

Cluster	Indicator No	Cluster - Indicator No	Indicator Description	Time Frame	Linkages						Score				Evidence
					FSP	NEC-71 Resolutions	OBI	ARC Gov. Assessment	PEFA Indicator	PEFA Dimension	A	B	C	D	
1. Fiscal Performance	A	1.A	Aggregate expenditure out-turn compared to original approved budget	Last Financial Year				8.1	PI-1	I	Less than 15% deviation (positive or negative)	Deviation of between 15% and 30% (positive or negative)	Deviation of between 30% and 45% (positive or negative)	Deviation of more than 45% (positive or negative)	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	B	1.B	Composition of expenditure out-turn compared to original approved budget	Last Financial Year					PI-2	I	Less than 15% deviation (positive or negative)	Deviation of between 15% and 30% (positive or negative)	Deviation of between 30% and 45% (positive or negative)	Deviation of more than 45% (positive or negative)	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	C	1.C	Recurrent expenditure out-turn compared to original approved budget	Last Financial Year				8.3	PI-1	I	Less than 15% deviation (positive or negative)	Deviation of between 15% and 30% (positive or negative)	Deviation of between 30% and 45% (positive or negative)	Deviation of more than 45% (positive or negative)	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	D	1.D	Capital expenditure out-turn compared to original approved budget	Last Financial Year					PI-1	I	Less than 15% deviation (positive or negative)	Deviation of between 15% and 30% (positive or negative)	Deviation of between 30% and 45% (positive or negative)	Deviation of more than 45% (positive or negative)	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	E	1.E	Aggregate expenditure out-turn compared to original approved budget - Education Sector	Last Financial Year				8.2	PI-2	I	Less than 15% deviation (positive or negative)	Deviation of between 15% and 30% (positive or negative)	Deviation of between 30% and 45% (positive or negative)	Deviation of more than 45% (positive or negative)	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	F	1.F	Aggregate expenditure out-turn compared to original approved budget - Health Sector	Last Financial Year				8.2	PI-2	I	Less than 15% deviation (positive or negative)	Deviation of between 15% and 30% (positive or negative)	Deviation of between 30% and 45% (positive or negative)	Deviation of more than 45% (positive or negative)	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	G	1.G	Aggregate expenditure out-turn compared to original approved budget - Agriculture sector	Last Financial Year				8.2	PI-2	I	Less than 15% deviation (positive or negative)	Deviation of between 15% and 30% (positive or negative)	Deviation of between 30% and 45% (positive or negative)	Deviation of more than 45% (positive or negative)	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	H	1.H	Aggregate expenditure out-turn compared to original approved budget - Infrastructure Sector	Last Financial Year				8.2	PI-2	I	Less than 15% deviation (positive or negative)	Deviation of between 15% and 30% (positive or negative)	Deviation of between 30% and 45% (positive or negative)	Deviation of more than 45% (positive or negative)	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	I	1.I	Aggregate expenditure out-turn compared to original approved budget – Water Sector	Last Financial Year				8.2	PI-2	I	Less than 15% deviation (positive or negative)	Deviation of between 15% and 30% (positive or negative)	Deviation of between 30% and 45% (positive or negative)	Deviation of more than 45% (positive or negative)	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	J	1.J	Aggregate revenue out-turn compared to original approved budget	Last Financial Year				8.4	PI-3	I	Less than 15% deviation (positive or negative)	Deviation of between 15% and 30% (positive or negative)	Deviation of between 30% and 45% (positive or negative)	Deviation of more than 45% (positive or negative)	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	K	1.K	Composition of revenue out-turn compared to original approved budget	Last Financial Year				8.5			Less than 15% deviation (positive or negative)	Deviation of between 15% and 30% (positive or negative)	Deviation of between 30% and 45% (positive or negative)	Deviation of more than 45% (positive or negative)	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	L	1.L	Federal Account Revenue out-turn compared to original approved budget	Last Financial Year					PI-3	I	Less than 15% deviation (positive or negative)	Deviation of between 15% and 30% (positive or negative)	Deviation of between 30% and 45% (positive or negative)	Deviation of more than 45% (positive or negative)	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	M	1.M	IGR out-turn compared to original approved budget	Last Financial Year					PI-3	I	Less than 15% deviation (positive or negative)	Deviation of between 15% and 30% (positive or negative)	Deviation of between 30% and 45% (positive or negative)	Deviation of more than 45% (positive or negative)	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	N	1.N	Capital Receipts out-turn compared to original approved budget	Last Financial Year					PI-3	I	Less than 15% deviation (positive or negative)	Deviation of between 15% and 30% (positive or negative)	Deviation of between 30% and 45% (positive or negative)	Deviation of more than 45% (positive or negative)	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	O	1.O	Proportion of Recurrent Expenditure funded by IGR	Last Financial Year	6, 11a	R1-6					More than 60%	Between 40% and 60%	Between 20% and 40%	Less than 20%	Budget and Accounts (Performance Report, AG Report of AuG Report\)

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1. Fiscal Performance	P	1.P	Proportion of Recurrent Expenditure funded by IGR and VAT	Last Financial Year	6, 11a	R1-6						More than 80%	Between 60% and 80%	Between 40% and 60%	Less than 40%	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	Q	1.Q	Capital Expenditure Ratio	Last Financial Year	6	R13						More than 60%	Between 40% and 60%	Between 20% and 40%	Less than 20%	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	R	1.R	Personnel Expenditure Ratio	Last Financial Year	11a	R8						Less than 30% of total expenditure	Between 30% and 40%	Between 40% and 50%	more than 50% of total expenditure	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	S	1.S	Overheard Expenditure Ratio	Last Financial Year		R8						Less than 20% of total expenditure	Between 20% and 30%	Between 30% and 40%	More than 40%	Budget and Accounts (Performance Report, AG Report of AuG Report\)
1. Fiscal Performance	T	1.T	Real IGR Growth	Last Financial Year		R1-6						IGR grew by 10% more than the average national inflation rate	IGR grew by between 0% and 10% more than the average national inflation rate	IGR declined by between 0% and 10% compared to the average national inflation rate	IGR declined by more than 10% compared to the average national inflation rate	Budget and Accounts (Performance Report, AG Report of AuG Report\), IMF WEO
2. Budget Preparatinon	A	2.A	Existence of and adherence to a fixed budget calendar	Latest Approved Budget					PI-11	I		A clear annual budget calendar exists, is	A clear annual budget calendar exists, but	An annual budget calendar exists, but is	A budget calendar is not prepared OR it is	Budget Calendar (in manual or stand alone)
2. Budget Preparatinon	B	2.B	Multi-year fiscal forecasts and functional allocations	Latest Approved Budget					PI-12	I		Three year estimates for Revenue and Expenditure by Main Economic Classifications (Fiscal Framework) and Functional / Administrative allocations (Budget Framework) are produced and the annual budget is consistent (BCC and Budget Speech) with the first year of the Multi-Year estimates	Three year estimates for Revenue and Expenditure by Main Economic Classifications (Fiscal Framework) are produced and the annual budget is consistent (BCC and Budget Speech) with the first year of the Multi-Year estimates	Three year estimates for Revenue and Expenditure by Main Economic Classifications (Fiscal Framework) are produced	No forward estimates are produced	EU-FSP-BPS document of other budget documentation
2. Budget Preparatinon	C	2.C	Existence of costed sector strategies	Latest Approved Budget					PI-12	III		Strategies for sectors representing at least 75% of primary expenditure exist with full costing of recurrent and investment expenditure, broadly consistent with fiscal forecasts	Statements of sector strategies exist and are fully costed, broadly consistent with fiscal forecasts, for sectors representing 25-75% of primary expenditure	Statements of sector strategies exist for several major sectors but are only substantially costed for sectors representing up to 25% of primary expenditure OR costed strategies cover more sectors but are inconsistent with aggregate fiscal forecasts	Sector strategies may have been prepared for some sectors	Sector Strategy Documents and Costings Documents / Spreadsheets

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2. Budget Preparatinon	D	2.D	Timeliness of reliable information to LGC's on their allocations from central and state government for the coming year;	Latest Approved Budget						PI-8	II	LGCs are provided reliable information on the allocations to be transferred to them before the start of their detailed budgeting processes.	LGCs are provided reliable information on the allocations to be transferred to them ahead of completing their budget proposals, so that significant changes to the proposals are still possible.	Reliable information to LGCs are issued before the start of the SN fiscal year, but too late for significant budget changes to be made.	Reliable estimates on transfers are issued after LGCs budgets have been finalized, or earlier issued estimates are not reliable.	EFU-FSP-BPS, Annual Budget, BCC or other formal communication
2. Budget Preparatinon	E	2.E	Guidance on the preparation of budget submissions	Latest Approved Budget						PI-11	II	A comprehensive & clear budget circular is issued to MDAs, which reflects ceilings approved by SHOA prior to the circular's distribution to MDAs.	A comprehensive and clear budget circular is issued to MDAs, which reflects ceilings approved by ExCo. This approval takes place after the circular distribution to MDAs, but before MDAs have completed their submission.	A budget circular is issued to MDAs, including ceilings for individual administrative units or functional areas. The budget estimates are reviewed and approved by ExCo only after they have been completed in all details by MDAs, thus seriously constraining ExCo's ability to make adjustments.	A budget circular is not issued to MDAs OR the quality of the circular is very poor OR ExCo is involved in approving the allocations only immediately.	Budget Call Circular(s)
2. Budget Preparatinon	F	2.F	The classification system used for formulation of the central governments budget.	Latest Approved Budget						PI-5	I	The budget formulation and execution is based on administrative, economic and sub-functional classification, using GFS/COFOG standards or a standard that can produce consistent documentation according to those standards. (Program classification may substitute for sub-functional classification, if it is applied with a level of detail at least corresponding to sub-functional.)	The budget formulation and execution is based on administrative, economic and functional classification (using at least the 10 main COFOG functions), using GFS/COFOG standards or a standard that can produce consistent documentation according to those standards.	The budget formulation and execution is based on administrative and economic classification using GFS standards or a standard that can produce consistent documentation according to those standards.	The budget formulation and execution is based on a different classification (e.g. not GFS compatible or with administrative breakdown only).	Budget Document

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2. Budget Preparatinon	G	2.G	Scope of the legislatures scrutiny of the Budget	Latest Approved Budget						PI-27	I	SHOA review covers fiscal policies, medium term fiscal framework and medium term priorities as well as details of expenditure and revenue.	SHOA review covers fiscal policies and aggregates for the coming year as well as detailed estimates of expenditure and revenue.	SHOA review covers details of expenditure and revenue, but only at a stage where detailed proposals have been finalized.	SHOA review is non-existent or extremely limited, OR there is no functioning legislature.	Verbal / Minutes from SHOA
2. Budget Preparatinon	H	2.H	Adequacy of time for the legislature to provide a response to budget proposals both the detailed estimates and, where applicable, for proposals on macro-fiscal aggregates earlier in the budget preparation cycle (time allowed in practice for all stages combined)	Latest Approved Budget						PI-27	II	SHOA has at least eight weeks to review the budget proposals.	SHOA has at least six weeks to review the budget proposals.	SHOA has at least four weeks to review the budget proposals.	The time allowed for the SHOA review is clearly insufficient for a meaningful debate (significantly less than four weeks).	Budget Calendar (in manual or stand alone)
2. Budget Preparatinon	I	2.I	Timely budget approval by the legislature	Latest Approved Budget						PI-11	III	The Budget was approved before the start of the Financial Year.	The Budget was passed in January of the Financial Year.	The Budget was passed in February of the Financial Year.	The Budget was passed in March or later.	Appropriations Act
2. Budget Preparatinon	J	2.J	Comprehensiveness of information included in budget documentation	Latest Approved Budget						PI-6	I	Recent budget documentation fulfils 7-9 of the 9 information benchmarks.	Recent budget documentation fulfils 5-6 of the 9 information benchmarks.	Recent budget documentation fulfils 3-4 of the 9 information benchmarks.	Recent budget documentation fulfils 2 or less of the 9 information benchmarks.	Budget Documents
3. Budget Execution	A	3.A	Transparent and rules based systems in the horizontal allocation to LGCs of unconditional and conditional transfers from State government (both budgeted and actual allocations)	Last Financial Year						PI-8	I	The horizontal allocation of almost all transfers (at least 90% by value) from central government is determined by transparent and rules based systems.	The horizontal allocation of most transfers from central government (at least 50% of transfers) is determined by transparent and rules based systems.	The horizontal allocation of only a small part of transfers from central government (10-50%) is determined by transparent and rules based systems.	No or hardly any part of the horizontal allocation of transfers from central government is determined by transparent and rules based systems.	JAAC Minutes
3. Budget Execution	B	3.B	Extent to which cash flows are forecast and monitored	Last Financial Year						PI-16	I	A cash flow forecast is prepared for the fiscal year, and is updated monthly on the basis of actual cash inflows and outflows.	A cash flow forecast is prepared for the fiscal year and updated quarterly on the basis of actual cash inflows and outflows.	A cash flow forecast is prepared for the fiscal year, but is not updated regularly.	Cash flow planning and monitoring are not undertaken.	Cash Forecast documents
3. Budget Execution	C	3.C	Frequency and transparency of adjustments to budget allocations, which are decided above the level of management of MDAs	Last Financial Year						PI-16	III	Significant in-year adjustments to budget allocations take place only once or twice in a year and are done in a transparent and predictable way.	Significant in-year adjustments to budget allocations take place only once or twice in a year and are done in a fairly transparent way.	Significant in-year budget adjustments are frequent, but undertaken with some transparency.	Significant in-year budget adjustments are frequent and not done in a transparent manner.	Verbal

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3. Budget Execution	D	3.D	Effectiveness of expenditure commitment controls.	Current						PI-20	I	Comprehensive expenditure commitment controls are in place & effectively limit commitments to actual cash availability & approved budget allocations (as revised).	Expenditure commitment controls are in place and effectively limit commitments to actual cash availability and approved budget allocations for most types of expenditure, with minor areas of exception.	Expenditure commitment control procedures exist and are partially effective, but they may not comprehensively cover all expenditures or they may occasionally be violated.	Commitment control systems are generally lacking OR they are routinely violated.	Verbal
3. Budget Execution	E	3.E	Extent of consolidation of the governments cash balances.	Current						PI-17	II	All cash balances are calculated daily and consolidated.	Most cash balances calculated and consolidated at least weekly, but some extra-budgetary funds remain outside the arrangement.	Calculation and consolidation of most government cash balances take place at least monthly, but the system used does not allow consolidation of bank balances.	Calculation of balances takes place irregularly, if at all, and the system used does not allow consolidation of bank balances.	Verbal
3. Budget Execution	F	3.F	Transactions are processed within the IFMIS Environment	Current	5					PI-20	III	IFMIS is used to for payment and transaction processing within all MDAs.	IFMIS is used for payment and transaction processing within some MDA (at least 5 main Organisations).	Transactions are recorded in IFMIS exposte.	IFMIS does not exist or only releases of cash are recorded (no transactional level recordings).	Verbal
3. Budget Execution	G	3.G	Frequency of reconciliation of revenue accounts with Treasury	Last Financial Year								Monthly	Quarterly	Half Yearly	Less frequently than Half Yearly	Verbal
3. Budget Execution	H	3.H	Proportion of Expenditure that is	Last Financial Year	7							At least 75% of total	At least 75% of	Between 75% and 50%	less than 50% of	Verbal
4. Internal Revenue	A	4.A	Implementation of Tax Identification Number (TIN)	Current	8b							TIN Active in state BIR and reconciled with FIRS	TIN Active but no reconciliation with FIRS	TIN not fully implemented	TIN not implemented at all	Verbal
4. Internal Revenue	B	4.B	Implementation of Automated Withholding Tax (WHT) System	Current	9							Automated WHT Remittance System in place to allow immediate deduction, remittance and certification generation.	State in Process of implementing Automated WHT System.	Manual WHT system in place.	Nothing in place	Verbal
4. Internal Revenue	C	4.C	Regular Updates to Non-Tax Rates and Tariffs	Current	10							All Rates and Tariffs reviewed in last 12 months.	Some rates and tariffs reviewed in last 12 months.	Some rates and tariffs reviewed in last 24 months.	No review at all in last 24 months	Verbal
4. Internal Revenue	D	4.D	Proportion of Revenue collecting MDAs that remit all their revenue to CRF Account	Last Financial Year								90% or more of IGR collected by all MDAs is remitted of to the CRF Account.	Between 90% and 80% of IGR collected by all MDAs is remitted of to the CRF Account.	Between 80% and 70% of IGR collected by all MDAs is remitted of to the CRF Account.	Less than 70% of IGR collected by all MDAs is remitted of to the CRF Account.	Verbal
5. Accounting and Reporting	A	5.A	Accounting standards used.	Last Financial Year	2					PI-25	III	IPSAS Accrual Fully Used	Mixture of IPSAS Accrual and Cash	IPSAS Cash Fully Complied with	IPSAS not used	Accounting Manual, Published Accounts

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5. Accounting and Reporting	B	5.B	The classification system used for reporting of the state governments budget.	Last Financial Year							PI-5	I	The budget execution is based on administrative, economic and sub-functional classification, using GFS/COFOG standards or a standard that can produce consistent documentation according to those standards. (Program classification may substitute for sub-functional classification, if it is applied with a level of detail at least corresponding to sub-functional classification).	The budget execution is based on administrative, economic and functional classification (using at least the 10 main COFOG functions), using GFS/COFOG standards or a standard that can produce consistent documentation according to those standards.	The budget execution is based on administrative and economic classification using GFS standards or a standard that can produce consistent documentation according to those standards.	The budget execution is based on a different classification (e.g. not GFS compatible or with administrative breakdown only).	Published Accounts
5. Accounting and Reporting	C	5.C	Regularity of bank reconciliations	Current							PI-21	I	Bank reconciliation for all central government bank accounts take place at least monthly at aggregate & detailed levels, usually within 4 weeks of end of period.	Bank reconciliation for all Treasury managed bank accounts take place at least monthly, usually within 4 weeks from end of month.	Bank reconciliation for all Treasury managed bank accounts take place quarterly, usually within 8 weeks of end of quarter.	Bank reconciliation for all Treasury managed bank accounts take place less frequently than quarterly OR with backlogs of several months.	Verbal
5. Accounting and Reporting	D	5.D	Quality of debt data recording and reporting.	Last Financial Year							PI-17	I	There is a single department responsible for Debt Management and their debt records are updated on at least a quarterly basis.	Domestic and Foreign Debts are recorded separately but are updated on a quarterly basis.	Domestic and Foreign Debts are recorded at least annually.	Debt records are not regularly updated and reconciled.	Verbal
5. Accounting and Reporting	E	5.E	Completeness of the financial statements.	Last Financial Year							PI-25	I	A consolidated government statement is prepared annually and includes full information on revenue, expenditure and financial assets/liabilities.	A consolidated government statement is prepared annually. They include, with few exceptions, full information on revenue, expenditure and financial assets/liabilities.	A consolidated government statement is prepared annually. Information on revenue, expenditure and bank account balances may not always be complete, but the omissions are not significant.	A consolidated government statement is not prepared annually, OR essential information is missing from the financial statements OR the financial records are too poor to enable audit.	Accountant General or Auditor General Report

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					FSP	NEC-71 Resolutions	OBI	ARC Gov. Assessment	PEFA Indicator	PEFA Dimension	A	B	C	D		
5. Accounting and Reporting	F	5.F	Income/expenditure information on donor-funded projects which is included in fiscal reports	Last Financial Year						PI-7	II	Complete income/expenditure information for 90% (value) of donor-funded projects is included in fiscal reports, except inputs provided in-kind OR donor funded project expenditure is insignificant (below 1% of total expenditure).	Complete income/expenditure information is included in fiscal reports for all loan financed projects and at least 50% (by value) of grant financed projects.	Complete income/expenditure information for all loan financed projects is included in fiscal reports.	Information on donor financed projects included in fiscal reports is seriously deficient and does not even cover all loan financed operations.	Budget, Accountant General or Auditor General Report
5. Accounting and Reporting	G	5.G	Existence of Asset Register	Current	14							In place across at least 75% of MDAs	In place for more than 25% of MDAs	In place for less than 25% or planned	Not in place nor planned	Asset Register
5. Accounting and Reporting	H	5.H	Timeliness of submission of the financial statements	Last Financial Year						PI-25	II	The statement is submitted for external audit within 6 months of the end of the fiscal year.	The consolidated government statement is submitted for external audit within 10 months of the end of the fiscal year.	The statements are submitted for external audit within 15 months of the end of the fiscal year.	If annual statements are prepared, they are generally not submitted for external audit within 15 months of the end of the fiscal year.	Verbal from AuG
6. Audit	A	6.A	Biometric Assessment of State Employees Undertaken	Current	11b							Carried out in last 12 months	Carried out in last 24 months	Planned	Neither planned nor carried out in last 24 months	Verbal
6. Audit	B	6.B	Extent of Continuous Audit	Current	13							In place across at least 75% of MDAs	In place for more than 25% of MDAs	In place for less than 25% or planned	Not in place nor planned	Verbal
6. Audit	C	6.C	Timeliness of submission of audit reports to legislature	Last Financial Year	1					PI-26	II	Audit reports are submitted to legislature within 4 months of end of period covered & in the case of financial statements from their receipt by the auditor.	Audit reports are submitted to legislature within 9 months of end of period covered and in the case of financial statements from their receipt by the auditor.	Audit reports are submitted to legislature within 12 months of end of period covered (for audit of financial statements from their receipt by the auditors).	Audit reports are submitted to legislature more than 12 months from end of period covered (for audit of financial statements from their receipt by the auditors).	Minutes of SHOA
7. Debt Management	A	7.A	Scope and frequency of debt sustainability analysis	Last 12 months						PI-12	II	DSA for External and Internal Debt has been undertaken.	DSA for External Debt has been undertaken.	No DSA has been undertaken in the last 12 months but has in the last 24 months.	No DSA has been undertaken in the last 24 months.	DSA Document
7. Debt Management	B	7.B	Existence of Consolidated Debt Service Account	Current	22							In place and funded with 5% of IGR	In place but not regularly funded	In process of being established	Nothing in place	Verbal
7. Debt Management	C	7.C	Ratio of average monthly debt service deducted from FAAC revenues	Last Financial Year	21							Less than 10% of total gross allocation	Between 10% and 25% of gross allocation	Between 25% and 40% of gross allocation	More than 40% of gross allocation	Accounts
7. Debt Management	D	7.D	Total Liabilities as percentage of total Recurrent Revenue	Last Financial Year	21							Less than 50%	Between 50% and 150%	Between 150% and 250%	More than 250% or no records	Accounts
7. Debt Management	E	7.E	Stock of expenditure payment arrears (as a percentage of actual total expenditure for the corresponding fiscal year)	Last Financial Year	21					PI-4	I	Less than 2% of aggregate actual expenditure	between 2% and 5% of actual expenditure	Between 5% and 10% of Actual Expenditure	More than 10% of actual expenditure	Accounts
7. Debt Management	F	7.F	Attainment and Maintenance of a Credit Rating	Current	18							A credit rating has been undertaken in the last 24 months and with a positive/favourable rating.	A credit rating has been undertaken in the last 36 months and with a positive/favourable rating.	A credit rating has been undertaken in the last 36 months and with an unfavourable rating.	No credit rating has been undertaken in the last 36 months.	Credit Report

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8. Legislative and Institutional Framework	A	8.A	Fiscal Responsibility Law	Current	17, 19b							FRL in place and adhered to. The FRL covered up to 5 of the 8 key elements.	FRL in place and adhered to. The FRL covered less than 5 of the 8 key elements.	FRL in place and partially adhered to.	Nothing	Copy of Law
8. Legislative and Institutional Framework	B	8.B	Organic Budget Law or equivalent	Current								In place and adhered to. The law covered the 6 key elements.	In place and adhered to. The law covered between 3 – 5 of the key elements.	In place and adhered to. The law covered less than 3 of the key elements.	Nothing	Copy of Law
8. Legislative and Institutional Framework	C	8.C	Financial Management Law	Current								Financial Management Law enacted after 1999 and adhered to.	Financial Management Law enacted after 1999 and only partially adhered to.	In draft or out of date Financial Management Law (i.e. prior to 1999).	Nothing	Copy of Law
8. Legislative and Institutional Framework	D	8.D	Procurement Law	Current								In place and adhered to. The PPL covered at least 5 key elements of due process mechanism in procurement.	In place and adhered to. The PPL covered between 3 – 4 of the key elements.	In place and adhered to partially or covered less than 3 of the key elements.	Nothing	Copy of Law
8. Legislative and Institutional Framework	E	8.E	Audit Law	Current								In place and adhered to	In place and only partially adhered to	In draft or out of date	Nothing	Copy of Law
8. Legislative and Institutional Framework	F	8.F	Existence of Efficiency Unit	Current	12a	R5						In place, fully staffed and operational	In place but not fully staff nor operational	In process of being established	Nothing	Mandate, Job Descriptions, Budget or other
9. Openness and Transparency	A	9.A	Public Access to EFU-FSP-BPS document	Latest Approved Budget	3, 4		PBS		PI-10	I		Available online and in hard copy	Available online only	Available hard copy only	Not available	Screen shot of website or photo of published document
9. Openness and Transparency	B	9.B	Public Access to budget presented to SHOA	Latest Approved Budget	3, 4		EBP		PI-11	I		Available online and in hard copy	Available online only	Available hard copy only	Not available	Screen shot of website or photo of published document
9. Openness and Transparency	C	9.C	Public Access to full Appropriations Law.	Latest Approved Budget	3, 4		EBP		PI-12	I		Available online and in hard copy	Available online only	Available hard copy only	Not available	Screen shot of website or photo of published document
9. Openness and Transparency	D	9.D	Public Access to Citizens Budget	Latest Approved Budget	3, 4		CB		PI-13	I		Available online and in hard copy	Available online only	Available hard copy only	Not available	Screen shot of website or photo of published document
9. Openness and Transparency	E	9.E	Public Access to Periodic Budget Performance Report	Latest Approved Budget	3, 4		IYR, MYR		PI-14	I		Quarterly Budget Performance Report are available online and in hard copy.	Quarterly Budget Performance Report are available online or in hard copy (only one medium).	Quarterly Budget Performance Report Prepared but not available to public.	Quarterly Budget Performance Report not prepared.	Screen shot of website or photo of published document
9. Openness and Transparency	F	9.F	Public Access to Financial Statements	Latest Approved Budget	3, 4		YER		PI-15	I		Available online and in hard copy	Available online only	Available hard copy only	Not available	Screen shot of website or photo of published document
9. Openness and Transparency	G	9.G	Public Access to Audited Accounts	Latest Approved Budget	3, 4		AR		PI-16	I		Available online and in hard copy	Available online only	Available hard copy only	Not available	Screen shot of website or photo of published document