PFM Reforms in Post-Conflict Countries: Progress, challenges and lessons

Verena Fritz, Edward Hedger, Philipp Krause, Heidi Tavakoli
Outline of the presentation

- Part 1: PFM progress across countries and drivers
- Part 2: Reform patterns across the budget cycle
- Part 3: Impacts of PFM reforms
- Part 4: Implications and points for discussion
Part 1: PFM progress across countries and drivers
Why do we need to know (more) about PFM in post-conflict countries?

- WB and other donors heavily engaged in supporting PFM reforms in post-conflict environments
  - Between 10 and 30+% of total donor spending on public sector in PCC
- Vs overall notion that fragile and post-conflict countries present very difficult environments, and that institution-building is a very long-term prospect (cf WDR 2011)

Overarching questions:
- Are PFM reforms feasible in post-conflict countries (and what has worked where)?
- Do PFM reforms have the expected effects on state-building and service delivery?

This workshop is a unique opportunity to discuss the findings with a range of practitioners and officials & to continue the development of global knowledge
What the study covered

- Comparative study of eight post-conflict countries
  - Afghanistan, DR Congo, Cambodia, Kosovo, Liberia, Sierra Leone, Tajikistan, West Bank and Gaza
  - Generally 7-10 year time horizon, Cambodia longer
- NB: focus is on post-conflict countries rather than *fragile* states overall
  - A number of the findings may not equally apply to countries experiencing deteriorating governance
- Why do a systematic review?
  - ‘Map’ what works and in what environments more systematically than any individual practitioner, expert, or government official can
  - Draw in and feed back into practitioner experiences and approaches
What is a realistic expectation?

- WDR 2021 emphasizes that even where commitment and progress exist, institution building takes time
  - 10 to 40 years to achieve bureaucratic quality, control of corruption, Rule of Law under 'best case scenario'
  - So over the time horizon considered, only limited progress would be expected

- Rather little discussion of PFM in post-conflict countries that could guide expectations
  - 'Basics first' (Schick), platform approach
  - Empirical and conceptual work by the IMF (2004/05), background paper for the WDR 2011
Findings: reform progress made

- Significant reform progress has been made in post-conflict countries, despite:
  - Very low human capacity
  - Levels of continuing insecurity
  - Absence of any prehistory of independent statehood
  - Acute levels of underdevelopment

- Overall progress has been ‘greater than expected’

- Variation in country performance
  - Key drivers somewhat counter-intuitive
## Snapshot of country conditions

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<td>Population (2005)</td>
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<th>GDP per capita (average for 2000-2009)</th>
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<th>456</th>
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<td>127/182</td>
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a Average for 2001-2008.  
b Average for 2000-2005 only.  
c HDI values range from 0 to 1 (lowest rated country: Niger at .340).  
Sources: World Bank, Development Data Platform, and UNDP.
## Starting years and relative progress on PFM rebuilding and reforms

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<thead>
<tr>
<th>Country</th>
<th>Post-conflict ‘starting point’</th>
<th>Relative progress by 2010</th>
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<tr>
<td>Afghanistan</td>
<td>2001-02</td>
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<td>DR Congo</td>
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<td>Liberia</td>
<td>2003</td>
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<td>Sierra Leone</td>
<td>2002</td>
<td>Substantial</td>
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<td>Tajikistan</td>
<td>1997</td>
<td>Limited</td>
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<td>West Bank &amp; Gaza</td>
<td>1993-2002</td>
<td>Substantial</td>
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What motivates and enables governments to pursue PFM reforms?

- Contrary to assumptions, the level of internally generated revenue has **not** been a predictor of progress made on PFM
  - Caveat: for the time period and countries reviewed

- Institutional legacies and whether countries saw continuity or a switch to different systems also less relevant than expected
  - Range of institutional legacies represented: variations of communist, Francophone, US- and UK-Anglophone and others
  - Successful reformers included relatively greater continuity (Sierra Leone, Liberia) as well as those embarking on a complete overhaul (Kosovo, Afghanistan)
  - Some problems emerged when different institutional models ‘overlap’
    - E.g. competing Francophone and Anglophone-inspired advice in Cambodia
Low capacity was not a binding constraint – but middle income countries have an advantage

- Significant progress has been possible even in environments in which capacity was initially very weak/eroded
- Significant use of capacity substitution (especially in SL, Liberia, Afghanistan) and supplementation
- This helped to short-circuit capacity in the short to medium term
  - Problems with transitioning to longer term sustainable capacity
  - Avoiding the use of capacity substitution does not solve the issue (e.g. Tajikistan)
- Sustained development of local capacity happened primarily in the two middle income cases – Kosovo and WBG
  - But: low income post-conflict countries cannot replicate middle-income conditions
Government motivation appears as the decisive factor

- Governments seeking external support and recognition have tended to facilitate greater progress on PFM reforms
  - HIPC debt relief or seeking international recognition were influential and pushed PFM engagement and results
  - Note that the commitment is foremost to ‘higher order objectives’ – and that PFM reforms are instrumental
  - Motivation in response to incentives – not ‘random’ political will
  - Domestic demand side had relatively limited influence on PFM reforms

- Any reform effort and support to reforms has to contend with the fact that ministerial turn-over tends to be high
  - Especially during early post-conflict years
  - Heads of state appoint ministers of finance strategically
## Domestic revenue and aid levels and relative progress of PFM reforms

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<th>WBG a</th>
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<tr>
<td>ODA/GNI % (Ø 2002-08) d</td>
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<td>33.3</td>
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<td>74.7</td>
<td>31.6</td>
<td>9.9</td>
<td>31.3</td>
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<td>ODA per capita in current US$ (Ø 2002-08)</td>
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<td>41</td>
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<td>76</td>
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<td>Domestic revenue in % of GDP excl grants (2008) e</td>
<td>6.9</td>
<td>12</td>
<td>18.5</td>
<td>24.5</td>
<td>24.4</td>
<td>11.5</td>
<td>20.5</td>
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<td>Overall PFM reform performance</td>
<td>Substantial</td>
<td>Intermediate</td>
<td>Limited</td>
<td>Substantial</td>
<td>Intermediate</td>
<td>Substantial</td>
<td>Limited</td>
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**Notes:** All data for fragile states is subject to high levels of uncertainty and should hence only be seen as approximate.

- **a** Data is particularly uncertain for Kosovo and West Bank and Gaza.
- **b** Aid to GDP levels for 2001 to 2006 (excluding costs for international administration).
- **c** Average for 2005 and 2006 only.
- **d** Averages give impression of overall level of aid dependency; year-to-year, most fragile states experience considerable volatility in commitments and disbursements.
- **e** Domestic revenue includes taxes on international trade and revenue from resource sectors.

**Sources:** World Bank, Development Data Platform; IMF; OECD (2008).
Part 2: Reform patterns across the budget cycle
Overview – part 2

- Drivers of reform selection and sequencing
- Coverage of reforms:
  - Across the budget cycle
  - Across actors and organisations
- Which reforms were easier and which more difficult?
Drivers of reform selection and sequencing

- Donors and their assessments were dominant (but problematic)
  - Initial approaches were ad hoc before the emergence of coordinated reform efforts and measures...
    - Comprehensive and integrated PFM reform programmes (SL, Afg)
    - Introduction of formal sequencing methodologies (e.g. ‘platform approach’ variants) (Cam, SL, Kos)
    - Improvements in donor coordination based on reform plan (SL, Lib)
  - PFM reforms were directed first by donors and later by PFM/PEFA assessments (Lib)
  - Weakness in the autonomous agenda-setting capability of government for reform boosted the strong external influence on reform measures and approaches (except WBG)
Reform coverage: rules and organisation

- **Legal framework was not critical**
  - Comprehensive reform of legal frameworks did not happen quickly across the cases (up to eight years) (Taj, Lib, DRC), and followed initial reform of systems and practices rather than driving them
  - However, enactment of comprehensive legislation is only a partial measure of progress (drafting laws, government approval, parliamentary assent)
  - Piecemeal legal reforms were sufficient initially, but created some incoherence and gaps (especially for fiscal decentralisation) (DRC)
  - Reform of the legal framework did not ensure changes to actual practice (‘de facto’ reform), because of capacity constraints and limited ‘political will’

- **Organisational arrangements matter**
  - Some mergers/splits (Lib, DRC), but separate ministries of finance and planning (except SL, Kos) have undermined comprehensiveness
Reform coverage: budget cycle (1)

- Budget formulation improved in basic terms
  - Getting the annual budget back up and running was an immediate priority in most countries (Afg, DRC, Lib)
  - Focus on basic MTFF and fiscal aggregates in all cases, with emerging MoF capacity in macro-fiscal forecasting and analysis (Kov, SL)
  - More complex and ambitious budget formulation reforms were tried (especially MTEF), but had limited traction because of technical and political challenges (SL, DRC, Taj)
  - Programme budgeting was attempted (Afg, Cam, Lib, SL) without success in any of the cases
  - Widespread efforts to integrate recurrent and investment budgets were undermined by weak policy linkages, slow procurement processes and substantial off-budget aid
Reform coverage: budget cycle (2)

- **Budget execution showed strong specific progress**
  - Restoring basic fiscal control through cash-based expenditure management was a priority (Afg, DRC)
  - Early and consistent attention was given to budget execution issues and produced relatively strong results:
    - Chart of accounts revision, centralisation of cash management through TSA, automation of central treasury system, implementation of commitment controls
    - Sub-national roll-out of FMIS (Kos, Afg)
  - In-year and end-of-year fiscal/financial reporting has shown major gains (SL, WBG, Lib, Taj)
  - Legal, institutional and procedural reforms were prevalent in procurement, but not matched by better procurement practice
Reform coverage: budget cycle (3)

- **Budget accountability and oversight was marginal**
  - Early and sustained attention to external audit in some cases (Afg, SL), but later focus elsewhere (Kos, Lib)
  - Legal framework reform was important for external audit, especially establishing the independence of the Auditor General (SL, Lib)
  - Full or partial outsourcing of external audit compensated for weak capacity and provided additional safeguards to donors
  - Despite parliamentary engagement on budget approval, ex post oversight and audit follow-up were among the weakest areas of PFM
  - Vertical (citizen-state) accountability has emerged selectively (Lib, DRC, WBG), but remains a relatively weak force
Reform coverage: PFM actors

- **Primary focus was on central finance agencies**
  - Strong reform emphasis on strengthening the central finance agency (usually MoF), with the primary objective to (re)establish control and fiscal discipline
  - Central control was also established in some cases by reducing the discretion of line ministries and sub-national governments (e.g. through TSAs) (WBG, Kos)
  - Engagement with line ministries and sub-national tiers started later and targeted only key service delivery line ministries
    - Linked to HIPC/PRGF, and separate from MoF-focused PFM assistance
    - Strong islands of success (Lib, Kos), but no widespread effort
  - Extending PFM measures to full geographical territory was limited, slow and challenging (Afg)
Analysis: Revisiting the ‘basic’ versus ‘advanced’ typology

- The standard analysis (cf. Schick) and design assumption is that non-complex reforms should precede more complex reforms in low capacity contexts.

- Reform measures are held to be ‘basic’ or ‘advanced’ depending on their technical complexity to implement and their logical progression (hence the ‘basics first’ approach).

- However, complexity may not be the only factor for deciding reform sequencing:
  - Capacity substitution/supplementation may increase feasibility.
  - Coverage of multiple PFM actors may increase the challenges.
  - Formalisation of processes may undermine vested interests.
  - Performance orientation may contradict real incentives.
  - Decentralisation may alter political calculations.

- So which reforms are easier and more difficult in post-conflict countries?
Country evidence on basic and advanced reforms

- Some ‘basic’ measures were achievable in all countries…
  - Chart of accounts, budget classification, annual budget

- ...but other ‘basic’ reforms did not progress
  - Internal control, procurement

- There was strong progress with some ‘advanced’ budget execution reforms…
  - Cash management (TSA), computerised budget execution and treasury functions (with some rollout to de-concentrated levels), reporting (full financial statements)

- ...yet some ‘advanced’ budget formulation reforms were not implemented rapidly or effectively
  - Multi-year budgeting (MTEF), policy/results focus (programme budget)
Snapshot of PFM performance from PEFAs

NB: different years in which PEFA assessments were done – some are outdated

Variation between countries …

… and some patterns across aspects of the budget cycle
Possible lessons: ‘Easier’ and ‘more difficult’ reforms

- The evidence from eight post-conflict countries suggests that conventional discussion of ‘basic versus advanced’ reforms doesn’t help with reform sequencing.

- The varieties of sequencing apparent from the case studies suggest **constraints** from contextual factors (e.g. political incentives, other agendas, institutional flux), but also **opportunities** (for the same reasons).

- This may imply pushing ahead with ‘easier’ (esp. budget execution) reforms while engaging in quite different ways on the ‘difficult’ issues (budget allocation, internal control, financial accountability).
Part 3: Impacts of PFM reforms
The Relationship between PFM Reform and State-building (1)

<table>
<thead>
<tr>
<th>Country</th>
<th>Relative progress on PFM rebuilding and reforms by 2010</th>
<th>Overall state/admin capacity</th>
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<tbody>
<tr>
<td>Afghanistan</td>
<td>Substantial progress</td>
<td>Weak</td>
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<td>Cambodia</td>
<td>Some progress</td>
<td>Weak to intermediate</td>
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<td>Democratic Republic of the Congo</td>
<td>Limited progress</td>
<td>Extremely weak</td>
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<td>Kosovo</td>
<td>Substantial progress</td>
<td>Intermediate</td>
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<td>Liberia</td>
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<td>Sierra Leone</td>
<td>Substantial progress</td>
<td>Weak to intermediate</td>
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<td>Tajikistan</td>
<td>Limited progress</td>
<td>Weak</td>
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<td>West Bank and Gaza</td>
<td>Substantial progress</td>
<td>Intermediate</td>
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</table>
The Relationship between PFM Reform and State-building (2)

- General pattern: PFM reform progress matches overall state capacity (as measured by WGI and Bertelsmann), with important exceptions

- Two opposing extremes:
  - West Bank and Gaza, PFM reform explicitly linked as key ingredient of a state-building and state-formation agenda
  - Afghanistan, substantial progress on PFM significantly at odds with weak capacity in other areas of statehood

- No firm indication of causality: PFM progress leading other areas of state-building versus already existing state capacity as a precondition for PFM reform to succeed
  - A complex, mutually reinforcing relationship is most likely, with the potential for PFM to break out ahead
The Relationship between PFM Reform and State-building (3)

- The role of PFM capacity building: can PFM progress significantly outpace existing state capacity, radiate out into wider state-building and how can it be made to last?

  - Capacity substitution: short-term solution shown to be quite effective, but uses capacity as a means to handle funds, not clear how this contributes to capacity as an end
  - Deliberate avoidance of embedded technical assistance advisors – strategy in WBG, short-term pain, long-term gain?

- Much uncertainty and risk around any possible transition from capacity substitution to long-term capacity growth
The Relationship between PFM Reform and External Accountability

- In theory, stronger accountability of the executive to a broad-based legislature increases the legitimacy of the formal state.
- Across cases, external audit and legislative accountability received limited attention in PFM reform programmes.
- Parliamentary scrutiny weakest element of PFM performance across all cases studied, often related to weak capacity of legislative bodies and weak incentives for the executive to engage with the legislature.
- Selective, and increasing attempts to strengthen external audit bodies, sometimes through very direct empowerment of SAI via donor engagement (Kosovo, Liberia).
The Relationship between PFM Reform and Service Delivery

- In theory, strong incentive for post-conflict governments to improve service delivery as a visible way to improve legitimacy by delivering benefits to citizens.
- No systematic evidence causally (or even by correlation) linking PFM improvement to improved service delivery.
- Reform trajectories suggest this is not usually an immediate priority (for PFM reformers), with early efforts focused on central ministries.
- Emphasis on central control of public funds and budget execution, if successful, would improve the flow of funds to frontline service delivery units, even if not the primary purpose.
Implications and points for discussion
Practical and Policy Implications

1. There are **no standard reform sequences** and no evidence that reform plans going beyond a small number of years are sensible or realistic

2. Implications taken from this study need to keep the small sample size in mind
   - Governments should make informed choices about institutional change

3. It is more sensible to think of incentives for and against PFM reforms, rather than monolithic (and elusive) “political commitment”
   - Actors with incentives to pursue reforms seem to be the most critical bottleneck – more so than weak capacity
   - PFM reforms should be calibrated to the available space & avoid excessive or premature recommendations
   - Significant implications for the way donors engage on PFM reforms – in terms of understanding incentives & calibrating PFM support and being strategic in overall engagement
Practical and Policy Implications

4. Evidence suggests that budget execution reforms are more likely to gain traction, even if reforms become quite “advanced”

5. Advanced budget preparation reforms, such as MTEFs and PBBs have had little traction and can be costly in terms of effort and attention

   ➢ The inspiration of planning resources beyond single years, and making budgets more informative remain, but more practical solutions needed

6. Changes to the legislative framework of PFM usually come later in the reform process – there does not seem to be a case for early reforms in this area

7. Attention to capacity includes considering pay and other civil service reforms early and in a sustained fashion – every single country in the sample struggles to attract and retain capable staff
Thank you!
Reactions/comments/questions
Additional data slides
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**Note:** Post-conflict starting years are marked in grey.
# Measles Immunization, % of Children Aged 12-23 Months

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For comparison:

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*Note:* Post-conflict starting years are marked in grey.