Indicator Fact Sheet

Indicator Fact Sheet Indicator 9a - Quality of developing country public financial management systems

This fact sheet includes details on the methodology underpinning Indicator 9a during the 2015-2016 Round of Global Partnership Monitoring, including means of measurement, method of calculation and data source.

For questions, please contact the OECD-UNDP monitoring team at monitoring@effectivecooperation.org
Effective institutions: country systems are strengthened

Indicator 9a. Quality of developing country public financial management systems

**Relevant Busan commitment**

Paris Declaration commitments to strengthen country systems at the same time as increasing their use (PD §17-30; reaffirmed in Busan §19)

**Indicator construction**

This indicator takes the form of a score ranging from 1.0 (lowest) to 6.0 (highest), scored in half-point increments (0.5).

The following three dimensions are rated by the World Bank using established criteria:

a. a comprehensive and credible budget, linked to policy priorities;
b. effective financial management systems to ensure that the budget is implemented as intended in a controlled and predictable way; and
c. timely and accurate accounting and fiscal reporting, including timely and audited public accounts and effective arrangements for follow up.

All three dimensions are given equal weighting. See World Bank (2010) for the detailed criteria underpinning each dimension.

**Data source**

World Bank (existing international dataset, published on an annual basis and available for IDA countries).

**Baseline**

2010 (for countries participating in the 2011 PD Survey):

<table>
<thead>
<tr>
<th>CPIA PFM Score</th>
<th>&gt;=5</th>
<th>4.5</th>
<th>4.0</th>
<th>3.5</th>
<th>3</th>
<th>&lt;3.0</th>
<th>All</th>
</tr>
</thead>
<tbody>
<tr>
<td>Num. of countries</td>
<td>0</td>
<td>2</td>
<td>8</td>
<td>25</td>
<td>12</td>
<td>9</td>
<td>56</td>
</tr>
<tr>
<td>%</td>
<td>0%</td>
<td>4%</td>
<td>14%</td>
<td>45%</td>
<td>21%</td>
<td>16%</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Proposed target for 2015**

Half of developing countries move up at least one measure (i.e. 0.5 points) on the PFM/CPIA scale of performance

**Rationale:** Paris Declaration target

**Aggregation**

The unit of observation is the individual developing country. When aggregating to the global level, the measure used is the percentage of developing countries moving up at least one measure (i.e. 0.5 points) since the baseline year.

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1 Note that an alternative methodology is currently being piloted by the **Effective Institutions Platform (EIP)** and the **Collaborative Africa Budget Reform Index (CABRI)**, and estimated in parallel for a number of countries.