

	Cook Is	Nauru	Niue	Nouvelle Caledonie	PNG	Polynesie Francaise	RoFiji	RoMIs	Samoa	Solomon Is	Timor-Leste	Tonga	Tuvalu	Vanuatu
	2015	2010	2011	2012	2015	2016	2013	2012	2014	2012	2014	Self 2014	Self 2015	Self 2015
A. PFM-OUT-TURNS: Credibility of the budget														
PI-1	Aggregate expenditure out-turn compared to original approved budget	B	NR	A	B	A	A	B	A	B	D	A	A	A
PI-2	Composition of expenditure out-turn compared to original approved budget	B+	NR	C+	C+	D+	C+	D+	B+	C+	D+	B	C+	B+
PI-3	Aggregate revenue out-turn compared to original approved budget	A	NR	B	B	B	A	B	A	D	B	A	C	B
	Stock and monitoring of expenditure payment arrears	B+	D+	A	B+		A	NR	NR	B+	NR	NR	B+	D
B. KEY CROSS-CUTTING ISSUES: Comprehensiveness and transparency														
PI-5	Classification of the budget	C	D	C	D	C	D	C	D	B	C	B	A	A
PI-6	Comprehensiveness of information included in budget documentation	A	C	C	A	B	B	A	D	B	A	A	A	A
PI-7	Extent of unreported government operations	C+	NR	D+	D	D	NR	D	C+	C	D+	A	C+	A
PI-8	Transparency of inter-governmental fiscal relations	A	NA	NA	A	B	B+	D	B	NA	NA	NA	B	B
PI-9	Oversight of aggregate fiscal risk from other public sector entities	C	D	A	C	C	D+	D	B	C	D	A	C+	D+
PI-10	Public access to key fiscal information	A	C	D	B	B	C	D	C	B	B	C	A	C
C. BUDGET CYCLE														
C(i) Policy-based budgeting														
PI-11	Orderliness and participation in the annual budget process	B	C+	D+	B+	C+	B	B+	B+	A	B	A	A	B
PI-12	Multi-year perspective in fiscal planning, expenditure policy and budgeting	C+	D	D	B	C	D+	D	C+	C	C+	C	B	D+
PI-13	Transparency of taxpayer obligations and liabilities	A	D+	C	A	A	B+	D+	B	D+	C	A	C+	B
PI-14	Effectiveness of measures for taxpayer registration and tax assessment	B+	D	C	A	B	C	NR	B	C	C	B	C	B
PI-15	Effectiveness in collection of tax payments	NR	D+	NR	D+	D+	D+	D+	D+	D+	NR	D+	C	D+
C(ii) Predictability and control in the budget execution														
PI-16	Predictability in the availability of funds for commitment of expenditures	C+	A	B+	D+	C+	B+	D	C+	C+	B+	C+	C+	C+
PI-17	Recording and management of cash balances, debt and guarantees	B	C	D+	A	B+	B	D+	B	C+	B	A	C	C+
PI-18	Effectiveness of payroll controls	B+	D+	D+	A	D+	B+	D+	D+	C+	C+	C+	C	D+
PI-19	Transparency, competition and complaints mechanisms in procurement	C	D	D	C	D	D	D	C+	D+	D+	D	D+	D+
PI-20	Effectiveness of internal controls for non-salary expenditure	C+	D+	C+	B+	D+	A	C+	D+	C	C+	B+	B	C+
PI-21	Effectiveness of internal audit	D	D	D+	D	D+	D	NR	D	C	C+	D	C+	C+
C(iii) Accounting, recording and reporting														
PI-22	Timeliness and regularity of accounts reconciliation	A	C+	D+	B+	B+	D+	D	C+	C+	B+	B+	B	B
PI-23	Availability of information on resources received by service delivery units	A	D	B	C	A	D	D	D	D	D	B+	C	C
PI-24	Quality and timeliness of in-year budget reports	C+	C+	C+	C+	D	C+	C+	D+	C+	C+	B+	C+	C+
PI-25	Quality and timeliness of annual financial statements	D+		D+	C+	A	D+	NR	C+	B	A	D+	B+	D+
C(iv) External scrutiny and audit														
PI-26	Scope, nature and follow-up of external audit	C+	NR	D+	D+	D	D+	C	D+	C+	C+	B+	B+	D+
PI-27	Legislative scrutiny of the annual budget law	D+	D+	C+	B+	D+	C+	NA	D+	B	D+	B+	D+	A+
PI-28	Legislative scrutiny of external audit reports	D	NR	D+	D	D+	D+	NA	C+	B+	D	C+	D+	B
D. Donor practices														
D-1	Predictability of direct Budget Support	NR	A	A	D+	NA	NA	A	D	D	NA	D+		
D-2	Financial information provided by donors for budgeting and reporting on project and program aid	D+	D	D	NA	D	D	D	C	C+	C	C		
D-3	Proportion of aid that is managed by use of national procedures	D	D	D	A	D	D	B	D	D	D	C		