



PEFA

RELEVANCE OF FIXED ASSET MANAGEMENT FOR BROADER PFM REFORMS

PULSAR SIT: STRENGTHENING FIXED ASSET
MANAGEMENT THROUGH PUBLIC SECTOR ACCOUNTING

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#PEFA

653 PEFA assessments in 153 countries



EVIDENCE

Provides a thorough, consistent and evidence-based analysis of PFM performance at a specific point in time

IMPACT

Assesses how PFM impacts on key budget outcomes: fiscal discipline, efficient resource allocation, efficient service delivery

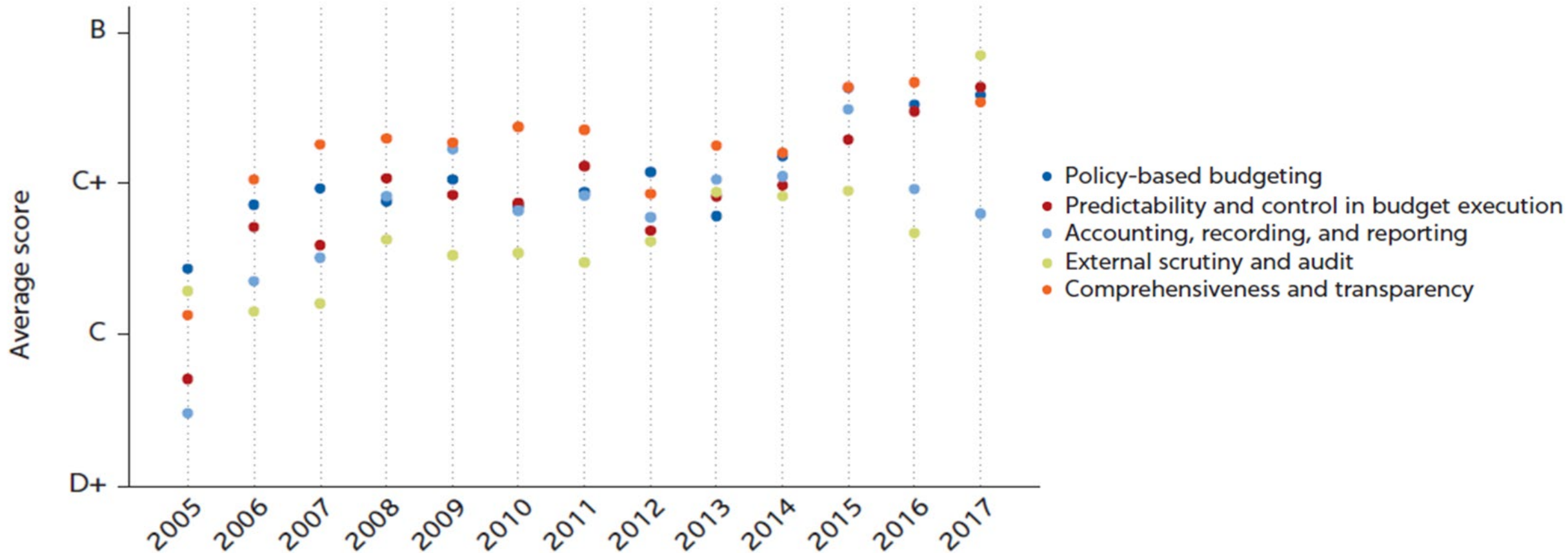
PFM REFORM

Establishes the foundation for analyzing and improving PFM

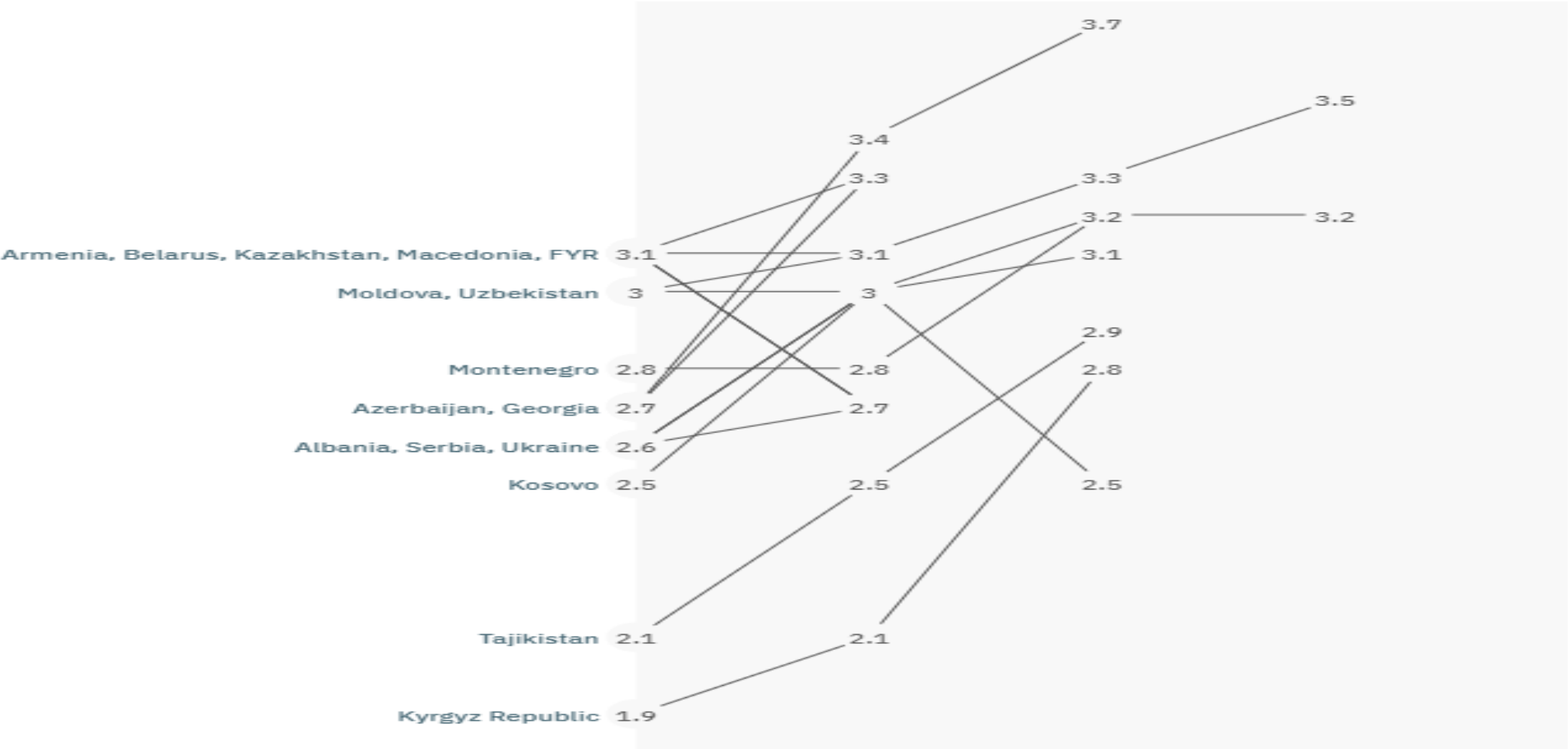
PEFA does not assess government policies.

Are there signs of improvement across all important aspects of PFM during Pre-COVID era?

Average overall Public Expenditure and Financial Accountability (PEFA) score, by pillar, 2005-17



REPEAT PEFA ASSESSMENTS, ECA REGION (PEFA 2011 FRAMEWORK)



Financial Reporting

- Public Assets

PI-29 Annual financial report

29.1 Completeness of annual financial reports

29.2. Submission of reports for external audit

29.3. Accounting standards

PI-11 Public investment management

11.1 Economic analysis of investment proposals

11.2 Investment project selection

11.3 Investment project costing

11.4 Investment project monitoring

PI-12 Public asset management

12.1 Financial asset monitoring

12.2 Nonfinancial asset monitoring

12.3 Transparency of asset disposal

Fixed Assets and Financial Reporting

Focus on information that aids decision-making

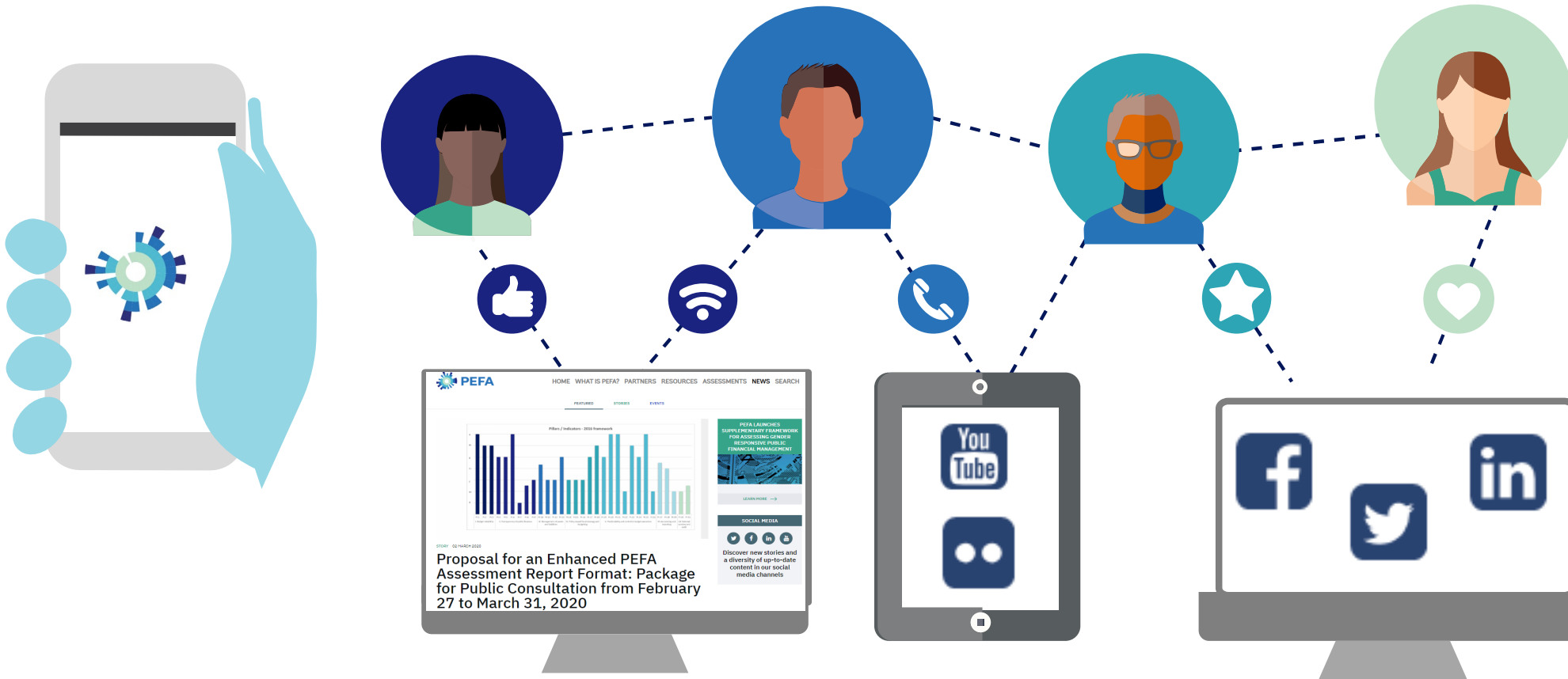


Launch of 2020 Global Report on Public Financial Management

February 17 & 24, 2021: English

February 18, 2021: French

February 24, 2021: Spanish



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