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**DEVELOPMENT CO-OPERATION DIRECTORATE
Development Assistance Committee**

Working Party on Aid Effectiveness

**DRAFT SUMMARY OF THE NINTH MEETING OF THE JOINT VENTURE ON PUBLIC
FINANCIAL MANAGEMENT**

Held on 19-20 December 2007 at the OECD in Paris

This draft summary is submitted FOR APPROVAL at the next meeting of the Joint Venture on Public Financial Management

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DRAFT SUMMARY OF THE NINTH MEETING OF THE JOINT VENTURE ON PUBLIC FINANCIAL MANAGEMENT

Item 1: Adoption of the Agenda and Summary of last meeting

1. The Co-Chairs, Anthony Hegarty (World Bank) and Riccardo Maggi (European Commission) welcomed participants to the ninth meeting of the Joint Venture on Public Financial Management.
2. The agenda and summary of the last meeting of the Joint Venture [DCD/DAC/EFF/M(2007)7/PROV] were adopted.

Item 2: Preparations and Reporting for Accra

3. The OECD Secretariat updated members on ongoing preparations for Accra including the structure of the event, the purpose (to create high-level support, take stock and review progress, and decide on a set of results-oriented actions), and the roundtable process. The Joint Venture's contribution to this process includes:
 - Report on the Use of Country Systems in Public Financial Management.
 - Contribution to the Roundtable on Use of Country Systems and regional consultations.
 - Contribution to the Accra Progress Report.
4. In the ensuing discussion, members focused on a number of issues and concerns, including the need for:
 - Political economy of reform to be included in the Roundtable discussions.
 - Reference to cross-cutting issues such as human rights and environment.
 - The broadening of the definition of country systems to include environmental and social safeguards.
 - Clarity on the division between the political commitments as expressed through the Accra Action Agenda and the more operational suggestions discussed during the Roundtable process.
5. The US DAC delegate (George Carner) updated Joint Venture members on the Working Party on Aid Effectiveness meeting in November 2007. In particular:
 - The Working Party on Aid Effectiveness reaffirmed its commitment to the use of Country Systems and in particular interest in Public Financial Management, Procurement, and Managing for Results.

- Although the terms of reference for each roundtable were as yet to be fully defined, cross cutting issues would be covered in a separate roundtable under a Results and Development Impact Roundtable (6).
- Issues such as gender and human rights could be also covered in other roundtables (e.g. Fragile States) and environment under Country Systems (safeguards).
- The Roundtables would ensure operational messages would be brought forward. Whilst discussions on key messages for the political level need to be considered prior to the Roundtable process and discussed at the margins of the World Bank/IMF spring meetings.
- It was also brought to members' attention that the 'marketplace' event during the Accra High Level Forum would provide an ideal forum for showcasing the successes of PFM with particular and concrete cases.

6. Following the discussion, members agreed to assist the Accra Steering Committee in identifying bottlenecks in the use of PFM country systems and the implementation of the Paris Declaration more broadly.

Item 3: 2008 Survey on Monitoring the Paris Declaration

7. The OECD Secretariat updated members on the 2008 Survey process, timing and on the need to improve the 2006 guidance to reduce room for conflicting interpretations. The Secretariat invited members to review the revised guidance provided on PFM- related Indicators -- 3 (Aid on Budget), 5a (Use of Country PFM Systems), and 7 (In-year predictability).

8. In the ensuing discussion, members commented on:

- The need to include reference to a 'single' treasury bank account in the criteria on budget execution for Indicator 5a.
- The capacity of SAIs to audit all donor funds and the need to reflect that they may wish to contract out audits as long as they remain under the responsibility of the SAI.
- The need to make reference to the fact that donors reserve the right to audit in exceptional circumstances and that this right will not be waived in the definition of the criteria on audit (indicator 5a).

9. Following consultation with Joint Venture members and whilst recognising that a perfect indicator as proxy is not possible, Indicator 5a was revised as follows.

USE OF NATIONAL BUDGET EXECUTION PROCEDURES (Q^{d7})

Donors use national budget execution procedures when the funds they provide are managed according to the national budgeting procedures established in the general legislation and implemented by government. This means that programmes supported by donors are subject to normal country budgetary execution procedures, namely procedures for authorisation, approval and payment.

For the purpose of this survey, national budget execution procedures are used when the donor responds affirmatively to *three out of the four criteria* below (anything less does not qualify):

1. Are your funds **included in the annual budget** approved by country legislature? (Y/N)
2. Are your funds subject to established country **budget execution procedures**? (Y/N)
3. Are your funds processed (e.g. deposited & disbursed) through the **established country treasury system**? (Y/N)
4. You do NOT require the **opening of separate bank accounts** for your funds? (Y/N)

USE OF NATIONAL FINANCIAL REPORTING PROCEDURES (Q^{d8})

Legislative frameworks normally provide for specific types of financial reports to be produced as well as periodicity of such reporting. The use of national financial reporting means that donors do not impose additional requirements on governments for financial reporting. In particular donors do NOT require: (i) maintenance of a separate accounting system to satisfy donor reporting requirements, and (ii) creation of a separate chart of accounts to record the use of donor funds.

For the purpose of this survey, national financial reporting mechanisms are used when the donor responds "Yes" to *both criteria* below (anything less does not qualify):

1. You do NOT require maintenance of a separate accounting system to satisfy your own reporting requirements? (**Yes**, you do not require a separate accounting system/**No**, you do require a separate accounting system)
2. You **ONLY** require financial reports prepared using country's established financial reporting arrangements? (Y/N)

USE OF NATIONAL AUDITING PROCEDURES (Q^{d9})

Donors rely on the audit opinions, issued by the country's supreme audit institution, on the government's normal financial reports/statements as defined above. The use of national auditing procedures means that donors do not make additional requirements on governments for auditing.

For the purpose of this survey, national auditing mechanisms are used when the donor responds "Yes" to *BOTH criteria below*:

1. Are your funds subject to audit carried out under the responsibility of the Supreme Audit Institution? (Y/N)
2. You do **NOT** under normal circumstances **request additional audit arrangements**¹? (Yes, donors do not require additional audits/No, donors do require additional audits)
3. **AND "Yes" to at least one of the criteria** below: You do NOT require **audit standards different** from those adopted by the Supreme Audit Institution? (Yes, donors do not require different audit standards/No, donors do require different audit standards)
4. You do NOT require the SAI to change its **audit cycle** to audit your funds? (Yes, donors do not require to change the audit cycle/No, donors do require change to the audit cycle)

¹ Reserving the right to make an exceptional audit (e.g. when fraud or corruption is discovered) does not count against this criteria.

Item 4: Concept Note for Discussion

10. The OECD Secretariat presented the concept note for the planned report on the use of country systems outlining the remit of each chapter, and the report's timetable and methodology.

11. Members expressed strong support for the report and its remit. It was recognized as an opportunity to present obstacles and recommendations in the use of country systems. A number of specific comments related to:

- The need to ensure that strengthening of country systems was a central tenet of the report in order to highlight both opportunities and challenges in the implementation of PFM reform.
- The significance of the political economy in the success or failure of PFM reforms.
- The importance of regionally specific issues.
- The need to ensure that there is little or no duplication in PFM diagnostics.
- The recognition that using country systems needs to be considered for various elements of the country PFM system rather than on a binary 'yes' or 'no' scale.

12. *Report process.* The co-Chairs reiterated the collaborative nature of the report including inputs from a number of different workstreams. The co-chairs requested further that names for inclusion in the Reference Group from partner countries be submitted to the Secretariat. The Chairs emphasized the need for members to contribute success and/or failure stories that would be included in the report.

13. It was also agreed that although the concept note would not be revised (to ensure timely drafting of the report) the comments made by Joint Venture members would be taken into account in the first draft of the report. It was agreed that case studies will be drawn from the presentations made during the Joint Venture meeting.

14. *Timing.* It was recognized that the timing of the report will be crucial if it is to feed into the Accra Action Agenda recommendations. The interim report will be considered by the Reference Group by mid-February 2008; a draft presented to the Joint Venture at the meeting in March 2008; and a first draft discussed at the Working Party on Aid Effectiveness meeting (2-3 April 2008). The final draft of the report will be presented to the Joint Venture in May 2008.

Item 5: Managing Risks in the Use of Country Systems

15. *Risk Management Framework for Budget Support.* The Canadian International Development Agency (CIDA) presented a new risk management approach and framework to assist in decisions relating to Budget Support. CIDA's presentation focused on the benefits of the framework as an effective communication tool to both staff and management as it assists in identifying risks and mitigation measures.

16. In the ensuing discussion, members asked whether:

- the framework was likely to be applied to other financing modalities;
- the current framework being applied to the Afghanistan program assessment would be applicable to other countries; and

- given the need to disburse funds at the end of the year this did not lead to perverse incentives with unintended consequences.

17. *Stock take of donor approaches to managing risk.* The Department for International Development (DFID) presented the Terms of Reference for the stock take of donor approaches to managing risk. DFID is commissioning a study to review donor approaches to defining, assessing and monitoring risks when using country systems, identifying the benefits and different relationships between risks and benefits adopted by donors. DFID thanked those members who had commented on previous drafts of the Terms of Reference. It was brought to members' attention that the timing was tight and the report would need to be drafted swiftly if the content is to be ready for the first draft of the report on the use of country systems. DFID noted that a first draft of the report will be available by mid-February at the earliest.

18. Members welcomed the stocktaking exercise and thanked DFID for undertaking the study. Specific comments focused on:

- The inclusion of procurement in the stocktaking exercise given the disparate work teams and difficulty of assessing within the allocated time frame.
- The need to ensure the stock take is evidence based focusing on ways to manage risk from avoidance to mitigation rather than being presented as an advocacy piece.
- The difficulty some donors may face in providing information given that it is subject to confidentiality agreements as well as duplication in requesting information at a time when officials are preparing the budget.
- Given the challenges relating to timing, the definition of risk should be contained in order to address the core issues.

Item 6: INTOSAI: Overview and Opportunities to Partner for Progress

19. INTOSAI (David Walker and Ahmed El-Midaoui) presented Joint Venture members with the structure, process, and strategic plan of the organisation which was adopted in 2004. The presentation highlighted synergies between INTOSAI and the international donor community in particular in relation to strengthening and using country systems, helping to develop an environment for sustained development, and effective use of donor funds. The presenters stated that INTOSAI is currently working on a proposal for a coordinated donor efforts to assist INTOSAI, regional associations of SAIs, and SAIs.

20. Members recognised the communality of interest between INTOSAI and donors and partner countries in this area and commented specifically on the following:

- SAIs play a very important role in accelerating and deepening further use of country systems.
- The needs of SAIs are varied and diverse requiring substantial allocation of resources vis-à-vis needs of INTOSAI and regional association of SAIs.
- The ability of INTOSAI to become an advocate at the country level for SAI independence.
- The Multi-Donor Trust Fund and linkages with other bilateral or regional initiatives such as the African Development Bank's support for SAIs in Africa.

21. Members welcomed the commitment of INTOSAI to strengthen country systems through support to Supreme Auditing Institutions (SAIs) and looked forward to receiving the proposal for future collaborative work in this area.

Item 7: Strengthening Country PFM Systems

22. The World Bank (Frederick Stapenhurst) presented an overview of the core function of the legislature in the budget process. In particular:

- How an effective legislature could ensure discipline and accountability in the budget process.
- The importance of strengthening links with the Auditor General.
- The work of the World Bank Institute in ensuring training, building parliamentary capacity and improving linkages to broader society including CSOs.

23. Members noted in relation to strengthening the role of parliament:

- The importance of a strong Ministry of Finance as complementary to a strong and successful legislature.
- The role of civil society.
- The fungibility of aid and the challenges created when the legislature is highly partisan.

Item 8: Experiences in the Use of Country Systems

24. *Case Study on Ukraine.* The World Bank presented a case study on the use of country systems in World Bank projects in Ukraine. The presentation focused in particular on:

- The World Bank's operational policy on the use of country systems which calls for strengthening rather than bypassing country systems (all budgetary operations use country systems and a majority of investment lending projects use one or more elements of country systems).
- The case study highlighted how certain elements of the country system could be used in an investment lending project by designing innovative risk minimization measures.
- The case study in Ukraine highlighted significant challenges linked to the specific country environment, namely: reservations from the Ministry of Finance for the use of country systems; project implementation across a wide variety of national and sub-national structures; and the reluctance of the SAI to audit the project.

25. *Case Study on Bangladesh.* The UK presented a very frank case study on Bangladesh and the challenges of using country systems in the case of SWAs in both education and health, and sector budget support (Roads and Highways). In particular there was considerable dissonance between formal controls and institutions and the informal rules which shaped the operation of those control systems. This case study clearly put into question the validity of existing ex-ante PFM analysis and the assessment of the relevance and credibility of the existing Financial Management Improvement Plan. Nevertheless, it was underlined that it was precisely the experience of using country systems that had allowed a better understanding of the actual functioning of the local PFM systems and the priorities for any effective reform.

26. Members noted the value of these case studies and requested that they be written up to highlight recommendations in the challenges of using country systems and budget support mechanisms. In particular members commented that these case studies highlighted the fact that managing risk is an ongoing process, from assessment to implementation and mitigation.

Item 9: PEFA performance measurement framework

27. *Norway's PEFA assessment.* Norway presented the results of its PEFA assessment and highlighted the fact that such an assessment was applicable in an OECD country. Norway received 22 A or Bs in the assessment out of 28. Lower scores related to weaknesses in: the public procurement system; the scrutiny and follow up of external audit reports; multi-year program budgeting; decentralised public administration and delivery of services to municipalities.

28. Members strongly supported Norway's initiative to undertake such an assessment in particular in the light of the reluctance from some Middle Income Countries to undertake the PEFA assessment which they perceive as derived from the HIPC model. Members were encouraged by the fact that the assessment led to domestic debate in Norway relating to the lower scores. It was brought to members' attention that Switzerland will begin discussions in 2008 for applying the PEFA assessment at the Cantonal level.

29. *PEFA Strengthened Approach.* The PEFA Secretariat updated members on recent developments including the roll-out of the strengthened approach undertaken for 66 reports covering 58 countries. Constraints and remaining challenges highlighted included: the lack of assessments of high-income countries, the paucity of repeat assessments at this point in time; the need for a wider publication of the reports which is a responsibility of the lead donor and the partner country; and the Secretariat's limited internal capacity. The PEFA Secretariat also informed the JV members that the PEFA programme is extended for a further period of three years as decided at the recently concluded PEFA Steering Committee meeting in London. Extending the Secretariat's mandate will allow continued monitoring of implementation (including the expected increase in the number of repeat exercises to track performance over time), further quality control and increased emphasis on partner country involvement.

30. Members noted that the PEFA tool continues to be relevant and expressed support for PEFA's ongoing work in the future. Members' specific questions focused on:

- How many countries used PEFA assessment to support reform and if not what were the reasons behind this.
- Whether there was evidence that PEFA reduced transaction costs.

31. It was agreed that discussions on PEFA's strengthened approach would be continued at the following meetings of the Joint Venture, notably with regard to the results of the expected PEFA Monitoring report (2007) and the PEFA Impact Assessment report, as well as the scope of PEFA's future work programme.

Item 10: Putting Aid on Budget

32. Mokoro (Stephen Lister) shared with members the preliminary results from the study commissioned by the Strategic Partnership for Africa (SPA) and the Collaborative Africa Budget Reform Initiative (CABRI). The results highlighted include:

- The overlap between the agendas of PFM and improved aid effectiveness.

- Challenges relating to differing interpretations between donors and the different dimensions of putting aid 'on budget'.
- Conflicting interest and incentives within the government on putting aid on budget.
- The impact of different levels on the decision to put aid on budget (partner country leadership; donor political commitment; and incentives of donor project managers).
- The need to recognize that the use of country systems is not limited to budget support, and the need to bring project aid on budget.

33. Mokoro also highlighted a set of recommendations for governments and donors regarding aid effectiveness strategies, key PFM reforms and the importance of improving medium term aid predictability.

34. The ensuing discussion focused on the need to feed results from the study into the Accra process. Members reiterated the importance of this work being driven by CABRI and SPA, and not by donors. Members also looked forward to the draft synthesis report and the Good Practice Note.

Item 11: Other business and next steps

35. *G8 Action Plan for Good Financial Governance in Africa.* Germany updated members on the G8 Action Plan for Good Financial Governance in Africa which was adopted at the Heiligendamm Summit in June 2007. The Action Plan aims to ensure political support for the ongoing reforms in PFM, and mobilise further resources as needed. Next steps include identifying key priority areas of intervention, and strengthening communication lines between G8 and African partners. Members expressed support for the initiative and requested that they be kept informed regarding progress on the Action Plan.

36. *PFM websites.* It was brought to members' attention that a number of PFM- related websites had been created or recently updated including the IMF's PFM blog (<http://blog-pfm.imf.org/>); the World Bank's PFM website (<http://www.worldbank.org/fm>); and the PEFA website (www.pefa.org). Denmark added that it had recently also revised its PFM website.

37. *The Joint Venture on Procurement.* Michael Lawrence updated members on the Draft Good Practice Guide which it is producing as its key contribution to the Accra High Level Forum. A draft is expected to be produced by mid-March in order to inform discussions at the HLF. Members noted that it was important to keep track of the report and to ensure consistency of messages between the two Joint Ventures ahead of Accra.

38. *Exposure Draft 32.* The Co-Chair (Tony Hegarty) updated members on the Public Sector Accounting Standards Board approval of ED32 (Accounting for External Assistance). The disclosure requirements of ED32 will be issued in the form of an amendment to the existing Cash Basis IPSAS. Given that successful compliance depends on reporting entities' having access to the necessary information to report on all sources of official assistance, it was noted that it was of crucial importance that MDBs and bilateral donors commit to sharing with recipients complete and accurate information on assistance to recipients.

39. *Date and place of next meeting.* It was agreed that the next meeting of the Joint Venture will take place in **March 2008**. It was noted that it would take place in a partner country if it ensures wider participation of partner countries and provides a useful forum for validation of recommendations developed in light of the preparations for the Accra High Level Forum.

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19/12/2007 - 20/12/2007

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