

PEFA PERFORMANCE INDICATORS



—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

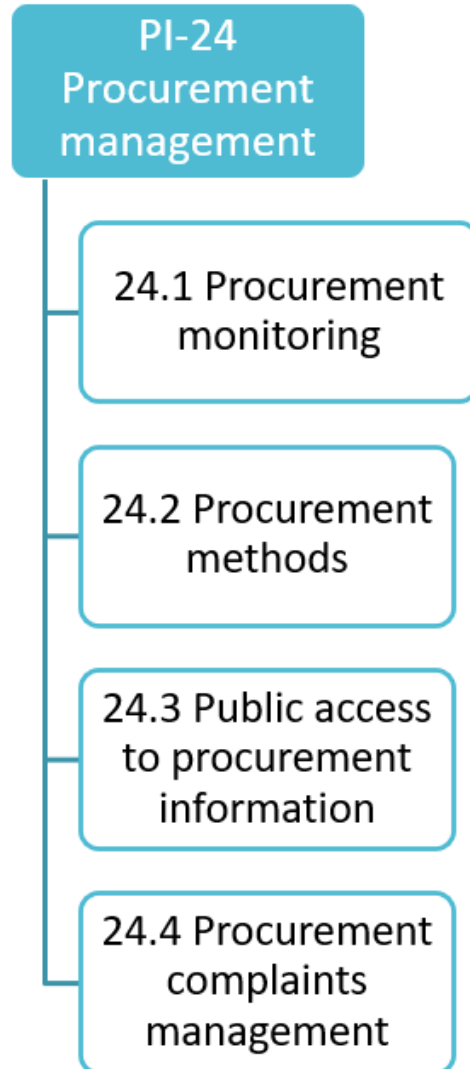


—EXTERNAL SCRUTINY AND AUDIT—

- PI-30. External audit
- PI-31. Legislative scrutiny of audit reports

WHAT IS COVERED BY INDICATOR PI-24

PROCUREMENT



24.1 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

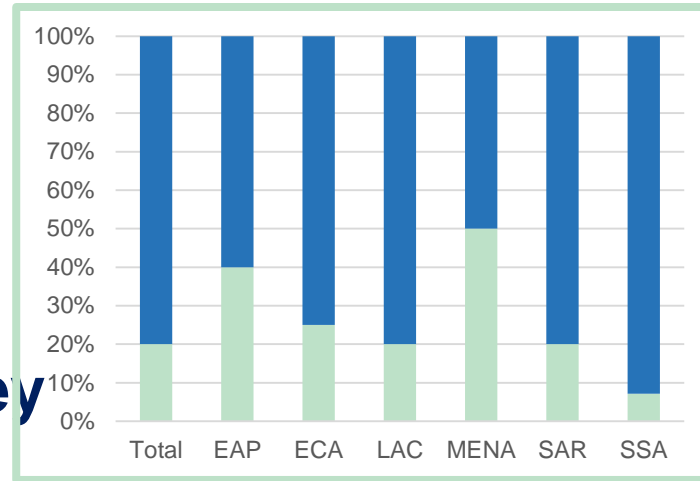
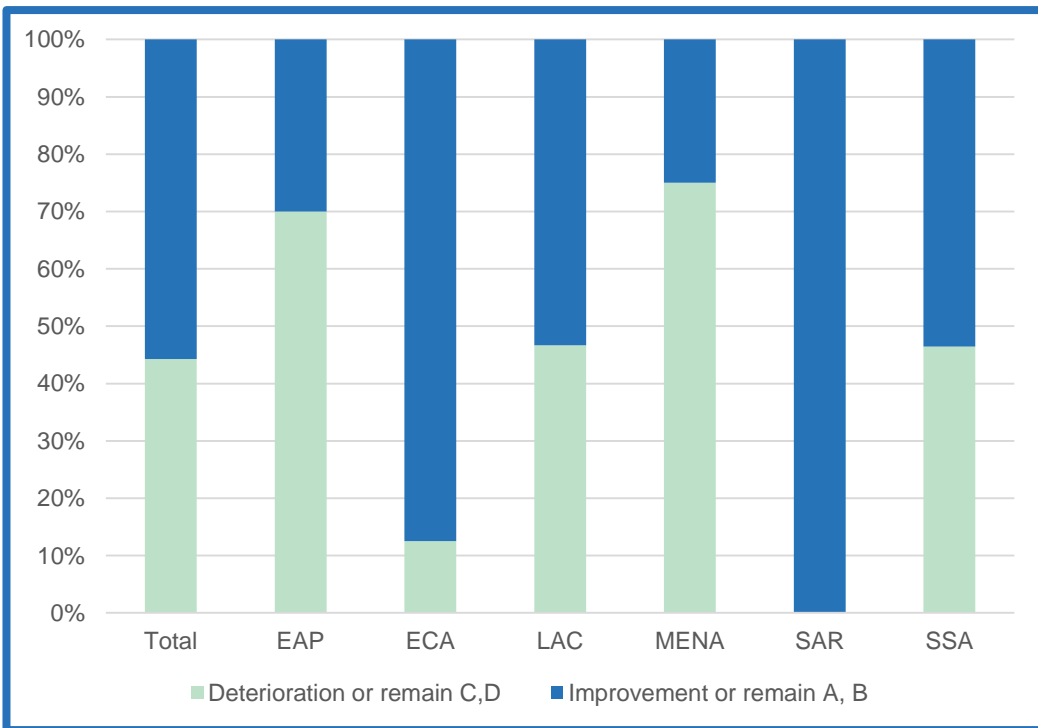
24.2 Procurement methods analyzes the percentage of the total value of contracts awarded with and without competition.
Based on thresholds of competitive methods/total procurement: >80% ; >70% ; >60% ; <60%

24.3 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

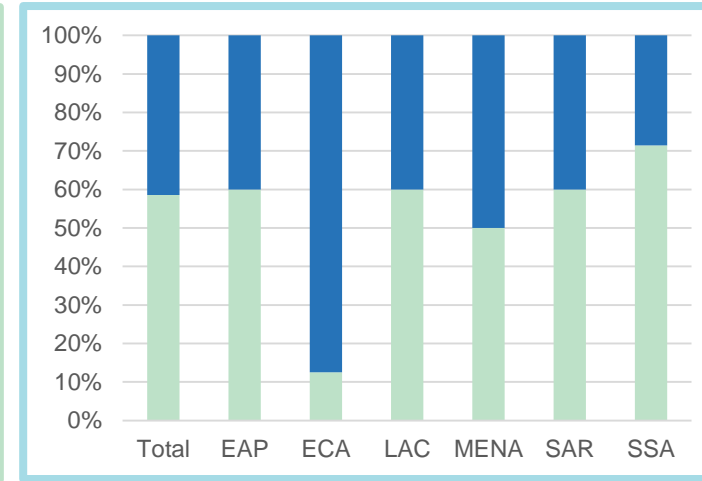
24.4 Procurement complaints management assesses the existence and effectiveness of an independent, administrative complaint resolution mechanism
6 criteria: not involved; non prohibitive fees; clear and transparent process; authority to suspend; decisions within timeframe; decisions are binding

SLIGHT IMPROVEMENT OF THE PERFORMANCE

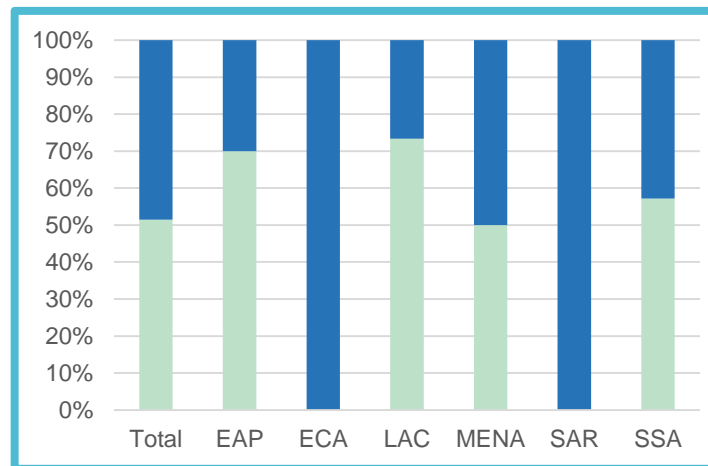
PI-19. Competition, value for money controls in procurement



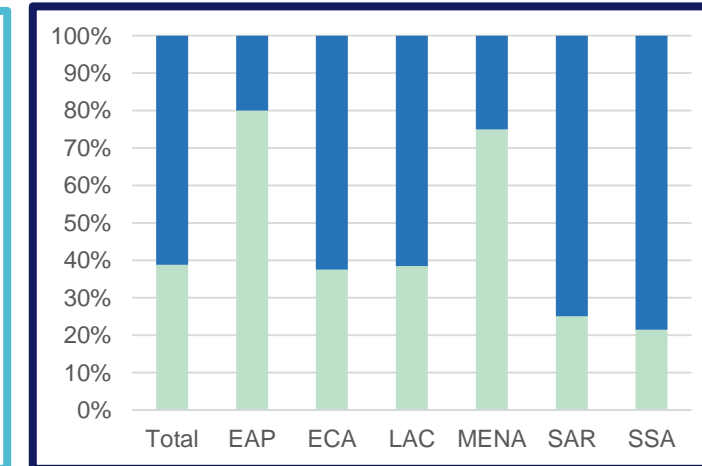
(i) Legal and regulatory framework



(ii) Use of competitive methods

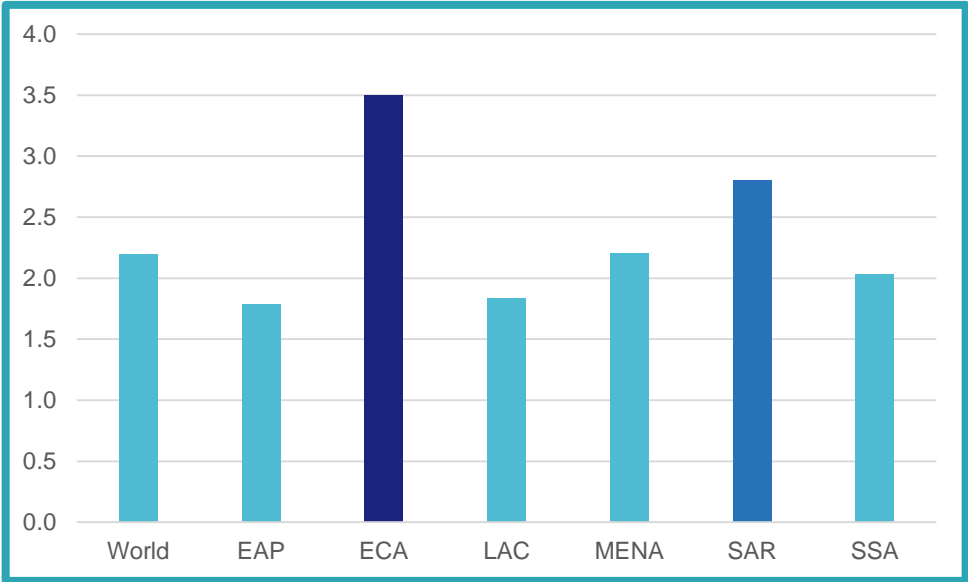


(iii) Public access to procurement information

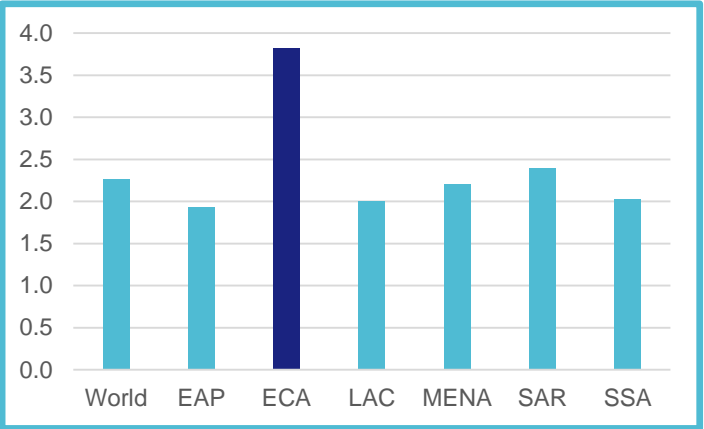


(iv) Procurement complaint system

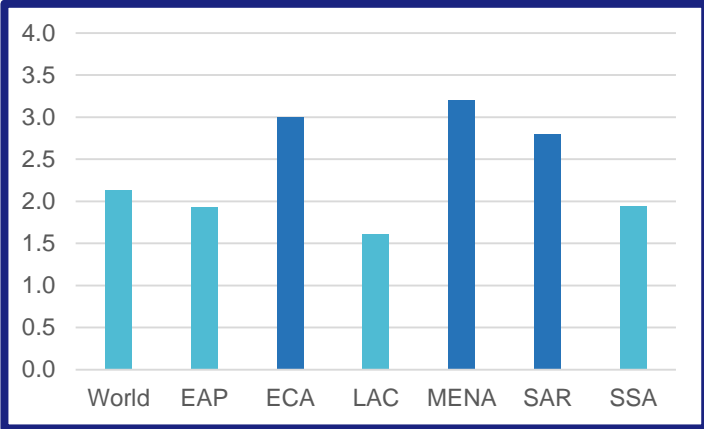
AVERAGE PERFORMANCE OF PI-24- PROCUREMENT



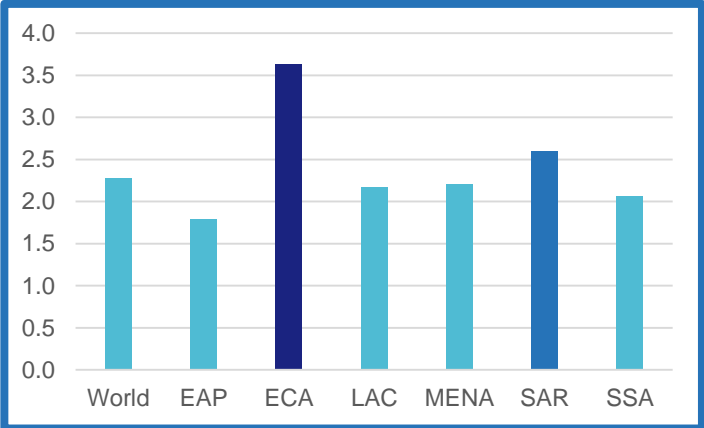
An average performance of C – Basic level of performance - which hides geographic variations and differences between dimensions



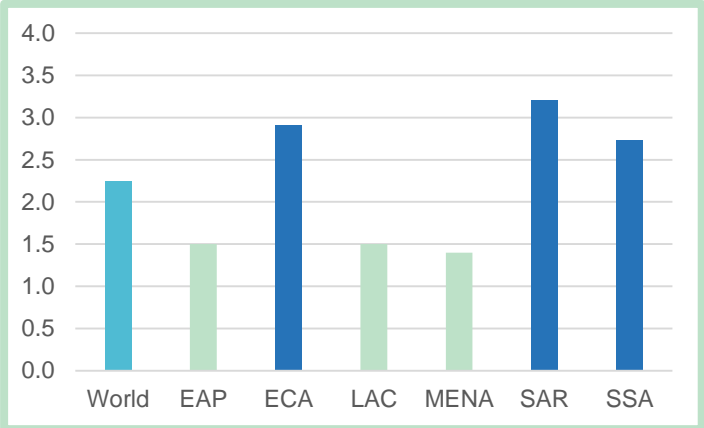
24.1 Procurement monitoring



24.2 Procurement methods



24.3 Public access to procurement information



24.4 Procurement complaints management

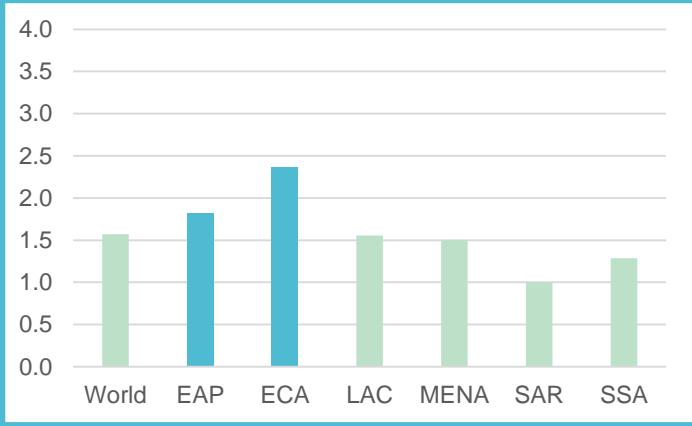
PROCUREMENT FUNCTION IMPACTED BY OTHER PFM AREAS

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.

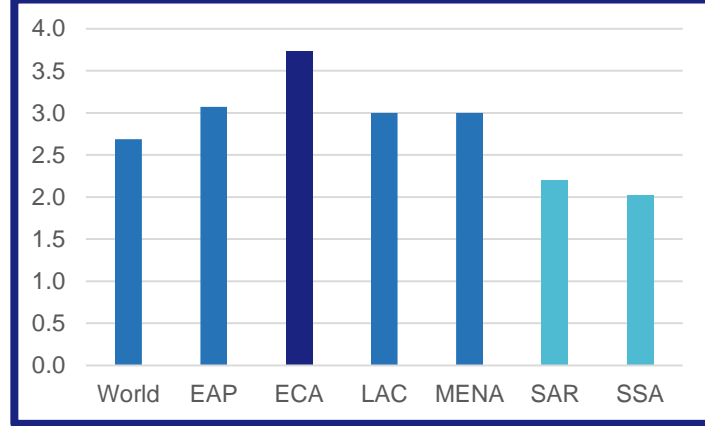
In addition to the lack of scrutiny, weakness of both internal and external audits highlights:

- 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

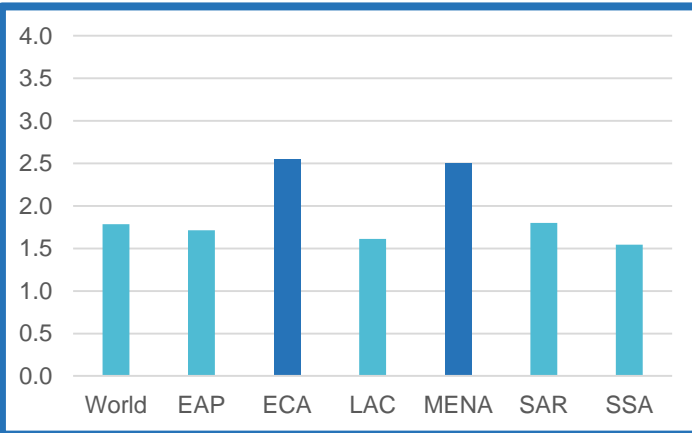
In regard, performance of the compliance with payment controls is better. Except for SSA and SAR, more than 75% of payments comply with regular procedures.



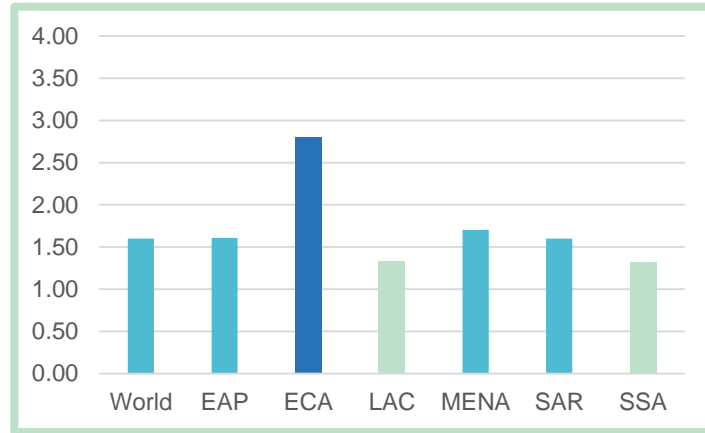
PI-22 Expenditure arrears



PI-25.3 Compliance with payment controls



PI-26 Internal audit



PI-30 External audit