

Global Europe Results Framework Indicator Methodology Note

1. Indicator name
<p>GERF 2.19: Number of countries supported by the EU to strengthen revenue mobilisation, public financial management and/or budget transparency</p>
2. Technical details
<p><i>Please use the information provided in OPSYS or the SWD.</i></p> <p><u>Results Dashboard code(s)</u>: 65235.</p> <p><u>Unit of measure</u>: <i>Number of (#).</i></p> <p><u>Type of indicator</u>: <i>Quantitative (not qualitative) – Numeric (not percentage); Actual ex-post (not estimated or ex-ante); Cumulative (not annual); Direct (not indirect); Stock (not flow).</i></p> <p><u>Level(s) of measurement</u>: <i>Specific Objective – Outcome; Direct Output; Output.</i></p> <p><u>Disaggregation(s)</u>: <i>None.</i></p> <p><u>DAC sector code(s)</u>: <i>15111 – Public finance management; 15114 – Domestic revenue mobilisation.</i></p> <p><u>Main associated SDG</u>: <i>17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.</i></p> <p><u>Other associated SDGs</u>: <i>8.1 growth; 8.2 diversification and innovation; 8.5 employment and decent work; 9.4 upgrade infrastructure and clean technology; 17.9 capacity building; 17.11 exports of developing countries.</i></p> <p><u>Associated GERF Level 1 indicator</u>: <i>1.16 Proportion of domestic budget funded by domestic taxes (SDG 17.1.2).</i></p> <p><u>Associated GERF Level 3 indicators</u>:</p> <p><i>3.3 Amount and share of EU-funded external assistance contributing to strengthening investment climate</i></p> <p><i>3.6 Number and share of EU-funded external interventions supporting the implementation of political, economic and social reforms and joint agreements in partner countries</i></p> <p><i>3.13 Number and share of EU- external interventions promoting gender equality and women's empowerment</i></p> <p><i>3.14 Number and share of EU-funded external interventions promoting disability inclusion</i></p> <p><i>3.16 Amount and share of EU-funded external assistance qualifying as ODA</i></p>
3. Policy context and rationale
<p>Inclusive and sustainable growth requires a stable economic framework and sound management of public finances. Both are also crucial for the optimal use of development</p>

assistance, notably in budget support contracts. The European Commission supports assessments and reforms of macroeconomic and public finance management in partner countries. The [New European Consensus on Development](#)¹ states that ‘enhancing domestic resource mobilisation is key to all governments’ efforts to achieve inclusive growth, poverty eradication and sustainable development.’

The 2030 Agenda for Sustainable Development and its Sustainable Development Goals (SDGs) include specific commitments, in SDG 17, to strengthening domestic resource mobilisation (SDG 17.1) and aspects of public financial management, such as sustainable long-term debt management (SDG 17.4). Domestic revenue mobilisation, public financial management and budget transparency will also be crucial for reaching other SDG targets, for example, in terms of effective, accountable and transparent institutions (SDG 16.6), reducing illicit financial and arms flows, strengthening the recovery and return of stolen assets and combating all forms of organised crime (SDG 16.4), ensuring economic growth (SDG 8.1), etc.

4. Logframe inclusion

If an intervention generates the result measured by this indicator, then it must be reported in OPSYS. Corporate targets have been set for the indicators used to monitor the Strategic Plan and the Multiannual Financial Framework (see Section 9). Progress towards these targets is reported annually in the Annual Activity Plan (for the Strategic Plan) and the Programme Performance Statements (for the Multiannual Financial Framework). These values are calculated by aggregating the results reported in OPSYS. These reports ultimately contribute to the Annual Management Performance Report submitted by the European Commission to the Council and Parliament during the annual budgetary discharge procedure. If targets are not met, explanations must be provided. Therefore, it is crucial that all results are recorded in OPSYS.

There are two ways of doing this:

- Include the indicator directly in the logframe (recommended approach);
- Match the indicator to the closest logframe indicator (only if the indicator was not originally included in the logframe and modification is not possible).

Why? The matching functionality in OPSYS only accommodates reporting current values and does not yet support encoding baselines and targets. This is a significant drawback because targets are a valuable piece of information, especially at the beginning of a Multiannual Financial Framework. Indeed, results take time to materialise as they are the last step in the chain, appearing only after programming, commitments, contracting, and spending have occurred. Targets allow to see what results are expected long before they materialise, which is reassuring to the different stakeholders concerned with accountability. **Therefore, include all corporate indicators directly in the logframe whenever possible, and reserve the matching functionality only for cases when this is not feasible.**

5. Values to report

¹ https://ec.europa.eu/europeaid/new-european-consensus-development-our-world-our-dignity-our-future_en

The following values must be determined in line with the definitions provided in Section 6.

Baseline value: the value measured for the indicator in the baseline year. The baseline value is the value against which progress will be assessed. For GERF indicators, this value is usually zero. This is because the results being measured must be directly attributable to EU support; prior to the start of implementation, the specific intervention has not yet occurred and therefore cannot have generated a result. A non-zero baseline may only occur if the intervention is following up on work achieved by another intervention financed by the same instrument.

Current value:

- **For logframe indicators:** the most recent value for the indicator at the time of reporting. The current value includes the baseline value which is reported separately for logframe indicators in OPSYS.
- **For matched indicators:** the most recent value for the results achieved at the time of reporting since the start of implementation of the intervention. This value is obtained by taking the most recent value for the indicator at the time of reporting and subtracting off the baseline value which is not reported separately for matched indicators in OPSYS.

Current values will be collected at least once a year and reported cumulatively throughout the implementation period.

Final target value: the expected value for the indicator in the target year.

Intermediate target values (milestones). A tool has been developed in OPSYS to generate intermediate targets automatically².

- **For outputs:** the intermediate targets are generated using a linear interpolation between the baseline and target values because it is assumed that outputs materialise sooner and more progressively over implementation (than outcomes).
- **For outcomes:** the expected progression over the course of implementation will vary

² This has been done in the context of the Primary Intervention Questionnaire (PIQ) for the EAMR. Three new KPIs provide an overall assessment of ongoing interventions (current performance and future performance) and completed interventions (final performance). Scores will be calculated for all INTPA and NEAR interventions participating in the annual results data collection exercise.

- *KPI 10* reflects the relevance, efficiency and effectiveness of ongoing interventions. The information on relevance is provided by the Operational Manager's response to a question in a survey. The information on efficiency and effectiveness is provided either by the logframe data, if sufficient data is available, or the response to a question in a survey, if not.
- *KPI 11* reflects expectations regarding the most probable levels of relevance, efficiency, effectiveness and sustainability that can be achieved by ongoing interventions in the future. In this case, all the information is provided by the Operational Manager's responses to questions in a survey.
- *KPI 12* reflects the relevance, efficiency and effectiveness of completed interventions. The information on relevance is provided by the Operational Manager's response to a question in a survey. The information on efficiency and effectiveness is provided by the logframe data if sufficient data is available, or the response to a question in a survey, if not.

across interventions. During the creation of a logframe, the expected outcome profile must be selected (OPSYS offers four options³) and this selection triggers the generation of intermediate targets for all 30 June and 31 December dates between the baseline and target dates for all output and outcome quantitative indicators. All automatically generated intermediate targets values and dates can be subsequently modified by the Operational Manager or the Implementing Partner with the approval of the Operational Manager.

6. Calculation of values

Specify all assumptions made, list definitions for all technical terms, provide any relevant guidance on (double) counting, and include checklist for quality control.

The value for this indicator is calculated by counting the number of countries supported by the EU to strengthen revenue mobilisation, public financial management and/or budget transparency, using the technical definitions and counting guidance provided below. Please double check your calculations using the quality control checklist below.

Technical definitions

Domestic revenue mobilisation (DRM) refers to the generation of government revenue from domestic resources, from tax or non-tax sources (royalties, licenses, levies or other income).

Public finance management (PFM) comprises the full budget cycle including revenue administration, budget preparation, budget execution with cash management, procurement systems, internal controls and internal audit, accounting and reporting, external audit and scrutiny.

Strengthening budget transparency can include EU support for the public availability of accessible, timely, comprehensive and sound budgetary information.

Counting guidance

1. If the intervention supports the strengthening of revenue mobilisation, public financial management and/or budget transparency, it is mandatory to include this indicator in the logframe, even if the intervention is implemented in one country and the value to be reported is one. This indicator might not be useful for monitoring purposes, but it is necessary to ensure accurate corporate reporting.
2. Interventions using all aid modalities may be considered for this indicator, e.g. budget support or non-budget support interventions, with technical assistance aimed at improving DRM, PFM and/or budget transparency.
3. Budget support interventions can be assumed to include support on PFM and budget transparency for partner countries.
4. If an intervention is supported by a multi-country region, the separate countries supported should be counted.
5. Overseas countries and territories (OCTs) should be counted as countries.

³ a. *steady progress*: The outcomes are achieved continuously throughout implementation; b. *accelerating progress*: The outcomes are achieved towards the end of implementation; c. *no progress until end*: The outcomes are mostly achieved at the end of implementation; d. *none of the above*.

6. Double-counting is not allowed: a country can be counted only once in the same reporting period. This means that if the same country benefits from one or more forms of support over one or more years in the same reporting period, from the same intervention or different interventions, this country should be counted only once.

Quality control checklist

1. Has the indicator been included directly in the logframe? Reserve the OPSYS matching functionality only for cases when this is not feasible.
2. If the indicator has been included directly in the logframe, does the current value *include* the baseline value? If the indicator has been matched to a logframe indicator, does the current value *exclude* the baseline value?
3. Have all countries with budget support been included? All budget support interventions can be assumed to include PFM support.
4. Apart from budget support operations, have technical assistance operations been taken into consideration?
5. For technical assistance, is only support for government being considered? Support for the private sector to strengthen businesses or trade does not count.
6. Are all supported countries included, even if there is little or no evidence that the support has been effective? Countries should be counted if the EU provided support, regardless of the outcome.
7. Is the GERF value a whole number? The number of countries cannot be a decimal number.
8. Have OCTs been included? OCTs are counted as countries.
9. Are all the countries included in the intervention being counted? If support is provided by means of a multi-country intervention, all the countries included in the intervention should be counted.
10. Has double counting been avoided? Countries can only be counted once.
11. Have the countries been listed in the comments field? This facilitates quality control of the potential double counting between national and regional interventions.
12. Have all calculations been recorded in the calculation method field? Have all relevant explanations been reported in the comment field?

7. Examples of calculations

In Country A, the EU is supporting the establishment of a well-functioning procurement system to support PFM. Country A is also being given support to increase revenue collection from non-tax sources through a multi-country regional intervention financed by a multi-donor trust fund.

In Country B, the EU is giving the government support to make publicly available comprehensive and accessible information about the national budget.

The total number of countries being given EU support to strengthen revenue mobilisation, PFM and/or budget transparency is 2. For Country A, the types of EU support reported are PFM and DRM. For Country B, the type of EU support reported is budget transparency.

8. Data sources and issues

Please use the data source categories specified in OPSYS.

EU intervention monitoring and reporting systems: Progress and final reports for the EU-funded intervention; ROM reviews; Baseline and endline surveys conducted and budgeted by the EU-funded intervention.

Include any issues relating to the availability and quality of the data.

9. Reporting process & Corporate reporting

The data collected on this indicator will be reported in OPSYS by the Implementing Partner. The values encoded in OPSYS will be verified, possibly modified and ultimately validated by the Operational Manager. Once a year the results reported will be frozen for corporate reporting. The methodological services in HQ that are responsible for GERF corporate reporting will perform quality control on the frozen data and aggregate as needed to meet the different corporate reporting requirements.

Please replace ○ with ● for the relevant items below.

This indicator is used for corporate reporting in the following contexts:

- NDICI via the Annual Report
- NDICI via the 2021-27 Programme Performance Statements
- INTPA Strategic Plan 2020-24 via the Annual Activity Report
- INTPA Strategic Plan 2025-29 via the Annual Activity Report
- NEAR Strategic Plan 2020-24 via the Annual Activity Report
- ENEST Strategic Plan 2025-29 via the Annual Activity Report
- MENA Strategic Plan 2025-29 via the Annual Activity Report
- FPI Strategic Plan 2020-24 via the Annual Activity Report
- FPI Strategic Plan 2025-29 via the Annual Activity Report

This indicator has been included in the following other Results Measurement Frameworks:

- EFSD+
- GAP III
- IPA III
- TEI-MORE

10. Baseline alignment & Annualisation

Corporate reports most often cover different timeframes. Only rarely does the 7-year Multiannual Financial Framework (MFF) start in the same year as the 5-year Strategic Plans. Because the MFF drives the funding for these interventions, it serves as the primary baseline for data collection. To report against other cycles with different start dates, results must first be annualised and then re-cumulated starting from the required baseline year.

The annualisation method depends on the type of indicator, which can be found in Section 2:

- **Flow Indicators** (discrete achievements): These measure "one-off" events or new beneficiaries reached within a specific timeframe (e.g., Number of people trained). To find the annual result, we calculate the variation (the difference between the

cumulative total at the end of the year and the beginning of the year).

Example: If a project reached 500 total people by 2024 and 800 by 2025, the 2025 annual result is 300 (the new results generated that year).

- **Stock Indicators** (continuous support): These measure an ongoing state or sustained support (e.g., Number of countries supported). To find the annual result, we take the total cumulative value at the end of the year, as this represents the full extent of the EU's active footprint.

Example: If the EU supports 10 countries in 2024 and continues supporting those same 10 in 2025, the 2025 annual result remains 10 (the total "stock" of support active that year).

In this case, the result is often achieved at the onset of the intervention and remains ongoing throughout implementation. When re-baselining for a new corporate cycle, these results are maintained rather than recalculated as variations. The annual value is the total number of entities under active support at the end of the reporting year, regardless of whether that support commenced before or after the new baseline year.

11. Other uses

GERF 2.19 can be found in the following thematic results chains:

- [Resilience, Conflict Sensitivity and Peace](#)
- [Sustainable Cities](#)

GERF 2.19 can be found in the following groups of EU predefined indicators available in OPSYS, along with other related indicators:

- Resilience, Conflict Sensitivity and Peace
- Sustainable Cities

For more information, see: [Core indicators for design and monitoring of EU-funded interventions | Capacity4dev \(europa.eu\)](#)

Include references to external bodies using the same or similar indicator.

External bodies using the same or similar indicator:

- [World Bank Group](#): Countries with strengthened public management systems
- [African Development Bank](#): Countries with improved transparency, accountability in public sector
- [UNDP](#): Number of countries that adopt and implement with UNDP assistance, upon request, constitutional, statutory and/or policy guarantees for public access to information

12. Other issues