



Guidance on tracking performance across time: Comparing PEFA 2016 against PEFA 2005 or PEFA 2011

Background and purpose

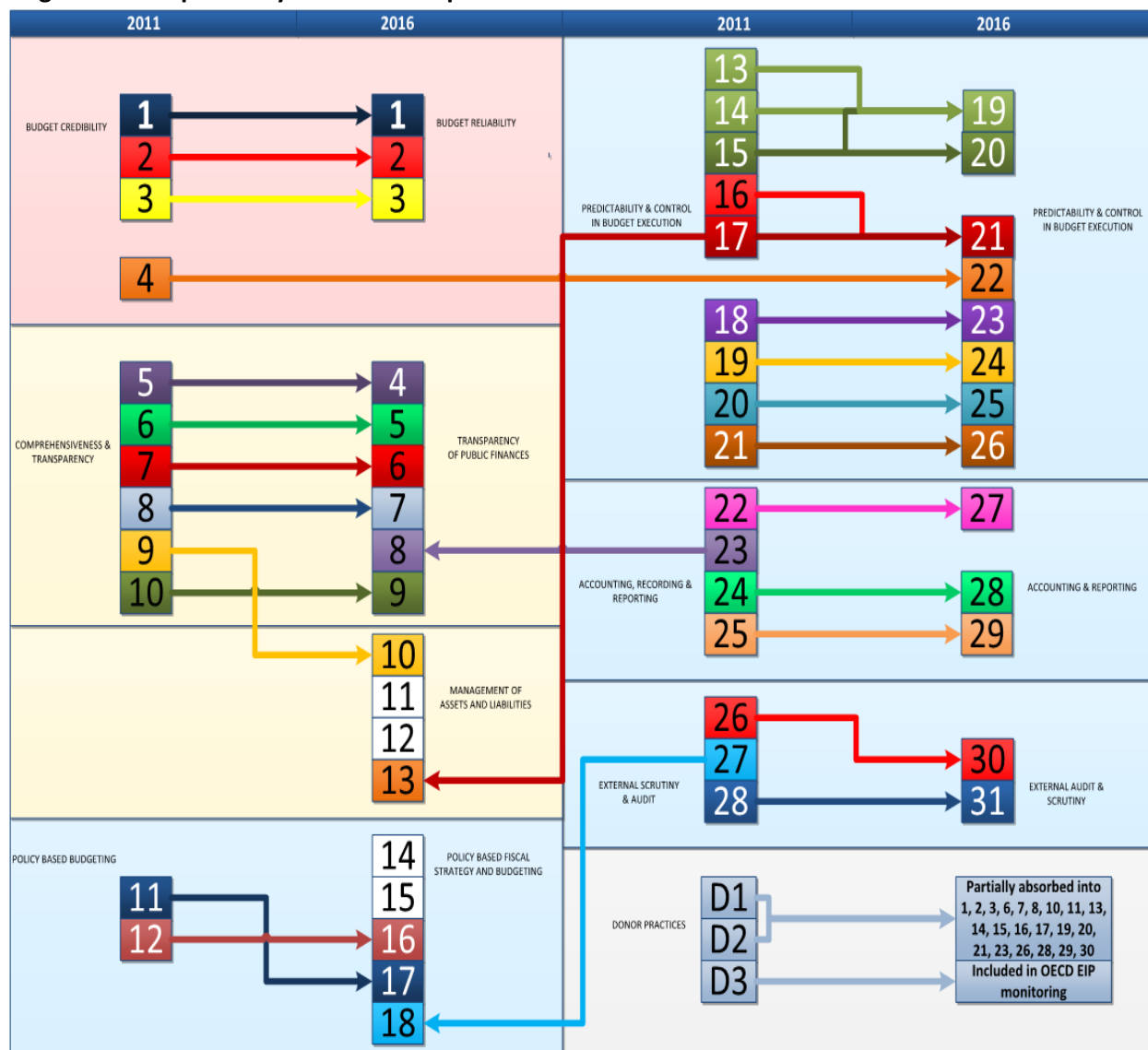
1. The release of the upgraded Public Expenditure and Financial Accountability (PEFA) Framework in 2016 represents the most extensive PEFA upgrade since 2005. The purpose of PEFA has not changed; rather, the upgrade responds to the various developments seen in the public financial management (PFM) landscape over the past decade. Many indicators have been strengthened, and coverage extended to new areas. PEFA 2016 aims to enhance the relevance of the tool while preserving as much comparability with previous versions as possible. It provides an improved basis for monitoring PFM performance and for discussing and designing reform initiatives.
2. One of the strengths of PEFA 2016 is that it allows changes in PFM performance to be tracked across assessments, even those based on earlier versions of the PEFA methodology. This document provides guidance on how to do so.
3. **This guidance is relevant only for users who want to directly compare PFM performance with a previous assessment.** It does not apply to new, baseline assessments using PEFA 2016, and is not relevant for countries that do not want to make a direct comparison with a previous assessment, even where one exists. Users intending to apply only PEFA 2016 indicators should refer to the PEFA 2016 Framework document and the online handbook.¹ These provide advice on drafting terms of reference and general good practices for planning and implementing a PEFA assessment.
4. A separate guidance note is provided for users seeking to align an assessment based on the 2015 Testing Version with PEFA 2016.

Comparability of PEFA 2016 with PEFA 2011

5. Diagram 1 maps the PEFA 2016 pillars and indicators to the corresponding elements of PEFA 2011. It shows that almost every indicator in PEFA 2011 is related to an indicator covering the same subject in PEFA 2016. It also suggests that much of the content from PEFA 2011 has been retained. However, there have been changes in the number and calibration of corresponding dimensions, so it is not feasible to directly compare the indicator-level scores of PEFA 2016 with those of earlier versions.

¹ The PEFA 2016 online handbook will be published in April 2016 as part of the new PEFA website. In the interim, users may refer to the PEFA 2016 Framework document and other guidance issued by the PEFA Secretariat.

Diagram 1. Comparability of PEFA 2016 pillars and indicators with PEFA 2011



Note: EIP = Effective Institutions Platform; OECD = Organisation for Economic Co-operation and Development.

6. There is more scope to compare results at the dimension level than the indicator level, as summarized in table 1. Approximately 40 percent of PEFA 2016 dimensions are either directly or indirectly comparable to dimensions in PEFA 2011, one-third of the dimensions are new or different from PEFA 2011, and the remaining quarter have the same subject as PEFA 2011 indicators but are measured differently. A detailed comparison of PEFA 2016 and PEFA 2011 is provided in annex 1 of this guidance. A similar pattern applies to comparison with PEFA 2005.

Table 1. Comparability of PEFA 2016 dimensions with PEFA 2011 – a summary

PEFA 2016 indicators	Comparability	PEFA 2011 indicators
14 dimensions	Scores directly comparable – same subject, data, and calibration	14 dimensions
24 dimensions	Score indirectly comparable – same subject and data	24 dimensions
25 dimensions	Only the subject is comparable – the same indicator subject has been retained, but the scope, requirements, or calibration are different and their score is not comparable	28 dimensions
–	Not comparable – subject of dimension discontinued	10 dimensions
31 dimensions	Not comparable – new subject of a dimension (or substantially different)	–
Total 94 dimensions		Total 76 dimensions

Note: PEFA = Public Expenditure and Financial Accountability.

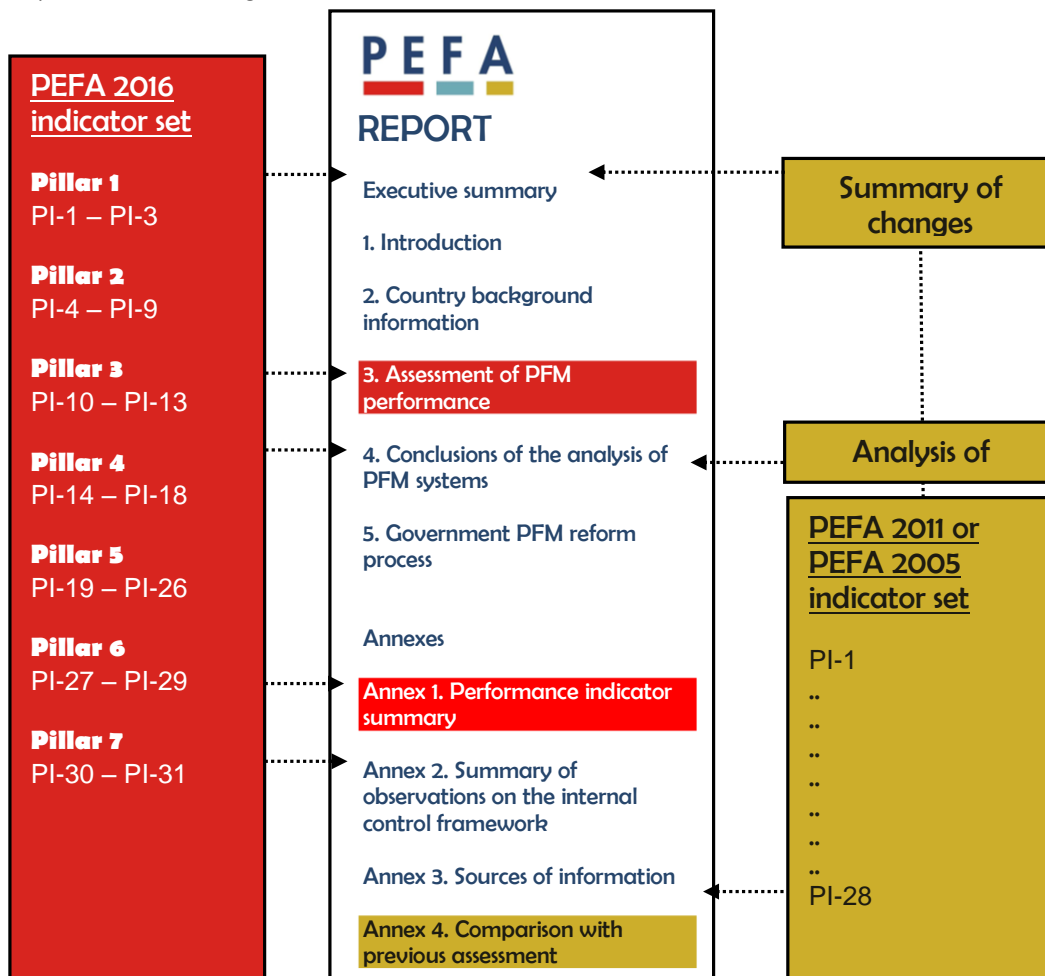
7. The general conclusion to be drawn from diagram 1 and table 1 is that, while considerable common ground exists between PEFA 2016 and previous versions, any comparison needs to be conducted with great care. It is not possible to track changes in performance by, for example, comparing an assessment based on PEFA 2011 or PEFA 2005 with a subsequent (repeat) assessment using PEFA 2016. A precise comparison requires that assessments be based on the same PEFA version. The way to align earlier reports with PEFA 2016 is explained in the next section.

Reporting changes in performance since the previous PEFA

8. Changes in performance since a previous assessment are reported in three sections of the PEFA 2016 report: the executive summary, conclusions of the analysis of PFM systems (chapter 4), and the performance indicator summary (annex 1). However, if the previous assessment was based on an earlier version of the PEFA framework (i.e., PEFA 2005 or PEFA 2011), a comparison using annex 1 is not possible, since this annex is designed for a comparison using PEFA 2016. Instead, conducting a comparison with assessments based on earlier PEFA versions requires a supplementary annex (annex 4; see diagram 2).

Diagram 2. Sources of information used for successive PEFA reports

Note: PFM = public financial management; PI = PEFA indicator.



9. The main body of the report, and annexes 1 and 2, are based on scores calculated using the PEFA 2016 indicators and dimensions and other current, contextual information. These scores should also be used as the main source of information for reform dialogue and any subsequent development of a PFM reform program or action plan.

10. If scores from the previous assessment were calculated using an earlier PEFA version, then updated scores must be calculated using that same (earlier) PEFA version – but for the same time frame as the PEFA 2016 scores. Recalibrating the performance indicators of the previous assessment, using PEFA 2016, is not recommended. It would be difficult to obtain the historical data necessary for the new indicators, and slight refinements of indicators make comparison difficult.

11. Scores for the new assessment – using the PEFA version applied in the previous assessment – must be included in annex 4 of the PEFA 2016 report. The scores given in the previous assessment should be listed in annex 4 so that a comparison can be made at the dimension level. The main features of performance changes between assessments, based on the information in annex 4, are briefly outlined in

the executive summary and discussed in more detail in section 4.4 of the assessment. The specific content to be included in the relevant sections of the assessment is as follows:

Executive summary

Here, the assessors should outline the main performance changes to occur since the previous assessment, based on a comparison of the scores and associated narrative provided in annex 4 of the current assessment. Assessors should highlight changes in performance characteristics rather than simply referring to differences in scores. They should relate changes, or their lack, to any related points highlighted in the main body of the assessment, but should not compare results with PEFA 2016 indicators.

Section 4 – Conclusions of the analysis of PFM systems

In section 4, subsection 4.4, assessors should outline changes observed since the previous assessment was conducted. The other parts of section 4, meanwhile, should be based on PEFA 2016 exclusively. Any discussion of changes observed since the previous assessment should focus on their implications for the main fiscal and budgetary outcomes, rather than changes in scores. The conclusions of this analysis may be referred to in subsection 5.2, “Description of recent and ongoing reforms,” where progress in reforming various PFM systems is discussed.

Annex 4. Performance changes from a previous assessment based on PEFA 2005 or 2011

A supplementary annex is required for recording indicator and dimension scores from previous assessments based on PEFA 2005 or PEFA 2011 (including the donor practices indicators, D-1 to D-3, where relevant). In the annex, assessors should present the scores listed in both the previous and current assessment (i.e., current data and time period) using the earlier PEFA framework. They should also provide a brief explanation of the reasons for any differences in scores, or significant changes that did not result in a change in score for the relevant indicator or dimension.

The format for annex 4 is the same as that of annex 1 in the PEFA 2016 Framework document. Annex 1 should be used only for the performance indicator summary using PEFA 2016 indicators. Annex 4 will not be required in future comparisons of assessments using only PEFA 2016.

Supplementary data requirements for successive assessments

12. Despite limitations in their comparability, most data collected for an assessment based on PEFA 2016 will support the scoring of previous PEFA versions. However, some supplementary data will be required to complete the full set of performance dimensions in previous versions. For example, the previous PEFA versions of PI-1 exclude donor-funded project expenditure. Data on such expenditure will therefore need to be separately identified to complete the scoring table for this indicator for previous versions. A summary of the supplementary data requirements for scoring using PEFA 2011 is provided in annex 2 to this guidance note. This is also applicable for most PEFA 2005 indicators.

Impact on resources required for successive assessments

13. The additional time and resources needed to collect additional data on performance changes (that is, changes to occur since a previous assessment using PEFA 2005 or 2011) is estimated to be approximately 20 percent of the resources required for a baseline PEFA 2016 that uses no previous assessment as a basis for comparison. This estimate is based on the expected additional activity required to collect, analyze, and report changes in performance since the previous assessment. The additional resources will be required only for the first assessment using PEFA 2016; future assessments will not be expected to include scores calculated using an older PEFA version.

Annex 1. Mapping PEFA 2016 indicators and dimensions to PEFA 2011

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
PI-1. Aggregate expenditure outturn	PI-1. Aggregate expenditure outturn compared to original approved budget	Subject retained. Scope changed to include externally financed project expenditure.	Same data, but no longer required to identify and remove externally financed projects.	No change.	Score indirect
PI-2. Expenditure composition outturn	PI-2. Composition of expenditure outturn compared to original approved budget	Subject retained, but expanded to include expenditure composition outturn by type.			
2.1. Expenditure composition outturn by function	2.1. Extent of the variance in expenditure composition during the last three years, excluding contingency items	Scope changed to include externally financed project expenditure.	Same data, but no longer required to identify and remove externally financed projects.	No change.	Score indirect
2.2. Expenditure composition outturn by economic type		New.	Additional data on expenditure by economic classification and calculation.	New.	Not comparable – new
2.3. Expenditure from contingency reserves	2.2. The average amount of expenditure actually charged to the contingency vote over the last three years	No change.	Same data.	No change.	Score direct
PI-3. Revenue outturn	PI-3. Aggregate revenue outturn compared to original approved budget	Subject retained. Scope changed to include revenue from external sources and new dimension for revenue composition.			

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
3.1. Aggregate revenue outturn	3.1. Aggregate revenue outturn compared to original approved budget	Same data.	Same data plus revenue from external sources.	No change.	Score indirect
3.2. Revenue composition outturn		New dimension.	Additional data on disaggregation of revenue.	New dimension.	Not comparable – new
PI-4. Budget classification	PI-5. Classification of the budget	Subject retained.	Same data, but GFS level has to be specified.	Revised wording, but calibration broadly the same.	Score direct with caution (depends on previous judgment on GFS level)
PI-5. Budget documentation	PI-6. Comprehensiveness of information included in budget documentation	Subject retained, but three new information elements added to the list.	Additional data on the three new elements.	Elements split into “basic” and “additional” as basis for rating.	Subject only
PI-6. Central government operations outside financial reports	PI-7. Extent of unreported government operations	Subject retained. Indicator restructured.			
6.1. Expenditure outside financial reports	7.1. The level of extra-budgetary expenditure (other than donor-funded projects) which is unreported, i.e., not included in fiscal reports	Scope widened to include donor expenditure.	Additional data on donor-funded expenditure (grants and loans).	Donor-funded projects now included in expenditure. Calibration based on a percentage of total BCG expenditure.	Score indirect

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
	7.2. Income/expenditure information on donor-funded projects which is included in fiscal reports	Scope of 6.1 changed to capture information on externally funded projects not reported (rather than reported).	Data now captured in context of dimension 6.1.	Dimension replaced.	Not comparable – discontinued
6.2. Revenue outside financial reports		New dimension.	Additional data.	New dimension.	Not comparable – new
6.3. Financial reports of extra-budgetary units		New dimension.	Additional data.	New dimension.	Not comparable – new
PI-7. Transfers to subnational governments	PI-8. Transparency of intergovernmental fiscal relations	Subject retained but split across two indicators (7 and 10).			
7.1. System for allocating transfers	8.1. Transparent and rules based systems in the horizontal allocation among SN governments of unconditional and conditional transfers from central government (both budgeted and actual allocations)	No change.	Same data.	Minor amendments to wording and slightly revised calibration for “C” score.	Score indirect
7.2. Timeliness of information on transfers	8.2. Timeliness of reliable information to SN governments on their allocations from central government for the coming year	Same subject.	Largely same data.	Scoring requirements reformulated.	Score indirect with caution
	8.3. Extent to which consolidated fiscal data (at least on revenue and expenditure) is collected and reported for general government according to sectoral categories	Consolidation of ex ante fiscal data on sectoral categories no longer required.	Less data.	Dimension removed.	Not comparable – discontinued

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
8. Performance information for service delivery	PI-23. Availability of information on resources received by service delivery units	New indicator incorporating some elements of the previous dimension 23.1.	Additional data.		
8.1. Performance plans for service delivery		New dimension.	Additional data on key performance indicators and planned outputs and outcomes of spending service delivery, and disaggregated by program or function.	New dimension.	Not comparable – new
8.2. Performance achieved for service delivery		New dimension.	Additional data on actual outputs and outcomes of spending service delivery; and disaggregated by program or function.	New dimension.	Not comparable – new
8.3. Resources received by service delivery units	23.1. Collection and processing of information to demonstrate the resources that were actually received by the most common frontline service delivery units	Subject retained.	Additional data on service delivery units of two largest ministries (previously primary schools and primary health-care clinics).	Scoring requirements reformulated.	Subject only
8.4. Performance evaluation for service delivery		New dimension.	Additional data on evaluations undertaken.	New dimension.	Not comparable – new

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
PI-9. Public access to fiscal information	PI-10. Public access to key fiscal information	Subject retained. Substantial changes made to the list of elements (2 removed, 4 added, and 1 split into two).	Additional data.	Elements split into “basic” and “additional” as basis for rating.	Subject only
PI-10. Fiscal risk reporting	PI-9. Oversight of aggregate fiscal risk from other public sector entities	Subject expanded. Indicator restructured.			
10.1. Monitoring of public corporations	9.1. Extent of central government monitoring of AGAs and PEs	Dimension specifies public corporations. Reference to AGAs and PEs removed to align with GFS 2014.	Data required for public corporations only (as defined by GFS).	Scoring requirements reformulated.	Subject only
10.2. Monitoring of subnational governments (SNG)	9.2. Extent of central government monitoring of SN government’s fiscal position	Subject retained. Scope changed to focus on availability of financial reports.	Largely the same data. More specific requirement for audited and unaudited financial reports of SNGs.	Scoring requirements reformulated.	Subject only
10.3. Contingent liabilities and other fiscal risks		New dimension.	Additional data.	New dimension.	Not comparable – new
PI-11. Public investment management		New subject.			
11.1. Economic analysis of investment proposals		New dimension.	Additional data on extent of economic analysis of investment proposals.	New dimension.	Not comparable – new
11.2. Investment project selection		New dimension.	Additional data on prioritization of projects.	New dimension.	Not comparable – new

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
11.3. Investment project costing		New, but incorporates subject of the previous PI-12 dim (iv).	Additional data on life-cycle and medium-term costs.	New dimension.	Not comparable – new
11.4. Investment project monitoring		New dimension.	Additional data on monitoring cost and physical progress of investment projects during implementation.	New dimension.	Not comparable – new
PI-12. Public asset management		New subject.			
12.1. Financial asset monitoring		New dimension.	Additional data on categories, value, and performance of financial assets and applicable accounting standards.	New dimension.	Not comparable – new
12.2. Nonfinancial asset monitoring		New dimension.	Additional data on holdings of nonfinancial assets, usage, and age.	New dimension.	Not comparable – new
12.3. Transparency of asset disposal		New dimension.	Additional data on procedures and rules for the transfer or disposal of asset.	New dimension.	Not comparable – new
PI-13. Debt management	PI-17. Recording and management of cash balances, debt, and guarantees	Subject partially retained.			
13.1. Recording and reporting of debt and guarantees	17.1. Quality of debt data recording and reporting	No change (an unnecessary sentence removed from “C”).	Same data.	Minor changes to wording by calibration broadly the same, based on availability and timeliness of data.	Score direct

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
13.2. Approval of debt and guarantees	17.3. Systems for contracting loans and issuance of guarantees	No change.	Same data.	Scoring requirements reformulated.	Subject only
13.3. Debt management strategy		New dimension.	Additional data on extent of preparation of debt management strategy, and its comprehensiveness.	New dimension.	Not comparable – new
14. Macroeconomic and fiscal forecasting		New indicator but contains some information from PEFA 2011 PI-12.			
14.1. Macroeconomic forecasts		New dimension.	Additional data on the forecasts of key macroeconomic indicators, underlying assumptions, and the frequency of updates.	New dimension.	Not comparable – new
14.2. Fiscal forecasts		Subject only.	Additional data on the forecasts of the main fiscal indicators and underlying assumptions.	New dimension.	Not comparable – new
14.3. Macrofiscal sensitivity analysis		New dimension.	Additional data on extent of macrofiscal sensitivity analysis.	New dimension.	Not comparable – new
15. Fiscal strategy		New subject.			
15.1. Fiscal impact of policy proposals		New dimension.	Additional data on costed policy proposals.	New dimension.	Not comparable – new

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
15.2. Fiscal strategy adoption		New dimension.	Additional data on fiscal goals, targets, and qualitative objectives.	New dimension.	Not comparable – new
15.3. Reporting on fiscal outcomes		New dimension.	Additional data on achievement of fiscal strategy objectives, actions to address or explain any deviation.	New dimension.	Not comparable – new
PI-16. Medium-term perspective in expenditure budgeting	PI-12. Multiyear perspective in fiscal planning, expenditure policy, and budgeting	Subject retained. Content of indicator has been restructured and expanded.			
16.1. Medium-term expenditure estimates	12.1. Preparation of multiyear fiscal forecasts and functional allocations	Scope focuses on medium-term expenditure estimates rather than fiscal aggregates. Fiscal aggregates now captured in 14.2. Links between annual and medium-term budget estimates captured in 16.4.	Additional data on forward-year expenditure estimates.	Scoring requirements reformulated for revised dimension.	Subject only
16.2. Medium-term expenditure ceilings		New dimension.	Additional data on approved aggregate and ministry-level budget ceilings.	New dimension.	Not comparable – new
	12.2. Scope and frequency of debt sustainability analysis	Replaced by new dimension 13.3 on debt management strategy.	Additional data, refer to dimension 13.3.	Discontinued dimension.	Not comparable – discontinued (refer to new 13.3)

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
16.3. Alignment of strategic plans and medium-term budgets	12.3. Existence of sector strategies with multiyear costing of recurrent and investment expenditure	“Sector strategies” replaced with more generic “sector plans.” Covers the extent to which new spending proposals are captured in the strategic plans.	Additional data on new spending.	Scoring requirements reformulated.	Subject only
	12.4. Linkages between investment budgets and forward expenditure estimates	Partially incorporated into new dimension 16.3.	Refer to new dimension 16.3.	Discontinued dimension.	Not comparable – discontinued (refer to new dimension 16.3)
16.4. Consistency of budgets with previous year’s estimates		New dimension. Content covers part of the previous dimension 12.1.	Additional data. More detailed explanation of the changes between the previous medium-term estimates and the latest budget estimates.	New dimension.	Subject only
17. Budget preparation process	PI-11. Orderliness and participation in the annual budget process	Subject retained, but restructured. Previous dimension 11.3 moved to new dimension 18.3.			
17.1. Budget calendar	11.1. Existence of and adherence to a fixed budget calendar	No change in subject.	Same data.	No significant change. Negative requirements reformulated.	Score direct

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
17.2. Guidance on budget preparation	11.2. Clarity/ comprehensiveness of and political involvement in the guidance on the preparation of budget submissions (budget circular or equivalent)	Provides scope for more than one circular.	Same data.	No change.	Score direct
17.3. Budget submission to the legislature	27.3. Adequacy of time for the legislature to provide a response to budget proposals	The content of this dimension has been moved from previous dimension 27.3. Only one stage of submissions now included.	Additional data (for three years instead of one).	Calibration has been changed to cover three years.	Subject only
18. Legislative scrutiny of budgets	PI-27. Legislative scrutiny of the annual budget law	Subject retained, but restructured. Previous dimension 11.3 moved to new dimension 18.3. Also includes some additional content.			
18.1. Scope of budget scrutiny	27.1. Scope of the legislature's scrutiny	No change.	Same data.	No change.	Score direct
18.2. Legislative procedures for budget scrutiny	27.2. Extent to which the legislature's procedures are well established and respected	Public consultation added to "procedures" for "A" rating.	Additional data.	The threshold between "A" and "B" changed.	Subject only, but score indirect for "C" and "D"
18.3. Timing of budget approval	11.3. Timely budget approval by the legislature or similarly mandated body (within the last three years)	The content of this dimension moved from the previous dimension 11.3.	Same data.	Standards for "B" and "C" ratings tightened.	Score indirect

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
18.4. Rules for budget adjustment by the executive	27.4. Rules for in-year amendments to the budget without ex ante approval by the legislature	No change.	Same data.	No change.	Score direct
PI-19. Revenue administration	PI-13. Transparency of taxpayer obligations and liabilities	Content from previous PI-13 and PI-14 combined. Scope of new PI-19 widened to cover both tax and nontax revenue.			
	13.1. Clarity and comprehensiveness of tax liabilities	Discontinued dimension.	Less data.	Discontinued dimension.	Not comparable – discontinued
19.1. Rights and obligations for revenue measures	13.2. Taxpayer access to information on tax liabilities and administrative procedures	Combined content from previous PI-13, but now also covering nontax revenue. Taxpayer segmentation introduced.	Additional data on nontax revenue. Data from previous PI-13 sufficient on tax revenue.	Scoring requirements reformulated.	Subject only
	13.3. Existence and functioning of a tax appeals mechanism	Content partly moved to new dimension 19.1.	Refer to new dimension 19.1.		Subject only
19.2. Revenue risk management		New dimension.	Additional data.	New dimension.	Not comparable – new

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
	PI-14. Effectiveness of measures for taxpayer registration and tax assessment	Content from previous PI-13 and PI-14, and partially PI-15 combined. Scope of new PI-19 widened to cover both tax and nontax revenue.			
19.3. Revenue audit and investigation	14.1. Controls in the taxpayer registration system	Discontinued. Though limited link to new dimension 19.2.	Less data, but some to be used for new dimension 19.2.	Dimension replaced.	Subject only
	14.2. Effectiveness of penalties for noncompliance with registration and declaration obligations	Content partly transferred to new dimension 19.3.	Refer to new dimension 19.3.	Dimension replaced.	Subject only
	14.3. Planning and monitoring of tax audit and fraud investigation programs	Combines content of previous dimensions 14.2 and 14.3 into new dimension 19.3, but now also covers nontax revenue.	Additional data for nontax revenue. Data for previous PI-14 sufficient for tax revenue.	Dimension replaced.	Subject only
19.4. Revenue arrears monitoring	15.1. Collection ratio for gross tax arrears, being the percentage of tax arrears at the beginning of a fiscal year, which was collected during that fiscal year (average of the last two fiscal years)	Additional data. Now includes nontax revenue.	Only data for one year required. But additional data needed on nontax revenue.	New dimension.	Subject only
PI-20. Accounting for revenue	PI-15. Effectiveness in collection of tax payments	Subject largely retained. Scope widened to also cover nontax revenue.			

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
20.1. Information on revenue collections		New dimension.	Additional data on central agency and entities collecting central government revenue (tax and nontax revenues).	New dimension.	Not comparable – new
20.2. Transfer of revenue collections	15.2. Effectiveness of transfer of tax collections to the Treasury by the revenue administration	Content retained, but scope widened to cover nontax revenue.	Additional data on nontax revenue.	Requirements for “C” rating tightened.	Subject only
20.3. Revenue accounts reconciliation	15.3. Frequency of complete accounts reconciliation between tax assessments, collections, arrears records, and receipts by the Treasury	Content retained, but scope widened to cover nontax revenue.	Additional data on nontax revenue.	No change.	Subject only
21. Predictability of in-year resource allocation	PI-16. Predictability in the availability of funds for commitment of expenditures	Subject retained. Content widened by adding a dimension 17.2 from previous PI-17.			
21.1. Consolidation of cash balances	17.2. Extent of consolidation of the government’s cash balances	Content moved to 21.1 from previous dimension 17.2. No change to requirements.	Same data.	No change but negative references of “B” and “C” removed.	Score direct
21.2. Cash forecasting and monitoring	16.1. Extent to which cash flows are forecast and monitored	No change.	Same data.	Negative references of “C” removed.	Score direct
21.3. Information on commitment ceilings	16.2. Reliability and horizon of periodic in-year information to MDAs on ceilings for expenditure commitment	No change.	Same data.	Negative references of “C” removed.	Score direct

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
21.4. Significance of in-year budget adjustments	16.3. Frequency and transparency of adjustments to budget allocations, which are decided above the level of management of MDAs	No change.	Same data.	Wording clarified, but no impact scoring.	Score direct
22. Expenditure arrears	PI-4. Stock and monitoring of expenditure payment arrears	Subject retained.			
22.1. Stock of expenditure arrears	4.1. Stock of expenditure payment arrears (as a percentage of actual total expenditure for the corresponding fiscal year) and any recent change in the stock	Minor change to remove references to change in stock and increase the time period covered.	More data – for an additional year.	Threshold for “B” tightened. Negative references removed.	Score indirect
22.2. Expenditure arrears monitoring	4.2. Availability of data for monitoring the stock of expenditure payment arrears	Expanded to include composition and age of arrears.	Additional data on composition and age of arrears required.	Scoring requirements reformulated.	Score indirect
PI-23. Payroll controls	PI-18. Effectiveness of payroll controls	Subject retained.			
23.1. Integration of payroll and personnel records	18.1. Degree of integration and reconciliation between personnel records and payroll data	Subject retained, but budget controls added to requirements.	Additional data on budget controls.	Scoring requirements reformulated.	Score indirect
23.2. Management of payroll changes	18.2. Timeliness of changes to personnel records and the payroll	No change.	Same data.	Scoring of “B” and “C” tightened.	Score indirect
23.3. Internal control of payroll	18.3. Internal controls of changes to personnel records and the payroll	No change.	Same data.	Integrity of data emphasized in requirements.	Score direct with caution
23.4. Payroll audit	18.4. Existence of payroll audits to identify control weaknesses and/or ghost workers	No change.	Same data.	No change.	Score direct

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
PI-24. Procurement management	PI-19. Transparency, competition, and complaints mechanisms in procurement	Subject retained and expanded (but defense sector explicitly excluded from coverage).			
	19.1. Transparency, comprehensiveness, and competition in the legal and regulatory framework	Discontinued. But to be described in report section 2.3 or covered by new dimensions 24.2, 24.3, and 24.4.	Not required.	Discontinued dimension.	Not comparable – discontinued
24.1. Procurement monitoring		New dimension.	Additional data.	New dimension.	Not comparable – new
24.2. Procurement methods	19.2. Use of competitive procurement methods	Subject retained but focus changed to assess actual use of competitive methods, rather than justification for nonuse.	Additional data on extent of use of competitive methods.	Scoring requirements reformulated.	Subject only
24.3. Public access to procurement information	19.3. Public access to complete, reliable, and timely procurement information	All previous content retained, but annual procurement statistics added as well as one more element from previous dimension 19.1 (legal and regulatory framework).	Additional data on availability of procurement statistics.	Includes two additional elements. Number of elements required for each score has changed.	Score indirect
24.4. Procurement complaints management	19.4. Existence of an independent administrative procurement complaints system	The first of seven elements used for rating has been removed.	Less data (one of the elements removed).	Amended to one element less in the list.	Score indirect

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
25. Internal controls on nonsalary expenditure	PI-20. Effectiveness of internal controls for nonsalary expenditure	Subject retained but restructured.		Aggregation changed to M2.	
25.1. Segregation of duties		New dimension, but covers part of previous dimension 20.3.	In principle, data for previous dimension 20.3 should suffice.	New dimension.	Not comparable – new
25.2. Effectiveness of expenditure commitment controls	20.1. Effectiveness of expenditure commitment controls	No change.	Same data.	Score “C” revised to remove negative references.	Score direct
	20.2. Comprehensiveness, relevance, and understanding of other internal control rules/ procedures	Content of previous dimension partly incorporated in dimensions 25.1 and 25.3.	Less data. Refer to new dimensions 25.1 and 25.3.		Subject only (refer to new 25.1 and 25.3)
25.3. Compliance with payment controls	20.3. Degree of compliance with rules for processing and recording transactions	Content narrowed to focus on payments only.	Less data. In principle, data for previous dimensions 20.2 and 20.3 should suffice.	Scoring requirements reformulated.	Subject only
PI-26. Internal audit	PI-21. Effectiveness of internal audit	Subject retained. Indicator restructured.			
26.1. Coverage of internal audit	21.1. Coverage and quality of the internal audit function	Subject retained by some content transferred to new dimension 26.2.	Same data, but some to be used for new dimension 26.2.	Scoring requirements reformulated.	Score indirect

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
26.2. Nature of audits and standards applied		New dimension. Subject separated out from previous dimension 21.1.	Additional data. Some data for previous dimension 21.1 to be used.	New dimension.	Not comparable – new
26.3. Implementation of internal audits and reporting	21.2. Frequency and distribution of reports	Content amended.	Largely the same data.	Scoring requirements reformulated.	Subject only
26.4. Response to internal audits	21.3. Extent of management response to internal audit findings	Subject retained.	Largely the same data.	Requirements made more precise.	Subject only
PI-26. Financial data integrity	PI-22. Timeliness and regularity of accounts reconciliation	Subject retained but expanded. Indicator restructured.			
27.1. Bank account reconciliation	22.1. Regularity of bank reconciliations	Content amended slightly.	Largely same data.	Requirement for “A” score tightened.	Score indirect
27.2. Suspense accounts	22.2. Regularity of reconciliation and clearance of suspense accounts and advances	Content split into two dimensions (new 27.2 and 27.3).	Same data, of which some used for new dimension 27.3.	Scoring requirements reformulated.	Score indirect
27.3. Advance accounts		Content separated out from previous dimension 22.2.	Same data as used for previous dimension 22.2.	New dimension.	Score indirect
27.4. Financial data integrity processes		New dimension.	Additional data on access to records and data verification.	New dimension.	Not comparable – new
PI-28. In-year budget reports	PI-24. Quality and timeliness of in-year budget reports	Subject retained.			

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
28.1. Coverage and comparability of reports	24.1. Scope of reports in terms of coverage and compatibility with budget estimates	Content reformulated. Expenditure stages (payment and commitment) transferred to new dimension 28.3.	Same data.	Scoring requirements reformulated.	Score indirect
28.2. Timing of in-year budget reports	24.2. Timeliness of the issue of reports	Content retained.	Same data.	Timing of reports tightened for "A" and "B" ratings.	Score indirect
28.3. Accuracy of in-year budget reports	24.3. Quality of information	Previous content retained. One aspect of previous 24.1 added. Budget analysis added.	Additional data (on budget analysis).	Scoring requirements reformulated.	Subject only
PI-29. Annual financial reports	PI-25. Quality and timeliness of annual financial statements	Subject retained. Dimensions reformulated.			
29.1. Completeness of annual financial reports	25.1. Completeness of the financial statements	Content retained but reformulated.	Same data but more detailed analysis required.	More extensive financial report content required.	Score indirect
29.2. Submission of reports for external audit	25.2. Timeliness of submission of the financial statements	Content retained.	Same data.	Submission timelines shortened.	Score indirect
29.3. Accounting standards	25.3. Accounting standards used	Content retained but expanded.	Largely same data.	Required accounting standards explained in more detail.	Score indirect

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
PI-30. External audit	PI-26. Scope, nature, and follow-up of external audit	Subject retained. Dimensions reformulated.			
30.1. Audit coverage and standards	26.1. Scope/nature of audit performed (incl. adherence to auditing standards)	Content reformulated. Coverage expanded to three years. Performance audit no longer included (moved to PI-8).	Less data on performance audit. More data on financial reports for last three years (rather than one). More data on material issues and systemic and control risks.	Scoring requirements reformulated.	Subject only
30.2. Submission of audit reports to the legislature	26.2. Timeliness of submission of audit reports to legislature	Content narrowed to include annual financial reports only. Period expanded to three years.	More data – three-year financial reports.	Submission delays for “A” and “B” ratings in line with INTOSAI.	Subject only
30.3. External audit follow-up	26.3. Evidence of follow-up on audit recommendations	Assessment period expanded to cover three years.	More data – three-year financial reports.	Standard maintained, but requires three years’ adherence.	Subject only
30.4. Supreme Audit Institution (SAI) independence		New – but in principle covered by previous dimension 26.1 (reference to accounting standards).	Additional data (to confirm SAI independence).	New dimension.	Not comparable – new
PI-31. Legislative scrutiny of audit reports	PI-28. Legislative scrutiny of external audit reports	Subject retained, but scope narrowed to focus on annual financial reports only. Transparency added.			

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
31.1. Timing of audit report scrutiny	28.1. Timeliness of examination of audit reports by the legislature (for reports received within the last three years)	Content narrowed to focus on annual audited financial reports only.	Less data. No longer examines nonfinancial audit reports.	No change.	Score indirect
31.2. Hearings on audit findings	28.2. Extent of hearings on key findings undertaken by the legislature	Content narrowed to focus on annual financial reports only.	Less data. No longer examines nonfinancial audit reports.	Increased threshold on number of entities covered by hearings.	Score indirect
31.3. Recommendations on audit by the legislature	28.3. Issuance of recommended actions by the legislature and implementation by the executive	Content changed to focus on the legislature's follow-up actions (instead of follow-up action by the executive).	Different data.	Changed dimension.	Subject only
31.4. Transparency of legislative scrutiny of audit reports		New dimension.	Additional data on budget hearings.	New dimension.	Not comparable – new
	D-1. Predictability of direct budget support	Indicator subject discontinued.			
	D-1(i) Annual deviation of actual budget support from the forecast provided by the donor agencies at least six weeks prior to the government submitting its budget proposals to the legislature (or equivalent approving body)		Less data.	Dimension discontinued.	Not comparable – discontinued
	D-1(ii) In-year timeliness of donor disbursements (compliance with aggregate quarterly estimates)		Less data.	Dimension discontinued.	Not comparable – discontinued

1. PEFA 2016 indicators	2. Previous January 2011 PEFA indicators	3. Change to subject/scope	4. Change to data needs	5. Change to calibration	6. Compare
	D-2. Financial information provided by donors for budgeting and reporting on project and program aid	Indicator subject discontinued.			
	D-2(i) Completeness and timeliness of budget estimates by donors for project support		Less data.	Dimension discontinued.	Not comparable – discontinued
	D-2(ii) Frequency and coverage of reporting by donors on actual donor flows for project support		Less data.	Dimension discontinued.	Not comparable – discontinued
	D-3. Proportion of aid that is managed by use of national procedures	Indicator subject discontinued.	Less data.	Dimension discontinued.	Not comparable – discontinued

Note: AGAs = autonomous government agencies; BCG = budgetary central government; GFS = Government Finance Statistics; INTOSAI = International Organisation of Supreme Audit Institutions; MDAs = ministries, departments, and agencies; PEs = public enterprises; PEFA = public expenditure and financial accountability; PI = PEFA Indicator; SAI = Supreme Audit Institution; SN = subnational; SNG = subnational government.

Annex 2. Supplementary data requirements for scoring using PEFA 2011 indicators

1. PEFA 2011 indicators	2. Relevant PEFA 2016 indicators	3. Supplementary data requirements for PEFA 2011 indicators/dimensions
PI-1. Aggregate expenditure outturn compared to original approved budget	PI-1. Aggregate expenditure outturn	More data required. Separately identify and exclude donor-funded projects from assessment. Complete 2011 version of PI-1 spreadsheet.
PI-2. Composition of expenditure outturn compared to original approved budget	PI-2. Expenditure composition outturn	
2.1. Extent of the variance in expenditure composition during the last three years, excluding contingency items	2.1. Expenditure composition outturn by function	Separately identify and exclude donor-funded projects from assessment.
2.2. The average amount of expenditure actually charged to the contingency vote over the last three years	2.3. Expenditure from contingency reserves	No additional data required.
PI-3. Aggregate revenue outturn compared to original approved budget	PI-3. Revenue outturn	
3.1. Aggregate revenue outturn compared to original approved budget	3.1. Aggregate revenue outturn	No additional data required.
PI-4. Stock and monitoring of expenditure payment arrears	PI-22. Expenditure arrears	
4.1. Stock of expenditure payment arrears (as a percentage of actual total expenditure for the corresponding fiscal year) and any recent change in the stock	22.1. Stock of expenditure arrears	No additional data required.
4.2. Availability of data for monitoring the stock of expenditure payment arrears	22.2. Expenditure arrears monitoring	No additional data required.
PI-5. Classification of the budget	PI-4. Budget classification	No additional data required.
PI-6. Comprehensiveness of information included in budget documentation	PI-5. Budget documentation	No additional data required.
PI-7. Extent of unreported government operations	PI-6. Central government operations outside financial reports	

1. PEFA 2011 indicators	2. Relevant PEFA 2016 indicators	3. Supplementary data requirements for PEFA 2011 indicators/dimensions
7.1. The level of extra-budgetary expenditure (other than donor-funded projects) which is unreported, i.e., not included in fiscal reports	6.1. Expenditure outside financial reports	No additional data required.
	6.2. Revenue outside financial reports	
7.2. Income/expenditure information on donor-funded projects which is included in fiscal reports	6.1. Expenditure outside financial reports	No additional data required.
PI-8. Transparency of intergovernmental fiscal relations	PI-7. Transfers to subnational governments	
8.1. Transparent and rules based systems in the horizontal allocation among SN governments of unconditional and conditional transfers from central government (both budgeted and actual allocations)	7.1. System for allocating transfers	No additional data required.
8.2. Timeliness of reliable information to SN governments on their allocations from central government for the coming year.	7.2. Timeliness of information on transfers	No additional data required.
8.3. Extent to which consolidated fiscal data (at least on revenue and expenditure) is collected and reported for general government according to sectoral categories		More data required on rules-based systems for transfers.
PI-9. Oversight of aggregate fiscal risk from other public sector entities	10. Fiscal risk reporting	
9.1. Extent of central government monitoring of AGAs and PEs	10.1. Monitoring of public corporations	More data may be required on any significant AGAs and PEs that are not statistically classified as public corporations.
9.2. Extent of central government monitoring of SN government's fiscal position	10.2. Monitoring of subnational governments (SNGs)	More information on legislation covering SNG's ability to generate fiscal liabilities.
PI-10. Public access to key fiscal information	PI-9. Public access to key fiscal information	No additional data required.
PI-11. Orderliness and participation in the annual budget process	PI-17. Budget preparation process	

1. PEFA 2011 indicators	2. Relevant PEFA 2016 indicators	3. Supplementary data requirements for PEFA 2011 indicators/dimensions
11.1. Existence of and adherence to a fixed budget calendar	17.1. Budget calendar	No additional data required.
11.2. Clarity/comprehensiveness of and political involvement in the guidance on the preparation of budget submissions (budget circular or equivalent)	17.2. Guidance on budget preparation	No additional data required.
11.3. Timely budget approval by the legislature or similarly mandated body (within the last three years)	18.3. Timing of budget approval	No additional data required.
PI-12. Multiyear perspective in fiscal planning, expenditure policy, and budgeting	PI-16. Medium-term perspective in expenditure budgeting	
12.1. Preparation of multiyear fiscal forecasts and functional allocations	16.1. Medium-term expenditure estimates	No additional data required.
	16.2. Medium-term expenditure ceilings	
	16.4. Consistency of budgets with previous year's estimates	No additional data required.
12.2. Scope and frequency of debt sustainability analysis	13.3. Debt-management strategy	Additional data on DSA required (although this may be captured within the debt-management strategy – see 13.3).
12.3. Existence of sector strategies with multiyear costing of recurrent and investment expenditure	16.3. Alignment of strategic plans and medium-term budgets	No additional data required.
12.4. Linkages between investment budgets and forward expenditure estimates		Additional data may be required on the extent to which forward estimates capture the recurrent costs of approved and budgeted capital projects.
PI-13. Transparency of taxpayer obligations and liabilities	PI-19. Revenue administration	
13.1. Clarity and comprehensiveness of tax liabilities	19.1. Rights and obligations for revenue measures	Additional information required on legislation and procedures of all major taxes to assess clarity and comprehensiveness.
13.2. Taxpayer access to information on tax liabilities and administrative procedures	19.1. Rights and obligations for revenue measures	No additional data required.

1. PEFA 2011 indicators	2. Relevant PEFA 2016 indicators	3. Supplementary data requirements for PEFA 2011 indicators/dimensions
13.3. Existence and functioning of a tax appeals mechanism	19.1. Rights and obligations for revenue measures	No additional data required.
PI-14. Effectiveness of measures for taxpayer registration and tax assessment	PI-19. Revenue administration	
14.1. Controls in the taxpayer registration system	19.3. Revenue audit and investigation	Additional data required on the taxpayer database and its links with other government registration systems and financial sector regulations.
14.2. Effectiveness of penalties for noncompliance with registration and declaration obligations		Additional data on the level and application of penalties for noncompliance.
14.3. Planning and monitoring of tax audit and fraud investigation programs	19.3. Revenue audit and investigation	No additional data required.
PI-15. Effectiveness in collection of tax payments	PI-20. Accounting for revenue	
15.1. Collection ratio for gross tax arrears, being the percentage of tax arrears at the beginning of a fiscal year, which was collected during that fiscal year (average of the last two fiscal years)	19.4. Revenue arrears monitoring	No additional data required.
	20.1. Information on revenue collections	
15.2. Effectiveness of transfer of tax collections to the Treasury by the revenue administration	20.2. Transfer of revenue collections	No additional data required.
15.3. Frequency of complete accounts reconciliation between tax assessments, collections, arrears records, and receipts by the Treasury	20.3. Revenue accounts reconciliation	No additional data required.
PI-16. Predictability in the availability of funds for commitment of expenditures	21. Predictability of in-year resource allocation	
16.1. Extent to which cash flows are forecast and monitored	21.2. Cash forecasting and monitoring	No additional data required.
16.2. Reliability and horizon of periodic in-year information to MDAs on ceilings for expenditure commitment	21.3. Information on commitment ceilings	No additional data required.

1. PEFA 2011 indicators	2. Relevant PEFA 2016 indicators	3. Supplementary data requirements for PEFA 2011 indicators/dimensions
16.3. Frequency and transparency of adjustments to budget allocations, which are decided above the level of management of MDAs	21.4. Significance of in-year budget adjustments	No additional data required.
PI-17. Recording and management of cash balances, debt, and guarantees	PI-13. Debt management	
17.1. Quality of debt data recording and reporting	13.1. Recording and reporting of debt and guarantees	No additional data required.
17.2. Extent of consolidation of the government's cash balances	21.1. Consolidation of cash balances	No additional data required.
17.3. Systems for contracting loans and issuance of guarantees	13.2. Approval of debt and guarantees	No additional data required.
PI-18. Effectiveness of payroll controls	PI-23. Payroll controls	
18.1. Degree of integration and reconciliation between personnel records and payroll data	23.1. Integration of payroll and personnel records	No additional data required.
18.2. Timeliness of changes to personnel records and the payroll	23.2. Management of payroll changes	No additional data required.
18.3. Internal controls of changes to personnel records and the payroll	23.3. Internal control of payroll	No additional data required.
18.4. Existence of payroll audits to identify control weaknesses and/or ghost workers	23.4. Payroll audit	No additional data required.
PI-19. Competition, value for money, and controls in procurement	PI-24. Procurement management	
19.1. Transparency, comprehensiveness, and competition in the legal and regulatory framework	24.1. Procurement monitoring	No additional data required.
19.2. Use of competitive procurement methods	24.2. Procurement methods	Additional data required on legal basis of exemptions to competitive tender.

1. PEFA 2011 indicators	2. Relevant PEFA 2016 indicators	3. Supplementary data requirements for PEFA 2011 indicators/dimensions
19.3. Public access to complete, reliable, and timely procurement information	24.3. Public access to procurement information	No additional data required.
19.4. Existence of an independent administrative procurement complaints system	24.4. Procurement complaints management	No additional data required.
PI-20. Effectiveness of internal controls for nonsalary expenditure	25. Internal controls on nonsalary expenditure	
20.1. Effectiveness of expenditure commitment controls	25.1. Segregation of duties 25.2. Effectiveness of expenditure commitment controls	No additional data required.
20.2. Comprehensiveness, relevance, and understanding of other internal control rules/procedures	25.2. Effectiveness of expenditure commitment controls 25.3. Compliance with payment controls	No extra data required; however an assessment of the comprehensiveness, understanding, and efficiency of “other internal control rules” required.
20.3. Degree of compliance with rules for processing and recording transactions	25.3. Compliance with payment controls	No additional data required.
PI-21. Effectiveness of internal audit	PI-26. Internal audit	
21.1. Coverage and quality of the internal audit function	26.1. Coverage of internal audit 26.2. Nature of audits and standards applied	No additional data required.
21.2. Frequency and distribution of reports	26.3. Implementation of internal audits and reporting	No additional data required.
21.3. Extent of management response to internal audit findings	26.4. Response to internal audits	No additional data required.
PI-22. Timeliness and regularity of accounts reconciliation	PI-27. Financial data integrity	
22.1. Regularity of bank reconciliations	27.1. Bank account reconciliation	No additional data required.
22.2. Regularity of reconciliation and clearance of suspense accounts and advances	27.2. Suspense accounts	No additional data required.

1. PEFA 2011 indicators	2. Relevant PEFA 2016 indicators	3. Supplementary data requirements for PEFA 2011 indicators/dimensions
PI-23. Availability of information on resources received by service delivery units	8. Performance information for service delivery	
23.1. Collection and processing of information to demonstrate the resources that were actually received by the most common front-line service delivery units	8.3. Resources received by service delivery units	Additional data may be required on the specific resources received by primary schools and primary health-care clinics for calibration under PEFA 2011. (PEFA 2016 is not limited to education and health.)
PI-24. Quality and timeliness of in-year budget reports	PI-28. In-year budget reports	
24.1. Scope of reports in terms of coverage and compatibility with budget estimates	28.1. Coverage and comparability of reports	No additional data required.
24.2. Timeliness of the issue of reports	28.2. Timing of in-year budget reports	No additional data required.
24.3. Quality of information	28.3. Accuracy of in-year budget reports	No additional data required.
PI-25. Quality and timeliness of annual financial statements	PI-29. Annual financial reports	
25.1. Completeness of the financial statements	29.1. Completeness of annual financial reports	No additional data required.
25.2. Timeliness of submission of the financial statements	29.2. Submission of reports for external audit	No additional data required.
25.3. Accounting standards used	29.3. Accounting standards	No additional data required.
PI-26. Scope, nature, and follow-up of external audit	PI-29. External audit	
26.1. Scope/nature of audit performed (incl. adherence to auditing standards)	30.1. Audit coverage and standards	No additional data required.
	30.4. Supreme Audit Institution (SAI) independence	
26.2. Timeliness of submission of audit reports to legislature	30.2. Submission of audit reports to the legislature	No additional data required.
26.3. Evidence of follow-up on audit recommendations	30.3. External audit follow-up	No additional data required.
PI-27. Legislative scrutiny of the annual budget law	18. Legislative scrutiny of budgets	

1. PEFA 2011 indicators	2. Relevant PEFA 2016 indicators	3. Supplementary data requirements for PEFA 2011 indicators/dimensions
27.1. Scope of the legislature's scrutiny	18.1. Scope of budget scrutiny	No additional data required.
27.2. Extent to which the legislature's procedures are well-established and respected	18.2. Legislative procedures for budget scrutiny	No additional data required.
27.3. Adequacy of time for the legislature to provide a response to budget proposals	17.3. Budget submission to the legislature	No additional data required.
27.4. Rules for in-year amendments to the budget without ex-ante approval by the legislature	18.4. Rules for budget adjustments by the executive	No additional data required.
PI-28. Legislative scrutiny of external audit reports	PI-31. Legislative scrutiny of audit reports	
28.1. Timeliness of examination of audit reports by the legislature (for reports received within the last three years)	31.1. Timing of audit report scrutiny	Additional data on nonfinancial audit reports (although some of this may be captured under new PI-8).
28.2. Extent of hearings on key findings undertaken by the legislature	31.2. Hearings on audit findings	Additional data on nonfinancial audit reports.
28.3. Issuance of recommended actions by the legislature and implementation by the executive	31.3. Recommendations on audit by the legislature	Additional data on the extent of follow-up by executive.
	31.4. Transparency of legislative scrutiny of audit reports	No additional data required
D-1. Predictability of direct budget support		
D-1(i) Annual deviation of actual budget support from the forecast provided by the donor agencies at least six weeks prior to the government submitting its budget proposals to the legislature (or equivalent approving body)		Additional data on amount and timing of agency donor budget support.
D-1(ii) In-year timeliness of donor disbursements (compliance with aggregate quarterly estimates)		Additional data on timeliness of donor disbursements.
D-2. Financial information provided by donors for budgeting and reporting on project and program aid		

1. PEFA 2011 indicators	2. Relevant PEFA 2016 indicators	3. Supplementary data requirements for PEFA 2011 indicators/dimensions
D-2(i) Completeness and timeliness of budget estimates by donors for project support		Additional data on completeness and timeliness of donor budget estimates.
D-2(ii) Frequency and coverage of reporting by donors on actual donor flows for project support		Additional data on reporting of actual donor flows.
D-3. Proportion of aid that is managed by use of national procedures		Additional data on proportion of aid managed through national procedures.

Note: AGAs = autonomous government agencies; DSA = debt sustainability analysis; MDAs = ministries, departments, and agencies; PEs = public enterprises; PEFA = public expenditure and financial accountability; PI = PEFA Indicator; SAI = supreme audit institution; SN = subnational; SNG = subnational government.