---BUDGET RELIABILITY---
PI-1. Aggregate expenditure outturn
PI-2. Expenditure composition outturn
PI-3. Revenue outturn

---TRANSPARENCY OF PUBLIC FINANCES---
PI-4. Budget classification
PI-5. Budget documentation
PI-6. Central government operations outside financial reports
PI-7. Transfers to subnational governments
PI-8. Performance information for service delivery
PI-9. Public access to fiscal information

---MANAGEMENT OF ASSETS AND LIABILITIES---
PI-10. Fiscal risk reporting
PI-11. Public investment management
PI-12. Public asset management
PI-13. Debt management

---POLICY-BASED FISCAL STRATEGY AND BUDGETING---
PI-14. Macroeconomic and fiscal forecasting
PI-15. Fiscal strategy
PI-16. Medium-term perspective in expenditure budgeting
PI-17. Budget preparation process
PI-18. Legislative scrutiny of budgets

---PREDICTABILITY AND CONTROL IN BUDGET EXECUTION---
PI-19. Revenue administration
PI-20. Accounting for revenue
PI-21. Predictability of in-year resource allocation
PI-22. Expenditure arrears
PI-23. Payroll controls
PI-24. Procurement
PI-25. Internal controls on nonsalary expenditure
PI-26. Internal audit

---ACCOUNTING AND REPORTING---
PI-27. Financial data integrity
PI-28. In-year budget reports
PI-29. Annual financial reports

---EXTERNAL SCRUTINY AND AUDIT---
PI-30. External audit
PI-31. Legislative scrutiny of audit reports
WHAT IS COVERED BY INDICATOR PI-24

**Procurement monitoring**
assesses the extent to which prudent monitoring and reporting systems are in place. Assessment of completeness, accuracy and coverage of databases or records.

**Information to be recorded:** what has been procured, value, who has been awarded contracts.

**Procurement methods**
analyzes the percentage of the total value of contracts awarded with and without competition.

Based on thresholds of competitive methods/total procurement: >80%; >70%; >60%; <60%

**Public access to procurement information**
reviews the level of public access to complete, reliable, and timely procurement information.

**6 elements:** legal and regulatory framework; procurement plans; bidding opportunities; contract awards; data on complaints; annual statistics.

**Procurement complaints management**
assesses the existence and effectiveness of an independent, administrative complaint resolution mechanism.

**6 criteria:** not involved; non-prohibitive fees; clear and transparent process; authority to suspend; decisions within timeframe; decisions are binding.
SLIGHT IMPROVEMENT OF THE PERFORMANCE

PI-19. Competition, value for money controls in procurement

(i) Legal and regulatory framework
(ii) Use of competitive methods
(iii) Public access to procurement information
(iv) Procurement complaint systems
AVERAGE PERFORMANCE OF PI-24- PROCUREMENT

An average performance of C – Basic level of performance - which hides geographic variations and differences between dimensions

24.1 Procurement monitoring

24.2 Procurement methods

24.3 Public access to procurement information

24.4 Procurement complaints management
Procurement Function Impacted by Other PFM Areas

Downstream, the procurement operations are impacted by the poor performance of the management of expenditure arrears. Delays in paying the government’s providers may make difficult the work of procurement.

In addition to the lack of scrutiny, weakness of both internal and external audits highlights:
- the increased risks for emergency operations
- missing opportunities for feedback and improvement
- the need for procurement units to develop their own feedback and scrutiny mechanisms

In regard, performance of the compliance with payment controls is better. Except for SSA and SAR, more than 75% of payments comply with regular procedures.