

iChallenge

Current indicators that measure the strength of public management systems

The following indicators meet our criteria of being action-worthy, actionable, behavioral (measure the performance or functioning of a public management system, as opposed to its form). They have also been collected for a substantial set of countries.

The iChallenge is looking for ideas for indicators that fill in gaps in coverage of this indicator set, or otherwise improve upon the indicators listed below.

Public administration and civil service

Merit-based practices for recruitment and career advancement

In practice, civil servants are appointed and evaluated according to professional criteria.	Global Integrity
In practice, civil service management actions (e.g. hiring, firing, promotions) are not based on nepotism, cronyism, or patronage.	Global Integrity

Attractiveness

How do graduates of the country's most elite university(ies) view a public sector career?	Evans and Rauch
How do members of the educated middle class who are not in a position to attend the most elite universities view a public sector career?	Evans and Rauch
Senior officials have salaries that are comparable with the salaries of private sector managers with roughly similar training and responsibilities?	Quality of Government
Wage Compression Ratio (the ratio of the highest salary to the lowest on the central government's main salary scale)	World Bank Wage Bill and Pay Compression

Fiscal sustainability of the wage bill

Central government wages as % of expenditures	World Bank Wage Bill and Pay Compression
Central government wages as % of GDP	World Bank Wage Bill and Pay Compression
Central government wages as % of revenue	World Bank Wage Bill and Pay Compression
General government wages as % of expenditures	World Bank Wage Bill and Pay Compression
General government wages as % of GDP	World Bank Wage Bill and Pay Compression
General government wages as % of revenue	World Bank Wage Bill and Pay Compression

Strategy and coherence

When deciding how to implement policies in individual cases, public sector employees treat some groups in society unfairly?	Quality of Government
How often would you say that public sector employees today act impartially when deciding how to implement a policy in an individual case?	Quality of Government
Public sector employees strive to follow rules.	Quality of Government
Public sector employees strive to help citizens.	Quality of Government
Public sector employees strive to implement the policies decided upon by the top political leadership.	Quality of Government
Public sector employees strive to fulfill the ideology of the party/parties in government.	Quality of Government

iChallenge

Tax administration (indicators from TADAT have not yet been collected and are depicted in gray)

Accountability and transparency

The percentage of citizens who have come into contact with tax officials over the past year who have paid bribes.	Transparency International Global Corruption Barometer
Percent of Firms expected to give gifts in meetings with tax officials.	Enterprise Survey
Extent of independent external oversight	TADAT
Investigation of wrongdoing and maladministration	TADAT
Level of assurance provided by internal audit	TADAT
Level of public confidence in the tax administration	TADAT
Extent to which the financial and operational performance is reported	TADAT
Extent of publication of tax administration future plans	TADAT

Integrity of the taxpayer base

The extent to which taxpayers are registered in a complete database system with comprehensive direct linkages to other relevant government registration systems and financial sector regulations.	PEFA
Percent of firms formally registered when began operations	Enterprise Survey
Number of years firms operated without formal registration	Enterprise Survey
Information adequacy and the extent to which the registration database supports effective compliance.	TADAT
The accuracy of information held in the registration database.	TADAT
The extent of initiatives to identify those who are required to register for one or more taxes but fail to do so.	TADAT

Assessment of risk

The process used to estimate the scale of tax revenue leakage.	TADAT
The process used to monitor and evaluate the impact of risk mitigation activities.	TADAT

Supporting voluntary compliance

Clarity and comprehensiveness of tax liabilities: The extent to which legislation and procedures for all major taxes are comprehensive and clear, with strictly limited discretionary powers of all government entities involved.	PEFA
Taxpayer access to information on tax liability: The extent to which taxpayers have easy access to comprehensive, user friendly and up-to-date information on tax liabilities and administrative procedures for all major taxes, supplemented with active taxpayer education campaigns.	PEFA
Percentage of firms identifying tax administration as a “major” or “very severe” obstacle	Enterprise Survey
Percentage of establishments that consider the tax administration to be the biggest obstacle	Enterprise Survey
The range of information available to taxpayers to explain, in clear terms, what their obligations and entitlements are in respect of each core tax	TADAT
The degree to which information is current in terms of the law and administrative policy	TADAT
The ease by which taxpayers obtain information and advice from the tax administration.	TADAT
The quality and frequency of methods used to obtain performance feedback from taxpayers	TADAT
The extent to which taxpayer input is taken into account in the design of taxpayer service programs and products.	TADAT

Filing of returns

Tax return filing rate: number of returns filed (for each core tax) relative to those returns required.	TADAT
On-time filing rate: proportion of filed returns (for each core tax) required by the due date.	TADAT

iChallenge

Payment of obligations

Number of VAT payments made by the due date	TADAT
Value of VAT payments made by the due date	TADAT
Value of total arrears at FY end as a percent of total tax revenue collections	TADAT
Value of collectible arrears at FY end as a percent of total tax revenue collections	TADAT
Number of arrears cases at FY end as a percent of number of cases at start of the year	TADAT
Collection ratio for gross tax arrears: Percentage of tax arrears at the beginning of a fiscal year, which was collected during that fiscal year (average of the last two fiscal years).	TADAT
Value of arrears >12 months old as a percent of value of arrears	TADAT

Accuracy of reporting

Extent of tax administration intelligence gathering and research studies into the accuracy	TADAT
Strength of the taxpaying culture for individual non-business taxpayers	TADAT
Strength of the taxpaying culture for individual self-employed taxpayers	TADAT
Strength of the taxpaying culture for small/medium corporate taxpayers	TADAT
Strength of the taxpaying culture for large corporate taxpayers	TADAT
Alignment of the tax administration's compliance strategy to the assessed taxpaying culture	TADAT
Value of completed audit actions for the fiscal year as a percent of annual tax collections	TADAT

Tax dispute resolution

Existence and functioning of a tax appeals mechanism: The extent to which the tax appeals system has transparent administrative procedures with appropriate checks and balances, implemented through independent institutional structures and completely set up and effectively operating with satisfactory access and fairness, and its decisions are promptly acted upon.	PEFA
Dispute process is published and taxpayers are made explicitly aware of it	TADAT
Value of tax disputed at FY end as percent of total tax revenue	TADAT
Number of dispute cases at FY end relative to cases at the start of the year	TADAT
Average time to determine an objection	TADAT
Average time to determine a judicial appeal	TADAT
Administration response to dispute outcomes.	TADAT

Efficiency of tax administration

The total tax administration cost as a percent of the total revenue collections	Doing Business
Total time spent to pay taxes (hours)	OECD CIS
Payment gap (proxy): Aggregated revenue outturn compared to budget	PEFA
Effectiveness of transfer of tax collection to the Treasury: The frequency with which all tax revenue is transferred into accounts controlled by the Treasury (daily, weekly, monthly, etc.)	PEFA
Frequency of complete account reconciliation between tax assessments, collections, arrears records and receipts by the Treasury (monthly, quarterly, annually, etc.)	PEFA
Percent of e-filed returns - Personal Income Tax	OECD CIS
Percent of e-filed returns - Corporate Income Tax	OECD CIS
Percent of e-filed returns - VAT	OECD CIS
Extent to which tax revenue targets are met	TADAT
Extent of withholding and third party reporting	TADAT
Efficiency of filing and payment design	TADAT
Extent of electronic filing	TADAT
Extent of electronic payments	TADAT
Accuracy and timeliness of taxpayer ledger postings	TADAT
Efficiency of VAT refund claims processing	TADAT
Efficiency of income tax return processing	TADAT
Proportion of staff used in non-core functions	TADAT

iChallenge

Procurement

Competition

During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice? (response options include: no credible reported instances, some reported instances, significant reported examples of irregularities, and the process was not open and competitive in practice)	Open Budget Survey
When contracts are awarded by methods other than open competition, they are justified in accordance with the legal requirements	PEFA
The extent to which the private sector is competitive, well-organized and able to access the market.	Methodology for Assessing Procurement Systems
Estimated value of published tenders as a percentage of total procurement expenditure	EU

Integrity

Gifts to secure public contracts (% of firms)	Enterprise Survey
Value of gift to secure government contract (% of contract)	Enterprise Survey
In practice, the conflicts of interest regulations for public procurement officials are enforced.	Global Integrity
Extent to which internal and external audit recommendations are implemented within a reasonable time (may be expressed as a percentage of recommendations implemented within 6 months, a year, over a year or never).	Methodology for Assessing Procurement Systems

Fair and equitable treatment

In practice, companies guilty of major violations of procurement regulations (i.e. bribery) are prohibited from participating in future procurement bids.	Global Integrity
Appeals/complaints system: decisions are deliberated on the basis of available information, and the final decision can be reviewed and ruled upon by a body (or authority) with enforcement capacity under the law.	Methodology for Assessing Procurement Systems
Enforcement of rulings and penalties: there is ample evidence that the laws on corrupt practices are being enforced in the country by the application of stated penalties.	Methodology for Assessing Procurement Systems
Existence of an independent administrative procurement complaints system.	PEFA

Transparency

The legal and regulatory framework is freely and easily accessible to the public through appropriate means.	PEFA
All decisions by the complaints body are publicly posted on a government website or in another easily accessible place.	Methodology for Assessing Procurement Systems
Information on procurement is easily accessible in media of wide circulation and availability. The information provided is centralized at a common place. Information is relevant and complete. Information is helpful to interested parties to understand the procurement processes and requirements and to monitor outcomes, results and performance.	Methodology for Assessing Procurement Systems
Public access to complete, reliable and timely procurement information The extent to which key procurement information (government procurement plans, bidding opportunities, contract awards, and data on resolution of procurement complaints) is made available to the public through appropriate means.	PEFA

iChallenge

Public financial management

Credibility of the budget

Aggregate expenditure out-turn compared to original approved budget: The difference between actual primary expenditure and the originally budgeted primary expenditure	PEFA
Composition of expenditure out-turn compared to original approved budget: Extent to which variance in primary expenditure composition exceeded overall deviation in primary expenditure	PEFA
Stock of expenditure payment arrears as a percentage of actual total expenditure	PEFA
Availability of data for monitoring the stock of expenditure payment arrears: the extent to which reliable and complete data is generated	PEFA

Policy-based budgeting

Existence of and adherence to a fixed budget calendar	PEFA
Timely budget approval by the legislature or similarly mandated body (during the last three years)	PEFA

Predictability and control in budget execution

Predictability in the availability of funds for commitment of expenditures: Reliability and horizon of periodic in-year information to MDAs on ceilings for expenditure commitment	PEFA
Effectiveness of payroll controls: Personnel database and payroll are directly linked to ensure data consistency and monthly reconciliation	PEFA
Extent of consolidation of the government's cash balances	PEFA

Accounting, recording and reporting

Regularity of bank reconciliations	PEFA
Regularity of reconciliation and clearance of suspense accounts and advances	PEFA
Timeliness of the issue of in-year budget reports	PEFA
Timeliness of submission of the annual financial statements	PEFA

External scrutiny and audit

What is the most detail provided by the Citizens Budget?	Open Budget Survey
How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?	Open Budget Survey
Does the executive release to the public a Mid-Year Review of the budget that includes updated expenditure estimates for the budget year underway?	Open Budget Survey
Two years after the end of a fiscal year, what percentage of annual expenditures has been audited and included in (except for secret programs) the Audit Report(s) released to the public?	Open Budget Survey
Scope/nature of audit performed (incl. adherence to auditing standards).	PEFA
Timeliness of submission of audit reports to the legislature	PEFA
Adequacy of time for the legislature to provide a response to budget proposals	PEFA
Timeliness of examination of audit reports by the legislature	PEFA
For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released?	Open Budget Survey
What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?	Open Budget Survey

iChallenge

Public information systems

Responsiveness to information requests

In practice, citizens receive responses to access to information requests within a reasonable time period.	Global Integrity
In practice, citizens can use the access to information mechanism at a reasonable cost.	Global Integrity
In practice, citizens can resolve appeals to access to information requests within a reasonable time period.	Global Integrity
In practice, citizens can resolve appeals to information requests at a reasonable cost.	Global Integrity
In practice, the government gives reasons for denying an information request.	Global Integrity
In practice, responses to information requests are of high quality.	Global Integrity
In practice, citizens can access records of legislative processes and documents within a reasonable time period.	Global Integrity
In practice, citizens can access records of legislative processes and documents at a reasonable cost.	Global Integrity
In practice, citizens can access judicial asset disclosure records within a reasonable time period.	Global Integrity
In practice, citizens can access judicial asset disclosure records at a reasonable cost.	Global Integrity
In practice, citizens can access audit reports within a reasonable time period.	Global Integrity
In practice, citizens can access the audit reports at a reasonable cost.	Global Integrity
Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry)	Open Budget Survey
Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?	Open Budget Survey

Proactive disclosure

In practice, the asset disclosure records of the national-level judiciary are of high quality.	Global Integrity
In practice, the national budgetary process is conducted in a transparent manner in the debating stage (i.e. before final approval).	Global Integrity
In practice, citizens provide input at budget hearings.	Global Integrity
In practice, citizens can access itemized budget allocations.	Global Integrity
Basic economic and financial statistics (national accounts, price indices, foreign trade, currency and credit, etc) (Institutional Profiles Database A3004)	Institutional Profiles Database
When are the accounts audited by the Supreme Audit Institution publicly available? (OECD International Budget Practices and Procedures Database 70)	OECD International Budget Practices and Procedures Database
How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?	Open Budget Survey
How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?	Open Budget Survey
Public access to key fiscal information	PEFA