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Evaluation Synthesis on Public Financial Management (PFM)

APPROACH PAPER

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Abbreviations and acronyms

AfDB	African Development Bank Group
CRBS	Crisis budget support
DP	Development Partner
ERG	Evaluation Reference Group
EVRD	Evaluation Results Database
GSB	General budget support
IDEV	Independent Development Evaluation
IMF	International Monetary Fund
IS	Import Support
ISP	Institutional Support Program
OECD	Organization for Economic Co-operation and Development
OECD-DAC	Organization for Economic Co-operation and Development – Development Assistance Committee
PBO	Program Based Operation
PCREN	Project Completion Report Evaluation Note
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PFMA	Public Financial Management Academy
PLU	Policy Lab Unit
RMC	Regional Member Country
SBS	Sector budget support
SDG	Sustainable Development Goal
ToC	Theory of Change
UFE	Utilization Focused Evaluation

1.0 Introduction

1. The evaluation synthesis on Public Financial Management (PFM) is part of Independent Development Evaluation's (IDEV) 2022-2024 work program as approved by the African Development Bank Group's (AfDB) Board of Directors.

2. This Approach Paper presents the evaluation synthesis objectives and scope; the synthesis question; and its methodology and approach including eligibility criteria, search protocols, analytical framework, and data extraction to carry out the proposed evaluation synthesis. The evaluation synthesis will cover the period 2012-2022.

1.1. Context

3. In 2022, African economies started recovering after the slowdown due to the Covid-19 pandemic, while at the same time having a slowdown in the momentum due to multiple shocks.[1] Shocks include global inflation on the region, rising food and energy prices are striking at Africa's most vulnerable countries, and macroeconomic imbalances are approaching levels not seen in decades.[2] Since 2021, three major global developments are reshaping Africa's economies: the slowdown in advanced economies and emerging markets, tightening global financial conditions, volatile commodity prices.[3] In addition, climate change is a major disruption, which is affecting livelihoods and agricultural production[4]. Despite these shocks, the continent continues to show its resilience, with an average growth projected to stabilize at 4.1 percent in in 2023-2024, an increase from the 3.8 percent experienced in 2022.[5]

4. African countries have made good progress in enhancing public finance management (PFM) in recent decades but progress has been slow and uneven among countries and regions.[6] Prudent PFM is at the roots of economic governance and successful delivery of public services to citizens, leading to growth and development.[7] However, increasingly high levels of debt, low domestic revenue mobilization, illicit financial flows, financial corruption, and weak institutional capacities are undermining efforts to address socio-economic development goals on the continent.[8] The impacts of the Covid-19 pandemic, Russia-Ukraine conflict[9], climate change, and local conflicts and civil strife have driven more people into poverty over the past two years.[10] These recent events and

[1] African Economic Outlook 2023
[2] Regional Economic Outlook: Sub-Saharan Africa: Living on the Edge, October 2022, International Monetary Fund
[3] Ibid.
[4] The climate crisis represents a major threat to Africa achieving the Sustainable Development Goals. The African continent remains the most vulnerable continent, posing systemic risks to its economies, infrastructure investments, water and food systems, public health, agriculture, and livelihoods. The climate crisis manifests itself among other ways through causing droughts in some parts of the continent and unseasonable rains in other parts.
[5] African Economic Outlook 2023
[6] Public Finance management Academy for Africa, AfDB
[7] Proposal for the establishment of the PFMA, AfDB
[8] Ibid.
[9] AfDB's annual meetings communiqué, May 2022
[10] OECD (2023), Development Co-operation Report 2023: Debating the Aid System, OECD Publishing, Paris, https://doi.org/10.1787/f6edc3c2-en

their reverberating economic and social impacts have worsened most African countries' already weak public financial management conditions. Weak fiscal positions (including debt vulnerability) have reduced fiscal space for public expenditure on critical infrastructure and social services needed to drive long-term development.

5. The financing needs resulting from the Covid-19 crisis have led African governments to increasingly turn to local and international debt markets, and the increasing volume of debt is a growing concern in many African countries.[11] Therefore, Governments urgently need to review and significantly enhance their budgetary and fiscal policies to expand fiscal space to self-finance a larger part of development expenditure while reducing prospects for unsustainable indebtedness.[12] In the aftermath of the Covid-19 pandemic and its impacts on the global economy, especially in Africa, strengthening PFM institutions and the countries' legal and regulatory frameworks will enhance resource allocation and utilization, leading to better macroeconomic stability and ultimately leading to improvement in the quality of lives of its citizens. In addition, funding needs will significantly rise over the next years to achieve the Sustainable Development Goals and Agenda 2063 in Africa, so countries' ability to manage their resources well is even more critical.[13]

6. A functional PFM system aims to promote prudent decision-making and the sustained fiscal health of a government in such a way that deficits are not too high, debt is manageable, and spending is prioritized.[14] In addition, there is an expectation that PFM systems guide the way in which governments raise and spend money, fostering credibility and reliability that ultimately leads to service delivery and results.[15] Finally, PFM reforms can be considered a type of indirect anti-corruption intervention, as they can introduce controls that reduce opportunities for corruption.[16]

7. PFM programs[17] supported by development partners have covered a range of initiatives aimed at strengthening the rules and procedures which underpin the budget process in developing countries, especially in Africa. These have typically focused on a number of standard interventions.[18] What has changed over time, however, is the scale of resources invested and the number of actors involved. Despite significant investments in PFM reform programs, the existing evidence and analysis in the literature are limited in the following areas: (i) the comparative performance of PFM systems across countries and over time; (ii)

[11] Proposal for the establishment of the PFMA, AfDB
[12] Ibid.
[13] Ibid.
[14] This is PFM, Working Paper, 2014, Harvard
[15] Ibid.
[16] Long (2019: 95) in Jenkins et al. 2020: 16. Available from: https://www.u4.no/publications/the-impact-of-public-financial-management-interventions-on-corruption#impact-of-pfm-interventions-on-corruption
[17] Donors provide considerable financial support to PFM. Data from the OECD's Development Assistance Committee database shows a dramatic increase in disbursed funds for activities related to PFM, which trebled from US$406 million in 2002 to US$1.3 billion in 2016 after peaking at roughly US$1.8 billion in 2011. This surge in financing has naturally led to questions about whether this spending is achieving the desired results.
[18] Interventions include improving the comprehensiveness of budget support operations, building better links between annual allocations, medium-term policy objectives and performance indicators, and computerising budget management and expenditure controls

the factors that underpin successful PFM reforms; and (iii) the role of donor agencies in supporting PFM reform processes in developing countries.[19]

8. One of the key reasons for this gap in the evidence, is the lack of available comparative data to answer the following question: *what are the factors that might influence the quality of PFM systems across countries?* Two studies provided an attempt to answer this question. Statistical analysis carried out by de Renzio (2010) highlighted some interesting cross-country patterns.[20] For example, wealthier and more democratic countries had better quality PFM systems, while countries in Sub-Saharan Africa and South Asia performed worse on average. Andrews (2010) analyzed PFM performance across African countries, using a set of explanatory variables[21] and by organizing the 31 African countries included in his analysis into five separate PFM "performance leagues" according to their average Public Expenditure and Financial Accountability (PEFA) scores. He found that: (i) The *economic growth rate* had a stronger association with higher quality PFM than the absolute level of income; (ii) Country *stability* appeared conducive to PFM progress. Fragile states[22] dominated the lowest league of PFM performance; and (iii) 'Rentier' states[23] tended to have weaker PFM systems compared with 'fiscal states.'[24]

9. Budget support is intricately linked with strengthening PFM. This is because, in many cases, the quality of the country's PFM is an eligibility criterion for budget support. For example, in compliance with the European Union's financial regulation, eligibility criteria have to be met before a budget support contract can be signed. The European Union noted that 100% of their budget support portfolio contributes to SDG 16, which contributes to peace, justice and strong institutions.[25] In this regard, budget support, with its focus on macroeconomic stability and strengthened institutions, is a pivotal instrument for building the foundations for greater and faster progress towards the SDGs. Institutions that are more transparent and accountable are able to deliver services to their citizens more efficiently and effectively. In the European Union portfolio, Sub-Saharan Africa (36%) was the largest recipient of budget support, followed by the European neighborhood (32%), Asia / central Asia (16%), Latin America (6%), the Caribbean (3%), the western Balkans (4%), Overseas Countries and Territories[26] (2%) and the Pacific region (1%).[27] This distribution demonstrates that African countries are the largest recipients of budget support from donors such as the European Union, and hence strengthening PFM is critical for receiving donor funding.

[19] Refer to Paolo de Renzio Matt Andrews Zac Mills, 2010
[20] Refer to Paolo de Renzio Matt Andrews Zac Mills, 2010
[21] such as: a) level of income and income growth; b) degree of country stability or fragility; c) dependence on 'rents' as major revenue sources; d) length of uninterrupted reform periods; e) type of administrative heritage
[22] identified using an IMF classification
[23] those which accrue most revenue from external sources, including natural resources, trade taxes and donor funding
[24] those which collect a majority of their revenues from domestic citizens
[25] European Union, 2020. Budget Support Trends and results 2020
[26] Thirteen Overseas Countries and Territories (OCTs) are islands in the Atlantic, Antarctic, Arctic, Caribbean, Indian and Pacific region, all associated with the European Union. They are not sovereign countries but depend to varying degrees on the three Member States with which they maintain special links, namely Denmark, France, and the Netherlands.
[27] Ibid.

10. In collaboration with bilateral and multilateral programs, most African governments have undertaken PFM reforms. However, these reforms have often not effectively tackled the problems persisting in governments.[28] As PFM is at the center of all government policy, this evaluation synthesis will review previous evaluations of PFM interventions to synthesize their findings and draw lessons to inform ongoing and future PFM interventions led by development partners and countries.

1.2. Definition of PFM

11. The literature has no clear definition of the term "public financial management" (PFM), but it is generally understood as the mechanisms through which public resources are collected, allocated, spent and accounted for. The PFM system is commonly described in terms of an annual budget cycle. This annual cycle aims to ensure that public expenditure is well planned, executed, accounted for, and scrutinized. It typically centers around the following key phases:

- **Budget formulation.** The budget is prepared with due regard to government national development plans, fiscal policies, plans prepared by spending departments, and affordability.
- **Budget execution**. The budget is executed within a system of effective standards, processes, and internal controls, ensuring that resources are obtained and used as intended.
- **Accounting and reporting**. Accurate and reliable records are maintained, and information is produced and disseminated at appropriate times to meet decision-making, management, and reporting needs.
- **External audit and oversight**. Public finances are independently reviewed, and there is external follow-up on whether the executive has implemented the recommendations for improvement.



Figure 1 Annual budget cycle

12. PFM includes all components of a national budget process including strategic planning, developing medium-term expenditure frameworks and annual budgets, as well as revenue management, procurement, controlling, accounting, reporting, monitoring and assessing, audit and external supervision.[29]

[28] The Collaborative Africa Budget Initiative: Towards functional public financial management, A Better World Vol.7, 2021
[29] OECD DAC 2009 Definition of PFM

13. PFM is moreover viewed as a "means to an end" in the achievement of broader development objectives: state building, macroeconomic stability, efficient resource allocation, and service delivery.[30] In addition, PFM is concerned with the policy-making process—that is, the interaction within and between technicians (economists, accountants, and auditors) and policy makers (cabinet members, parliamentarians, and advisers) in the formulation of fiscal policy.

14. The PEFA Secretariat defines good PFM as "the linchpin that ties together available resources, delivery of services, and achievement of government policy objectives. If it is done well, PFM ensures that revenue is collected efficiently and used appropriately and sustainably"[31].

15. There are four typical objectives for PFM reform including: (i) Aggregate fiscal discipline (the ability of a government to predict and control revenues, total spending, and debt for sustainable public finances); (ii) Allocative efficiency (the ability to direct public resources to meet strategic objectives); (iii) Operational efficiency (technical efficiency that is the use of the minimum value of inputs to achieve specified outputs e.g., through procurement planning)[32] and (iv) Accountability of public resources and application of public funds in effective service delivery.

16. During the MDG era and now in the SDG era, donors seeking to promote state-led development through country PFM systems face a dilemma: many of the countries that they are seeking to support have extremely weak PFM systems. Indeed, the 1990s' early Public Expenditure Tracking Surveys (PETSs) revealed large amounts of leakage in the flow of funds. This leakage exposes donor support to fiduciary risk or the more general risk that their support will have little impact. It has also led to an increase in technical support to improve PFM systems through reforms. Conditionality has aimed to strengthen the PFM system in developing countries to help to ensure that aid is used effectively for the purposes intended.[33]

17. As previously mentioned, Budget Support (BS) is a common tool/intervention in improving PFM in countries. The OECD/DAC defined budget support as "a method of financing a partner country's budget through a transfer of resources from an external financing agency to the partner government's national treasury. The funds thus transferred are managed in accordance with the recipient's budgetary procedures".[34] Budget support is often subject to specific disbursement conditions defined in financing agreements and is accompanied by a policy dialogue focused on the main policy and reform issues of the partner government, and sometimes also by capacity development assistance. In this sense, budget support is not a development program or policy in itself but is rather a means to support a set of policies and public spending actions of a partner country government in order to achieve the final objectives as regards economic growth and poverty reduction.

[30] Welham, Krause, and Hedger (2013)
[31] PEFA Secretariat 2016
[32] ibid
[33] WBG 2018, 2020
[34] OECD DAC (2012)

18. For the purposes of this evaluation synthesis, PFM is understood as an instrument used for the achievement of economic and fiscal policy objectives, and the allocation and use of resources, in general. A well-functioning PFM system would provide the assurance that the public funds would be productively used in a transparent and efficient manner.

1.3. The African Development Bank and PFM

19. Governance and accountability are a central element of the AfDB's economic and social transformation agenda for Africa. The AfDB's Ten-Year Strategy 2013-2022 identified governance and accountability as an operational priority that is mainstreamed across the Bank's High-5 priorities and other sector strategies. The last three Bank governance strategies / frameworks have successively included PFM as a core component in the governance strengthening efforts (i.e., the latest being the Bank's Strategy for Economic Governance in Africa – SEGA 2021-2025). Other critical strategies guiding the Bank's efforts in PFM include the Capacity Development Strategy 2021-25 and the Multi-Dimensional Action Plan of the Mitigation of Debt Distress in Africa (DAP 2021–2023). Improving Regional Member Country (RMC) PFM capacity is also a commitment in the most recent General Capital Increase (GCI-VII) and African Development Fund's fifteenth replenishment of 2019. The African Development Fund's sixteenth replenishment (ADF 16) plans to finance 5% of UA 11.2 billion (i.e., UA 0.56 billion) in Program Based Operations (PBOs) between 2023 and 2025.

20. Currently, AfDB PFM operations are predominantly implemented through a mix of PBOs and institutional support programs (ISPs). PBOs, previously called Policy Based Operations is a fast-disbursing financing instrument, which the Bank Group provides to the national budget in the form of loans or grants, to address actual, planned or unexpected development financing requirements of its Regional Member Countries (RMC). PBOs are intended to support nationally owned policy and institutional reforms in RMCs and contribute to the availability of predictable medium-term finance to support priority spending to meet their medium- and long-term development goals by providing funds into the country's treasury, to be executed using the country's financial management system. PBOs are fungible and provided together with associated policy dialogue and economic and sector work - in support of nationally driven policy and institutional reforms.[35] There are four types of PBOs: General budget support (GBS), Sector budget support (SBS), Crisis budget support (CRBS) and Import support (IS).

21. Institutional Support Projects (ISP) are operations of the Bank to support institutions in its RMCs. ISPs are stand-alone projects that usually comprise of a combination of Technical Assistance, studies, equipment and software, and training. Projects support ministries and agencies, such as finance and audit, which are central to the Bank's stated priority of economic and financial governance.[36]

22. In 2022, the AfDB in collaboration with other development partners launched the virtual Public Financial Management Academy to develop and deliver high-level training, technical assistance, and policy dialogue to the regional member countries. This academy serves as a convening platform for coordinated support for Africa-wide capacity

[35] AfDB (2020) Evolution of PBOs at the AfDB 2005-2020.
[36] AfDB – IDEV 2013 "Institutional Support Projects in the Governance sector 2002 – 2012"

development in the entire PFM cycle, something that did not exist before.[37] The PFMA also hosts a Policy Lab Unit (PLU), which is a platform that houses a pool of certified PFM experts that focus on African countries that countries can access on an ongoing basis for real-time support. To date, there have been five training sessions attended by African countries representing diverse institutions that include Ministries of the Economy, Finance, Planning, and Budget, as well as Central Banks, Revenue Authorities, and Debt Management Offices.

23. Since 2009 to 2019, PBOs have constituted between 17 and 21 % of overall Bank approvals. The Bank generally used General budget Support operations (GBS) which represented 65% of operations. Following the adoption of the 2012 PBO policy, the share of Sector Budget Support (SBS) increased to reach 26.4%. The Crisis Response Budget Support (CRBS) instrument was introduced in 2012 thanks the policy and represent 8.7% of all PBO approval during 2012-2017.[38]

24. According to an evaluation of PBOs conducted by IDEV in 2020, during the period 2010-2017, the AfDB had approved 117 PBOs, including 91 PBOs during the 2012-2017 with an approval value of UA 7.2 billion.[39] Since 2012, there was a steady increase in the number of operations approved until 2016. In 2016 approval volumes spiked.[40] In terms of key portfolio trends, there has been an increase in the proportion of PBOs which support sector governance, as opposed to only core PFM issues.[41] Although programmatic or multi-year operations now make up the majority (66%) of operations approved since 2012, a minority (34%) is still comprised of single standing operations.[42] Over three quarters of the volume of PBOs approved since 2012 has been for operations in Middle-Income Countries although this translates to about one third in terms of the number of operations. The average size of PBOs is larger in Middle Income Countries than in either Low Income Countries or transition states and that average is larger in 2012-17 than in 2010-11. In total, the Bank provided PBOs to 34 countries in Africa between 2012-17. Finally, the Bank has approved 33 PBOs in 24 countries between 2018 and 2020, amounting to more than of UA 1.9 billion.

2.0. Objective and Scope of the Evaluation Synthesis

2.1. Objectives and scope

25. An Evaluation Synthesis is an approach for addressing questions that can be satisfactorily answered with secondary data. It is a systematic procedure for organizing findings from several evaluation studies. It brings together existing evaluation evidence, assesses it, and uses it for answering specific policy and/or program questions (IDEV evaluation manual).

26. The purpose of this evaluation synthesis is to take stock of current knowledge and lessons on (support for) building effective and resilient PFM systems as drawn from existing

[37] Proposal for the establishment of the PFMA, AfDB, 2022
[38] Program Based Operations at the African Development Bank (2005-2020): An overview, AfDB, 2020
[39] AfDB 2022
[40] Three specific big-ticket approvals contributed to this spike: Algeria, Egypt, Nigeria
[41] Program Based Operations at the African Development Bank (2005-2020): An overview, AfDB, 2020
[42] Ibid.

evaluative evidence from the AfDB, other Multilateral Development Banks, bilateral agencies, and other development agencies as well as Regional Member Countries (RMCs). This synthesis will inform the Bank's Board, Management, and staff on improvements in the design and implementation of strategic action plans and other PFM strengthening interventions in RMCs to stabilize public finances, boost economic growth and ultimately improve the lives of citizens in Africa.

27. The specific objectives of the evaluation synthesis are to:

- Capture knowledge, lessons, and common issues on PFM interventions across low- and middle-income countries to further reflect on future strategic directions, priorities, instruments and approaches for PFM interventions in African countries;
- Promote learning and collective reflection on key barriers and facilitators for achieving expected results, opportunities and challenges for PFM interventions;
- Adapt and draw lessons from the previous PFM intervention evaluations for new PFM interventions.

28. **Evaluation Synthesis scope:** While the application of PFM is broad, this evaluation synthesis will focus on priority areas as identified through the literature review and consultation with key departments within the Bank. The synthesis will draw from PFM experiences in low- and middle-income countries in Africa and other parts of the world. The evaluation synthesis will cover the period 2012 to 2022 as there has been no consolidated synthesis conducted over the past 8-10 years. The synthesis will also provide opportunities to draw lessons from post Covid-19 responses where available.

32. In addition, after initial consultation with the Evaluation Reference Group (ERG), members raised the importance of four main thematic areas of interest to be discussed in the evaluation synthesis, which is further explained in section 3.2. of this Approach Paper:

a. Domestic Resource Mobilization

b. Capital Expenditure

c. Measurement of PFM intervention results

d. PFM system functionality

29. **Intended Users:** The main users of this evaluation synthesis in the Bank include the AfDB's Board, Management and staff, RMC Governments, and other development partners. The Bank's Management directly involved include the Vice-Presidential Complexes of Economic Governance and Knowledge Management (ECVP) and Regional Development, Integration and Business Delivery (RDVP), the Fiduciary & Inspection Department (SNFI), Transition States Coordination Office (RDTS) as well as the other technical complexes. This evaluation synthesis will be useful for other development partners and regional PFM support organizations in improving their operations.

2.2. Synthesis Questions

30. This evaluation synthesis is primarily formative and forward looking, in order to draw lessons for the future. To inform the key stakeholders of PFM on how to improve future

PFM interventions, this evaluation synthesis seeks to answer the following questions presented in the table below.

QUESTIONS	SUB QUESTIONS
1. How has the nature and focus of PFM interventions evolved over time? What were the key driving factors and enablers for change?	1.1. What has been the nature and scale of PFM support interventions over the past ten years? 1.2. What have been the drivers of change in PFM interventions over time? 1.3. To what extent were adaptations made in response to the context and changing national priorities?
2. Was the mix of different instruments applied (budget support operations, technical assistance including training, analytical work, policy dialogue, etc.) appropriate for achieving the objectives of the support, in different country contexts including fragile situations?	2.1.To what extent did PFM interventions respond to the policies, needs and priorities of the intended beneficiaries? 2.2.To what extent were the interventions sensitive and responsive to the economic, social, cultural, political and capacity context in which they took place? 2.3.To what extent were the interventions adapted over time in response to changing circumstances? 2.4.How was the quality of design of the interventions? 2.5.How have different instruments (individual or combination of instruments) been applied to address PFM strengthening? 2.6.How does the application of these instruments differ across needs, PFM areas and country contexts?
3. Were the interventions effective in achieving the desired results across different country contexts including fragile situations? Which factors enabled and hampered successful implementation of the interventions?	3.1.To what extent did PFM interventions deliver their expected outputs and outcomes? 3.2.How have changes to PFM laws, procedures, institutions, improved the functionality of the system? 3.3.Which instruments (individual or combination of instruments) worked better and under what circumstance/context? 3.4.Did results differ according to country context? (i.e., fragile countries; differences between anglophone, francophone and lusophone countries; different regions, etc.) 3.5.What are the most effective approaches and models for capacity development and institutional strengthening with regard to PFM? 3.6.Were there unintended results of the interventions? If so, what were they?
4. How have partnerships affected achievement of cross-cutting elements of	4.1. What kind of partnerships / collaborations have been used to support the delivery of cross-cutting elements of governance, transparency, and accountability in PFM?

QUESTIONS	SUB QUESTIONS
governance, transparency, and accountability in PFM?	4.2.Which partnerships (only bilateral, only multilaterals or mix bilateral and multilateral) have mattered most for achievement of results? 4.3.What are key enablers and barriers to successful coordination and partnerships?
5. To what extent are PFM strengthening interventions and outcomes sustainable in the medium and long term?	5.1.What are the conditions necessary for sustainability of PFM interventions? 5.2.How have interventions addressed risk factors to sustainability? Do they differ across contexts? 5.3.How successful have interventions been with ensuring sustainability of PFM interventions in the medium and long term?
6. What are the emerging lessons from the implementation of PFM interventions? What has worked and not worked, and why?	6.1.What are the strengths and weaknesses of the PFM interventions implemented over the past 10 years? 6.2.What lessons were learned from implementing PFM interventions that could inform future interventions?

3.0. Methodology and Approach

3.1. Analytical Framework

3.1.1. Synthesis approach

33. An evaluation synthesis emphasizes learning and reflection. In line with PFM operations, a learning-oriented evaluation approach is more adequate to address the various levels of PFM in African countries' contexts. The Utilization Focused Evaluation (UFE) approach places a high value on ensuring that the process and the findings are credible and useful to their intended users. UFE guided decision-making, placing a high value on ensuring that the evaluation process and conclusions will be useful and actionable to the primary audience and others involved. In this synthesis, UFE will be combined with a theory-based approach to construct the analysis framework to guide the data collection. As a result, Annex 1 presents a reconstructed standard Theory of Change (ToC) for PFM.

34. The approach to this evaluation synthesis should address the purpose of learning. It will include a review of secondary data (i.e., document reviews) and limited primary data collection during the synthesis scoping phase (i.e., limited number of key informant interviews with relevant stakeholders) for contextualization purposes. Evidence from these data sources will be triangulated to provide findings that are then synthesized and lessons that are aligned with the synthesis questions and sub-questions.

3.1.2. Exploring the Theory of Change

35. The team developed a generic theory of change for PFM was constructed based on (i) review of PFM literature; (ii) consultation with stakeholders; and (iii) OECD-DAC endorsed methodology for evaluating budget support operations. The ToC developed informs the evaluation synthesis to provide an understanding of the general outcomes expected as a result of PFM interventions.

36. The OECD-DAC defines budget support as follows: "budget support is a method of financing a partner country's budget through a transfer of resources from an external financing agency to the partner government's national treasury. The funds thus transferred are managed in accordance with the recipient's budgetary procedures". Budget Support may be provided either as General Budget Support (GBS) or as Sector Budget Support (SBS). The scope of BS varies across agencies from provision of direct financing to additional technical assistance and policy dialogue to facilitate reforms. As previously mentioned, one of the most common eligibility criteria and an outcome of GBS is linked to the strengthening of public financial management systems. Disbursements are subject to fulfillment of specified commitments. SBS on the other hand provides non-earmarked funds to the national budget in support of policy and institutional reforms in a particular sector (i.e., energy sector or the agriculture sector) and is accompanied by policy dialogue that encourages ongoing government-led policy reforms in the sector in question. Like general budget support, it can be accompanied by other complementary instruments as well

37. The ToC presents PFM inputs, outputs, outcomes, the impacts and the relationship between them (see Annex 1 for the graphic representation of the ToC). It was developed taking into account all elements of a PFM system (as described in section 1.2.), therefore it provides a comprehensive view of the outputs and outcomes that can be expected if interventions were to address the entire PFM system.

38. **Inputs**: PFM interventions can be funded through multiple disbursement mechanisms (e.g., budget support, institutional support programs, trust funds, grants, loans, etc.) and by different donors/implementers. Funding of PFM interventions by external development partners is in general translated into budget support operations, institutional and capacity building, advisory and technical assistance, diagnostic and analytical work and policy dialogue.

39. In addition, government and other public/civil society organizations contribute to PFM interventions through allocating to interventions or playing a key role in implementing interventions. Government plays a key role in designing, planning and executing sound PFM systems (i.e. laws, rules, systems and processes) through allocating financial and human resources and contributing to training of relevant staff. Other public institutions include mostly research centers and civil society organizations that basically provide knowledge from research and advocacy to improve PFM, as well as serve an important monitoring role on expenditure and service delivery.

40. Usually, PFM interventions will focus on the strengthening of national PFM institutions by focusing on areas such as: legislation/regulations strengthening, strengthening budgeting and planning systems, financial implementation and control systems, organizational restructuring and development, capacity development of people

and human resource management, IT systems and hardware and strengthening the role of civil society organizations.[43] In addition, they work to improve the design and implementation of PFM interventions through diagnostic and analytical work, policy dialogue, advisory service, and technical assistance.

41. **Outputs**: Outputs are defined as the products or services delivered directly by the use of the inputs and that are mainly under the PFM intervention's control. These are categorized into three groups: i) strengthened capacity of government staff to execute PFM functions; (ii) strengthened legal environment through drafting/preparing/presenting of laws and legal instruments; (iii) Improved systems and business processes/ infrastructures and (iv) Strengthened institutional factors such as organizational development, management protocols and work culture. The capacity building component ensures that trainings are organized for staff and new knowledge on PFM is shared with them. In recognition that PFM reforms also include change management, building staff capacity and integrating processes for change management should also be anticipated. The second output component relates to ensuring that new laws to improve the legal environment are drafted and submitted to the parliament for vote, and that these laws adhere to PFM. As for infrastructure, the outputs may include the design and implementation of new computer systems (such as Financial Management Information Systems – FIMS - to support the automation and integration of public financial management processes including budget formulation, execution - e.g., commitment control, cash/debt management, treasury operations - accounting, and reporting. FMIS solutions can significantly improve the efficiency and equity of government operations, and offer a great potential for increasing participation, transparency, accountability and the modernization and automatization of revenue collection.[44] Finally, the institutional factors and business processes outputs are the new management protocols to be implemented, a new organizational structure and new work culture design.

42. **Outcomes**: Outcomes are the direct change of behavior or system following the delivery of the above outputs. These changes are expected in the following areas of the PFM system: (i) Strategic budgeting; (ii) Budget Preparation; (iii) Resource management; (iv) adherence to PFM laws; (v) Internal controls, audit and monitoring; (vi) Accountability, accounting and reporting. For the purposes of this generic PFM ToC, all outcomes have been included. However, depending on the focus of the intervention (i.e., in what part of the PFM cycle the intervention focuses on), only certain outputs and outcomes will apply.

43. The strategic budgeting outcome relates to PFM staff implementing structures to improve the design and planning of their budget, including revenue forecasts and implementation of MTEFs. E.g., implementing a Medium-Term Expenditure Framework (MTEF) that is aligned with government priorities and over a period of 3 or 5 years. The MTEF can either be an output or outcome, depending on the focus of the intervention. For example, if the PFM intervention is about delivering training and the country uses it to deliver a MTEF, then it is an outcome. If the intervention was to support the development

[43] De Lay, S. et.al (2015) Public Financial Management Evidence Mapping. Birmingham, UK: GSDRC, University of Birmingham.
[44] Financial Management Information Systems (FMIS) Brief, World Bank. Available from: https://www.worldbank.org/en/topic/governance/brief/financial-management-information-systems-fmis

of the MTEF in order to improve budgeting, then it can be seen as an outcome. The second type of outcomes are related to budget preparation, which will include the drafted laws (outputs) now being submitted to and discussed within parliament, the improvement in budget prediction and control (through the budget prepared), and the increase in the transparency of investment decision.

44. The resource management outcome includes a broadened and more efficient tax base, strengthened tax system and administration, better revenue mobilization, a more efficient expenditure of national and borrowed resources.

45. As a result of developing and approving laws to enable the efficient running of PFM systems, it is also expected that such laws continue to be adhered to. This is specified as an outcome on its own, as often the fact that laws have been passed does not necessarily mean that they are being followed.

46. In addition, it is expected that most governments will then be able to have efficient processes to ensure that resource management is running smoothly, and this is done through internal control, audit and monitoring. As a result, accurate and reliable records are maintained, information is produced and disseminated at appropriate times to meet decision- making, management, and reporting.

47. The final outcome relates to accountability, accounting and reporting, which means strengthened transparency of financial resource allocation and expenditure.

48. **Impact**: Impact relates to measures of the medium- and long-term changes of behaviors or systems after the implementation of the outcomes. In PFM interventions, these related to better fiscal discipline, better resource allocation and a more efficient public spending. Fiscal discipline is displayed by the PFM institutions that fulfilled all planned fiscal targets and maintain a moderate fiscal deficit. Ultimately, strengthening PFM systems through a myriad of PFM interventions aim at establishing macroeconomic stability and growth. At the second level, the macroeconomic stability will lead to poverty reduction through improving social living conditions (education, health, transport, etc.)

49. **ToC Assumptions:** a number of assumptions are relevant to the successful implementation of PFM interventions, which include:

a. Political assumption: High leadership and ownership of PFM reform at administrative and political level and advocacy.

b. Finance assumption: Availability and timeliness of funding for PFM reforms and absence of economic crisis.

c. Policy assumption: Openness of the policy reform agenda, receptivity to new idea, policy space for long-term reforms.

d. Capacity building assumption: limited attrition of staff trained to action what they learned in implementing PFM reforms.

3.2. Defining the evaluation synthesis scope

50. In preparation for the evaluation synthesis concept note and approach paper, the evaluation team felt it relevant to obtain deeper understanding of PFM, the way the AfDB

approaches PFM interventions and what other stakeholders are doing in terms of PFM interventions and have researched on the topic.

51. In doing so, the team conducted a high-level literature review, which helped in the next phase of defining the scope (see section 3.3. Selection of documents).

52. In parallel with the literature review process, the team conducted a number of consultations with key stakeholders within the Bank and also external to the Bank: AfDB departments (ECAD and ECGF) and external stakeholders (the Collaborative Africa Budget Reform Initiative and the African Capacity Building Foundation). These consultations provided the team with insights in terms of developments in the area of PFM on the continent, challenges faced and opportunities. It also enabled the team to gain insights into what the knowledge gaps were and areas of interest that the synthesis could cover.

53. After the evaluation launch in July 2023, the evaluation synthesis scope was further refined during the first consultation with the ERG. To read more about who is part of the ERG see section 4.1. Evaluation Management.

54. During the ERG meeting, members raised the importance of four main thematic areas of interest to be discussed in the evaluation synthesis:

a. Domestic Resource Mobilization

b. Capital Expenditure

c. Measurement of PFM intervention results

d. PFM system functionality

55. To the extent possible (i.e., should there be availability of literature on the topics), the evaluation team will seek to answer the evaluation questions described in section 2.3. bearing these four thematic areas in mind.

56. During the initial consultation with the ERG, some members mentioned their interest in the synthesis addressing the AfDB's performance in its contribution to PFM interventions (including its use of PBOs and ISPs). While this falls outside the scope of the evaluation synthesis, to be responsive to the ERG, the evaluation team will look at what is available in the AfDB Project Completion Reports that have been validated (PCRENs) to see if there are any findings, lessons and recommendations related to AfDB support for PFM that could be useful to include in the synthesis.

3.3. Selection of documents

57. The synthesis of evaluative evidence includes analysis of key documents with evaluative evidence. This procedure entails finding, selecting, appraising, and synthesizing data in documents which are then organized into major themes, and categories. Document analysis plays an important role in methodological and data triangulation. It adds value to case study research, as a standalone method for specialized forms of qualitative research. Thematic analysis is the process of identifying patterns or themes within qualitative data.

58. Purposeful sampling will allow identification and selection of information-rich cases and evidence related to PFM. The evaluation used a type of purposive sampling - criteria

sampling - to select evaluation reports that are most likely to provide the most useful information to answer the Synthesis Questions. The overarching criterion was, 'what evaluation reports will we learn the most from?'.

59. Only secondary data is to be included as part of this evaluation synthesis. It allows the evaluation team to draw together evidence on lessons from multiple sources on issues and challenges that stakeholders face with regard to PFM. The team will triangulate the data across several sources to strengthen findings. Thus, this approach draws together evidence from multiple sources on issues and challenges countries face regarding PFM.

60. Inspired by the systematic review methodology, the evaluation team employed specific search strategies. To ensure a transparent and systematic procedure, the evaluation synthesis applied predefined criteria for the inclusion or exclusion of documents from the sample. The decision to include or exclude each source was based on the necessary ("must have") criteria outlined below. Only documents fulfilling all criteria were defined as relevant and were selected to be included in the evaluation synthesis.

61. Four steps were used to choose the final list of documents for this evaluation. The fifth and final step includes the review of the list of documents by the external peer reviewer.

62. An initial search for documents, published between 2012 and 2022, was conducted in selected databases such as Google and Google Scholar, and international development agencies' databases (i.e., the DAC Evaluation Resource Center, bilateral and multilateral institution evaluation websites, 3ie). Table 1 below displays the list of these agencies. Key words used included: Governance, Transparency, Debt management, Revenue management, Institutional reforms, Capacity building, Strategic budgeting, Budget support, budget preparation, Internal control, Audit and monitoring, Budget reliability, Management of assets and liabilities, Policy-based fiscal strategy and budgeting, Predictability and control in budget execution, Accounting and reporting, External scrutiny and audit, PFM strategy, PFM policy, PFM reforms, PFM cycle, PFM action plan, Strategic budgeting, and MTEF. It is important to note that using these key words at any time will yield different results as the search engines are dynamic.

63. After this initial search, as the documents found were not always available online, the team sent an e-mail to the evaluation units at the World Bank, the Asian Development Bank (AsDB), the Inter-American Development Bank (IDB) and the OECD, and approached bilateral institutions (GIZ, Sida, Norad, USAID, AFD, Denmark/DANIDA, Finland (MFA), Belgium, SECO). This led to the team receiving additional documents from key stakeholders or being pointed to where in their publicly available databases the team could find relevant reports. The team then populated the existing synthesis database with all documents received or obtained through engagement with partners and removed any duplicates or different versions of the same document (i.e., where there was a full version of a report and a summary report, only the summary report was included). The initial document search yielded a long list of 292 documents.

Table 1: List of international development agencies for report research

Bilateral	Multilateral
• France/Agence Française de Développement • Australia/AusAID • Belgium (including BIO and BTC) • Canada/CIDA • Denmark/DANIDA • Finland (MFA) • Germany (including GIZ and KfW) • Ireland • Italy • Japan/JICA • Netherlands/FMO • Norway (including NORAD and Norfund) • Sweden/SIDA • Switzerland (SECO and SDC) • United Kingdom/FCDO • United States/USAID	• African Development Bank • Asian Development Bank • European Commission • OECD • Inter-American Development Bank • Islamic Development Bank Group • World Bank Group

64. **Type of document.** The second selection criteria are applied on the long list of reports found. This criterion classifies each document by "type of document". Four types were defined including: (i) PFM evaluation report; (ii) Evaluation report; (iii) PFM report; and (iv) Other. A document is kept if it is an evaluation report focusing specifically on PFM. Table 2 below summarizes the second inclusion criteria used to shortlist the reports for this analysis. Given the time and capacity constraints in this evaluation synthesis, only PFM evaluation[45] reports were included in the next selection, which led to the selection of 84 reports.

Table 2 Document type criteria

Criteria	Description
PFM evaluation report	Documents that provide evaluative evidence of interventions conducted in the area of PFM. These may include reviews of project completion/ implementation reports
Evaluation report	Reports that constitute evaluations where the focus is not entirely on PFM, but one of the components relates to PFM
PFM report	Reports that discuss issues related to PFM, including for example implementation of interventions
Other	Other documents such as academic literature and grey literature

65. **Topic discussed in the documents.** The second step of inclusion /exclusion criteria consist of **four PFM areas of interest**. These criteria are (i) Domestic Resource

[45] Note that some organizations refer to "Reviews", but when looking closely these reviews are the same as evaluation reports which provide a methodology, findings, recommendations and lessons. Such reviews were also included in the selection if they met the other relevant criteria.

Mobilization; (ii) Capital Expenditure; (iii) Budget formulation & preparation; and (iv) Economic and Financial Management. These were guided by scoping consultations and the first ERG meeting. For each of these criteria, a value of 1 is given if the criteria appears in the report, else 0. We kept the reports that discussed at least one of the topics and kept 81 reports.

66. **Quality of documents.** The third step of inclusion /exclusion criteria consist of 3 report quality criteria to help indicate that it was a quality report: (i) Independent evaluation; (ii) Methodology described. (iii) Use of data (i.e., evidence of primary and/or secondary data sources). Table 3 below detailed the quality's criteria.

Table 3: Quality criteria

Criteria	Description
Independent Evaluation	Assesses if the evaluation report has been done by an independent group or institution. Evaluations produced independently[46] and research papers presented in selected development journals or those within targeted institutions that are assumed to adhere to an internal and or external peer review process
Methodology	Assesses if the evaluation report includes a methodology section
Evidence of primary and/or secondary data sources	Assesses whether the report clearly refers to the use of primary and/or secondary data to reach findings and conclusions

67. Based on these criteria, we kept 74 reports. Thus, from 292 reports in our long list, we kept 74 reports in the final list (Annex 2), after applying the criteria, removing duplicates and removing any summary report if there was a full report available. Table 4 below summarizes the set of criteria and the number of reports included in the synthesis exercise.

Table 4: Inclusion criteria for documents selection[47]

Main criteria		Number of reports
Step 0: Wide reports search using key words		**292**
Step 1: Type of report	1. PFM evaluation report	84
	2. Evaluation report	91
	3. PFM report	36
	4. Others	61
	Included	**84**

[46] definitions of independence differ across agencies / institutions

[47] Note that numbers may not add up as the table was compiled before removing any summary reports when there were full reports available. For analysis purposes, we only included a full report where a summary report or brief was also available for the same product, essentially counting them as a "duplicate" report

Step 2: PFM Topics	1. Domestic Resource Mobilization;	6
	2. Capital Expenditure;	77
	3. Budget formulation & preparation;	7
	4. Economic and Financial Management	77
	Included	**81**
Step 3: Documents quality	1. Independent evaluation (Yes/No?)	74
	2. Methodology described	75
	3. Evidence of primary and/or secondary data sources	79
	Included	**74**
	Other criteria	
Participants: Country Income group	low income, middle income, transition and fragile states	
Geographical area	5 regions of Africa (77), Americas (13), Asia (25), Europe (19), others (134)	
Language[48]	English (263), French (5)	
Time	Publication period 2012 - 2022	

68. In addition to this document selection using the inclusion/exclusion criteria, the evaluation team will search the AfDB's evaluation results database (EVRD) for Project Completion Report Evaluation Notes (PCREN) to obtain any findings, lessons and recommendations that may be useful for inclusion in the synthesis.

69. After submission of the draft approach paper, additional documents could have been added to the shortlist based on recommendation from peer reviewers and/or the evaluation reference group. The expectation is that through sharing the list of documents with the external peer reviewer who is an expert in the field in PFM, the evaluation synthesis would minimize bias and ensure completeness.

70. The evaluation reports selected will undergo another level of screening as part of the coding and data extraction process. Specifically, documents that are found ineligible upon reading the content in more detail will be excluded from the actual data extraction process. It is anticipated that additional documents may be discarded or added in the process to ensure the relevance and quality of the findings.

71. The Draft Approach Paper was circulated with the ERG for comments on the 2nd of October 2023. No comments were received by the evaluation team, meaning that there were no critical issues with the proposed evaluation scope and analysis. The team then was able to finalize the Approach Paper to this current version.

[48] Three reports were shared in German. Due to the evaluation team's limitation in languages spoken, only English and French reports were considered.

3.4. Analysis and Synthesis of findings

72. The study aims to ensure data saturation (e.g., the same information is repeated multiple times, thus suggesting a solid finding) through document reviews.

73. **Data Analysis**: Data will be analyzed using the software Atlas.ti to code and analyze the data. Data will be analyzed through thematic analysis against pre-defined codes that will be set up in alignment with the evaluation synthesis questions. The team will identify themes that are important or interesting and use to address the evaluation synthesis questions and will be able to sort the data to identify patterns. To minimize the subjective nature of thematic analysis coding by different team members, a clearly defined coding sheet with specific definitions for each code will be developed. For this evaluation synthesis, the data triangulation will be done by using the various reports in our report selection/shortlist. The full evaluation matrix outlining the evaluation questions, sub-questions, indicators/measures and data analysis is included in Annex 3.

3.5. Limitations and Mitigation Measures

74. Although the focus on the secondary data collection can expedite evaluation completion, there are some limitations that need to be considered:

i. The evaluation timeframe is short therefore an in-depth PFM analysis of all evaluation reports from 2012-2022 will not be possible. To mitigate it, we will use the most relevant evaluation reports, according to our inclusion/exclusion criteria.

ii. There may be an inherent bias in document selection as well as incomplete list of documents which may introduce bias into results. This limitation will be mitigated through sharing the document list with the PFM expert that serves as external peer reviewer, as well as conducting interviews with key informants from development agencies and research centers. Additional documents that meet the inclusion criteria will be added during data extraction and analysis based on emerging gaps to continue to widen the evidence base and enable triangulation.

iii. There is substantial evaluative evidence on DP approaches to PFM. However, reporting on results and good practices is likely to be uneven, depending on whether DP have PFM focus goal in place to systematically record outcomes or document good practices. In case results data is lacking, evaluations usually focus on processes and organizational factors relating to PFM. Therefore, we may find a bias toward process (as opposed to results) reporting in the selected reports. However, this may be useful in view of the inextricable linkage between processes and effectiveness as and efficiency of delivery of results.

iv. The ability to answer the evaluation synthesis questions fully depends on the availability of data in existing documents/reports. Where data is insufficient, lessons related to further studies/evaluations required may emerge.

4.0. EVALUATION MANAGEMENT, DELIVERABLES AND TIMELINES

4.1. Evaluation management

75. This evaluation process will involve close collaboration with the following departments of the Bank: ECGF, ECAD, SNFI, RDRI, RDTS, PICU, SNDR, RDVP, PESD, ECVP and PIVP. An Evaluation Reference Group (ERG) made up of nominated members of the departments mentioned earlier has been set up and will closely engage at key stages of the evaluation process. Together, the ERG, peer reviewers (internal and external) and the evaluation team will complement each other's roles and be representative of diverse technical and regional expertise.

76. The Evaluation Reference Group (ERG) will act as an advisory body for the evaluation and will be the primary forum through which IDEV will engage with and consult key Bank stakeholders. The ERG will review and provide feedback on the evaluation key technical deliverables, including approach paper, preliminary findings and final synthesis report, as well as participate in the communication and dissemination of evaluation synthesis findings.

77. In addition to the ERG, in line with the AfDB's focus on quality and useful evaluative evidence to inform decision making, the synthesis will be governed by the organizational quality assurance procedures to assure quality and provide useful evidence. All evaluation products will be reviewed by both an external and internal peer review teams and by IDEV management to ensure methodological soundness and operational relevance in line with the objectives of the evaluation synthesis. Two internal peer reviewers will provide guidance on the scope, rigor and feasibility of the evaluation approach and ensure that key milestones are consistent with good practice standards for evaluation. The external peer reviewer is an expert in the field of PFM and will help to ensure that the evaluation design is sound and will yield valid and reliable evidence, and that the synthesis reports are adequately responding to synthesis questions, and that questions are relevant and valuable to the field. In particular, the peer reviewers will provide feedback on the approach paper and the evaluation synthesis report.

78. IDEV will have a collaborative approach and work with the ERG, internal and external reviewers and consultant, ensuring quality and usefulness of the evaluation for the Bank. Within IDEV, functional responsibility for this evaluation is with a task manager who works under the guidance of IDEV's management.

4.2. Evaluation team

79. The evaluation synthesis will be coordinated by an IDEV Task Manager (TM) and a team that will provide support in research, data analysis, data collection, report writing, communication and dissemination. IDEV management will provide supervision and guidance.

Table 5 Evaluation Team Composition and Tasks

Role	Name	Responsibilities
Task Manager	Leticia TAIMO - Senior Evaluation Officer	• Overall coordination and management of evaluation process • Preparation and submission of evaluation deliverables • Coordinate contributions of evaluation reference group members, peer reviewers and other stakeholders as necessary
Team Member	Roland AKABZAA – Research Assistant Stephanie YOBOUE – Evaluation Officer	• Support document screening and qualitative analysis of results • Contribute to data collection, analysis and synthesis of results • Contribute to the preparation, review and update of evaluation deliverables
Lead consultant	Dr Gaston GOHOU – Lead Consultant	• Contribute to document screening, analysis and synthesis of results • Contribute to the preparation, review and update of evaluation deliverables
Internal Peer Reviewers	Andrew ANGUKO – Chief Quality and Methods Adviser Boubacar LY - Senior Evaluation Officer	Provide guidance on the scope, rigor and feasibility of the evaluation approach and ensure that key milestones are consistent with good practice standards for evaluation.
External peer reviewer	Neil COLE - PFM expert	• Review key evaluation deliverables • Provide quality assurance on synthesis questions and ensure relevance to the field.
Knowledge Management and Communication	Jacqueline NYAGAHIMA - Principal Knowledge Management Officer Aminata KOUMA - Evaluation Knowledge Assistant Kate STONEY – Senior Communication Officer	Coordinate the design and implementation of stakeholder engagement, knowledge management and communication plan activities and deliverables
Division Manager	Madhu MAMPUZHASSERIL – Division Manager IDEV2	Provide quality assurance and technical oversight to deliverables
Evaluator-General	Karen ROT-MUNSTERMANN	Provide quality assurance and technical oversight to deliverables and signs off the synthesis report

4.3. Deliverables and Timelines

Task	Timeline
1. Document review and targeted consultations with Bank staff and regional PFM organizations on the scope of the evaluation, methodology and evidence sources.	January – March 2023

Task		Timeline
2.	Develop a Concept Note with a brief explanation of the evaluation synthesis scope and proposed synthesis questions	February – June 2023
3.	Develop an **Approach Paper** detailing the evaluation methodology and approach including eligibility criteria, search protocols, analytical framework, and data extraction and coding tools.	February – July 2023
4.	**Establish database of eligible documents.** This will include quality checks to ensure that only those documents that meet standards are included	March – July 2023
5.	**Data extraction, analysis, and synthesis**	August-September 2023
6.	Prepare the **draft synthesis report of the** key findings, conclusions, and lessons	September-October 2023
7.	**Finalize synthesis report** based on feedback from the evaluation reference group and IDEV management	November-December 2023
8.	**Hold a capitalization workshop** targeting Bank staff, RMCs, and other PFM stakeholders to discuss findings, lessons and implications	December 2023

5.0. COMMUNICATION AND DISSEMINATION

5.1. Stakeholder engagement

The evaluation team has carried out a mapping of key stakeholders of the evaluation and their needs from the evaluation. Key stakeholders include the intended users in the Bank, mentioned in Section 2.1, the Bank's clients in regional member countries, and technical and financing partners among others. The team will ensure that relevant evaluation information and knowledge is shared with the key stakeholders, and that they are given the opportunity to share their data and information, provide feedback on the evaluation design and discuss findings and lessons from the evaluation. The stakeholders and their interactions with the evaluation are detailed in Table 6 Stakeholders mapping and engagement Strategy. This strategy will be updated throughout the evaluation.

5.2. Communication and Dissemination

80. To ensure that the process, findings, and lessons from this evaluation synthesis are useful to the key stakeholders, the evaluation process will ensure to:

(i) include the key stakeholders in decision making about evaluation design and implementation (the evaluation Approach paper) and the draft evaluation synthesis report,

(ii) Produce and communicate interim and final findings, according to PFM intervention type/grouping, as relevant.

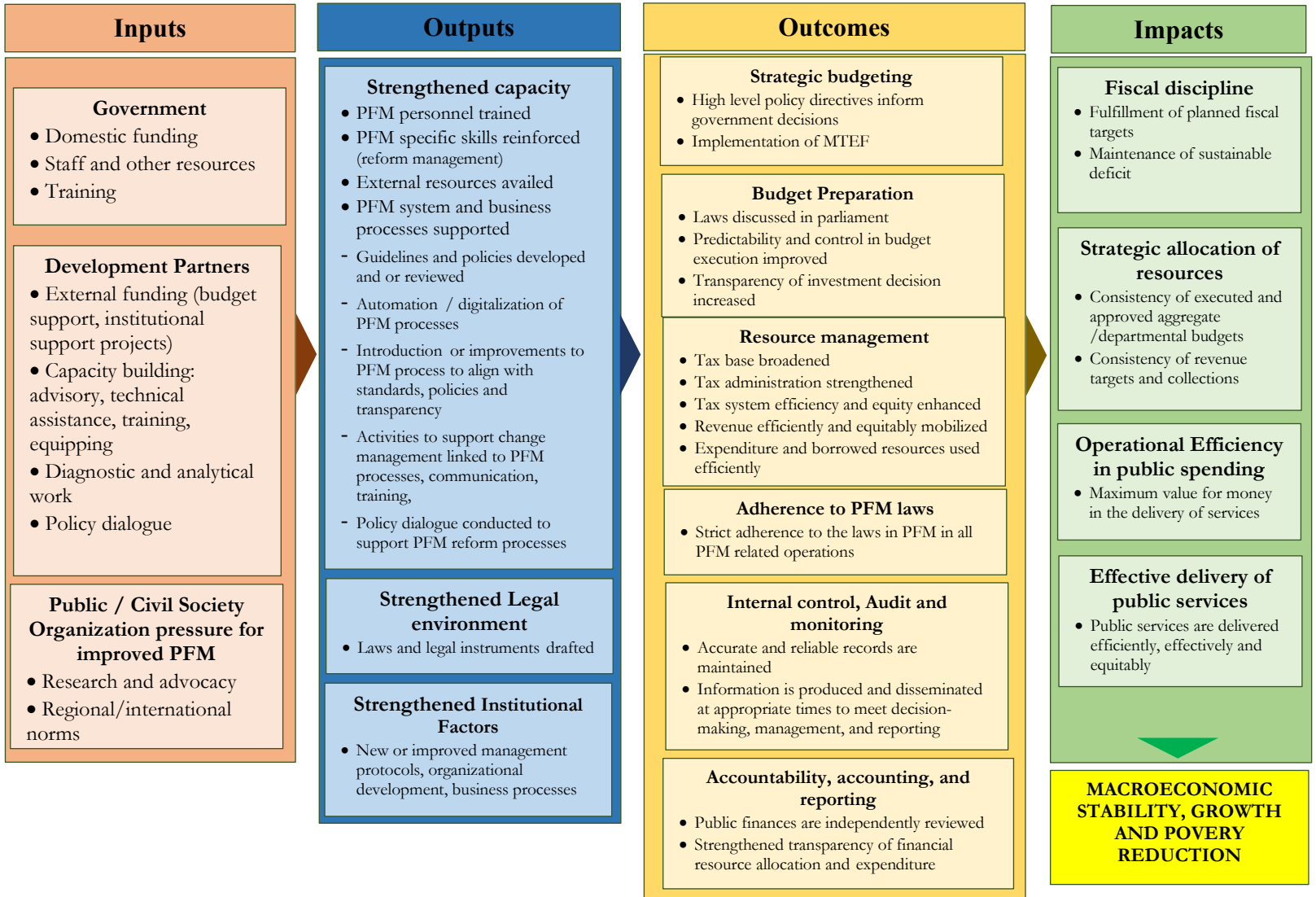
(iii) Use existing platforms and forums, both within and eternal to the Bank, to promote learning and reflection on PFM in Africa.

81. An audit trail will be developed to ensure transparency about the inclusion or rejection of the comments received. As presented in Table 7, the findings and lessons will be disseminated during and after the evaluation, through learning events and forums both face-to-face and virtual. Articles will be written for dissemination via the IDEV blog as well as the Evaluation Matters magazine. In addition to the published summary report, short briefs will be made available online and in hard copy with specific highlights summarizing key findings and lessons. The preliminary stakeholder mapping will be improved and will guide the communication and dissemination plan of the evaluation synthesis to tailor the content and format of dissemination products.

The preliminary communication and dissemination plan is outlined in the matrix in Table 7 Communication and dissemination plan, Annex 5. The plan will be finalized at the synthesis report stage

Annexes

Annex 1. PFM Generic Theory Of Change



Annex 2. Evaluation Synthesis Matrix

Key questions	Sub-questions/What to look for	Indicators/Measures	Data Analysis
1. How has the nature and focus of PFM interventions evolved over time?	1.1. What has been the nature and scale of PFM support interventions over the past ten years?	• Typology of PFM interventions supported by development partners • Size (amount), types and implementation time (years) of PFM interventions • Successes and challenges of the recent/current approach to PFM	Thematic analysis of types of PFM interventions/operations, successes and challenges of how they have evolved over time (i.e. current approach is "procedural-mechanical" focused derived from PEFA which looks more at the form of the system rather than the outcomes/results of the PFM systems) Comparative analysis of types and size of interventions across time, country contexts and leadership (i.e. donor led or country led)
	1.2 What have been the drivers of change in PFM interventions over time?	• Internal enabling factors / drivers of change: new policies, champions, past performance, political change, needs, capacity, peer pressure, other institutional factors • External factors: global events, crisis • Other unexpected factors	Analysis of international and national events/factors that change PFM design or instruments choices.
	1.3 To what extent were adaptations made in response to the context and changing national priorities?	• Alignment to PFM with national priorities, • Extent to which different agencies and RMCs adapted their response to changing needs and contextual shifts (i.e., How has the bank been able to innovate in PFM interventions/reforms?)	Analysis of PFM conditionalities and National Development Plan priorities Analysis of development partners and MDBs (including AfDB) ability to learn and adapt
2. Was the mix of different instruments (budget	2.1 To what extent did PFM interventions respond to the policies, needs and	• Number of PFM interventions implemented aligned with national, regional and local priorities	• Analysis of alignment of PFM interventions with national, regional and local priorities

Key questions	Sub-questions/What to look for	Indicators/Measures	Data Analysis
support operations, technical assistance[49] including training, policy dialogue) appropriate and effective in achieving desired results across different country contexts including fragile situations?	priorities of the intended beneficiaries?	• Evidence of PFM interventions contextualization to target beneficiaries • Focus on Domestic Resource Mobilization and Capital Expenditure	
	2.2 To what extent were the interventions sensitive and responsive to the economic, social, cultural, political and capacity context in which they took place?	• Factors affecting choice of instruments	• Analysis of the factor informing choice of instruments
	2.3 To what extent were the interventions adapted over time in response to changing circumstances?	• Evidence of adaptation based on contextual factors	• Analysis of conditions for adaptation and extent of adaptation
	2.4 How was the quality of design of the interventions?	• Evidence of intervention design quality	• Analysis of quality as reported in literature
	2.5 How have different instruments (individual or combination of	• Types of instruments used to provide PFM support per development partner, disbursement conditions, country context	• Listing of PFM instruments used • Analysis of application of PFM instruments

[49] World Bank defines technical assistance as defined TA by three characteristics: (a) aimed at enabling an external client to implement reforms or strengthen its institutions; (b) free-standing, not an essential part of another activity such as lending or ESW; and (c) linked to a Bank unit with clear accountability for the service provided. On the other hand, ESWs were defined as ESW as an activity that: (a) involves analytic effort; (b) is undertaken with the intent of influencing an external client's policies and or programs; and (c) is "owned" by a specific Bank unit. World Bank. 2006. THE WORLD BANK'S ECONOMIC AND SECTOR WORK AND TECHNICAL ASSISTANCE: AN INDEPENDENT EVALUATION GROUP (IEG) REVIEW APPROACH PAPER

Key questions	Sub-questions/What to look for	Indicators/Measures	Data Analysis
	instruments) been applied to address PFM strengthening?		• Analysis of instruments used by different development partners and grouping per type (e.g. PBO vs ISP), country context, wherever evidence is available
	2.6 How does the application of PFM instruments differ across needs, PFM areas and country contexts?	• Quality of PFM instruments results based on instrument type, country needs and context	• Analysis of PFM instrument application across country needs and context
3. Were the interventions effective in achieving the desired results across different country contexts including fragile situations? Which factors enabled and hampered successful implementation of the interventions?	3.1. To what extent did PFM interventions deliver their expected outputs and outcomes?	• Evidence of achieving outputs and outcomes • Factors affecting achievement of outputs and outcomes	• Analysis of results of PFM interventions
	3.2. How have changes to PFM laws, procedures, institutions, improved the functionality of the system?	• Evidence of PFM system functionality improvement • Drivers of PFM system change/improvement	• Analysis of PFM system functionality improvement as a result of PFM interventions
	3.3. Which instruments (individual or combination of instruments) worked better and under what circumstance/context?	• Types of instruments used to provide PFM support per country context	• Analysis of types of instruments and conditions for success across contexts

Key questions	Sub-questions/What to look for	Indicators/Measures	Data Analysis
	3.4. Did results differ according to country context? (i.e., fragile countries; differences between anglophone, francophone and lusophone countries; different regions, etc.)	• Contextual factors affecting the results of PFM • Differentiate how effective PFM reforms have been by different groups of interventions	• Comparative analysis of contextual factors affecting results of PFM interventions in different country/regional contexts
	3.5. What are the most effective approaches and models for capacity development and institutional strengthening with regard to PFM?	• Evidence related to use of knowledge gained in the trainings, improvement in participant's their work/their ability to do their job	• Analysis of evidence related to capacity building as part of PFM interventions
	3.6. Were there unintended results of the interventions? If so, what were they?	• Number of unintended results of PFM interventions • Factors affecting unintended results of PFM interventions	• Analysis of unintended results of PFM interventions
4. How have partnerships affected achievement of cross-cutting elements of governance, transparency,	4.1. What kind of partnerships / collaborations have been used to support the delivery of cross-cutting elements of governance,	• Evidence of joint and/or coordinated/complementary PFM interventions • Partnerships / collaboration and coordination mechanisms used in support of cross cutting elements of governance, transparency and accountability	• Analysis of partnerships / collaboration and coordination mechanisms used in support of cross cutting elements (Government led? Does it matter who leads /coordinates the partnership)

Key questions	Sub-questions/What to look for	Indicators/Measures	Data Analysis
and accountability in PFM?	transparency, and accountability in PFM?		• Analysis of cross-cutting issues implemented including e-government
	4.2. Which partnerships (only bilateral, only multilaterals or mix bilateral and multilateral) have mattered most for achievement of results?	• Number of bilaterals, only multilaterals or mix bilateral-multilateral joint PFM operations • Results achieved by PFM interventions disaggregated by type of partnership	• Thematic analysis of Partnerships that have delivered results at output, outcome, and impact levels • Analysis of synergy created and leveraging opportunities or resources through partnerships • Analysis of duplication /missed opportunities among Development partners in implementing PFM operations
	4.3. What are key enablers and barriers to successful coordination and partnerships?	• Conditions for successful partnerships / collaborations	Analysis of PFM interventions implemented by joint development partners
5. To what extent are PFM strengthening interventions and outcomes sustainable in the medium and long term?	5.1. What are the conditions necessary for sustainability of PFM interventions?	• Conditions of success for sustainability enhancing interventions	Analysis of conditions that lead to more sustainability PFM interventions
	5.2. How have interventions addressed risk factors to sustainability? Do they differ across context?	• Examples of interventions that have successfully addressed risk factors to sustainability across different contexts	Analysis of differences in interventions' sustainability based on their context

Key questions	Sub-questions/What to look for	Indicators/Measures	Data Analysis
	5.3. How successful have interventions been with ensuring sustainability of PFM interventions in the medium and long term?	• Evidence of medium to long term sustainability of interventions	Analysis of follow up on PFM interventions after completion to determine sustainability
6. What are the emerging lessons from the implementation of PFM interventions? What has worked and not worked, and why?	6.1. What are the strengths and weaknesses of the PFM interventions implemented over the past 10 years?	• Examples of strengths of the PFM interventions implemented over the past 10 years across contexts • Examples of weaknesses of the PFM interventions implemented over the past 10 years across contexts	Analysis of strengths and weaknesses of PFM interventions
	6.2. What lessons were learned from implementing PFM interventions that could inform future interventions?	• Enablers and barriers of successful PFM interventions across contexts, intervention type, collaboration/partnership type	Analysis of PFM intervention implementation lessons over the past 10 years

Annex 3. Documents to be included in the Evaluation Synthesis

1. Accountable Public Finance Management Platform (PUBFIN)-2022: Evaluation report
2. ADE – Aide à la Décision économique (2014) : évaluation conjointe des opérations d'appui budgétaire au Maroc. *Rapport final*
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Annex 5.Stakeholder Mapping, Communication and Dissemination Plan

Table 6: Stakeholders mapping and engagement Strategy

Main Stakeholders	Engagement Strategy	Role in evaluation	Needs & interests in terms of information	Deliverable to communicate	Use of findings & Lessons
AfDB Board of Directors	Sharing of the Evaluation Synthesis report	⌖ Policy oversight	Learning to understand PFM status in Africa for policy and decision making	❖ Synthesis Report	Take policy decisions based on the findings and lessons of the evaluation
AfDB Senior Management: in user complexes: VPs of RDVP[l] and ECVP[li]; DGs and CMs[lii]	⌖ Sharing of Approach paper and Synthesis report	⌖ Advisor ⌖ User of evaluation results	Learning for development of new strategy and interventions	❖ Concept Note ❖ Approach Paper ❖ Synthesis report	To inform the development of new strategies and interventions
AfDB user departments: RDTS[liii], SNFI[liv], ECGF[lv], RDRI[lvi], SNDR[lvii],	⌖ Consultation on Concept Note ⌖ Secondary Data collection ⌖ Sharing of Approach paper and Final	⌖ Advisor/peer reviewer ⌖ Provide information ⌖ Use the evaluation results	Learning to improve PFM design, implementation, and capacity development	❖ Concept Note ❖ Approach Paper ❖ Synthesis report	Improve their support for public financial management activities in the Bank

[l] Regional Development, Integration and Business Delivery
[li] Economic Governance and Knowledge Management Complex
[lii] Director Generals and Country Managers in the regional and country offices
[liii] Transition States Coordination Office
[liv] Fiduciary & Inspection Department
[lv] Governance and Economic Reforms
[lvi] Regional Integration Coordination Office
[lvii] Development Impact & Results

Main Stakeholders	Engagement Strategy	Role in evaluation	Needs & interests in terms of information	Deliverable to communicate	Use of findings & Lessons
FIVP[lviii], SNSP[lix], PCER[lx], IDEV	Synthesis report and related products ⌖ Co-organize knowledge exchange events				
Peer reviewers, Evaluation Reference Group (ERG)[lxi]	⌖ Consultations on Concept Note, Approach paper, Draft Synthesis ⌖ Sharing the final report ⌖ Co-organize knowledge exchange events	⌖ Provide feedback, advice and technical support ⌖ Facilitate the evaluation process ⌖ Validate evaluation results ⌖ Use the evaluation results	Learning to improve PFM design, implementation, and capacity development, evaluation authenticity	❖ Concept Note ❖ Approach Paper ❖ Draft Synthesis report ❖ Synthesis report	❖ Improve their support for public financial management activities in the Bank ❖ Strengthen PFM capacity in RMCs
IDEV Management	⌖ Consultations on all the deliverables of the Evaluation ⌖ Presentation to CODE	⌖ Quality assurance and clearance	Evaluation quality and useability	Draft and Final ❖ Concept Note ❖ Approach Paper ❖ Synthesis report	❖ Provide emerging lessons to strengthen the Bank's support for public financial management in African countries

[lviii] Finance Complex: Resource Mobilization and Partnerships (FIRM)
[lix] Corporate Strategy and Policy Department
[lx] Communication and External Relations Dept.

[lxi] Peer reviewers and ERG are select staff from the AfDB user departments

Main Stakeholders	Engagement Strategy	Role in evaluation	Needs & interests in terms of information	Deliverable to communicate	Use of findings & Lessons
RMC Govts and agencies: Ministries of Finance, Econ Planning, Investment, Trade and Industry, MPs, Central Banks (research depts), Tax bodies - Central Banks (AACB[lxii]), Tax bodies (ATAF[lxiii]), Parliaments (APNODE[lxiv]),	⌖ Sharing of the Synthesis report and related products ⌖ Knowledge exchange events	⌖ Use the evaluation results	Learning PFM best practices for decision making and capacity building	❖ Concept Note ❖ Synthesis report	❖ Learning PFM best practices to improve design and implementation and for policy and decision making
PFM Capacity development Institutions (ACBF[lxv]), Evaluation community (ECG[lxvi]) and	⌖ Consultations on Concept Note ⌖ Sharing of the Synthesis report and related products ⌖ Knowledge exchange events	User of evaluation results	Learning PFM best practices for capacity building and advocacy	❖ Concept Note ❖ Synthesis report	❖ Learning PFM best practices for decision making capacity building and advocacy

[lxii] Association of African Central Banks
[lxiii] African Tax Administration Forum
[lxiv] African Parliamentarians' Network on Development Evaluation
[lxv] African Capacity Building Foundation
[lxvi] Evaluation Cooperation Group

Main Stakeholders	Engagement Strategy	Role in evaluation	Needs & interests in terms of information	Deliverable to communicate	Use of findings & Lessons
Academia (AAU[lxvii])					
Technical and financing **partners**: IFIs[lxviii] (WB, IMF, EIB, IsDB) GIZ, JICA, AFD, USAID	⌖ Secondary Data collection ⌖ Sharing of the Synthesis report and related products ⌖ Knowledge exchange events	User of evaluation results	Learning PFM best practices to improve design and implementation and for policy and decision making	❖ Synthesis report	❖ Use the findings and lessons to support their activities around public financial management in African countries
Civil society organizations and networks, and media	⌖ Sharing of the Synthesis report and related products ⌖ Knowledge exchange events	User of evaluation results	Learning PFM best practices for capacity building and advocacy	❖ Synthesis report	❖ Learning PFM best practices for advocacy

[lxvii] Association of African Universities
[lxviii] international financial institutions

Table 7 Communication and dissemination plan

Deliverable	Audiences	Communication Channels	Communication products	Timeframe
Draft Concept Note and Approach paper	• IDEV Management • ERG • Peer reviewers	• Email	• Draft Concept Note/ Approach paper (Word)	July – August 2023
Final Concept Note and Approach paper	All stakeholders	• PFM evaluation page on IDEV Website	• Concept Note/ Approach paper (PDF)	October 2023
Draft Evaluation Synthesis Report	• ERG & Peer reviewers • IDEV team and Management	• Email • ERG meeting	• Draft report (WORD) • Presentation	October – November 2023
Final Evaluation Synthesis Report (internal for clearance)	IDEV Management	• Email	• Final Draft Evaluation Report (WORD)	November 2023
Final Evaluation Synthesis Report (submitted for information/response)	• AfDB Senior Management • AfDB User departments • AfDB Board of directors and Management	• Email • Capitalization workshop (Learning event) • Submission to the Board	• Final Evaluation Synthesis Report (PDF) • Presentation	December 2023

Deliverable	Audiences	Communication Channels	Communication products	Timeframe
Final Evaluation Synthesis Report	• AFDB Staff • RMC Govts and agencies. • Technical and financing partners • Civil society organizations and networks, and media • PFM Capacity development Institutions, Evaluation community and Academia	• IDEV, Website, newsletter, Evaluation Matters, EVRD • Learning events (face to face or virtual) • IDEV Webinar • Bank platform and forums for PFM • Networks and forums on PFM in Africa (Debt management, resource management, public expenditure) • African Evaluation Association • GEI • African PFM	• Published Synthesis Report • Other products (e.g., Lesson notes, infographics, Blog articles, etc.) to be determined at evaluation conclusion	December 2023 – June 2024