



Applied Knowledge Services
Governance · Social Development · Humanitarian · Conflict

Public financial management evidence mapping

November 2015

Simon De Lay, Linnea Mills,
Kamlesh Jadeja and Brian Lucas

About this report

This report was prepared for the UK Department for International Development. The views expressed in this report are those of the authors, and do not necessarily reflect the opinions of GSDRC, its partner agencies or DFID.

Accompanying materials

This report is accompanied by an Excel spreadsheet containing the bibliographic information for the papers included in the study and the tables and charts that are reproduced in this report. The spreadsheet is available from the GSDRC website or on request from enquiries@gsdrc.org.

Suggested citation

De Lay, S., Mills, L., Jadeja, K. & Lucas, B. (2015) *Public Financial Management Evidence Mapping*. Birmingham, UK: GSDRC, University of Birmingham.

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GSDRC, International Development Department, College of Social Sciences
University of Birmingham, B15 2TT, UK
www.gsdrc.org; helpdesk@gsdrc.org

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Executive summary

This paper reviews the extent of evidence for the effect of Public Financial Management (PFM) interventions on outcomes in low and middle income countries. It is based on a database ([available to download](#)) of 197 studies compiled after a rigorous search process.

The **number of studies** in the field was surprisingly low, reflecting a series of challenges in acquiring robust evidence. This paucity of material was confirmed through a process of consultation with international PFM specialists from both the academic and practitioner world.

Studies tended to emphasise the budgeting stage of the **financial management cycle**, with relatively few studies about the implementation stage.

The most prominent **institution** covered was the Ministry of Finance. This reflects the importance of the MoF in PFM practice, but other institutions seemed relatively neglected, especially the political bodies in the budget-making stage at national level.

The most prominent **categories of intervention** were changes to processes and systems (especially budgeting systems), followed by relatively “concrete” interventions such as passing new laws and developing IT systems. “Softer” interventions were less represented.

The most common **specific intervention types** were related to participatory budgeting or similar community level work. This helped inflate the figures for budgeting work in general. Whilst there is considerable interest in such developments, they relate to a sub-set of local government or community level spending which represents only a small proportion of total public expenditure. Thus national PFM systems appear under-studied relative to the participatory approaches.

Geographically the most prominent region covered was Sub-Saharan Africa, reflecting the weight of much PFM work. It may suggest PFM thinking could be excessively driven by African experience.

The dominant **methodology** used was case studies. Only three studies were experimental. A significant number of meta reviews had been conducted but these were spread thinly over a large range of different interventions and were often selective in the countries or funders examined.

Evidence on **outcomes** was patchy. Most studies considered multiple interventions, reflecting the need for holistic approaches to PFM systems, but this frustrated attempts to attribute results to particular interventions. The most common outcomes noted were improved transparency and improved accountability.

A pair of **evidence maps** summarises the findings showing the extent of evidence across combinations of intervention and outcome. These suggest that we have scant evidence for most combinations, with the exception of work in participatory budgeting and related fields.

We conclude with a brief discussion on why the evidence base in PFM is limited and with suggestions for **further work** in the field to strengthen the evidence available.

The accompanying database is available at:
gsdrc.org/wp-content/uploads/2015/11/PFMEvidenceMappingDatabase.xlsx

1. Number of studies

There are 197 studies included in the database.¹ This is fewer than was originally anticipated. The main reasons for studies within the field of PFM being excluded from the database was lack of evidence related to specific interventions and/or to outcomes. A large number of studies focused on how PFM should be done but with limited or no evidence of actual results. These were explicitly excluded by the terms of reference.

A number of studies we considered and excluded took the form of project evaluations or project completion reports where the focus was on the process of the project rather than on the outcomes. These were excluded because of the limited evidence on actual results they provided. Similarly a number of the more empirical studies focused on whether interventions were completed rather than on the results. Case studies using PEFA scores mostly did not go further into looking at outcomes or track back how far particular interventions had brought about any results.

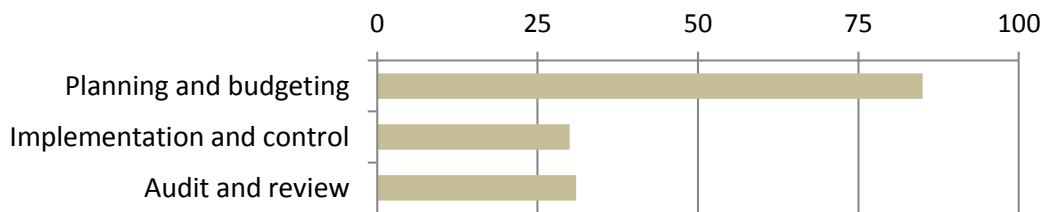
Some studies which were found turned out on closer examination to emphasise macro-economic management rather than PFM and some emphasised evaluating the results of decentralisation in general rather than any specific PFM reforms. Some studies looked at the general importance of PFM institutions like audit agencies or the ministry of finance but without considering specific interventions.

One difficult category was studies which considered the conditions for successful reform. These “meta factors” like sequencing and political will are important in PFM reform but did not fit the terms of reference or the Theory of Change which followed a more “medical model” of looking at how particular PFM “treatments” affected particular outcomes rather than at what conditions determined if a particular treatment was successful. (The number of studies in this category with evidence was in any event very limited.)

Other reasons for exclusion were more straightforward, including lying outside the relevant time period (the last 10 years) or covering exclusively or predominantly rich countries. At the end of this report, we briefly discuss reasons why there may be relatively few evidence-based studies of PFM impact.

Note that in the subsequent discussions and charts, the total may add up to more or less than the total number of studies. This is because most of our coding allowed multiple instances (e.g. several interventions on one study) and in some cases particular aspects were not able to be coded (e.g. no particular outcome showing up prominently).

2. Stages of interventions

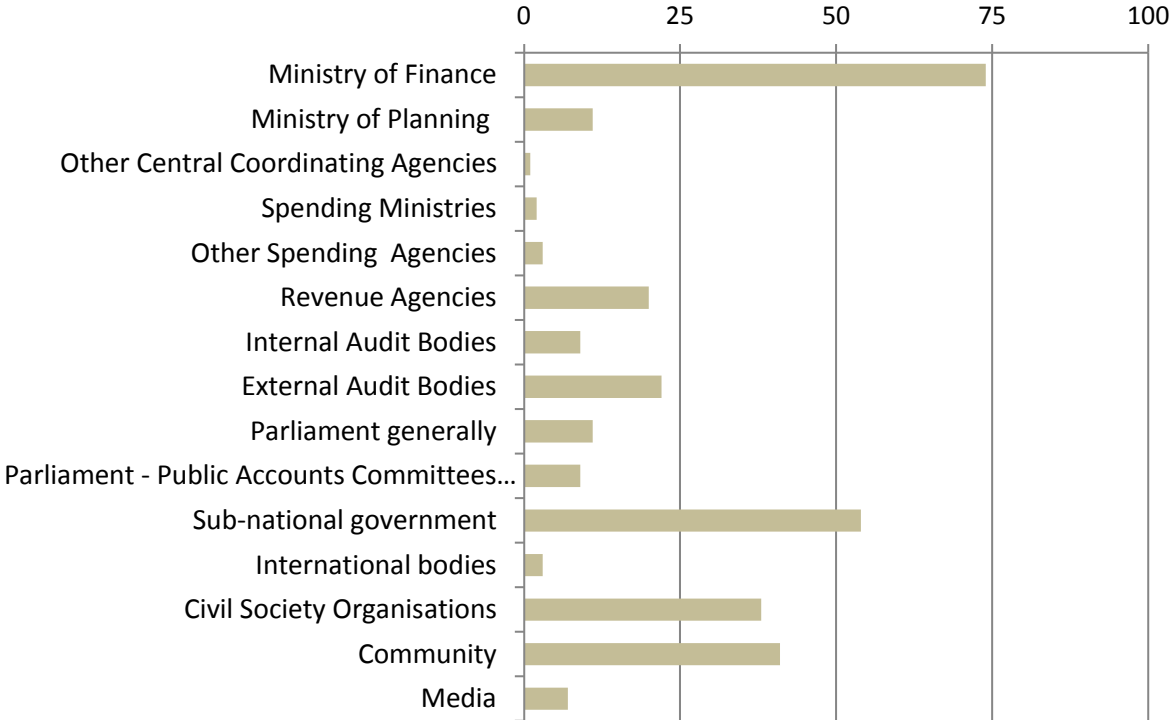


We coded interventions according to the stage in the financial management cycle they covered. We found 87 were predominantly focused on the budgeting stage of the cycle whilst about 30 each were predominantly about the implementation or review/audit stages. (Other reports covered multiple stages or were non-

¹ Studies were selected using a rigorous selection procedure from Web of Knowledge, OECD-DAC Evaluation Resource Centre, Google Scholar, World Bank, 3ie Database of Impact Evaluations and Systematic Review Database, GSDRC, R4D, Dfid.gov.uk, and ODI. Complete methodology is documented separately.

specific.) This supports the criticism frequently made of interventions in the PFM field that they are excessively focused on budgeting and planning to the exclusion of implementation.² This may suggest that there is a gap in studies of more “downstream” activities, although it may also reflect that there is more activity to study in the upstream activities.

3. Institutions



Not surprisingly the commonest institution covered was the Ministry of Finance (74). Within national level institutions, the closest was external audit bodies (22). However, sub-national government figured prominently (55), as did the closely related categories of the community and civil society.

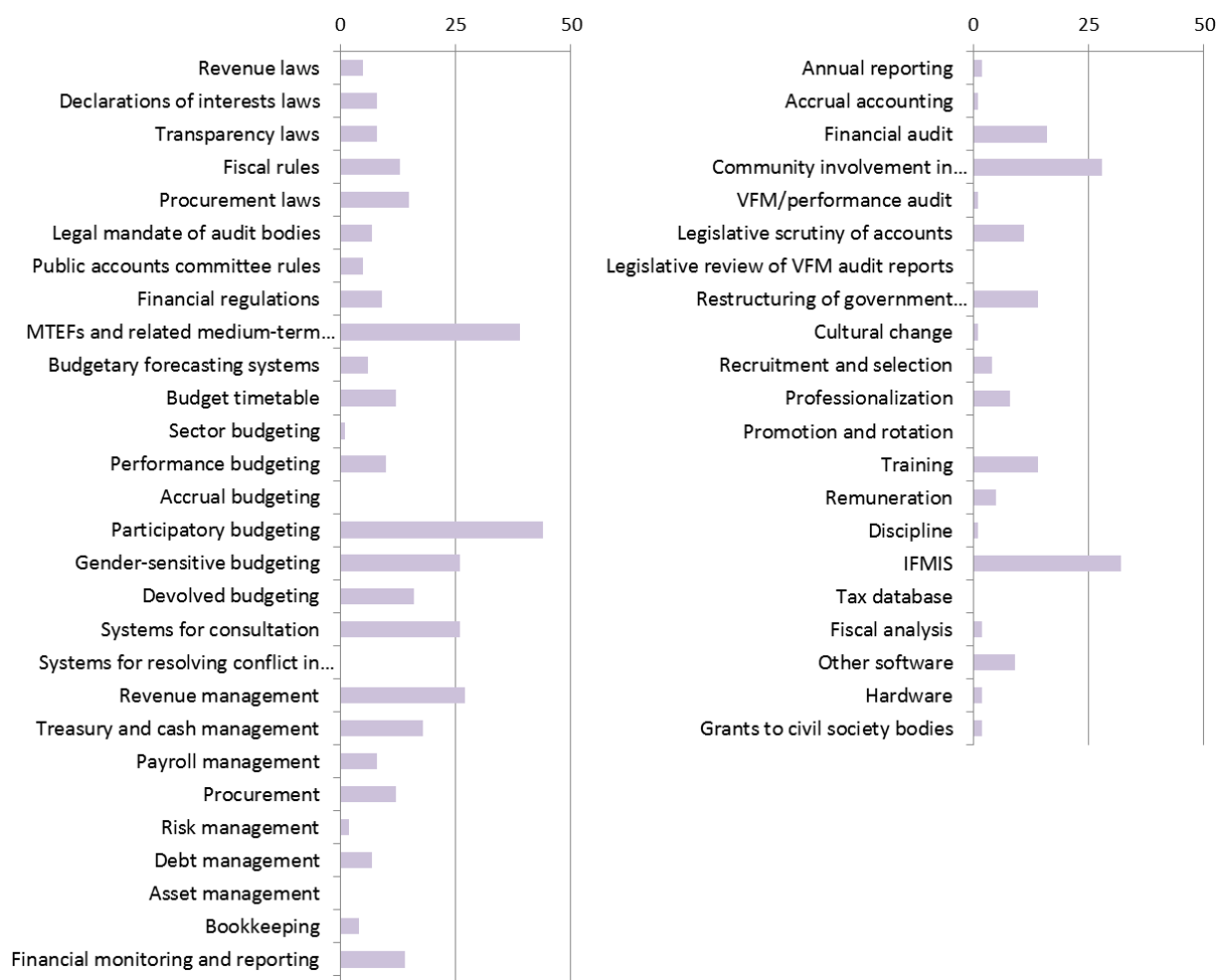
Parliament figured surprisingly infrequently at only 15, of which a number were specifically the Public Accounts Committee or its equivalent.

Spending Ministries and Spending Agencies also came out with surprisingly few studies – whilst many studies involved looking at the budget and therefore had some connection to the spending bodies, these figured infrequently as a focus of study with only a handful of studies. This may reflect a bias in projects towards planning and towards the Ministry of Finance.

Similarly, although the focus was on the central institution for the coordination of budgets (the Ministry of Finance), other key central institutions received little attention. For example studies of how cabinet committees or other bodies resolved political differences over resource allocation came out with few studies. This may reflect the difficulty of accessing political processes in research compared with the technical aspects of reforms centred in the Ministry of Finance.

² See de Renzio, P. (2008) *Taking stock: What do PEFA assessments tell us about PFM systems across countries?* (Working Paper 302). London: Overseas Development Institute. <http://www.odi.org.uk/resources/download/3333.pdf>

5. Interventions – detailed breakdown



At the level of detailed interventions, the most frequently appearing intervention was participatory budgeting (44) with related fields like devolved budgeting (16), consultation systems (26), gender-sensitive budgeting (26) and community involvement in monitoring (28) all relatively common. This may reflect the relative ease of small-scale studies in these areas as well as the active interest in such interventions. Another point is that these studies are of interest to multiple disciplines and thus attract a wider authorship than more technical PFM activities.

The core PFM activity which was most studied was MTEFs at 39, reflecting perhaps the centrality this intervention has had in PFM thinking over the last two decades.

Other core PFM activities at the budgeting and planning stage received perhaps surprisingly little attention, with performance budgeting (10) the only intervention to break into double figures.

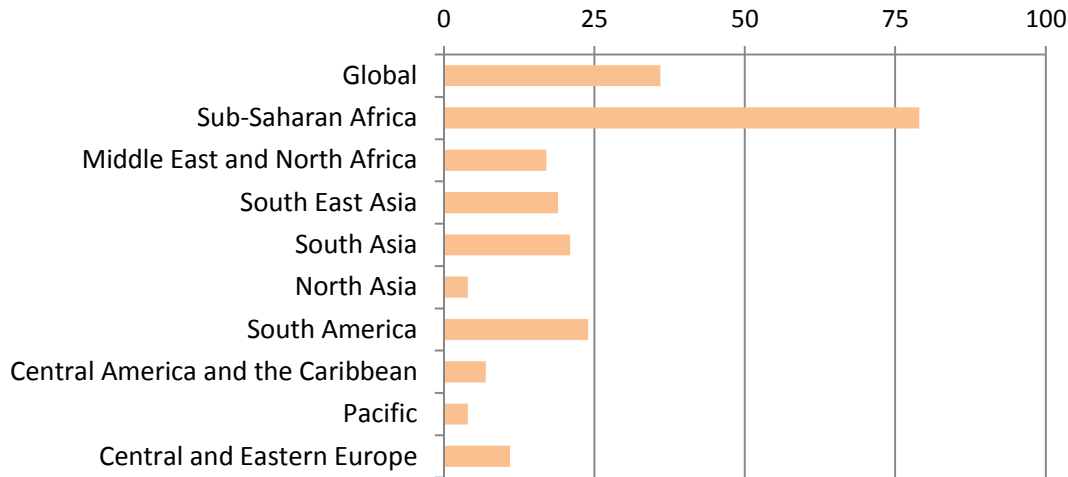
Revenue management (27) did receive relatively high attention and there was significant work on financial auditing (16) and financial monitoring and reporting (14).

IFMISs also appeared frequently with 32 studies, and a number of important implementation processes like treasury and cash management (18) and procurement (12) had significant bodies of literature.

It is perhaps good news to note that some advanced aspects of PFM practice received little coverage: only one study addressed VFM audit and one dealt with accrual accounting. This is consistent with the idea that the emphasis should be on “getting the basics right”.

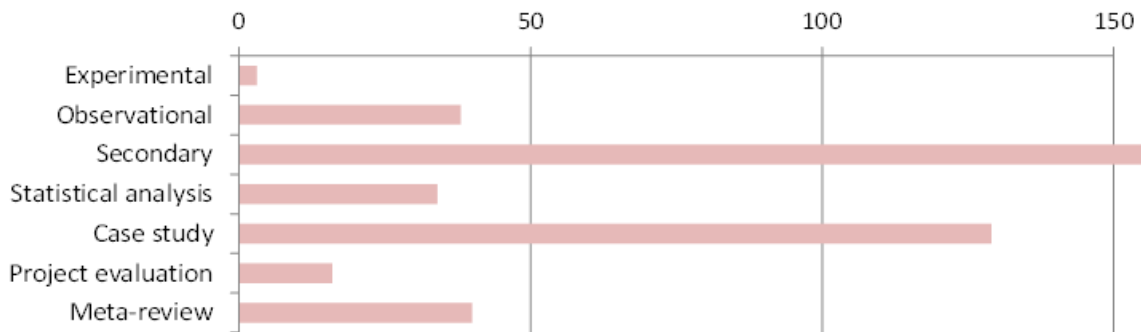
Overall the studies were spread out over a large number of interventions with limited coverage apart from those related to participatory activities. Of the remainder, concrete initiatives like new laws or new computer systems dominated. This does suggest scope for more detailed coverage of “softer areas” and for some of the key core PFM areas which seem under-studied especially core budgeting processes.

6. Geographic coverage



Sub-Saharan Africa was the most studied region, with 79 studies, followed by South America with 24. This reflects the weight of donor work being done in Africa but it is surprising that other areas do not show up more strongly, e.g. South Asia with 21 studies and Central America and the Caribbean with only 7 studies. This may suggest that thinking on PFM is excessively driven by results in Sub-Saharan Africa and hence scope for relatively more studies with a focus outside Sub-Saharan Africa.

7. Study design and study approach



We only found three studies which were experimental in nature. One of these was in effect a natural experiment whilst two were randomised control trials. (Some other studies did involve pilot studies and thus had some of the elements of experimental studies.) The vast majority of what we found were classified as secondary studies. This included material based on purely secondary data but also case studies which were not primarily observational. 38 studies were observational.

The experimental studies were all focused on aspects of sub-national PFM, not surprisingly as it is difficult to conceive of how sufficient control could be engineered to allow a true experiment at national level. Whilst it might be more possible to conceive of natural experiments at national level, the idiosyncratic nature of PFM governance at national level suggest this is unlikely. However, given the volume of local studies (see above) it is perhaps surprising that more experimental studies have not been undertaken. The dominant study

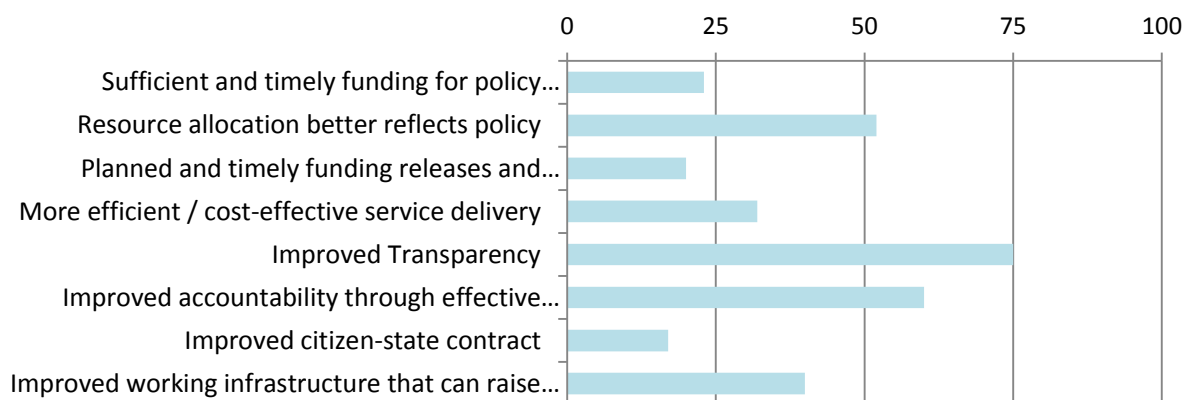
approach was case study (129), although a number of these were multiple case studies with some effort to synthesise and compare findings.

Forty studies were meta reviews, although the dividing line between these and multi-country case studies is blurred. Of these meta reviews, there were a wide range with some being geographically broad coverage of specific interventions like MTEFs whilst others focused on a much broader range of PFM interventions but across specific groups of countries. In these latter studies the countries were sometimes grouped geographically or by themes (such as post conflict countries) or were linked by the aid institutions whose assistance was being reviewed.

Thirty-four were statistical analyses – in most cases there were multi-country case studies but in some cases they were single case studies using statistical techniques within the case or were studies of sub-national government. The ones which were multi-country studies tended to look at PFM more holistically rather than at specific interventions.

There would appear to be scope for more meta studies – although the number of these is quite large in total, they are spread thinly across a range of different research approaches and, in particular, are spread thinly across different intervention types with only some intervention types being covered in depth.

8. Outcomes or results



The exercise mapped the included studies against eight outcomes. These were quite broad categories like “resource allocation better reflects policy”. One of the eight is strictly speaking more of an intermediate output: “improved working infrastructure that can raise efficiency of the PFM system”.

The terms of reference did not ask for any attempt at coding impact level results and this appears an appropriate decision given the relative vagueness of most of the reports on ultimate impacts. The most frequently cited outcome was improved transparency (75) followed by improved accountability (60) and “resource allocation better reflects policy” (52). All possible outcomes figured appreciably with the lowest count being improved citizen state contracts at 17.

The caveats noted below apply especially strongly to results – our coding makes no attempt to measure the strength of the results, nor the clarity of the link with particular interventions nor the degree of uniformity in the findings. Frequently, reports cited some improvements in these outcomes in particular places or particular sectors but with more negative results in other places.

This strengthens the view noted above that there is an opportunity for more synthesis studies which look at the evidence on particular types of intervention to extract the value there is in a more nuanced way than an evidence mapping exercise attempts. A focused meta study would allow more consideration of the quality of the evidence and the strength of the effects found.

9. Evidence gap maps

We include two evidence gap maps relating interventions to results. We present first the summary which groups the interventions into eight groups, followed by the more detailed breakdown of interventions (over two pages).

Intervention types (clustered)	Outcomes							
	Sufficient and timely funding for policy implementation	Resource allocation better reflects policy	Planned and timely funding releases and budget processes	More efficient / cost-effective service delivery	Improved transparency	Improved accountability via effective scrutiny of public expenditure	Improved citizen-state contract	Improved working infrastructure that can raise efficiency of the PFM system
Legislation, regulations, codes of practice, etc.	4	11	6	6	26	25	4	12
Budgeting and planning systems	16	47	16	27	47	36	14	24
Financial implementation and control systems	14	7	8	3	20	13	1	25
Audit and review systems	4	15	6	12	28	31	11	6
Org restructuring & org devel	4	3	2	0	5	3	0	9
Capacity building of people and human resource management	2	4	2	1	6	5	0	15
IT, systems and hardware	4	2	9	3	10	7	0	19
Grants to CSOs	0	1	0	0	2	2	1	0

Evidence gap map – detailed breakdown of interventions

Intervention types	Outcomes							
	Sufficient and timely funding for policy implementation	Resource allocation better reflects policy	Planned and timely funding releases and budget processes	More efficient / cost-effective service delivery	Improved transparency	Improved accountability via effective scrutiny of public expenditure	Improved citizen-state contract	Improved working infrastructure that can raise efficiency of the PFM system
Revenue laws	0	0	1	0	1	1	1	3
Declarations of interests laws	0	0	0	0	5	8	0	0
Transparency laws	1	3	2	3	7	7	2	2
Fiscal rules	2	8	2	1	5	3	1	3
Procurement laws	1	0	2	2	6	4	0	4
Legal mandate of audit bodies	0	0	0	1	3	4	0	1
Public accounts committee rules	0	0	0	0	4	4	0	0
Financial regulations	1	5	2	0	5	3	1	0
MTEFs and related medium-term systems	9	10	12	4	10	8	0	15
Budgetary forecasting systems	3	0	3	0	3	2	0	5
Budget timetable	5	1	5	0	8	5	0	4
Sector budgeting	0	0	0	0	0	0	0	0
Performance budgeting	1	0	1	2	1	1	0	6
Accrual budgeting	0	0	0	0	0	0	0	0
Participatory budgeting	4	26	2	20	26	23	12	3
Gender-sensitive budgeting	1	19	2	4	12	6	1	2
Devolved budgeting	2	6	1	8	5	4	1	7
Systems for consultation	4	17	2	14	20	18	11	1
Systems for resolving conflict in budget allocations	0	0	0	0	0	0	0	0
Revenue management	8	4	5	0	8	4	1	13
Treasury and cash management	4	2	6	2	9	7	0	12
Payroll management	0	2	1	1	4	3	0	4
Procurement	2	0	4	1	6	4	0	6
Risk management	1	0	1	0	0	0	0	1
Debt management	3	0	3	0	3	3	0	5
Asset management	0	0	0	0	0	0	0	0
Bookkeeping	2	0	2	0	2	2	0	2
Financial monitoring and reporting	3	2	5	1	6	6	0	8
Annual reporting	1	0	2	0	0	1	0	2

<u>Intervention types</u>	<u>Outcomes</u>							
	Sufficient and timely funding for policy implementation	Resource allocation better reflects policy	Planned and timely funding releases and budget processes	More efficient / cost-effective service delivery	Improved transparency	Improved accountability via effective scrutiny of public expenditure	Improved citizen-state contract	Improved working infrastructure that can raise efficiency of the PFM system
Accrual accounting	0	0	1	0	0	0	0	1
Financial audit	2	2	5	0	6	6	1	6
Community involvement in monitoring spending	2	13	1	12	20	24	11	0
VFM/performance audit	0	0	0	0	1	0	0	0
Legislative scrutiny of accounts	0	1	0	1	8	8	0	0
Legislative review of VFM audit reports	0	0	0	0	0	0	0	0
Restructuring of government depts	4	3	2	0	5	3	0	9
Cultural change	0	1	0	0	1	0	0	0
Recruitment and selection	2	2	0	0	2	1	0	2
Professionalization	1	3	1	1	2	2	0	6
Promotion and rotation	0	0	0	0	0	0	0	0
Training	0	1	2	0	3	3	0	9
Remuneration	0	2	0	1	2	2	0	3
Discipline	0	0	0	0	0	0	0	1
IFMIS	3	2	8	3	9	4	0	16
Tax database	0	0	0	0	0	0	0	0
Fiscal analysis	0	0	0	0	0	0	0	1
Other software	1	1	1	1	2	4	0	5
Hardware	0	0	0	0	0	0	0	1
Grants to civil society bodies	0	1	0	0	2	2	1	0

The evidence maps need to be treated with some caution. The terms of reference for this project did not include assessing whether outcomes were positive or negative, assessing the consistency of results, or weighting evidence by the quality of the study. Thus the fact there are multiple studies on a particular subject does not confirm whether these studies are sufficiently robust to rely on – the studies could include mixed, inconclusive, or contradictory results.

Secondly (as explained in more detail in the following section) most studies consider multiple interventions and identify multiple outcomes, but the attribution problem means that studies usually do not clarify which particular interventions led to which results. Arguably, reliable attributions of this sort are usually not possible.

The database therefore records all the prominent interventions studied and all the prominent outcomes found but is not capable of distinguishing where a particular intervention led to a particular outcome. Thus the maps are likely to overstate the evidence linking particular interventions to particular outcomes.

Despite this, the most notable observation is how few cells have significant numbers of studies. Most cells are empty, meaning that there are no studies prominently linking the inclusion of that particular intervention and that particular outcome.

The main exceptions are interventions with a participative or community aspect. Also the final column showing the “outcome” of improved systems also has a number of entries. (As already noted, this last outcome is strictly not an outcome but an intermediate outcome or a process oriented result.)

10. Caveats and limitations

This section summarises for convenience a set of caveats and limitations, some of which have already been mentioned in specific discussions.

A number of the studies we looked at considered multiple interventions as described in the ToC document. These were often within one large PFM project and sometimes within multi-project and/or multi-country studies. These reports were frequently vague as to the detailed interventions that took place – for example talking about “budget reform” rather than specific interventions. We have in these cases sought to code interventions and results where particular results were a prominent feature of the study. However some mention of other interventions and/or results may be found in some cases in these reports.

Where reports covered multiple projects, and particularly where they covered multiple countries, the summarised results in the published studies often did not apply to all cases. Thus results may have been observed for example on only a minority of cases considered in the report.

One fundamental problem is that, given that most studies reported multiple interventions, it is difficult to map specific interventions to specific results. The attribution problem is well-known in development assistance but here seems especially pointed because of the frequent simultaneous application of multiple interventions. We found many studies made no attempt to clearly track which interventions led to which results and the data and statistical tools to do this are severely limited in the context of PFM – see the following section.

Where few studies exist on particular types of intervention we do not know how far this reflects a lack of attention in the area or how far it has been studied but with inconclusive results which have not been published.

A large quantity of studies does not necessarily show that there is robust evidence. We did not weight the evidence by the type of study, and, although a single systematic review might be considered more influential than a large number of small local case studies, this would not be reflected in the evidence map.

A large quantity of studies also does not necessarily imply that the evidence is positive and conclusive. The evidence map shows where evidence exists, but it may include studies that are contradictory, show mixed or inconclusive results, or indicate negative as well as positive outcomes.

11. Why are there so many gaps in the evidence?

A number of reasons are suggested why the evidence map linking PFM interventions to results is somewhat patchy:

- The holistic nature of PFM systems does not suit a “medical model” investigating links between specific “treatments” and specific results.
- Whilst links between PFM interventions and PFM processes may be reasonably clear, downstream results on outputs and outcomes are especially hard to attribute to particular interventions
- The time lags for many PFM interventions to take effect do not make formal study easy. Instead we have many project evaluations or case studies conducted relatively quickly after the interventions (or even before interventions are complete).
- PFM (at least at national level and for core processes) does not lend itself to experimental designs, controlled experiments etc.
- Different solutions in different countries make comparative studies difficult
- We don’t have readily available quantitative measures of interventions. Some quantitative measures of immediate results at process level do exist in terms of PEFA scores but these are not mapped to interventions. Quantitative studies of PFM using PEFA scores therefore so far relate mostly to evaluating the overall effort on PFM rather than to tracking the impact of particular reforms.

12. Possible areas for future work

The discussion above suggests a number of areas for possible future work to improve the state of PFM evidence:

- More original studies in general given the surprisingly limited number of evidence-based studies
- More coverage of central government institutions involved in PFM especially on resource allocation (and especially beyond the Ministry of Finance) including spending bodies and bodies for making the political allocation decisions
- More coverage of “downstream” activities at implementation
- More studies focussing outside Sub-Saharan Africa
- More experimental studies (although these are unlikely to be able to address issues of national PFM)
- More meta reviews focussing on particular intervention types with explicit consideration of quality and of the strength of effects.

Appendix: Methodology

Sources searched

- Web of Knowledge
- Google Scholar
- World Bank Open Knowledge Repository
- OECD DAC Evaluation Resource Centre
- OECD publications database
- Chr. Michelsen Institute
- Asian Development Bank
- African Development Bank
- Inter-American Development Bank
- 3ie Database of Impact Evaluations
- 3ie Systematic Review Database
- GSDRC
- R4D
- DFID
- ODI

The details of the search methods used in each repository vary slightly depending on the search capabilities offered by the repository – details are given below. Initial searches in each of these repositories returned many thousands of initial candidate results. These were then individually examined to determine whether they passed the inclusion criteria below. Searches were conducted in August and September 2015.

Inclusion criteria

- Geographic focus: Low- and middle-income countries.
- Language: Only studies available in English will be included.
- Research design: Primary, empirical research or evaluation (quantitative or qualitative) or secondary reviews; theoretical and conceptual papers to be excluded.
- Date of publication: Materials published from 2005 onwards will be included
- Relevance: Studies must explore the relationship between a given set of PFM interventions and a given set of outcomes.
- Types of publication: Academic journals, peer-reviewed materials, working papers, grey literature, books, and book chapters that are available online at no cost to the reader. Books and book chapters will only be included where the text is available electronically directly from the publisher in PDF full text format. This excludes scanned copies and Google Book previews. Policy statements, guidance notes, and advocacy-oriented materials will not be included.
- Cost of access: Materials will be included no matter whether they are free to access or require payment (e.g. academic journals) but the database will include a field showing whether the material is freely accessible or not.

The main reasons for discarding candidate documents returned by the initial searches were:

- Lack of empirical evidence;
- A focus on rich countries;
- Evaluations by lenders/donors that focused on organisational aspects as opposed to PFM aspects.

Consultations with external specialists

For assurance that the search methodology was not missing any key information, we attempted to consult with 25 specialists on public financial management, and received replies from 15 of them.

The majority of respondents pointed to sources of information (e.g. databases or institutions) which had already been identified in our database searches. Some suggestions were disregarded as they were either published prior to 2005 or lacked sufficient empirical evidence. There were many duplications among the

Search methods used for each information repository

The details of the search methods used in each repository vary depending on the search capabilities offered by the repository.

<i>Repository</i>	<i>Free-text searches, with manual review of results</i>	<i>Other searches</i>
<p>Web of Knowledge http://apps.webofknowledge.com/</p> <p>and</p> <p>Google Scholar https://scholar.google.co.uk/</p>	<p>("local government" OR community OR municipality OR "participatory budgeting") AND budget OR fiscal AND (reform OR evaluation OR donor OR Africa OR Asia OR "Latin America")</p> <p>("Public Financial management" OR "resource management" OR "budgetary management" OR "public expenditure management") AND (review OR evaluation OR Africa OR Asia OR "Latin America")</p> <p>("Participatory budgeting" OR audit OR IFMIS OR "medium term expenditure framework" OR "supreme audit institution" OR "public accounts committee" OR "Treasury Single Accounts" OR "gender budgeting") AND (review OR evaluation OR Africa OR Asia OR "Latin America")</p> <p>public AND ("revenue management" OR "revenue authority" OR "revenue collection") AND (review OR evaluation OR Africa OR Asia OR "Latin America")</p>	
<p>World Bank Open Knowledge Repository https://openknowledge.worldbank.org/</p>	<p>Initial searches using "Public Financial management" OR "public expenditure management" in combination with each of the following terms:</p> <ul style="list-style-type: none"> ▪ Accountability ▪ Budget ▪ Accounting ▪ Audit ▪ Financial control ▪ Value for money ▪ Civil society ▪ Revenue 	All publications by the Independent Evaluations Group
<p>OECD DAC Evaluation Resource Centre http://www.oecd.org/derec/</p>	<p>Then further searches using the following terms:</p> <ul style="list-style-type: none"> ▪ Public Financial Management ▪ PFM ▪ Public expenditure review 	All publications under the thematic area of "Governance and public sector management" (278 publications)

	<ul style="list-style-type: none"> ▪ IFMIS ▪ participatory budgeting ▪ medium term expenditure framework ▪ supreme audit institution ▪ Tax and revenue ▪ Gender budgeting 	
<p>OECD publications database http://www.oecd.org/publications/</p>	<p>Free-text searches using the following terms:</p> <ul style="list-style-type: none"> ▪ Public Financial Management ▪ PFM ▪ Public expenditure review ▪ IFMIS ▪ participatory budgeting ▪ medium term expenditure framework ▪ supreme audit institution ▪ Tax and revenue ▪ Gender budgeting 	
<p>Chr. Michelsen Institute http://www.cmi.no/publications/</p>		<p>All publications under the theme “Tax and Public Financial Management”</p>
<p>Asian Development Bank http://www.adb.org/data/publications</p>		
<p>African Development Bank http://www.afdb.org/en/knowledge/publications/</p>		
<p>Inter-American Development Bank https://publications.iadb.org</p>		
<p>3ie Database of Impact Evaluations http://www.3ieimpact.org/evidence/impact-evaluations/</p>	<p>“Public Financial management” OR “resource management” OR “budgetary management” OR “public expenditure management’ OR PFM AND</p> <ul style="list-style-type: none"> ▪ Accountability OR transparency ▪ MTEF OR medium term expenditure framework OR medium term budget framework OR budget ▪ Accounting OR bookkeeping OR accruals OR monitoring ▪ Treasury management OR cash management OR payroll management ▪ Financial control OR financial regulations ▪ Audit OR public accounts committee OR SAI OR mandate OR legislature ▪ Financial reporting OR annual accounts ▪ Participative OR community OR civil society ▪ Revenue management OR revenue agency OR revenue authority OR revenue collection ▪ debt management OR asset management OR risk management ▪ Restructuring OR organizational development or cultural OR 	

	<p>professionalization OR capacity building OR devolved or decentralized/decentralised</p> <ul style="list-style-type: none"> ▪ IFMIS OR information systems OR computerization 	
<p>3ie Systematic Review Database http://www.3ieimpact.org/en/evidence/systematic-reviews/</p>	<p>“Public Financial management” OR “resource management” OR “budgetary management” OR “public expenditure management’ OR PFM AND</p> <ul style="list-style-type: none"> ▪ Accountability OR transparency ▪ MTEF OR medium term expenditure framework OR medium term budget framework OR budget ▪ Accounting OR bookkeeping OR accruals OR monitoring ▪ Treasury management OR cash management OR payroll management ▪ Financial control OR financial regulations ▪ Audit OR public accounts committee OR SAI OR mandate OR legislature ▪ Financial reporting OR annual accounts ▪ Participative OR community OR civil society ▪ Revenue management OR revenue agency OR revenue authority OR revenue collection ▪ debt management OR asset management OR risk management ▪ Restructuring OR organizational development or cultural OR professionalization OR capacity building OR devolved or decentralized/decentralised ▪ IFMIS OR information systems OR computerization 	
<p>GSDRC http://www.gsdr.org</p>	<p>“Public Financial management Accountability” “Public Financial management Budget” “Public Financial management Accounting” “Public Financial management Audit” “Public Financial management Financial control” “Public Financial management Value for money” “Public Financial management Civil society” “Public Financial management Revenue” “public expenditure management Accountability” “public expenditure management Budget” “public expenditure management Accounting” “public expenditure management Audit” “public expenditure management Financial control” “public expenditure management value for money”</p>	

		Asset management	
		Bookkeeping	e.g. chart of accounts
		Financial monitoring and reporting (in year)	
	Audit and Review Systems	Annual reporting	Including publication of accounts, audit reports etc.
		Accrual accounting	Partly an implementation phase intervention
		Financial Audit	
		Community involvement in monitoring or audit of spending	
		VFM/performance audit	
		Legislative scrutiny of accounts	Including review of financial audit reports by legislatures
		Legislative review of VFM audit reports	
Organisational restructuring and organisational development	Restructuring of govt depts.	Including specific structural reforms like single revenue agencies	
	Cultural change		
Capacity Building of People and HRM	Recruitment and selection		
	Professionalization	e.g. development of professional accounting cadre	
	Promotion and rotation		
	Training		
	Remuneration		
	Discipline		
IT, systems and hardware	IFMIS		
	Tax database		
	Fiscal analysis		
	Other Software		
	Hardware		
Grants to CSOs	Grants to Civil Society bodies to undertake PFM activities		

Coding Framework: Dimension 2: When in the Financial Management Cycle?

Stages	Notes
Planning and Budgeting	Including medium and long term financial planning
Implementation and Control	Including management accounting, cash management etc.
Audit and Review	Including formal annual reporting of accounts

Coding Framework: Dimension 3: Where, Institutionally?

	Categories	Notes
Who is being reformed?	Ministry of Finance	Including combined Ministry of Finance and Planning`
	Ministry of Planning	Or equivalent non-ministerial planning agency
	Other Central Coordinating Agencies	Top-level executive units which are not the Ministry of Finance or Planning and not primarily a spending ministry or spending agency. This includes bodies like the Cabinet Office, the Prime Minister's Delivery Unit, and Cabinet committees.
	Spending Ministries	
	Other Spending Agencies	
	Revenue Agencies	
	Internal Audit Bodies	
	External Audit Bodies	
	Parliament generally	
	Parliament – Public Accounts Committees and Equivalentents	
	Local government	
International bodies		
Who is supporting the reform?	Civil Society Organisations	Formal CSOs
	Community	Less formal community level bodies, the wider population
	Media	

Explanatory notes for dimensions 1, 2, and 3

1. The first dimension of the type of intervention is the primary form of coding, which captures most of what we are interested in. Within this, the largest set of intervention categories are to do with reforming systems and processes – these have been sub-divided for convenience into the three stages of financial management.
2. We have sought a balance between detail and manageability. It is possible to have further detailed intervention categories e.g. reforms to treasury and cash management could have specific individual reforms like Treasury Single Accounts separately specified; accrual accounting could specify different ways of doing accrual accounting. However too many categories makes the coding and subsequent utilisation of the data cumbersome.
3. The coding for dimension 1 will be according to the column marked intervention – the column marked sub-dimension is only shown as a way of grouping the interventions.
4. The other two dimensions strip out the when and where. In some cases this is redundant (e.g. reforms to audit activities on the first dimension will always be in the final stage of the second dimension). But it is useful to capture those exceptions e.g. where budgeting activities are focused on spending agencies rather than the Ministry of Finance. We anticipate coding the when and where dimensions will be straightforward for most projects/studies.
5. The structure allows for relatively easy addition of additional categories within a structured format where interventions have been omitted or additional detail is needed.
6. The integrated nature of many PFM projects will mean that an individual project (especially a large one) is likely to tick many boxes. E.g. an accounting project might involve revised financial regulations, changed processes within government, staff training, organisational restructuring and IT development: all on the first dimension. Similarly some interventions will occur at more than one stage of the financial management cycle and many projects will involve multiple institutional locations.
7. A further possible dimension is the intended result. Common descriptions of projects often emphasise these e.g. improving accountability or increasing efficiency. It would be possible to code according to intended results but this may confuse the issue where projects are not explicit about all their aims and it seems best to reserve interest in results to looking at the results themselves rather than project intentions.

Coding Framework: Outcomes

Category	Notes
Sufficient and timely funding for policy implementation	Concerned primarily with processes for revenue management and revenue forecasting. Connections to macro-economic planning function
Resource allocation better reflects policy	Concerned with budget allocation process and related medium term systems. (Allocation improvements at operational level should be reflected in more efficient/effective spending below)
Planned and timely funding releases and budget processes	Concerned with processes for releasing actual cash or giving authority to spend in-year
More efficient / cost-effective service delivery	Actual spending produces good results – primarily at the operational level. Efficient and effective delivery is partly about the relationship between results like service delivery and costs. You could have unchanged service delivery but at a lower cost which would mean more efficient results.
Improved transparency	Better visibility of budgetary allocations and actual expenditure
Improved accountability through effective scrutiny of public expenditure	Spending decisions are held to account by the legislature, civil society, media and the wider population
Improved citizen-state contract	Higher level outcome reflecting better understanding/acceptance of contract
Improved systems that can raise efficiency of the PFM system	'Systems' here refers to the whole system, not just the hardware or even the software but the whole system including processes that are not IT-based.

Explanatory notes for outcomes

1. The list of outcomes is largely derived from the ToRs with minor additions and restructuring.
2. There are unavoidable overlaps between some of these categories e.g. between transparency and accountability through scrutiny. Projects obviously can achieve multiple outcomes
3. The final two categories to some extent represent higher and lower levels of outcomes than the others. The citizen contract is a higher level outcome that would embrace some of the outcomes already noted. Improvements to PFM infrastructure represent a lower result that would be a prior need for some of the outcomes listed higher up.