

“No Score” Methodology

Currently, when an indicator is not scored, assessors have either not mentioned the indicator or dimension at all in the narrative or table presented in the report, left the space blank where a score would be entered, entered “not applicable” or “not scored.” The Framework booklet offers no guidance on how to manage not scoring an indicator and the clarifications (September 2008 update) does not directly address this situation either. This is an important issue because various reasons for not scoring should be interpreted differently. Whilst not scoring due to lack of information can be regarded as an assessment in its own right – even worse than a “D” rating – non-applicability of an indicator is related to country specific characteristics of PFM whereas pre-determined omission of selected indicators indicate issues with the assessment process which may or may not be well justified.

NR Not Rated

If insufficient information is available to score an indicator or dimension then it should receive an “NR.” The following indicators and dimensions are an exception to this rule: PI-4-dim (ii), PI-7-dim (ii), PI-19-dim (i) and dim (ii), since the Framework indicates which score should be given respectively when insufficient information exists. It is suggested that such a score receive an NR when scoring the indicator (and dimensions if applicable) becomes impossible despite the initial intention to score it. Some examples of why an indicator is not rated include: data does not exist in an accessible format, poor time management on behalf of the sponsoring institution at the planning stage or assessment team, inability to meet with the proper government officials who may provide information to aid in scoring the indicator.

NA Not Applicable

If an indicator or dimension does not apply to the country being assessed it should received an “NA.” The most frequently encountered example is for small nations that only have a central government and no sub-national government, at least in PFM terms. So a score for PI-8, and its dimensions would be NA, along with PI-9, dimension ii. Another example is a situation where no internal audit function exists. Dimension (i) of PI-21 would score “D” but the other two dimensions become not applicable. Overall, the indicator score would be “D” rather than no score.

NU Not Used

If it has not been the intention to assess an indicator or dimension it should receive an NU. Sometimes an indicator is not “used” because of a donor decision to exclude it (typically for the three donor indicators) or no score is given because of a government request to not score the indicator. It could also be the case if only a selection of indicators is assessed as part of a light

annual update. Lack of understanding of the PEFA scoring methodology on the part of the assessment team may also be a reason, e.g., early during the roll-out of the Framework, some assessment teams chose not to score dimensions or at least not disclose them in the report.