



The Principles of Public Administration

Methodological Annex
to the Indicators

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GENERAL OVERVIEW OF MONITORING METHODOLOGY

The monitoring framework helps to assess the implementation of reforms and subsequent outcomes within countries in relation to *The Principles of Public Administration*, i.e. how the administration performs in practice. It features both quantitative and qualitative indicators, grouped under key requirements as follows:

	Qualitative indicators (52)	Quantitative indicators(92)
Strategic framework of PAR*	3	10
Policy development and co-ordination	9	11
Public service and HRM*	11	13
Accountability	4	13
Service delivery	3	13
Public financial management	22	32

* PAR = public administration reform; HRM = human resource management.

Qualitative indicators measure the maturity of relevant public administration (PA) components on a scale from 0 (the lowest result) to 5 (the highest result), analysing the progress a country is making in applying *The Principles of Public Administration*. Zero (0) is used in exceptional cases when none of the elements of an indicator are fulfilled. The framework includes various types of qualitative indicators. As the indicators reflect requirements set out in the Principles and evaluate establishment and implementation of key elements in the system, the indicators not only reflect the measurement of progress but also provide insights for the country on what steps still need to be taken. The methodology provides definitions on how to calculate the value of each qualitative indicator.

Quantitative indicators measure and support analysis of outputs and outcomes of the governance system. The framework includes three types of quantitative indicators: indicators compiled by SIGMA based on raw data and information collected from government bodies, the parliament and Supreme Audit Institutions (SAIs); indicators based on data received directly from the government, the parliament, independent bodies, international organisations and non-governmental organisations; and indicators based on data received from statistical offices. For each quantitative indicator, a short definition is provided.

In addition to the indicators developed by SIGMA, the monitoring framework uses, where relevant, internationally recognised indicators (e.g. from the World Economic Forum and the World Bank). In these cases, the SIGMA reports use the latest baseline year.

The evidence and data necessary for evaluation against the indicators included in the monitoring framework was collected during the SIGMA annual assessment process.

1

Strategic Framework of Public Administration Reform

STRATEGIC FRAMEWORK OF PUBLIC ADMINISTRATION REFORM

Key requirement: The leadership of public administration reform is established and the strategic framework provides the basis for implementing prioritised and sequenced reform activities aligned with the Government’s financial circumstances.

QUANTITATIVE INDICATORS

Indicator	Ratio of central planning documents featuring PAR objectives and priorities uniformly and coherently.
Definition	<p>The central planning documents are identified separately in each country, taking into account the specific country situation. The central planning documents would include, for example, documents such as the Government Annual Work Plan (GAWP), the Ex-pose of the Prime Minister, the National Development Strategy, the Medium-Term Budgetary Framework (MTBF), the Fiscal Strategy, the Statement of Government Priorities, and the National Plan for European Integration. This list is exemplary, not exhaustive, of the type of documents included.</p> <p>This ratio is calculated based on document analysis. First, the total number of key government work planning documents is calculated based on the results of document mapping. Second, PAR policy objectives and the key steps needed to achieve them are extracted from all of the key work planning documents and their mutual consistency is compared. Third, the number of documents in which PAR policy objectives and the key steps to achieving them appear uniformly and coherently (this does not mean they have to be worded in exactly the same manner) is divided by the total number of key government work planning documents identified through document mapping. Finally, this total is then multiplied by 100 to establish the percentage or result of the ratio measurement.</p>
Indicator	Share of public administration development activities and reforms from all activities in PAR planning documents.
Definition	<p>The activities included either in the government-adopted central planning documents or strategic documents on PAR implementation (depending on the circumstances of a given country) are taken into account. The indicator focuses on separating regular and/or process-oriented actions from those actions that have the intention to make changes in the existing policy, legal or institutional systems and that lead towards altering the current situation.</p>

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Indicator	Annual implementation backlog of public administration development activities and reforms.
Definition	The basis for defining activities is government-adopted planning documents or documents on PAR implementation. Only activities targeted to development or describing reforms are taken into account; daily and ongoing activities are not included. This ratio is calculated by dividing the total number of implemented PAR-related activities by the total number of activities planned for that particular year.
Indicator	Percentage of fulfilled PAR objectives.
Definition	Analysis is based on measurable reform objectives set by the government in a planning document(s). The number of fulfilled reform objectives is compared with all reform objectives. In the case where the government has not set measurable reform objectives the baseline value will be “not available”.
Indicator	Share of resourced and costed PAR measures.
Definition	The indicator is calculated by dividing the total number of resourced and/or costed activities in the planning document(s) by the total number of activities indicated in the reviewed document(s), then multiplied by 100.
Indicator	Ratio between planned PAR Instrument for Pre-accession Assistance funding in the IPA sectoral programme and the national planning documents.
Definition	The Instrument for Pre-accession Assistance (IPA) PAR sector estimated budget is based on the Country Strategy Paper or PAR sector programme. The national PAR strategic framework may include several strategies covering the European Union (EU) defined PAR sector (e.g. public financial management strategy and PAR strategy).

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QUALITATIVE INDICATORS

Extent to which the scope of PAR central planning document(s) is complete.					
<p>The following elements should be covered by one or several PAR planning documents: 1) Strategic framework for PAR management and co-ordination; 2) Policy development and co-ordination; 3) Public Service and HRM; 4) Accountability; 5) Service delivery; and 6) Public finance management, using a two-point assessment to indicate whether each theme is included (one point) and also covered at the expected level (two points). The theme is considered included if the PAR Strategy document(s) covers it in a separate chapter or sub-chapter. The expected level of coverage is assessed by determining whether the document(s) features problem analysis, identifies key strategic directives and translates such directives into tangible, executable actions for the covered themes.</p>					
0	1	2	3	4	5
No specified PAR planning document(s) exists.	1-5 points	6-7 points	8-9 points	10-11 points	12 points

Extent to which a comprehensive PAR reporting and monitoring system is in place.					
0	1	2	3	4	5
No reporting and monitoring system exists on the implementation of PAR.	Reporting on the implementation of PAR is done in the framework of general government reporting, but does not include any performance indicators.	A separate reporting and monitoring system is established and regularly used, but it does not include performance indicators linked to PAR objectives.	The monitoring system includes some ad hoc indicators, but no baseline measurement exists and the indicators are not linked to reform objectives.	Some performance indicators exist in the field of PA, but they are mainly process output indicators. Existing indicators are not regularly measured and are only partially used to monitor and evaluate the reform.	An elaborate system of performance indicators (both output and outcome) is linked to set objectives and is developed to monitor and evaluate progress in the area of PAR. Information and data are regularly gathered and provided to decision makers.

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Key requirement: Public administration reform management enables guiding and steering reforms, determines the accountability for implementation and ensures the professional administration needed for reform implementation.

QUANTITATIVE INDICATORS

Indicator	Frequency of PAR-related political discussions.
Definition	Number of meetings per year of political-level decision making bodies (e.g. government meetings, government committee meetings, meetings of PAR Council or any other relevant bodies) during which PAR strategic priorities, objectives or implementation/monitoring documents/issues were discussed.
Indicator	Implementation rate of decisions made by political and administrative-level PAR co-ordination forums.
Definition	Number of decisions fulfilled (taking into account only those decisions requiring further follow-up work for implementation) out of the total number of such decisions taken by formalised forums at both political and administrative levels.
Indicator	Annual staff turnover in leading PAR unit.
Definition	The indicator is calculated by dividing the number of people who have changed in the leading PAR unit(s), (department[s] and/or sector[s] within the lead institution[s] for PAR that is responsible for supporting overall PAR management and co-ordination in a given country) by the total number of staff employed in the relevant unit(s), then multiplied by 100.
Indicator	Proportion of leading PAR unit staff that has undertaken at least two PAR-related trainings during the last year.
Definition	The indicator is calculated by checking the number of PAR-related trainings (e.g. on strategic planning or planning in general, financial impact assessment, costing, performance measurement, monitoring, reporting, evaluation) that staff members of the leading PAR unit have taken during one calendar year, and then identifying what proportion of the total staff members has been involved in at least two PAR-related trainings.

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QUALITATIVE INDICATORS

Extent to which accountability over PAR functions is established.					
0	1	2	3	4	5
Overall management and co-ordination of PAR is not defined.	Legislation and/or planning documents describe some elements of the PAR management and co-ordination mechanism, but do not designate one institution with overall responsibility for management and co-ordination of PAR or provide a consistent framework for allocating functions and responsibilities among the involved institutions.	Legislation and/or planning documents describe the PAR management and co-ordination mechanism and functions, or the allocation of functions and responsibilities among the institutions involved, but the co-ordination and steering responsibility is divided among several institutions.	Legislation and/or planning documents designate one institution with overall responsibility for management and co-ordination of PAR, but do not define the allocation of functions and responsibilities among other involved institutions and their relationship to the main responsible institution.	Legislation and/or planning documents clearly designate one institution with overall responsibility for the management and co-ordination of PAR and also establish a clear allocation of functions and responsibilities among the different institutions involved in implementing PAR.	Legislation and/or planning documents define the responsibility of one institution and the general allocation of functions among institutions responsible for implementation. Planning documents determine accountability for implementing each specific reform activity and establish effective and regular steering and co-ordination procedures.

2

Policy Development and Co-ordination

POLICY DEVELOPMENT AND CO-ORDINATION

Key requirement: Centre of government institutions fulfil all functions critical to a well-organised, consistent and competent policy making system.

QUALITATIVE INDICATORS

Proportion of critical CoG functions that are fulfilled by the institutions.					
<p>The following nine critical functions should be covered: 1) co-ordinating the preparation of the government sessions; 2) ensuring legal conformity; 3) co-ordinating preparation and approval of the government's strategic priorities and work programme; 4) co-ordinating the policy content of proposals for government decision, including defining the policy preparation process and ensuring coherence with government priorities; 5) ensuring that the policies are affordable and overseeing co-ordination of public sector resource planning; 6) co-ordinating the government's communication activities to ensure a coherent government message; 7) monitoring government performance to ensure the government collectively performs effectively and keeps its promises to the public; 8) managing relations between the government and other parts of the state (e.g. the president, the parliament); and 9) co-ordinating European integration (EI) affairs.</p> <p>Nine is the maximum and preferred result. A two-point assessment is used to indicate whether each function is being established in the centre of government (CoG) (one point) and fulfilled at the expected level (two points). A function is considered established when the authority to fulfil the function is assigned to one of the CoG institutions and a concrete structural unit exists with at least one full-time staff member to manage the function. The expected level of implementation is checked through the outcomes of work. In order to fulfil the foreseen functions, CoG institutions must issue guidelines for ministries and show a result (plan[s] or report[s], depending on the function) for their work.</p>					
0	1	2	3	4	5
CoG institutions fulfil none of the functions.	1-9 points	10-13 points	14-15 points	16-17 points	18 points

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EI functions are fulfilled by the institutions.					
<p>The following six critical EI functions should be covered: 1) overall daily co-ordination of EI; 2) planning of EI, including costing of reforms; 3) monitoring country preparations for the EI process; 4) co-ordinating transposition of the <i>acquis</i>; 5) co-ordinating EU assistance; and 6) co-ordinating EI-related negotiations.</p> <p>A two-point assessment is used to indicate whether each function is being established in the CoG (one point) and fulfilled at the expected level (two points). A function is considered established when the authority to fulfil the function is assigned to one of the CoG institutions and a concrete structural unit exists with at least one full-time staff member to manage the function. Points for co-ordinating EI-related negotiations are only provided when the country is in the process of accession negotiations. The expected level of implementation is checked through the outcomes of work. In order to fulfil the foreseen functions, CoG institutions must at least issue guidelines for ministries and demonstrate a result (plan[s] or report[s], depending on the function) for their work.</p>					
0	1	2	3	4	5
CoG institutions fulfil none of the functions.	1-6 points	7-8 points	9-10 points	11 points	12 points

Key requirement: Policy planning is harmonised, aligned with the Government's financial circumstances and ensures the Government is able to achieve its objectives.

QUANTITATIVE INDICATORS

Indicator	Annual implementation backlog of planned commitments in the central planning document(s).
Definition	Backlog is analysed as the comparison of the most appropriate publicly available central planning document(s), such as the Statement of Government Priorities; GAWP; EI plan; MTBF; and Legislative Plan of the Government. Backlog is calculated by comparing the documents from two consecutive years, taking into consideration items that are carried forward from one year to the next.
Indicator	Annual backlog in developing sectoral strategies.
Definition	Backlog is analysed as the comparison of publicly available strategy development plans from two consecutive years (e.g. GAWP or similar central planning document), taking into account items that are carried forward from one year to the next.
Indicator	Ratio between total funds estimated in the sectoral strategies and total funding identified for the corresponding sectors within the MTBF.
Definition	This ratio is calculated as a percentage (0% being minimum concurrence and 100% being maximum concurrence), illustrating the difference in planned funding in the last five strategies adopted and the MTBF. The outcome value of the indicator is the average of five cases. In the event that it is not possible to make the calculation due to a lack of financial data in the MTBF and/or in all or some sector strategies, the ratio is determined as 0%.
Indicator	Annual implementation backlog of EI-related commitments.
Definition	Backlog is analysed as the comparison of two consecutive years of publicly available central planning documents (e.g. GAWP or EI plan), taking into account items that are carried forward from one year to the next. All EI-related commitments are taken into consideration for the calculation. If the structure of a document has changed from one year to the next, the indicator is not applicable.

QUALITATIVE INDICATORS

Completeness of financial estimates in sector strategies¹.					
0	1	2	3	4	5
Formal requirements do not exist for financial estimates (costing) of sector strategies, and strategies do not include systematic information on expenditure needs.	Formal requirements exist, but the majority of strategies do not include systematic information about expenditure needs.	The majority of strategies include systematic information about expenditure needs, but information is provided only about additional spending needs (i.e. costs that are not already part of the budget).	Most strategies include systematic information about expenditure needs, but information on sources (e.g. donor contributions and clear estimations for state budget financing) are not included.	The majority of strategies include systematic information about the total cost estimates of the planned activities and donor funding is identified separately.	All sectoral strategies include total cost estimates for planned activities.

¹ A sample of the five most recently adopted sector strategies is used.

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Policy Development and Co-ordination

Extent to which reporting provides information on the outcomes achieved.					
<p>Countries are analysed against the existence and level of information of regular reporting on following key government central planning documents: 1) budget report; 2) government work plan implementation report; 3) legislative plan implementation report; 4) EI plan implementation report; and 5) implementation reports of sector strategies².</p> <p>A two-point assessment is used: one point if each type of regular report document exists and one point if the document is comprehensive at the expected level. A report is considered comprehensive if it covers both reporting on implementation (output) and ample quality monitoring of outcomes. An exception is made in the case of the legislative plan report and the EI report; these reports are considered comprehensive even if outcome reporting is not in place.</p>					
0	1	2	3	4	5
No regular reporting exists.	1-3 points	4-5 points	6-7 points	8-9 points	10 points

² Regular reporting on sector strategies is analysed on three levels. First, the stock of adopted strategies over the last two years is researched to determine if they include reference to regular reporting. If less than 50% of adopted strategies include reference to regular reporting, the country gets zero points for this element. Second, if reference to reporting is in more than 50% of strategies, analysis of a government session (or other political strategy decision making body) takes place to determine if previously anticipated reporting occurred on a regular basis. For the country to get one point, it must be demonstrated that more than 25% of those strategies of the previous two years that envisaged reporting were reported. Third, if regular reporting is determined, reports are analysed to assess if they also include outcome monitoring. The country can get the one additional point only if output monitoring was included in the majority of reports.

Key requirement: Government decisions and legislation are transparent, legally compliant and accessible to the public; the work of the Government is scrutinised by the Parliament.

QUANTITATIVE INDICATORS

Indicator	Ratio of regular agenda items submitted on time by ministries to the Government session.
Definition	On time is understood as within the procedural criteria set by regulation(s).
Indicator	Transparency of Government policy making.
Definition	Assessed using the World Economic Forum " <i>Global Competitiveness Index 2014-2015</i> ," with a score from 1 (minimum) to 7 (maximum). This figure reflects the ease with which businesses can obtain information about changes in government policies and regulations that will affect their activities.
Indicator	Ratio of laws initiated by the Government and approved by the Parliament no later than one year after submission.
Definition	This ratio is calculated based on the list of government-sponsored laws (new laws and amendments) with a date of submission to the parliament in the year preceding the analysis (T-1). This list is compared with the catalogues of all government-sponsored laws (new laws and amendments) adopted by the Parliament in the year preceding the analysis (T-1) and in the year of the analysis (T). All legislation that has been adopted in less than 12 months from the date of submission is counted and divided by the total number of legislations submitted by the government in the year preceding the analysis (T-1).
Indicator	Number of law implementation reports discussed in the Parliament.
Definition	This calculation takes into account the number of reports regarding the implementation results of legislation that were discussed in the parliament (in plenary sessions or in committees). A law implementation report is a separate written report on a given law's execution, which is not part of an amendment process of the given law. Regular institutional performance reports are not taken into consideration.

Key requirement: Inclusive, evidence-based policy and legislative development enables the achievement of intended policy objectives.

QUANTITATIVE INDICATORS

Indicator	Backlog of transposition.
Definition	Backlog is analysed as the comparison of publicly available central planning documents consisting of transposition commitments (e.g. GAWP, EI Plan) over two consecutive years, taking into account items carried forward from one year to the next. If the structure of the document has changed from one year to the next, the indicator is not applicable.
Indicator	Number of annually transposed directives.
Definition	The calculation counts all transposed directives (either planned ahead or not). If transposition is not counted by a given country on the level of directives, the indicator is not applicable.
Indicator	Ratio of staff participating in legal drafting training or mentoring over the past year.
Definition	This ratio is calculated by dividing all ministerial staff trained in dealing with legislative drafting by the total ministerial staff dealing with legislative drafting.

QUALITATIVE INDICATORS

Extent to which ministries are oriented towards policy development.					
The following five elements should be met: 1) regulation(s) establishes the responsibilities of ministries for policy development and legislative drafting; 2) responsibility for developing policies and legislation is allocated at least to the deputy secretary general or deputy minister level; 3) ministries have internal rules for developing policies and drafting legislation in line with the central manual(s); 4) distribution is defined among the main co-ordination departments (policy co-ordination, EI co-ordination and legal drafting); and 5) staff working in the policy development departments constitute at least 30% of the ministry's overall staff. When calculating the ratio of staff in ministerial policy development departments against total staff of the ministry, all units of two sample ministries are taken into consideration, including units working on implementation or inspection, if those are parts of the ministerial structure. If the practice is mixed, the figure from the worst case is taken into account for the indicator value.					
0	1	2	3	4	5
None of the elements are met.	1 element is in place.	2 elements are in place.	3 elements are in place.	4 elements are in place.	5 elements are in place.

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Policy Development and Co-ordination

Extent to which policy development process makes the best use of analytical tools.					
0	1	2	3	4	5
No systematic analytical technique is used.	Only simplistic techniques are used (e.g. interministerial meetings and consultation with interested parties) and only occasionally.	Only simplistic techniques are used (e.g. interministerial meetings and consultation with interested parties) but on a regular basis.	<i>Ex ante</i> analysis exists but is not comprehensive; only certain elements (mainly fiscal impact or costing) are in place. The <i>ex ante</i> analysis is not carried out on a regular basis and/or is of minimal quality.	<i>Ex ante</i> analysis is carried out regularly for at least some elements (mainly fiscal impact or costing) with sufficient quality.	Comprehensive <i>ex ante</i> analysis is carried out regularly.

Extent to which public consultation is used in developing policies and legislation.					
0	1	2	3	4	5
No consultation takes place between the public and private sectors.	Consultation between the public and private sectors occurs sporadically or on an <i>ad hoc</i> basis and without regulation that sets out clear procedures for public consultation.	Regulation is in place that sets out clear procedures for public consultation, but its enforcement is sporadic or inconsistent.	Regulation is in place that sets out clear procedures for public consultation and execution is regular, but no mechanism is in place to monitor the execution and its outcomes.	Regulation is in place that sets out clear procedures for public consultation. Its execution is regular and a mechanism exists to check the execution and its outcomes.	Regulation is in place that sets out clear procedures for public consultation. Its execution is regular and a mechanism exists to check the execution and its outcomes. Outcomes of consultations are also made public.

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Policy Development and Co-ordination

Extent to which the interministerial consultation process occurs.					
0	1	2	3	4	5
<p>Inter-ministerial consultation is neither defined in any regulation nor carried out.</p>	<p>Inter-ministerial consultation occurs on an <i>ad hoc</i> basis. No procedures exist for inter-ministerial consultation.</p>	<p>Co-ordination across the government is ensured by regulation(s) requiring all levels and bodies to be consulted, but implementation is inconsistent and/or there is no tool to inform the government about outcomes of the consultation process.</p>	<p>Inter-ministerial consultation occurs routinely and the government is informed about the outcomes of the consultation process (either by a table of opinions and responses, or in any similar way).</p>	<p>Inter-ministerial consultation occurs routinely and the government is informed about the outcomes of the consultation process (either by a table of opinions and responses, or in any similar way). Consultation procedures and forum(s) are established and routinely conveyed, but they are not fully utilised for conflict resolution.</p>	<p>Inter-ministerial consultation occurs routinely and the government is informed about the outcomes of the consultation process (either by a table of opinions and responses, or in any similar way). Consultation procedures and forum(s) are established and routinely conveyed, and are fully utilised for conflict resolution.</p>

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Policy Development and Co-ordination

Extent to which primary and secondary legislation are made publicly available in a centralised manner.					
0	1	2	3	4	5
None of the legal texts are available centrally to the public; they are available only on the websites of individual ministries.	All primary legislation is available to the public through a central registry.	All primary and secondary legislation is available to the public through a central registry.	All primary and secondary legislation is available to the public through a central electronic registry.	Major laws are consolidated and available to the public through a central electronic registry. Also, all primary and secondary legislation is available to the public through a central electronic registry (both new legislation and amendments in both cases).	All primary and secondary legislation is available to the public in consolidated format through a central electronic registry.

3

Public Service and Human Resource Management

PUBLIC SERVICE AND HUMAN RESOURCE MANAGEMENT

Key requirement: The scope of public service is clearly defined and applied in practice so that the policy and legal framework and institutional set-up for professional public service is in place.

QUALITATIVE INDICATORS

Extent to which the scope of public service is adequate, clearly defined and applied in practice.					
<p>The following six elements should be met: 1) a clear legal basis exists for the scope of public service; 2) the horizontal scope is adequately defined, i.e. it at least contains the positions of authority to exercise public power in the following institutions: a) ministries and administrative bodies reporting directly to the government, the prime minister or ministers; b) administrations of the parliament, the president and the prime minister; c) other administrative bodies at the level of central administration if they are included in the scope of public service in terms of the public/civil service law and they exercise public authority and are responsible for safeguarding the general interests of the state and other public bodies; d) constitutional and other independent bodies reporting to the parliament; 3) the vertical scope is adequately defined, i.e. it clearly determines the upper and lower division line between political appointees, public servants and support staff; 4) the material scope is adequately defined, i.e. it establishes all general provisions relevant to the employment relations of public servants and the management of public service; 5) public servants are distinguished from political appointees, i.e. political positions are not included in the scope of the public service; 6) the scope of the public service applied in practice is as established in the legal framework.</p> <p>For the first element, one point is awarded for the element being established. All other elements are based on a two-point assessment: one point for the element being established in legislation, one point for the element being applied in practice with no or only minor shortcomings³.</p>					
0	1	2	3	4	5
None of the elements are met.	1-2 points	3-4 points	5-7 points	8-9 points	10-11 points

³ Here and hereinafter the "established level" is checked by analysing legislation and other regulation(s); the "applied level" is checked through a qualitative evaluation based on interviews, available reports and statistics.

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Public Service and Human Resource Management

Extent to which the policy and legal framework for professional and coherent public service is established and implemented.

The following four elements are met: 1) policies for public service development are defined; 2) primary public service legislation is in line with the principles of administrative law; 3) secondary public service legislation is in line with the the principles of administrative law; and 4) the degree of regulation in primary and secondary legislation is adequately balanced and coherent.

A two-point assessment is used for elements 1 through 3: one point for the element being established by law or relevant administrative decisions, one point for the element being applied in practice with no or only minor shortcomings. A distinct two-point assessment is used for element 4: one point for the balance in regulation, one point for the coherence in regulation.

0	1	2	3	4	5
None of the elements are met.	1-2 points	3-4 points	5-7 points	8-9 points	10-11 points

Extent to which the institutional set-up enables consistent HRM practices across the public service.

The following four elements should be met: 1) political responsibility for public service is established; 2) a central co-ordination unit of public service is in place; 3) a Human Resource Management Information System (HRMIS) is in place; and 4) independent oversight is ensured.

For the first element, one point is awarded for the element being established. A two-point assessment applies for each additional element: one point for the element being established in legislation, one point for the element being applied in practice with no or only minor shortcomings.

0	1	2	3	4	5
None of the elements are met.	1 point	2-3 points	4-5 points	6 points	7 points

Key requirement: Professionalism of public service is ensured by good managerial standards and human resource management practices.

QUANTITATIVE INDICATORS⁴

Indicator	Annual turnover of civil servants at the level of the central administration.
Definition	The share of civil servants who have left the civil service over the year, expressed as a percentage of the total number of civil servants at the level of the central administration. Formula: $\frac{\text{Number of civil servants who left during the year}}{\text{Total number civil servants at the beginning of the year}} \times 100$
Indicator	Number of candidates per vacancy at the level of central administration
Definition	The average number of candidates per advertised civil service vacancy, in the central administration. All candidates who filled in an application are counted. All advertised vacancies are counted. $\frac{\text{Number of candidates who filled in application}}{\text{Total number of vacancies advertised during the year}}$
Indicator	Number of candidates per senior civil service vacancy at the level of central administration
Definition	The average number of candidates per advertised senior civil service vacancy, in the central administration. All candidates who filled in an application are counted. All advertised vacancies are counted. $\frac{\text{Number of candidates for senior civil service positions who filled in application}}{\text{Total number of vacancies for senior civil service positions advertised during the year}}$
Indicator	Percentage of women and men in the civil service at the level of central administration.
Definition	The share of women, and respectively of men, of all civil servants at the level of central administration. Formula: $\frac{\text{Number of women/men in the civil service at the end of the year}}{\text{Total number of civil servants at the end of the year}} \times 100$

⁴ All indicators refer to the civil service at the level of the central administration.

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Public Service and Human Resource Management

Indicator	Percentage of women and men in senior managerial positions in the civil service at the level of central administration.
Definition	<p>The share of women, and respectively of men, of all senior managerial civil servants (senior civil service) at the level of central administration.</p> <p>Formula:</p> $\frac{\text{Number of women/men in the senior civil service at the end of the year}}{\text{Total number of senior civil servants at the end of the year}} \times 100$
Indicator	Percentage of civil servants at the level of the central administration by different ethnic origin in relation to the general ethnic division in the country based on the latest census.
Definition	<p>The share of civil servants by different ethnic origin of all civil servants at the level of central administration divided by the share of inhabitants by different ethnic origin in the total population, based on the results of the latest census. Only ethnic groups exceeding 5% of total population are considered.</p> <p>Formula:</p> $\frac{\text{Number of civil servants of different ethnic origin at the end of the year}}{\text{Total number of civil servants at the end of the year}} \times 100$ $\frac{\text{Number of inhabitants of different ethnic origin}}{\text{Total number of population}} \times 100$ <p>(Number of civil servants of different ethnic origin at the end of the year/total number of civil servants at the end of the year) / (number of inhabitants of different ethnic origin / total number of population).</p>
Indicator	Annual turnover of senior managerial civil servants at the level of the central administration.
Definition	<p>The share of senior managerial civil servants (senior civil service) who have left the civil service over the year, expressed as a percentage of the senior civil service at the level of the central administration. Senior civil service refers to the highest category of positions at the interface of politics and administration which is included in the scope of civil service. As with civil servants, the criteria for recruiting senior civil servants are clearly established and the recruitment process is based on merit.</p> <p>Formula:</p> $\frac{\text{Number of senior civil servants who left during the year}}{\text{Total number of senior civil servants at the beginning of the year}} \times 100$

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Indicator	Turnover of senior managerial civil servants at the level of central administration within six months of a change of government.
Definition	Share of senior managerial civil servants (senior civil service) who left the civil service in the six months following a change of government, expressed as a percentage of the senior civil service at the level of the central administration. Formula: $\frac{\text{Number of senior civil servants who left within six months after the formation of government}}{\text{Total number of senior civil servants six months after the formation of government}} \times 100$
Indicator	Ratio of average annual compensation of central government civil servants to compensation of tertiary-educated workers.
Definition	The share of the annual average net salary of all civil servants at the level of central administration as compared to the average net salary of tertiary-educated workers in the active labour force (from national statistics). Formula: $\frac{\text{Average annual net salary of civil servants}}{\text{Average annual net salary of tertiary educated workers in the active labour force}} \times 100$
Indicator	Ratio of average annual compensation of central government senior public servants to compensation of tertiary-educated workers.
Definition	The share of the average net salary of all senior civil servants at the level of central administration as compared to the average net salary of tertiary-educated workers in the active labour force (from national statistics). Formula: $\frac{\text{Average annual net salary of senior civil servants}}{\text{Average annual net salary of tertiary – educated workers in the active labour force}} \times 100$
Indicator	Transparency International Corruption Perception Index – the country score.
Definition	The perceived level of public sector corruption in society on a scale of 0 to 100, where 0 means that the country is perceived as highly corrupt and 100 means that the country is perceived as very clean. Formula: <i>Country score of the annual Transparency International Corruption Perception Index</i>

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Indicator	Citizens' perception of the integrity and trustworthiness of the public service.
Definition	The perceived level of public service integrity and trustworthiness by citizens on a pre-defined scale for the respective study. Formula: <i>Country value from the national integrity/trustworthiness study</i>
Indicator	Number of public servants who have been criminally convicted of corruption crimes.
Definition	Criminal conviction refers to the final outcome of a criminal prosecution, which concludes in a judgement that the defendant is guilty of the corruption crime charged. It refers to the final judgement on a verdict of guilty issued in the last year. Formula: <i>Number of civil servants for whom the definition is applied.</i>

QUALITATIVE INDICATORS

Extent to which recruitment of public servants is based on the merit principle in all its phases.					
The following five elements should be met: 1) equal, merit-based, and open recruitment is enabled; 2) general eligibility criteria are set; 3) detailed regulations of recruitment are established; 4) professional recruitment committees are established and functioning; and 5) the right to appeal unfair recruitment decisions is established. A three-point assessment is used for each element: one point for having primary legislation in place; two points for having it enforced through secondary legislation and/or relevant guidance; and three points for the element being applied in practice with no or only minor shortcomings.					
0	1	2	3	4	5
None of the elements are met.	1-3 points	4-6 points	7-9 points	10-12 points	13-15 points

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Extent to which the termination of employment of public servants is based on merit.					
<p>The following two elements should be met: 1) termination of employment is explicitly regulated in law and limits discretionary decisions; and 2) the right to appeal unfair dismissal is established.</p> <p>A three-point assessment is used for each element: one point for having primary legislation in place; two points for having it enforced through secondary legislation and/or relevant guidance; and three points for the element being applied in practice with no or only minor shortcomings.</p>					
0	1	2	3	4	5
None of the elements are met.	1 point	2 points	3-4 points	5 points	6 points

Extent to which political influence on the recruitment and dismissal of senior managerial positions in the public service is prevented.					
<p>The following three elements should be met: 1) the category of senior public servants is established; 2) recruitment of senior managerial public servants is based on merit, and equal opportunities and open competition is established; and 3) criteria for termination of employment of senior public servants is established and limit discretionary decisions.</p> <p>A three-point assessment is used for each element: one point for having primary legislation in place; two points for having it enforced through secondary legislation and/or relevant guidance; and three points for the element being applied in practice with no or only minor shortcomings.</p>					
0	1	2	3	4	5
None of the elements are met.	1-2 points	3-4 points	5-6 points	7-8 points	9 points

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Extent to which the remuneration system of public servants is fair and transparent and applied in practice.					
<p>The following four elements should be met: 1) remuneration principles are established; 2) allowances and benefits are explicitly regulated; 3) managerial discretion with regard to salary decisions is limited in relation to base salaries; 4) managerial discretion with regard to total salary (including variable pay) is limited; and 5) the remuneration system provides reasonable conditions for recruiting professional public servants.</p> <p>A three-point assessment is used for each element: one point for having primary legislation in place; two points for having it enforced through secondary legislation and/or relevant guidance; and three points for the element being applied in practice with no or only minor shortcomings.</p>					
0	1	2	3	4	5
None of the elements are met.	1-3 points	4-6 points	7-9- points	10-12-points	13-15 points

Extent to which the training system of public servants is in place and applied in practice.					
<p>The following four elements should be met: 1) training as a duty and right of public servants is established; 2) training needs assessment (TNA) is carried out regularly; 3) training plans for public servants are developed; 4) the implementation of training plans is being monitored and evaluated.</p> <p>A three-point assessment is used for each element: one point for having primary legislation in place; two points for having it enforced through secondary legislation and or relevant guidance; and three points for the element being applied in practice with no or only minor shortcomings.</p>					
0	1	2	3	4	5
None of the elements are met.	1-2 points	3-4 points	5-7 points	8-10 points	11-12 points

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Extent to which the performance appraisal system of public servants is in place and applied in practice.					
<p>The following three elements should be met: 1) performance appraisal system of public servants is established; 2) performance appraisal is carried out regularly, using fair and transparent assessment tools; and 3) public servants have the right to appeal unfair performance appraisal decisions.</p> <p>A three-point assessment is used for each element: one point for having primary legislation in place; two points for having it enforced through secondary legislation and or relevant guidance; and three points for the element being applied in practice with no or only minor shortcomings.</p>					
0	1	2	3	4	5
None of the elements are met.	1-2 points	3-4 points	5-6 points	7-8 points.	9 points

Extent to which the integrity and anti-corruption system of the public service is in place and applied in practice.					
<p>The following three elements should be met: 1) policy to promote integrity and prevent corruption among public servants is established; 2) legislation and concrete measures, as outlined in policy and in international agreements, are established related to the following issues: a) ethical code or code of conduct; b) ethical training and guidelines; c) opportunities to seek ethical advice; d) integrity risk management system; e) regulations on conflict of interest and incompatibilities; f) asset and interest declaration system (to be applied at least to senior civil servants); g) whistle-blower protection system; h) restrictions on secondary employment; i) post-employment restrictions; and j) gifts and benefits regulations; 3) institutional arrangements ensure monitoring of implementation of the integrity and anti-corruption of public servants.</p> <p>The first element counts for one point for the element being established. A two-point assessment is used for each additional element: one point for the element being established, one point for the element being applied in practice with no or only minor shortcomings.</p>					
0	1	2	3	4	5
None of the elements are met.	1-4 points	5-8 points	9-12 points	13-17 points	18-23 points

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Extent to which the disciplinary procedures against public servants are established to promote individual accountability and avoid arbitrary decisions.

The following three elements should be met: 1) main principles and procedural steps of disciplinary procedure are established; 2) a clear and proper catalogue of disciplinary sanctions is explicitly established in law; and 3) public servants have the right to appeal against unfair disciplinary sanctions.

A three-point assessment is used for each element: one point for having primary legislation in place; two points for having it enforced through secondary legislation and/or relevant guidance; and three points for the element being applied in practice with no or only minor shortcomings.

0	1	2	3	4	5
None of the elements are met.	1-2 points	3-4 points	5-6 points	7-8 points	9 points



ACCOUNTABILITY

Key requirement: Proper mechanisms are in place to ensure accountability of state administration bodies, including liability and transparency.

QUANTITATIVE INDICATORS

Indicator	Number of bodies reporting to the Council of Ministers, to the Prime Minister or to the Parliament.
Definition	The indicator is calculated by adding all bodies directly reporting to the Council of Ministers, the Prime Minister or the Parliament. Ministries and constitutionally independent bodies are excluded.
Indicator	Share of public information requests refused in a given year by the public authorities.
Definition	The indicator is calculated by dividing the number of public information requests refused by the total number of public information requests submitted to public authorities, then multiplied by 100. If separate data is available about public information requests that received no response, they should be treated as rejected requests.
Indicator	Share of public information requests refused in a given year by the supervisory authority.
Definition	The indicator is calculated by dividing the number of public information requests refused by the supervisory authority (which means upholding the negative decisions of public authorities) by the number of requests filled by the supervisory authority, then multiplied by 100. A supervisory body refers to the body responsible for oversight of the right to access to public information (agency, commissioner, etc.).

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Accountability

Indicator	Share of public authorities maintaining websites in line with regulatory requirements.
Definition	The indicator is calculated by dividing the number of websites maintained in accordance with mandatory requirements by the total number of websites of state administration institutions obliged to maintain websites according to the mandatory requirements, then multiplied by 100. Mandatory requirements refer to the minimum required content of the websites in a given country. The indicator is calculated only if legal requirements exist related to the minimum content of the websites. When the data available is based on the monitoring of a sample of institutions, the results will be shown accompanied by an explanatory comment.
Indicator	Share of public authorities maintaining a document registry and database.
Definition	The indicator is calculated by dividing the number of public authorities (state administration) that maintain up-to-date registries and databases according to legal requirements by the total number of public authorities (state administration) that should keep such databases and registries. The indicator is calculated only when monitoring of the institutions was conducted. If the monitoring was done on the sample of institutions, the results will be shown accompanied by an explanatory comment.
Indicator	Percentage of citizens who have trust in the Ombudsman institution(s).
Definition	Available surveys – conducted by the administration, NGOs or international organisations – are used to define the value of the indicator, with an explanatory footnote on source and methodology.
Indicator	Share of oversight institutions' recommendations to state administrative bodies implemented within two years.
Definition	The indicator is calculated by dividing the number of individual recommendations of the ombudsman in a given year that were implemented by public institutions (in that year or in the following year) by the total number of recommendations issued by the ombudsman (minus pending recommendations), then multiplied by 100. Implemented recommendations refer to the recommendations implemented in practice, not only those declared as implemented by public authorities (based on information received from the ombudsman). If the country statistics also take into account implementation in the year following the issuance of recommendations, it is accepted. If the country statistics differentiate between fully and partially implemented recommendations, the latter are not taken into account.

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Accountability

Indicator	Number of administrative court cases ruled per year per judge.
Definition	The indicator is calculated by dividing the total number of resolved cases by the number of judges, then multiplied by 100. Only first instance courts are taken into account.
Indicator	Number of complaints submitted to the administrative court in a given year.
Definition	The indicator states the number of new cases submitted to the first instance courts in a given year.
Indicator	Percentage of cases changed or returned for verification by the higher court.
Definition	The indicator is calculated by dividing the number of cases changed or returned for verification (annulled) in the second instance court by the total number of resolved cases in the second instance court, then multiplied by 100. The indicator takes into account only administrative court cases.
Indicator	Percentage of citizens who have trust in the court system.
Definition	Available surveys – conducted by the administration, NGOs or international organisations – are used to define the value of the indicator, with an explanatory footnote on source and methodology.
Indicator	Backlog of administrative cases.
Definition	The total number of unresolved cases at the end of the year. Only first instance courts are taken into account.
Indicator	Share of complaints resulting in payment of compensation.
Definition	The indicator is calculated by dividing the number of complaints against the state for its unlawful acting that resulted in a payment of compensation by the total number of complaints against the state for its unlawful acting, then multiplied by 100.

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Accountability

QUALITATIVE INDICATORS

Extent to which the overall structure of ministries and other bodies subordinated to central government is rational and coherent.					
<p>The following six elements should be met: 1) regulations define the typology/types of all state organisations; 2) the status of autonomous bodies is clearly and coherently regulated; 3) rules governing the relationships between ministries and reporting bodies are clear and coherent; 4) key policy making functions remain in the ministries; 5) the ministries have assigned responsibilities for steering and controlling the reporting bodies, including performance management schemes; and 6) functions involving execution of public authority are fulfilled by state administration bodies exclusively.</p> <p>One point is awarded for each element..</p>					
0	1	2	3	4	5
None of the elements are met.	1-2 points	3 points	4 points	5 points	6 points

Extent to which the right to access public information is enacted in legislation and applied in practice.					
<p>The following element should be met: right to access the information is enshrined in a law, and should cover the following 12 points: 1) the law covers all public institutions; 2) public information is defined broadly; 3) exceptions are laid down precisely and interpreted strictly; 4) information is provided in the requested form; 5) individuals do not have to state reasons for their requests; 6) private persons who carry out public duties are also considered holders of public information; 7) public information is disclosed pro-actively; 8) a supervisory authority is in place and has the power to monitor implementation; 9) the supervisory authority can make prescriptions and issue guidelines on how to apply law on public information; 10) an independent body exists that can issue binding decisions for public institutions regarding access to public information; 11) fees for access to public information (if they exist) do not create an unreasonable burden for applicants; and 12) public authorities maintain up-to-date document registers and databases.</p> <p>One point is awarded for each element. For element 3 – up to 2 points is possible.</p>					
0	1	2	3	4	5
None of the elements are met.	1-4 points	5-7 points	8-10 points	11-12 points	13 points

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Accountability

Extent to which the mechanisms are in place to provide effective checks and balances, and controls over public organisations.

The following four elements should be met: 1) the remit, authority and independence of an ombudsman institution is established according to international standards; 2) the ombudsman's recommendations are implemented or the relevant public body must provide grounds for not implementing them; 3) annual reports on the services and activities of the ombudsman are published; and 4) all state administration bodies are subject to the oversight of the ombudsman.

Element 1 has a maximum value of three points. One point is awarded for all other elements applied.

0	1	2	3	4	5
None of the elements are met.	1-2 points	3 points	4 points	5 points	6 points

Extent to which public authorities assume liabilities and guarantee redress.

The following five elements should be met: 1) the requirement exists to redress or compensate individuals; 2) the scope of public liability is broad; 3) The rules for the right of actions for compensation are clear and are not hindered by other rules; 4) rules for calculating compensation are established; and 5) rectifying the fault is preferred to paying financial compensation.

0	1	2	3	4	5
None of the elements are met.	Elements 1 and 2 are met.	Element 1, 2 and 3 are met.	Elements 1, 2 and 3 are met, as well as either 4 or 5.	Elements 1, 2, 3, 4 and 5 are met.	Elements 1, 2, 3, 4 and 5 are met, and evidence shows that mechanisms for public liability are implemented in a systematic way.



SERVICE DELIVERY

Key requirement: Administration is citizen-oriented; the quality and accessibility of public services is ensured.

QUANTITATIVE INDICATORS

Indicator	Expenditure on general public services as a share of gross domestic product.
Definition	Expenditure for general public services as share of GDP, defined according to the Classifications of the Functions of Government (COFOG) methodology.
Indicator	Favouritism in decisions of government officials.
Definition	This figure derives from the World Economic Forum <i>The Global Competitiveness Report 2014-2015</i> "Global Competitiveness Index 2014-2015," with a score from 1 (minimum) to 7 (maximum).
Indicator	Percentage of users satisfied with public services.
Definition	Available surveys – conducted by the administration, NGOs or international organisations – are used to define the value of the indicator, with an explanatory footnote on source and methodology.
Indicator	Proportion of institutions using quality assurance tools and techniques (e.g. European Foundation for Quality Management, Common Assessment Framework and other international standards).
Definition	This indicator is calculated by dividing the number of institutions using quality assurance tools and techniques (e.g. EFQM, CAF, ISO) by the total number of public institutions (state administration), then multiplied by 100.
Indicator	Average time needed to acquire a personal identification document (passport or ID card) after submitting the application.
Definition	The average time is measured in days, starting when the application is filed and ending when the passport/ID is ready to be collected. SIGMA relies on data provided by public authorities.
Indicator	Share of institutions where customer satisfaction surveys are conducted on a regular basis (at least every two years).
Definition	This indicator is calculated by dividing the number of public institutions (state administration) where customer surveys are conducted on regular basis (at least every two years) by the total number of public institutions (state administration), then multiplied by 100.

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Service Delivery

Indicator	Average number of days needed to set up a business.
Definition	This number derives from the World Bank <i>Doing Business 2015</i> report.
Indicator	Average cost of setting up a business (World Bank <i>Doing Business</i> report).
Definition	This figure derives from the World Bank <i>Doing Business 2015</i> report.
Indicator	Number of one-stop-shops that provide the services for more than three different public institutions.
Definition	The number of one-stop shops (or points of single contact) that provide services for more than three (at least four) different institutions (state administration). If several branches exist of the same one-stop shop, they are all counted as one entity.
Indicator	Number of services provided through one-stop-shops.
Definition	This indicator is calculated by adding the number of services offered by all one-stop shops.
Indicator	Percentage of wheelchair-accessible institutions.
Definition	This indicator is calculated by dividing the number of wheelchair-accessible institutions (state administration) by the total number of institutions (state administration), then multiplied by 100. If the monitoring was performed on a sample of institutions, the data are given with an explanatory comment.
Indicator	Share of citizens who submitted paperless/electronic/digital income tax statements last year.
Definition	This indicator is calculated by dividing the number of persons who submitted paperless/electronic/digital personal annual income tax returns (statements) by the total number of persons who submitted personal annual income tax returns (statements), then multiplied by 100.
Indicator	Share of companies that sent their tax declarations using the Internet.
Definition	This indicator is calculated by dividing the number of companies that submitted paperless/electronic/digital corporate annual income tax returns (statements) by the total number of companies that submitted corporate annual income tax returns (statements), then multiplied by 100.

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Service Delivery

QUALITATIVE INDICATORS

Extent to which citizen-oriented policy for service delivery is in place and applied.					
<p>The following elements should be met: 1) service delivery policy is outlined in at least one of the government planning documents; 2) an inventory exists of public services at state level; 3) mechanisms are in place to analyse and avoid red tape in the legal drafting process; 4) draft legislation is analysed in order to avoid creating additional red tape; 5) systematic processes to simplify administration are applied or were applied in the “Baseline year”; 6) significant reform initiatives have been introduced to improve service delivery in the baseline year; and 7) a comprehensive action plan for service improvement is in place.</p> <p>One point is awarded for each element applied.</p>					
0	1	2	3	4	5
None of the elements are met.	1-2 points	3-4 points	5 points	6 points	7 points

Extent to which policy and administrative preconditions for e-service delivery are applied.					
<p>The following elements should be met: 1) e-service delivery policy is outlined in at least one of the government planning documents; 2) a legal framework is in place that provides the basis for the e-service delivery; 3) sound reform initiatives have been applied to improve e-service delivery; 4) the percentage of individuals using the internet⁵ is above 57%; 5) interoperability among key administrative bodies and registers exists, or serious projects are in place in this regards; and 6) a governmental portal or gateway providing access to or most governmental e-services is in place.</p> <p>One point is awarded for each element applied.</p>					
0	1	2	3	4	5
None of the elements are met.	1-2 points	3 points	4 points	5 points	6 points

⁵ According to UN statistics for 2013: <http://data.un.org/>

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Service Delivery

Extent to which the legal framework for good administration is in place and applied.					
<p>The following eight elements should be met: 1) law exists on general administrative procedures and has a broad scope; 2) special regulations are limited and an inventory of special regulations exists; 3) key principles of good administrative behaviour are defined in administrative procedures legislation; 4) the right of hearing before the final decision is ensured in legislation; 5) authorities are required to state the reasons for decisions and to inform of the right of appeal; 6) procedural and substantial rules are defined for the amendment, suspension or repeal of an administrative act; 7) mechanisms supporting implementation of the legislation (training, guidance, etc.) are applied; and 8) the legal framework of administrative procedures is applied in practice by all state administration bodies⁶.</p> <p>Element 2 has a maximum value of three points. One point is awarded for all other elements applied. The one point for element 7 can be given only if elements 1 through 5 are met.</p>					
0	1	2	3	4	5
None of the elements are met.	1-2 points	3-4 points	5-6 points	7-8 points	9 points

⁶ If elements 1 through 5 are met, a sample analysis shall be conducted, which would analyse a sample of decisions: three negative administrative decisions regarding registration of a company and three negative decisions regarding rejection to provide access to public information. These decisions should be checked against the existence of the following elements: citation of legal basis; provision of reasons for the decision; information about the right and procedure for appeal.



PUBLIC FINANCIAL MANAGEMENT

Key requirement: The Budget is formulated in compliance with transparent legal provisions and within an overall multi-annual framework, ensuring that the general government budget balance and the debt-to-gross domestic product ratio are on a sustainable path.

QUANTITATIVE INDICATORS

Indicator	Percentage differences between the planned budget revenues in the MTBF (as approved two years before the latest available year) and the outturn of the latest available year.
Definition	The indicator is calculated by comparing the 2014 revenue estimates found in the 2012 MTBF document with the actual revenue collected in 2014, according to the latest available data.
Indicator	Percentage differences between the planned budget expenditure in the MTBF (as approved two years before the latest available year) and the outturn of the latest available year.
Definition	The indicator is calculated by comparing the 2014 expenditure estimates found in the 2012 MTBF document with the actual level of expenditure incurred in 2014, according to the latest available data.
Indicator	General government budget balance.
Definition	The general government budget balance is based on data published by Eurostat, or on the most recent official data published by the national authorities and collected in alignment with Eurostat methodology (e.g. data published in the National Economic Reform Programmes).
Indicator	Percentage differences between the planned budget revenues (as approved in the Budget) compared to the outturn of the latest available year.
Definition	The indicator is calculated by comparing the 2014 revenue estimates found in the budget documents approved at the end of 2013 with the actual revenue collected in 2014, according to the latest available data.
Indicator	Percentage differences between the planned budget expenditure (as approved in the Budget) compared to the outturn of the latest available year.
Definition	The indicator is calculated by comparing the 2014 expenditure estimates found in the budget documents approved at the end of 2013 with the actual expenditure incurred in 2014, according to the latest available data.

QUALITATIVE INDICATORS

Indicator	MTBF strength index.				
Definition	<p>The Directorate General for Economic and Financial Affairs (DG ECFIN) has constructed an index on the quality of MTBFs, which is currently only available for EU Member States. The guiding questions of this index, as used by the DG ECFIN, are also used for this SIGMA analysis to ensure basic comparability with EU Member States. The index assesses five criteria to determine the quality of the MTBF⁷: existence of a domestic medium-term budgetary framework; connectedness of the multi-annual budgetary targets and the preparation of the annual budget; involvement of national parliaments in the preparation of medium-term budgetary plans; existence of co-ordination mechanisms among general government divisions prior to the setting of medium-term budgetary targets for all government tiers; monitoring and enforcement mechanisms of multi-annual budgetary targets.</p> <p>Each of the five criteria has a value of 0, 1 or 2 points based on country responses validated by SIGMA experts. Based on the total, the indicator is presented on the 0-to-5 scale used for most other qualitative indicators under <i>The Principles of Public Administration</i>.</p>				
0	1	2	3	4	5
None of the elements are met.	1-3 points	4-5 points	6-7 points	8-9 points	10 points

⁷ http://ec.europa.eu/economy_finance/db_indicators/fiscal_governance/framework/calculation_mtbf_en.htm.

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Indicator	Fiscal rules strength index.				
Definition	<p>The DG ECFIN has constructed an index on the strenght of fiscal rules, which is currently only available for EU Member States. The guiding questions of this index are also used for this SIGMA analysis to ensure basic comparability with EU Member States. The index assesses five criteria to determine the strenght of fiscal rules⁸: the statutory basis of the rule; flexibility for setting or revising its objectives; efficiency of the body in charge of monitoring that the rule is respected and enforced; the enforcement mechanisms relating to the rule; visibility of the rule in the media.</p> <p>Each of the five criteria has a value of 0, 1 or 2 points based on country responses validated by SIGMA experts. Based on the total, the indicator is presented on the 0-to-5 scale used for most other qualitative indicators under <i>The Principles of Public Administration</i>.</p>				
0	1	2	3	4	5
None of the elements are met.	1-3 points	4-5 points	6-7 points	8-9 points	10 points

Extent to which the annual budget proposal includes full information at the time of presentation to the Parliament.					
<p>The following nine elements should be met: 1) it sets out the macroeconomic assumptions; 2) it provides, on a European Statistical Accounts (ESA) basis, medium-term projections for general government budget balance, revenue and expenditure; 3) it indicates the final budget balance, revenue and expenditure outturns for the current year for comparison purposes; 4) it presents links between the budget and the government’s policy objectives for the upcoming year; 5) links appropriations to administrative units (first-level budget organisations); 6) it provides information on new policy initiatives; 7) it provides information on contingent liabilities; 8) it provides long-term⁹ projections of total revenue and expenditure; and 9) it provides non-financial performance information.</p>					
0	1	2	3	4	5
None of the elements are met.	1-3 points	4-5 points	6-7 points	8 points	9 points

⁸ http://ec.europa.eu/economy_finance/db_indicators/fiscal_governance/fiscal_rules/index_en.htm.

⁹ “Long-term” is taken to be for a period of five or more years.

Key requirement: Accounting and reporting practices ensure transparency and public scrutiny over public finances; both cash and debt are managed centrally, in line with legal provisions.

QUANTITATIVE INDICATORS

Indicator	Accumulated arrears for central government measured as a percentage of total expenditure at the end of the latest available calendar year.
Definition	The data on arrears (payment liabilities not respected by the due date) at the end of the last calendar year is based on information provided by the national authorities and is checked with the official figures in annual financial statements and other available sources.
Indicator	Public debt as a share of gross domestic product.
Definition	Public debt includes the stock of debt of all parts of general government (including local government and social security funds). The indicator is presented as a share of GDP based on the most recent public data (e.g. reports of the statistical office or the ministry of finance).
Indicator	Public-sector debt servicing costs as a share of gross domestic product.
Definition	Public-sector debt servicing costs represent the total interest payments on public debt during the latest calendar year. The indicator is presented as a share of GDP.
Indicator	Difference of public-sector debt level outturn from target.
Definition	The difference is calculated by comparing public sector debt level outturn in the latest calendar year (2014) with the plans or estimates presented for that year in the budget or debt management planning documents adopted in 2013.

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Public Financial Management

QUALITATIVE INDICATORS

Extent to which in-year financial reporting provides full information and is made publicly available.					
<p>The following seven elements should be met: 1) monthly profiles for revenue and expenditure are compiled for the current year at the beginning of the year; 2) monthly reports are produced covering actual revenue, expenditures and borrowing within four weeks of month-end; 3) the monthly report is compiled from reports by central government spending bodies; 4) the reports note and explain variations from the original profiles; 5) the monthly spending information includes data on each first-level budget organisation, or at least for each ministry; 6) quarterly local government financial data is published by the end of the following quarter; and 7) quarterly local government financial data provides, at minimum, information on capital spending, payroll spending, lending and borrowing, and the stock of arrears.</p>					
0	1	2	3	4	5
None of the elements are met.	1-3 points	4 points	5 points	6 points	7 points

Extent to which the annual financial report includes full information and is made available in time to the Parliament.					
<p>The following ten elements should be met: 1) it mirrors the budget structure; 2) it explains variations which occur; 3) it provides information on financial assets and liabilities; 4) it includes general government data; 5) it provides information on state guarantees and other contingent liabilities; 6) is adopted by the government within six months of year-end; 7) it is audited by an external auditor, whose report is published together with the government report before the parliamentary debate; 8) it is discussed and voted on by the parliament before the end of the following calendar year; 9) it classifies expenditures by administrative unit; and 10) it provides non-financial performance information, comparing performance targets with results.</p>					
0	1	2	3	4	5
None of the elements are met.	1-3 points	4-5 points	6-7 points	8-9 points	10 points

Key requirement: National financial management and control policy is in line with the requirements of Chapter 32 of European Union accession negotiations and is systematically implemented throughout the public sector.

QUANTITATIVE INDICATORS

Indicator	Share of first-level budget organisations where budget structure is aligned with the organisational structure.
Definition	The analysis compares the structure of the state budget with the organisational structure of the first-level budget organisations. In countries in which the government adopts a more detailed breakdown of the budget after the parliament has adopted it, this government-approved budget plan can be taken into account.
Indicator	Share of first-level budget organisations where delegated budget holders below minister or secretary-general level receive at least monthly information on financial commitments and spending against the Budget within their part of the Budget.
Definition	The indicator is assessed based on information collected by the national authorities and is cross-checked through interviews, verification of information sources (e.g. analysing the capabilities of the treasury information system) and other appropriate means.
Indicator	Wastefulness of Government spending (World Economic Forum).
Definition	A survey is performed annually in a comparable manner in all countries and is published in the World Economic Forum <i>The Global Competitiveness Report</i> . The question posed to national business executives is: “In your country, how efficiently does the government spend public revenue?”, with a value from 1 (extremely inefficient) to 7 (extremely efficient) in providing goods and services.

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QUALITATIVE INDICATORS

Extent to which the operational framework for FMC is complete, in place and applied.					
<p>The following ten elements are met: 1) a formal plan exists to develop FMC either independently or as part of other planning documents (e.g. for PIFC or public financial management [PFM]); 2) the plan to develop FMC is linked to the reforms and changes planned for budget management (planning, execution, accounting, IT tools, etc.); 3) the plan includes activities that are relevant to FMC but are under the responsibility of government institutions other than the ministry responsible for FMC/PIFC; 4) the regulation in place for implementing FMC is applicable to all general government organisations (including social insurance funds and local self-government); 5) formal guidelines are issued for all public sector organisations implementing FMC; 6) at least 90% of organisations that are required to implement FMC report annually on action taken to the ministry responsible for FMC policy; 7) the staff of the CHU for FMC have been designated on a full-time basis to co-ordinate the FMC policy and its implementation; 8) a report on FMC development is presented to the government at least biennially (this can be part of a wider report on PIFC or PFM); 9) the regular report on FMC implementation includes detailed statistics about the state of play in implementing FMC in individual public sector organisations; and 10) the government issues regular conclusions/decisions requiring specific action to improve FMC implementation.</p>					
0	1	2	3	4	5
None of the elements are met.	1-3 points	4-5 points	6-7 points	8-9 points	10 points

Key requirement: The internal audit function is established throughout the public sector and internal audit work is carried out according to international standards.

QUANTITATIVE INDICATORS

Indicator	Share of public administration organisations meeting national legal requirements for establishing and minimum staffing of internal audit units.
Definition	The indicator is calculated by analysing the national requirements for establishing internal audit (IA) units in public sector organisations, and for minimum staffing requirements. The total number of institutions required to establish an IA unit is compared to the total number of institutions that have done so and respect the minimum staffing requirements as these exist in a given country.
Indicator	Share of internal auditors with a national or international internal audit certificate.
Definition	The indicator is calculated based on data collected by the national authorities. The total number of internal auditors employed in the public sector is compared with the total number of those who have obtained national or international certification based on formal requirements and examination.
Indicator	Share of organisations with annual internal audit plans conforming to national legal requirements.
Definition	The existence of annual IA plans is measured as a percentage of public organisations that are required to establish an IA function. The indicator is calculated based on data collected by the CHUs of PIFC/IA and is further verified against sample annual IA plans collected.

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QUALITATIVE INDICATORS

Extent to which the operational framework for internal audit is designed and in place.					
<p>The following nine elements should be met: 1) the regulations for IA are aligned with regulations governing the civil service and public administration; 2) IA units are established according to legal arrangements; 3) IA units are at least 90% staffed according to legal requirements; 4) audit charters, including independence and reporting arrangements, are concluded with heads of organisations; 5) 85% of internal auditors demonstrate IA qualifications by means of a national or international certificate for internal auditing; 6) the CHU/IA unit annually develops a continuous professional development programme based on a needs assessment; 7) the staff of the CHU for IAs are designated to co-ordinate IA development in the public sector on a full-time basis; 8) the annual report on IA development demonstrates progress in the quality of IA; and 9) heads of IA units meet regularly under the supervision of the CHU/IA unit.</p>					
0	1	2	3	4	5
None of the elements are met.	1-2 point	3-4 points	5-6 points	7-8 points	9 points

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Quality of internal audit reports¹⁰.					
0	1	2	3	4	5
Audit reports are prepared in fewer than 90% of organisations during the last calendar year.	Audit reports are prepared in at least 90% of organisations (of those that are obliged to have the IA function) during the last calendar year.	Audit reports are prepared and, in 80% of cases, are consistent with the basic requirements for internal audit reports, including: i) objective definition, ii) scope definition, iii) recommendations, iv) reference and explanation of evidence backing up recommendations, v) action plan, vi) overall conclusion or opinion as appropriate .	Audit reports are prepared and, in 80% of cases, are consistent with the basic requirements for internal audit reports and the audit approach used is system-based.	Audit reports are prepared and, in 80% of cases, address weaknesses in internal control systems.	Audit reports are prepared and, in 80% of cases, address weaknesses in achieving value for money.

¹⁰ The analysis is based on a sample of ten public sector organisations that are required to have an IA function (of whom at least five are ministries), taking the most recent audit reports (all have to be from the last calendar year).

Key requirement: Public procurement is regulated by duly enforced policies and procedures that reflect the principles of the Treaty on the functioning of the European Union and the European Union *acquis*, and are supported by suitably competent and adequately resourced institutions.

QUALITATIVE INDICATORS

Extent to which public procurement legislation is complete and enforced.					
Progress is benchmarked according to four elements: 1) compliance with the <i>acquis</i> ; 2) regulations in areas not covered by the <i>acquis</i> ; 3) harmonisation with other areas; and 4) implementation of legislation. Each element is assessed on a scale of 1 to 5; points are summed up and an average grade is provided: 1) 1-4 points, 2) 5-8 points, 3) 9-12 points, 4) 13-16 points, 5) 17-20 points.					
0	1	2	3	4	5
1) Level of compliance of public procurement legislation with the <i>acquis</i>, where applicable.					
There is no public procurement legislation.	Legislation is incomplete or incoherent and does not comply with the <i>acquis</i> .	Legislation reflects the fundamental treaty principles but has significant gaps in relation to the <i>acquis</i> .	Legislation is largely compliant but does not cover some areas (e.g. defence, utilities) or procedures.	Legislation is fully compliant with the <i>acquis</i> but does not make use of all available procedural options.	Legislation is fully compliant with the <i>acquis</i> and makes use of all procedural options available.
2) Extent to which additional areas not covered by the <i>acquis</i> are regulated.					
No public procurement areas outside the <i>acquis</i> are covered.	Procurement regulations cover areas outside the <i>acquis</i> only by broad statements of principle.	Regulations cover areas outside the <i>acquis</i> only incompletely or cursorily.	Regulations cover at least some parts of the procurement cycle (in addition to notification and award procedures) or give at least some guidance below the thresholds, but do so with unduly onerous provisions.	Regulations cover the whole procurement cycle incompletely or cursorily or give only limited guidance below the thresholds, but without any unduly onerous provisions.	Regulations cover the whole procurement cycle and also give guidance below the thresholds, without any unduly onerous provisions.

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3) Level of implementation of public procurement regulations					
Regulations are prepared but not adopted or otherwise given effect.	Some regulations are adopted and have come into force, but with delays and without accompanying measures to ensure their implementation.	Legislation is implemented late, or only partially, and with incomplete accompanying measures.	Legislation is implemented on time, but with incomplete accompanying measures.	Legislation is implemented on time, in accordance with its terms, but with some delays in complementary regulations and measures, particularly in the installation of the necessary institutions and skilled officials, or legislation is applied without proper monitoring.	Legislation is implemented on time, in accordance with its terms, with a full set of complementary regulations and measures, including the installation of the necessary institutions and skilled officials, and its effective application is being monitored.
4) Level of harmonisation between public procurement regulations and other regulations, especially on public financial management (PFM) and administrative procedures.					
Public procurement regulations and other regulations are not compatible.	Public procurement is severely hampered in several sectors, or for several types of procedures, or regularly during the year by the lack of coherence between public procurement and other regulations, especially for PFM and administrative procedures.	Public procurement regulations and other regulations are not harmonised, and the latter limit the full application of the former.	Public procurement regulations and other regulations may be harmonised, but other regulations create some impediments to the full application of all public procurement approaches prescribed or permitted by the <i>acquis</i> .	Public procurement regulations and other regulations are not fully harmonised, but no impediments exist to the full application of all public procurement approaches prescribed or permitted by the <i>acquis</i> .	Public procurement regulations and other regulations are fully harmonised, and PFM regulations, administrative procedures and commercial law support the full application of all public procurement approaches prescribed or permitted by the <i>acquis</i> .

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Nature and extent of public consultations during the process of developing regulations for public procurement and monitoring their use and appropriateness.					
The following elements should be met: public consultations are held 1) when new or amended regulations are developed and 2) when existing regulations are being applied and, in both cases, 3) at all major stages of the process; 4) access to public consultations is open (i.e. not by invitation, or only for some groups) for the business community, NGOs and the general public; 5) there are facilities for corresponding online consultations; 6) enough time is given to review relevant documentation and provide inputs; and 7) questions, comments and proposals received are given full attention by the competent authorities.					
0	1	2	3	4	5
No public consultations are held.	1-2 points	3 points	4 points	5 points	6 points

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Extent to which policy framework for public procurement is developed and implemented.					
Completeness and implementation of policy framework is assessed on a scale of 1 to 5. The combined value is reflected in the following scale: 1) 0-2 points, 2) 3-4 points, 3) 5-6 points, 4) 7-8 points, 5) 9-10 points.					
0	1	2	3	4	5
<i>Presence, clarity and completeness of a policy framework for the medium- and long-term development of the public procurement system.</i>					
There is no long-term view of the development of the public procurement system.	The presence of a long-term view of development of the public procurement system is evident only from individual public statements or similar statements at the government level.	The main policy elements for the long-term development of the public procurement system have been defined and drawn up in writing, but not as a single, specific policy framework.	There is a long-term policy framework for developing public procurement, although not fully comprehensive or coherent, or with an incomplete or missing action plan.	There is a comprehensive, internally coherent, long-term policy framework for developing public procurement, with an action plan, but with incomplete harmonisation with other policies or inadequate means for, or monitoring of, implementation.	There is a clear, coherent, comprehensive, long-term policy framework for developing public procurement, including a suitable action plan, duly prepared, adopted and executed, fully harmonised with related policy frameworks (e.g. PFM), with adequate regular monitoring and revision.

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<i>Timeliness and comprehensiveness of the implementation and updating of the policy framework.</i>					
<p>The policy framework is a one-off, mainly declarative effort, and no effort is made to implement or update it.</p>	<p>In the absence of a specific action plan, the policy framework is only partially implemented, without any systematic monitoring and updating.</p>	<p>There is a specific action plan, but the policy framework is not effectively implemented and monitoring and revision take place on an ad hoc basis.</p>	<p>Most measures foreseen in the policy framework are taken, although with some delays or without the full desired effect; there is some monitoring in place and there are regular efforts at revision.</p>	<p>All measures foreseen in the policy framework are taken, but with some delays or without the full desired effect; the implementation is monitored and the framework revised, but with some delays or not comprehensively.</p>	<p>All measures foreseen in the policy framework are taken on time and achieve the desired effects; the implementation is constantly monitored; the whole policy framework is regularly reviewed in due consultation with all parties concerned, and amendments are made as and when developments so require.</p>

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Extent of coverage by dedicated institutions of the central procurement functions mentioned and of regulations defining their roles, responsibilities, working practices, staffing and resources.					
0	1	2	3	4	5
There is no regulation legitimising the allocation of central public procurement functions.	Central public procurement functions are allocated to one or two institutions, but without consideration of how the functions are interrelated or of the resources required.	Each central public procurement function is allocated to a competent institution, although with contradictions or overlaps or gaps in their roles and responsibilities; consideration of their resource needs is insufficient.	Each central public procurement function is explicitly allocated to a competent institution, even if its exact roles, responsibilities and procedures may not be fully, clearly or comprehensively regulated, or insufficient resources or conflict of roles may be apparent.	With due consideration of the risk of combining certain roles, each central public procurement function is explicitly allocated to a competent institution, with its roles, responsibilities and procedures clearly regulated, even if its resources may appear insufficient.	With due consideration of the risk of combining certain roles, each central public procurement function is explicitly allocated to a competent institution, with its roles, responsibilities and procedures clearly regulated and provided with the necessary staff and other resources.

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Comprehensiveness of systems for monitoring and reporting on public procurement proceedings and practices.					
<p>The comprehensiveness of a system for monitoring and reporting on public procurement proceedings is assessed based on the following criteria: 1) it should supervise planning and preparation (procurement plans, indicative notices); 2) it should monitor tendering and awarding (contract and award notices, procedures used, participation); 3) it should oversee contract management (including contract amendments, if any, and outcomes); 4) it should ensure facilities for simple, effective and efficient data collection, storage and analysis; 5) it should provide presentation facilities; 6) it should facilitate retrieval of information (including for external analysis); 7) it should assist in data mining down to the level of each contracting authority or economic operator or product (group) or contract; and 8) it should ensure public access to all data.</p>					
0	1	2	3	4	5
There is no system to monitor and report on public procurement proceedings and practices.	The system only covers the compulsory notifications.	The system meets four of the requirements.	The system meets five of the requirements.	The system meets six of the requirements.	The system meets at least seven of the requirements, including the eighth.

Clarity, timeliness, comprehensiveness and accessibility of information available to contracting authorities and entities, economic operators and other stakeholders.					
0	1	2	3	4	5
No data is made available, other than that required by law to be provided upon request.	Information is made available only in the form of annual reports or similar documents.	Information is available, but only on request and with some delay, or is limited to a small number of categories only.	Information is freely available, but is not updated regularly or is incomplete.	Full information is made available without delay and without access restrictions, but only in standard presentation formats.	Full information is made available without delay, in a clear and simple format, with a choice of display and presentation modes, and without access restrictions or evident transmission capacity problems.

Key requirement: In case of alleged breaches of procurement rules, aggrieved parties have access to justice through an independent, transparent, effective and efficient remedies system.

QUANTITATIVE INDICATORS

Indicator	Actual processing time of complaints related to procurement compared with the maximum legal requirements.
Definition	The indicator is calculated by dividing the average number of days spent by the review body for processing complaints (from reception of the complaint to decision) by the maximum number of days required by law in ordinary cases (without any of the extensions that may be possible by law) at the time when the complaints were made (i.e. average actual time in days divided by maximum allowable time in days, expressed as a percentage).
Indicator	Number of cases in which the procurement review body exceeded the legal maximum processing time in relation to the total number of complaints.
Definition	The indicator is evaluated based on the number of cases in which the procurement review body exceeded the legal maximum processing time in relation to the total number of complaints made, expressed as a percentage.
Indicator	Number of complaints in relation to the number of tender notices published.
Definition	The indicator is based on a calculation of the number of complaints in relation to the number of all procurement procedures, expressed as a percentage. If it is not possible, whether for legal or other reasons, to lodge a complaint in each and every case, then the total number of procurement procedures should be replaced by the number of procurement procedures for which it has been possible in principle to lodge a complaint, and a corresponding footnote should be made.
Indicator	Share of complaints in procurement that are challenged to the next judicial level.
Definition	The indicator is assessed by dividing the number of complaints that have been challenged to the next judicial level by the number of decisions made by the review body during the same period, expressed as a percentage.

QUALITATIVE INDICATORS

<p>Presence of procurement review and appeal bodies covering the functions mentioned and of regulations defining their roles, responsibilities, working practices, staffing and resources, including the integrity of their work.</p>					
<p>The following eight elements should be met: 1) the mechanisms and institutional set-up for handling complaints are in place; 2) the roles and functions of the review and appeal bodies are defined by law in alignment with <i>acquis</i> standards of independence, probity and transparency; 3) <i>acquis</i> mechanisms for ineffectiveness of the contract and imposition of penalties are in place; 4) the system provides for rapid, effective and competent handling and resolution of complaints and sanctions; 5) the system covers both public contracts and concessions; 6) the system is readily available to economic operators without discrimination and excessive cost; 7) the review body gives due consideration to the achievement of the main goals of public procurement rather than focusing on purely formal errors and omissions; 8) the review organisation has the capacity and capability to ensure the effective and competent implementation of its decisions.</p>					
0	1	2	3	4	5
<p>No mechanisms or institutional set-up for handling complaints are in place.</p>	<p>The mechanisms and institutional set-up for handling complaints are in place, but do not cover all public contracts and concessions; <i>acquis</i> mechanisms for ineffectiveness of the contract; imposition of penalties are not transposed into the national legislation; and the review system does not fully meet the requirements.</p>	<p>The mechanisms and institutional set-up for handling complaints are in place, but the system only partially meets the requirements.</p>	<p>The system meets six of the requirements.</p>	<p>The system meets seven of the requirements.</p>	<p>The system meets all of the requirements.</p>

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Presence of user-friendly procurement review website including timely publication of decisions and statistics, with adequate search functions.					
0	1	2	3	4	5
Neither data on the functioning of the remedies system nor decisions are published.	Some data on the functioning of the remedies system and some selected decisions are published, but with serious delay and in a medium with restricted access only. Publication is not mandatory (i.e. it is left to the discretion of the review bodies).	Some data on the functioning of the remedies system and some selected decisions are published with some delay, and only in a medium not widely accessible and not user-friendly for the public, although publication is mandatory.	Some data on the functioning of the remedies system and selected decisions are published, but with some delay and on a user-unfriendly website with inadequate search functions.	Data on the functioning of the remedies system and decisions, along with their rationale, are published without delay on a user-friendly website with inadequate search functions.	Data on the functioning of the remedies system and all decisions, along with their rationale, are published in a timely manner on a user-friendly website with adequate search functions.

Key requirement: Contracting authorities are adequately staffed and resourced and carry out their work in accordance with applicable regulations and recognised good practice, interacting with an open and competitive supply market.

QUANTITATIVE INDICATORS

Indicator	Share of contracts already announced in published procurement plans or indicative notices.
Definition	Assessment of this indicator is based on the number of advance-notice contracts awarded during the period (for which notice was given in the form of a procurement plan or an indicative notice published before a contract notice was produced or proceedings started), divided by the total number of contracts awarded during the period, expressed as a percentage.
Indicator	Share of contracts awarded by competitive procedures.
Definition	Calculations for this indicator are based on the number of contracts awarded after publication of a notice, divided by the total number of contracts awarded, expressed as a percentage.
Indicator	Share of contracts awarded based on acquisition price only.
Definition	Assessment of this indicator is based on the number of contracts awarded in which the acquisition price is the only award criterion, divided by the total number of contracts awarded, expressed as a percentage.
Indicator	Share of contracts amended after award.
Definition	Assessment of this indicator is based on the number of contracts for which changes of any kind were made following the award decision, including changes after the contract was concluded, divided by the total number of contracts awarded, expressed as a percentage.
Indicator	Share of contracts subject to formal post-evaluation.
Definition	Assessment of this indicator is based on the number of contracts for which the contracting authority itself or any other competent authority carried out an outcome evaluation, whether during or after the validity of the contract, divided by the total number of contracts awarded, expressed as a percentage.

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Indicator	Average number of tenders submitted per goods¹¹ contract to be procured.
Definition	Assessment of this indicator is based on the average number of tenders submitted for each goods contract for which a contract notice was issued.
Indicator	Average number of tenders submitted per works¹² contract to be procured.
Definition	Assessment of this indicator is based on the average number of tenders submitted for each works contract for which a contract notice was issued.
Indicator	Average number of tenders submitted per services¹³ contract to be procured.
Definition	Assessment of this indicator is based on the average number of tenders submitted for each services contract for which a contract notice was issued.

QUALITATIVE INDICATORS

Extent of use of modern procurement techniques and methods.					
The use of three tools – framework agreements, centralised purchasing, and e-procurement – is assessed on a scale of 1 to 5. The combined value (0-15) is reflected in the following scale: 1) 0-3 points, 2) 4-6 points, 3) 7-9 points, 4) 10-12 points, 5) 13-15 points.					
0	1	2	3	4	5
<i>Presence of regulations and level of use of framework agreements.</i>					
Framework agreements are not provided for in the legislation.	Legislation provides for framework agreements, but none are used in practice.	Framework agreements are used for less than 5% of the total contract value.	Framework agreements are used for 5-10% of the total contract value.	Framework agreements are used for 10-25% of the total contract value.	Framework agreements are used for more than 25% of the total contract value.

¹¹ If separate data is not available for goods, works and services, please indicate instead “Average number of tenders submitted per contract to be procured”, defined as the average number of tenders submitted for each public contract for which a contract notice was issued.

¹² See footnote 11.

¹³ See footnote 11.

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<i>Presence of regulations and institutions, and level of use of centralised purchasing.</i>					
Centralised purchasing is not provided for in the legislation.	Legislation provides for centralised purchasing, but it is not used in practice.	Centralised purchasing is used for less than 1% of the total contract value.	Centralised purchasing is used for 1-2% of the total contract value.	Centralised purchasing is used for 2-5% of the total contract value.	Centralised purchasing is used for more than 5% of the total contract value.
<i>Degree of e-procurement penetration within the procurement system, such as publication of tender invitations, uploading and downloading of tender documentation, e-submission of tenders, e-evaluation (if and when possible and appropriate) and e-auctions (within the limits of good practice set out in the EU directives).</i>					
The procurement system is entirely paper-based.	Only notices are published on the internet.	A full set of notices is published on the Internet and some tender documents can be downloaded.	A full set of notices is published on the Internet, all tender documents can be downloaded, and e-submission, e-auctions or e-evaluation is possible on some occasions.	A full set of notices is published on the Internet, all tender documents can be downloaded, and e-submission, e-auctions or e-evaluation are used in a majority of cases.	A full set of notices is published on the Internet, all tender documents can be downloaded, and e-submission, e-auctions and e-evaluation are the rule, except in specific cases duly provided for in the legislation.

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Nature and extent of clear, user-friendly guidelines and instructions, standard documents and other tools available to contracting authorities and procurement officials.					
0	1	2	3	4	5
No guidelines, instructions, standard documents or other tools exist.	There are a small number of guidelines, standard documents and other tools, but they are not readily available to contracting authorities and economic operators, are not updated regularly and are neither simple nor practical.	Some, but not all, relevant areas are covered by guidelines, model tender documents and other tools, but they are not updated regularly or are not readily available to contracting authorities and economic operators, or are neither simple nor practical enough.	There are regularly updated guidelines and instructions, model tender documents and other tools for the most common types of contracts, but they are not comprehensive or readily available to contracting authorities and economic operators, or are neither simple nor clear enough.	Comprehensive, regularly updated guidelines, manuals, model tender documents, evaluation formats, model contract conditions and other tools are readily available to contracting authorities and economic operators, but they are not simple, clear, or user-friendly enough, or do not fully cover the whole procurement cycle.	Comprehensive but simple, clear and user-friendly, regularly updated guidelines and manuals covering the whole procurement cycle, model tender documents, evaluation formats, model contract conditions and other tools are readily available to contracting authorities and economic operators.

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Professionalisation of procurement officials.					
Two elements of professionalisation – level education of procurement officials and extent of available training – are assessed using a scale of 1 to 5. The combined value is reflected in the following scale: 1) 0-2 points, 2) 3-4 points, 3) 5-6 points, 4) 7-8 points, 5) 9-10 points.					
0	1	2	3	4	5
<i>Education level of procurement officials.</i>					
There are no formal educational requirements for procurement officials.	The educational requirements for procurement officials are no different from those for public servants in general, but their actual level of education is not monitored.	The educational requirements for procurement officials are no different from those for public servants in general; however, their actual level of education is monitored and systematically applied at recruitment, and a majority have received some form of training specific to procurement.	In addition to meeting the educational requirements for public servants in general, at least 90% of public procurement officials meet official minimum requirements for subject-specific training.	In addition to meeting the educational requirements for public servants in general and any applicable certification requirements, at least 25% of procurement officials have at least a bachelor's degree in public procurement, purchasing or a related subject, and at least 75% of procurement officials have received at least four weeks of public procurement-specific training.	In addition to meeting the educational requirements for public servants in general and any applicable certification requirements, the majority of public procurement officials have at least a bachelor's degree in public procurement, purchasing or a related subject and at least 90% of them have received at least six weeks of public procurement-specific training.

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<i>Nature and extent of professional training for procurement officials.</i>					
<p>There are no requirements for procurement-specific training and none is on offer.</p>	<p>There are no requirements for procurement-specific training, there is only limited availability of training, and officials have to pay for it themselves or do it in their spare time.</p>	<p>Training is encouraged but is made available only infrequently (no more than once every two years), is of short duration (no more than two days) and covers only basic notification, qualification and award procedures.</p>	<p>Training is required and readily available, and goes into greater detail on notification, qualification and award procedures, or covers the preparation of tender documents and technical specifications.</p>	<p>Training is required and available frequently, and goes into greater detail on notification, qualification and award procedures, as well as on the preparation of tender documents and technical specifications.</p>	<p>Training is required, readily available whenever officials need it, and is matched to their individual needs; it covers the whole procurement cycle (i.e. planning, preparation and contract management) in both theory and practice, and also addresses specific sectors or other particular problems in response to emerging needs.</p>

Key requirement: The constitutional and legal framework guarantees the independence, mandate and organisation of the Supreme Audit Institution to perform its mandate autonomously according to the standards applied for its audit work, allowing for high-quality audits that impact on public sector functioning.

QUANTITATIVE INDICATORS

Indicator	Difference between approved budget and realised expenditure of the SAI.
Definition	The indicator is calculated by comparing the budget allocated to the SAI in the annual budget law of 2014, and the actual level of expenditure of the SAI by the end of that year. The indicator is presented as the percentage of the total SAI budget that was either under- or over-spent.
Indicator	Amount of resources used for mandatory audits compared with resources for audits selected independently by the SAI.
Definition	The indicator is calculated based on the data provided by the SAI. The indicator is presented as the share of audit days (or any other unit used by the respective SAI) spent for the mandatory audits required by law out of the total audit days (or any other unit used by the respective SAI) spent for all audits during the latest year.
Indicator	Proportion of audit reports published on the SAI website compared to total audit reports adopted.
Definition	The indicator measures the level of published audit reports by comparing the total number of audit reports prepared during the last calendar year (2014) and the number of those published by the end of the first quarter of the following year (2015).
Indicator	Share of audit recommendations accepted and implemented by auditees.
Definition	The indicator is calculated based on regular monitoring and the data provided by the SAI. The indicator is presented as the share of recommendations implemented by the end of the latest calendar year (2014), out of all recommendations issued during the previous year (2013).
Indicator	Share of timely audit reports.
Definition	Timeliness is measured by comparing the number of SAI reports adopted on time (i.e. within the individual deadlines set by the SAI internal rules) with the number of planned reports for the year.

QUALITATIVE INDICATORS

Extent to which the fundamental requirement for SAI independence, mandate and organisation is established and protected by the constitutional and legal framework.					
<p>The following nine elements should be met: 1) there is a constitutional framework that ensures the constitutional independence of the SAI; 2) a legal framework further defines the independence, mandate and organisation of the SAI; 3) there has been no removal of the head or members of the SAI for reasons not covered in the legal framework, and not without following due legal process, during the past three years; 4) the SAI is empowered to carry out financial, compliance and performance audits; 5) the SAI has not been restricted by external stakeholders in carrying out financial, compliance and performance audits during the past three years; 6) the SAI has had unrestricted access to premises and information during the past three years; 7) the SAI has an audit mandate that is exhaustive, and has full discretion in discharging its responsibilities; 8) the SAI submits audit reports in accordance with its mandate to the legislature, or to any other responsible public body as appropriate; and 9) the SAI has published its audit reports as it sees fit during the past three years.</p>					
0	1	2	3	4	5
None of the elements are met.	1-3 points	4-5 points	6-7 points	8 points	9 points

Extent to which SAI management ensures the development of the institution.					
<p>The following nine elements should be met: 1) a strategic development plan (or any other multi-annual plan for the development of the SAI exists; 2) the strategic development plan is based on a credible internal review or external peer review of the functioning of the organisation; 3) the strategic development plan is published; 4) SAI management annually reviews the strategic development plan; 5) the SAI informs stakeholders about performance in its annual activity report; 6) professional training provided for auditors is based on an annual TNA; 7) responsibility for managing audit staff for all major categories is clearly assigned; 8) the SAI management monitors and evaluates the results of continuous professional development of management, staff and support staff annually; 9) the SAI's annual activity report includes information on progress made in implementation of the strategic development plan.</p>					
0	1	2	3	4	5
None of the elements are met.	1-3 points	4-5 points	6-7 points	8 points	9 points

Methodological Annex to the Indicators 2016
Monitoring Reports 2016
Public Financial Management

Extent to which the SAI uses the standards to ensure quality of audit work.					
<p>The following ten elements should be met: 1) internal guidelines for audit work, based on International Standards of Supreme Audit Institutions (ISSAIs), are in place; 2) the head of the SAI has endorsed guidelines on how to develop the annual audit plan; 3) clearly defined responsibilities exist for setting up, implementing and monitoring the annual audit plan; 4) the implementation of the audit plan is assessed annually; 5) the contents of the annual audit plan demonstrate that the SAI is discharging its audit mandate or, if this is not the case, summarise and explain differences between the mandate of the SAI and audits carried out by the SAI; 6) the SAI has an established multi-annual system to prioritise its work, taking into account the need to maintain quality; 7) quality control and quality assurance authorities give recommendations and a timetable for follow-ups; 8) a procedure exists for handling the SAI reports in parliament; 9) the parliament pays due attention to the reports by holding the government to account; and 10) the SAI has a monitoring system for following up on the implementation of recommendations.</p>					
0	1	2	3	4	5
None of the elements are met.	1-3 points	4-5 points	6-7 points	8-9 points	10 points

For more information :

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