

Results	Results chain (@): Main expected results	Indicators (@):	Baselines (2023)	Targets (2028)	Sources of data	Assumptions
Impact	Increase coverage and quality of public services, enhance efficiency of public investments and the financial autonomy of the State.	(i) PEFA Pillar II Indicator Scores ⁴ (PI-4 to PI-9, Transparency) (ii) PEFA PI-1 & PI-3 Scores (Budget Credibility) (iii) PEFA PI-2 Score (Expenditure Composition Outturn) (iv) PEFA PI-11 Score (Public Investment) (i) Primary Education Completion Rate; Lower Secondary Net Enrolment Rate ⁵ disaggregated by sex and disabilities)	(i) 1.33 (2019) (ii) 2 (2019) ⁶ (iii) 2.5 (2019) (iv) 1 (2019) (v) 46% (2020) 56.9% (2020)	(i) >2; (ii) >3; (iii) 3 (B) (iv) 2.5; (v) 50%; 58%;	(i) National PEFA (ii) PESOE & CGE (iii) PESOE & CGE (iv) World Bank WDI.	<i>Not applicable</i>
Outcome 1 (SO1)	Enhance the effectiveness and efficiency of the implementation of the PFM Strategy 2024-2034	% of planned annual outputs of PFM Reform strategy completed as planned; % execution of budgeted expenditure for PFM Reform strategy	Pending	>80% (both)	Annual reports of PFM Reform Strategy (PFMRS)	Macro-fiscal situation stabilised during 2024 & 2025; No major political crisis or natural disasters resulting in severe difficulties in Reform implementation.
Outcome 2 (SO2)	Enhance efficient and gender sensitive planning and budgeting for service delivery;	SPO system rolled out; Key service delivery inputs (e.g. school books) provided on time with particular focus in worse off districts; Mechanisms for inputs by users, including women/ girls and persons with disabilities, in education planning and delivery implemented.	Pending	Annual targets to be established	Annual reports of PFMRS; Reports by Education institutions	Training/capacity building in SPO use not undermined by high staff turnover. User accountability mechanisms supported and respected by political leaders
Outcome 3 (SO3)	Support the consolidation and sustainable institutionalisation of the Integrated Information Management System for Public Finance Management (e-SISTAFE)	e-SISTAFE system fully rolled out and maintained; Long-term Financing Plan approved and implemented through legislation/ protocols	Pending	Annual targets to be established	PFMRS Annual Reports; Annual reports of CEDSIF's IT master plan	e-SISTAFE users prioritise operations and maintenance requirements in line with long-term financing plan
Outcome 4 (SO4)	Support the mainstreaming of climate action and climate finance in the PFM system	Climate financing consistent with Nationally Determined Contributions (NDC) International/domestic NDC Actions implemented disaggregated by finance for Adaption / for Mitigation. A, B and C + scores on PEFA climate module	Pending	7 Climate PEFA indicators with A, B and C+ scores	NDC implementation reports; PEFA Climate module scores.	GoM Ministries and Agencies collaborate effectively to introduce Climate Actions; Climate Finance submissions dealt with fairly and efficiently.
Output 1 related to Outcome 1	Institutional enabling conditions for reform implementation established with stronger coordination, monitoring capacities and buy in;	Formal Coordination structure for PFMRS established and functional; High quality Annual Plans and 6 monthly and Annual Reports for PFMRS	Systems/ reports established in 2025	Clear annual quality improvements	PFMRS Annual Plans & Annual Reports; Annual reports of EU TA	MEF gives priority to establishment of effective coordination and monitoring structures for PFMRS
Output 2 related to Outcome 2	Enhanced planning, monitoring and coordination of PFM reforms at central level established to protect minimum standards and gender sensitive service delivery	Medium-term Budget Framework (MTBF) for Education established; Minimum service delivery standards defined with mechanisms for budget protection	Pending	Annual targets to be established	UNICEF Annual Reports on SO2; Annual reports of PFMRS	Strategy for development of MTBF adopted by DNPO/ MEF and implemented effectively
Output 3 related to Outcome 2	Support to the implementation of Planning and Budgeting System (SPO), the Monitoring and Evaluation System (SMA) including bottom up accountability mechanisms for improved quality of service delivery implemented;	% of Education District Services using SPO/ SMA Module in line with Lei SISTAFE 2022 % of Districts applying information mechanisms for general public	Pending	Annual targets to be established	UNICEF Annual Reports on SO2; Annual reports of PFMRS	Staffing of District Health & Education Services management staff remains adequate; Decentralisation processes do not create major disruptions.