

		<p>2.4 4 Status of revised contract management guidelines and rate of application by MDAs</p> <p>2.5 Frequency of accurate payroll and pension</p> <p>2.6 Frequency of accurate Commitment Reports by MDAs to Budget Dept. and Accountant General's Department</p> <p>2.7 Extent to which budget documentation comprises contingent liabilities from parastatals</p>	<p>2.4 Zero as the action has not started yet (2018) (currently incomplete Contract Management guide)</p> <p>2.5 Monthly Payroll and pension reconciliations not done regularly (2018)</p> <p>2.6 Monthly Commitment Reports by MDAs are inaccurate (2018)</p> <p>2.7 No comprehensive governance and management framework available for parastatals, oversight difficult (2018); Contingent liabilities are not disclosed in budget documentation.</p>	<p>2.4 a) Contract Management Guide revised (2021), b) &gt; 70 % of MDAs apply guidelines (2023)</p> <p>2.5 Monthly regular and accurate Payroll and pension reconciliations completed monthly (2021)</p> <p>2.6 a) Independent verifiable Commitment Reports produced monthly (2024); b) Evidence of a review by AGD of monthly reported commitments and action/sanctions taken for unjustified commitments. (2020) Evidence of payment delays for unrecorded commitments. (2022)</p> <p>2.7 Based on an operational governance/ management framework contingent liabilities are included in the annual budget (2023)</p>	<p>2.4 a) contract management guidelines, b) Sampling of application by PPDA/GCU and report issued</p> <p>2.5 Monthly payroll and pension reconciliations, AGD</p> <p>2.6 Budget Dept records of monthly Commitment Reports created from records independent of MDAs; Annotated AGD records of monthly Commitment Reports created from records independent of MDAs; IFMIS payment records</p> <p>2.7 Annual budget documentation.</p>	<p>2.4 MDAs will acknowledge role of GCU in procurement process</p> <p>2.5 -2.6 No external incentives /conditionality will distract focus</p> <p>2.7 Parastatals will adhere to governance framework and provide accurate and timely information</p>
	<b>KR (output) 3: Enhanced implementation of PFM reforms</b>	<p>3.1 Extent to which the working environment is becoming more conducive to achieving PFM reforms</p> <p>3.2 M&amp;E reports</p>	<p>3.1 Baseline will be done at start of TA programme</p> <p>3.2 M&amp;E template being developed</p>	<p>3.1 Targets to be set after baseline</p> <p>3.2 Periodic M&amp;E reports issued to main stakeholders e.g. quarterly (2021)</p>	<p>3.1 Confidential annual survey of civil servants working in relevant PFM institutions</p> <p>3.2 Periodic M&amp;E reports by PFMS Unit, MOFEP</p>	<p>3.1 Officers will share honest information</p> <p>3.2 all stakeholders will submit accurate and timely information</p>