) will be covered.</p> <p>The lead agency (likely, but not necessarily MOF) drafts Concept Note outlining objectives, scope, justification and management & organization of assessment. Non-government stakeholders may be consulted, particularly if the impetus for an assessment is coming from them.</p>
<p>2. Following decision, Government appoints oversight team, headed by the lead agency. Team may include key line ministries and non-government stakeholders, including, for example, Auditor General, parliament, CSOs, chamber of commerce and development partners).</p> <p>Oversight team appoints Assessment Manager.</p>	Oversight team performs governance role	Ditto	Non-government stakeholders more likely to be on oversight team if Government has decided that the assessment should be a joint government-non-government stakeholder assessment of a non-government stakeholder-led assessment.
<p>3. Assessment Manager (AM): - Establishes Assessment Team (AT): - Determines size, composition & budget - Recruits consultants if required - Appoints Team Leader - Organizes training in Framework and briefing workshops - Establishes reporting requirements</p>	Managing & organizing pre-assessment & assessment phase and initiating post-assessment phase	<p>Up to 2 months for pre-assessment phase</p> <p>Up to 3 months for assessment phase</p> <p>Up to 3 months for post-</p>	<p>- AM could be a small team & include representatives of non-government stakeholders.</p> <p>- Size, composition, budget of AT are function of scope of assessment and geographical size of country. More than one team may be necessary.</p> <p>- Need for consultants depend on time & capacity constraints of government. TORs contain: objective & scope of assignment, deliverables & required qualifications & experience.</p> <p>- Training should be conducted by people already trained in the use of the PEFA Framework (e.g. community of PEFA trainers from private sector).</p> <p>- Briefing workshop for OT members at start of assessment provided by AT: ½ - 1 day. Also perhaps a briefing workshop at end of assignment.</p> <p>- Reporting requirements includes periodic briefings by AT during field work, briefing note for OT at end of fieldwork, & discussion of draft final report with OT after QA comments incorporated.</p>

Process	Responsibility	Time	Comments
<ul style="list-style-type: none"> - Determines time-table - Determines technical definitions, info requirements and sources - Establishes & manages QA process - Arranges discussion on draft report between AT & OT - Establishes beginning of post assessment process 		assessment phase	<ul style="list-style-type: none"> - Timetable influenced by scope of and size of country. - Technical definitions include e.g. definition of SNG, domestic arrears, extra-budgetary funds, classification of parastatals. - Establishing definitions helps establish information needs. - QA team could comprise both, domestic (e.g. auditor general, member of parliament, academia, civil society organizations, chambers of commerce) and external (e.g. development partners, PEFA Secretariat) non-government stakeholders. - After assessment team has incorporated QA comments. - Length of post-assessment process depends on nature of PFM system performance weaknesses exposed in PEFA assessment and extent of political, legal, institutional and capacity constraints to addressing weaknesses. - Identification of PEFA indicators can be readily monitored between PEFA assessments, and selection of monitorable indicators with respect to progress in implementing measures to address PFM system performance weaknesses.
Total months		Not possible to determine ex-ante	The shorter the assessment period, the better, as the relevance of the exercise diminishes over time.

ANNEX 2

Guidance for Repeat assessments (Examples from recent reports)²²

1) Example of Concept Note/Terms of Reference

Specific objectives

1. To update the overview of PFM performance in accordance with the PEFA Performance Measurement Framework.
2. Establish and explain the level of improvement in performance based on the PEFA indicators scores by comparison to the results found during the previous evaluation.
3. An assessment of the results of the PEFA review, i.e. performance change in relation to the reform program component activities and possible effects on the scores attained.
4. Cognizance should be taken possible reasons that could have contributed to the change in scores such as the following:
 - Changes in definitions
 - Improved availability of or access to information
 - Different information sampling and aggregation
 - Different approach to professional judgments
 - Scoring methodology inaccuracies in previous assessment such as the use of “D” scoring when insufficient information was available to assign a score.
5. The consultants in the report should ensure that:
 - All factors that impact a change in rating indicator-by-indicator are explained
 - The performance change is identified
 - Any reader can track the change from the previous assessment.

2) Example of a Summary Assessment providing an overview of changes

..... *“In Table A1, 7 indicators appear to have deteriorated since 2005. In fact, some of the ratings in 2005 now appear overrated, as explained in the comparison tables throughout the report. Only one indicator, D-1, appears to have really deteriorated. This is surprising, given the templates developed by the Reform Program, and needs to be followed up in the context of the review. Twelve indicators appear to have remained unchanged, though in*

²² As shown in the “*Good Practice when undertaking a Repeat assessment, Guidance for planners and assessors*”, PEFA Secretariat, February 2010.

some (PI-10, 15, 18, 26, and 27) there have been significant reforms, though not sufficient to change their ratings. Another 12 indicators appear to have improved, though a re-rating of PI-5 in 200X reduces this to 11 (PI-4, 6, 9, 13, 14, 17, 20, 21, 22, 24, and D-2). Some of these reflect the rollout and increasing use of the new FMS and other reforms. Several weaknesses, however, remain to be addressed more effectively, as shown in the summary.”

Table A1			
		Score 200X	Score 200Y
PI-1	<i>Aggregate expenditure out-turn compared to original approved budget</i>	B	B
PI-2	<i>Composition of expenditure out-turn compared to original approved budget</i>	C	C
PI-3	<i>Aggregate revenue out-turn compared to original approved budget</i>	A	A
PI-4	<i>Stock and monitoring of expenditure payment arrears</i>	D	D+

3) **Example of outlining reasons for changes at indicator level**

“Comparison of 2004 & 2006 – Based on the information available in 2007, we note that the score established for indicator PI-1 in 2004 was in fact erroneous, in particular due to the inclusion within the calculation of expenditure on debt servicing. At that time, the expenditure deviations registered were +3.7% in 2002, -10.8 % in 2003 (due to the floods which ravaged the country in 2000 and 2001, necessitating heavy relief and reconstruction expenditures which were difficult to budget accurately) and -3.7% in 2004. Our updated analysis of the data for the year 2004 (based on the final statement of accounts) shows a deviation in the 2004 fiscal year of -5.19%, which would have given a “B” score.”

4) **Example of an Annex with a detailed view providing score PEFA N and PEFA N+1 for each indicator and a description of progress between N and N=1**

				Changes between 0X & 0Y
PI-1	Aggregate expenditure out-turn compared to original approved budget	C	B	A continued focus on maintaining fiscal discipline has resulted in improvements in the predictability of the overall budget
PI-2	Composition of expenditure out-turn compared to original approved budget	D	D	There has been a modest improvement in the average variance in MDAs outturns above total expenditure deviations. This may reflect both sustained financing of priority policy programs as well as improvements in the release of resources to MDAs throughout the year. Nevertheless, budget variance remains high.
PI-3	Aggregate revenue out-turn compared to original approved budget	A	A	Continued conservative revenue projections and enhanced enforcement measures have kept revenue collections high relative to budgeted amounts.
PI-4	Stock and monitoring of expenditure payment arrears	D+	B+	
(i)	<i>Stock of expenditure payment arrears & recent change in stock</i>	<i>D</i>	<i>B</i>	Governments 5-year strategy for reducing expenditure payment arrears has resulted in year-on-year reductions in overall arrears
(ii)	<i>Availability of data for monitoring the stock of expenditure payment arrears</i>	<i>B</i>	<i>A</i>	Regular quarterly reports are now compiled by the Controller of Internal Audit

ANNEX 3

Template of Disclosure of Quality Assurance arrangements (to be included in the PEFA report)

The template below has been developed in order to provide sufficient and consistent information on the quality assurance aspects of the PEFA assessment reports. It covers the upstream and downstream issues which the PEFA program believes provides a framework for the successful implementation of an assessment. It is suggested that the quality assurance arrangements be included in the final assessment report, either before the summary assessment section or as an annex, according to the following template:

Disclosure of Quality Assurance Mechanism

PEFA Assessment Management Organization

- Oversight Team – Chair and Members: [name and organization of the chair; names and organizations of OT members]
- Assessment Manager²³: [name and organization]
- Assessment Team Leader²⁴ and Team Members: [name and organization for each]

Review of Concept Note and/or Terms of Reference

- Date of reviewed draft concept note and/or terms of reference:
- Invited reviewers: [name and organization for each one, or as group e.g. the Oversight Team]
- Reviewers who provided comments: [name and organization for each one, in particular the PEFA Secretariat and date(s) of its review(s) or as group e.g. the Oversight Team]
- Date(s) of final concept note and/or terms of reference²⁵:

Review of the Assessment Report

- Date(s) of reviewed draft report(s):
- Invited reviewers: [name and organization for each one, in particular the PEFA Secretariat and date(s) of its review(s) or as group e.g. the Oversight Team]
- Reviewers who provided comments: [name and organization for each one]

²³ The Assessment Manager would typically be a member of the OT and the principal author of the CN/TOR

²⁴ The assessment team leader would be the principal author of the assessment report

²⁵ Preferably to be included as annex to the assessment report

ANNEX 4

Check-list for Concept Notes/Terms of Reference for undertaking a PEFA assessment and preparing a PFM Performance Report

This document outlines the areas that the Concept Note (CN)/Terms of Reference (TOR) (hereafter CN) for undertaking a PEFA assessment and preparing a PFM Performance Report should address²⁶, while noting that it is necessary to tailor the content and structure of the CN to the country circumstances. It is expected that the CN will be discussed by the government and the development partner (DP) group.

1. Background and context

Should cover the following issues:

- The broader development context;
- The history of engagement on the PFM agenda;
- The status and progress of government's PFM reform agenda;
- The monitoring and coordination of PFM reform activities;
- Recent and relevant prior PFM diagnostics;
- The current process of engagement, analysis, support and monitoring on PFM between government and DPs and the link to relevant DP operations (such as budget support); the role of the planned assessment, how it fits within the overall engagement and how it contributes to harmonized and rationalized PFM work.

2. Purpose of the assessment

A concise statement of the purpose of the assessment, within the context described above, and how it is to be used in the dialogue regarding PFM.

3. Scope/Coverage

- A description of the level of government to be assessed on the basis of the structure of general government;
- If the assessment covers multiple sub-national governments, then the method of selection should be explained.

4. Involvement of stakeholders in the assessment

Explanation of the manner in which relevant stakeholders are to be involved in the assessment, reflecting the requirement for coordination amongst DPs. This will include:

- Identification of the lead agency(s) and team members;
- Involvement of government in the assessment, including the nature of the assessment; identification of any government liaison official or government team members;
- Involvement of the wider DP group;
- Identification of any other stakeholders that may be involved (e.g. the Supreme Audit Institution, Parliament, anti-corruption agency, chamber of commerce, civil society);
- Use and funding of consultants in undertaking the assessment.

²⁶ More detailed guidance for assessment planners and managers “*Good practice in applying the PFM performance measurement framework*”, June 2012 is available at www.pefa.org

5. Team composition and inputs

- Identification of the staff and consultants’ inputs required for the assessment team, covering the skills required to address the range of PFM issues including local knowledge (to be linked closely to the features of the CN above as well as country specific features such as the ease with which data may be obtained and field mission logistics);
- Specification of expected period of the field mission(s) and staff time involved as well as time set aside for home office inputs before and/or after field missions;
- Internal team management arrangements, particularly where a team is composed of members who are not under a unified contractual arrangement.

6. Methodology for undertaking the assessment

- The timetable for the stages and activities of the assessment;
- A description of arrangements to coordinate the assessment with any related PFM work, or DP operations;
- A reference to the use of the PEFA PFM Performance Measurement Framework and the requirement to apply the guidance contained in Annexes 1 and 2 and any additions that have been agreed; reference to the use of *Guidelines for Sub-national Government Assessment* if a SNG;
- Specification of the standard indicators to be used (31 indicators for central government plus the HLG-1 in the case of SNG assessment), or reasons for not applying a specific indicator (s).
- If any specific subject (e.g. procurement, debt management) is to be assessed separately, an explanation of how the drill-down scores will be incorporated and coordinated into the PEFA assessment;
- Reference to the use of PEFA assessment documents available at the PEFA website²⁷;
- The requirement to track and document changes over time if this is a repeat assessment, in accordance with the *Guidelines for Conducting a Repeat Assessment* (this may imply additional work to explain the changes in performance over time in detail);
- The arrangements for meetings and interviews, workshops to initiate the work, training and debriefings to discuss results;
- Sources of information for the scoring of the indicators (including relevant prior diagnostics) and means for collecting information and evidence. Reference to the need for the assessment team to highlight information gaps (rather than to attempt to give a score where data is substantively incomplete);
- Reference to review of standard documents and previous assessments prior to the field mission. Organizational arrangements for participation and involvement, including a pre-mission workshop for government and donor officials for briefing, team-building and

²⁷ A set of accompanying documents to the PFM Performance Measurement Framework is available at www.pefa.org (Clarifications to the Framework, Guidance on evidence required to support scoring of the indicators, Queries for the field implementation of the PEFA Framework, calculation of Performance Indicators 1 and 2 and donor indicator D-1). These documents have been aggregated into a single document, the “*Fieldguide for assessors*” published in May3, 2012.

detailed planning of the work; and a resolution workshop for a discussion of findings and their implications for PFM reforms.

7. Reporting

Identification of:

- To whom the draft report(s) should be submitted;
- To whom it should be circulated for comment;
- How comments are to be processed and followed up;
- Arrangements for distribution/publication of the final report.

8. Consultation and follow up to the assessment

Identification of

- How the report will be discussed and used in the engagement on the PFM agenda;
- Any follow up that may be expected to the completion of the assessment.

9. Implementation schedule, timetable and deliverables

Drawing from the previous sections, specification of:

- The individual steps or stages in implementing the assessment;
- The outputs to be produced in connection with each stage of the assessment and the timetable for these;
- The number and duration of field missions;
- The timing and purpose of any workshops prior to, during and after the field work.

10. Resources

- Specification of the individual stages in implementing the assessment with a breakdown of time for each stage, number of person-days involved in each stage;
- The budget and funding arrangements, i.e., the structure of budget for the assessment (e.g. number of assessors, trainers, quality assurance team, person-days, reimbursable costs such as accommodation, travel, per-diem, etc). An example of the format of a budget may be seen in the *Good Practice Note*, page 17 (English version) at www.pefa.org

ANNEX 5

Complementary PEFA assessment documents (Available at www.pefa.org)

- Check list to prepare TOR (update June 2012)
- PEFA CHECK Note (March 2012)
- PEFA CHECK FAQ (March 2012)
- Fieldguide (May 3rd 2012)
- Calculation spreadsheets for indicators PI-1, PI-2 & D-1 (update February 2011)
- Good Practice when undertaking a Repeat Assessment (February 2010)
- Clarifications to the Framework (2005, update March 2012)