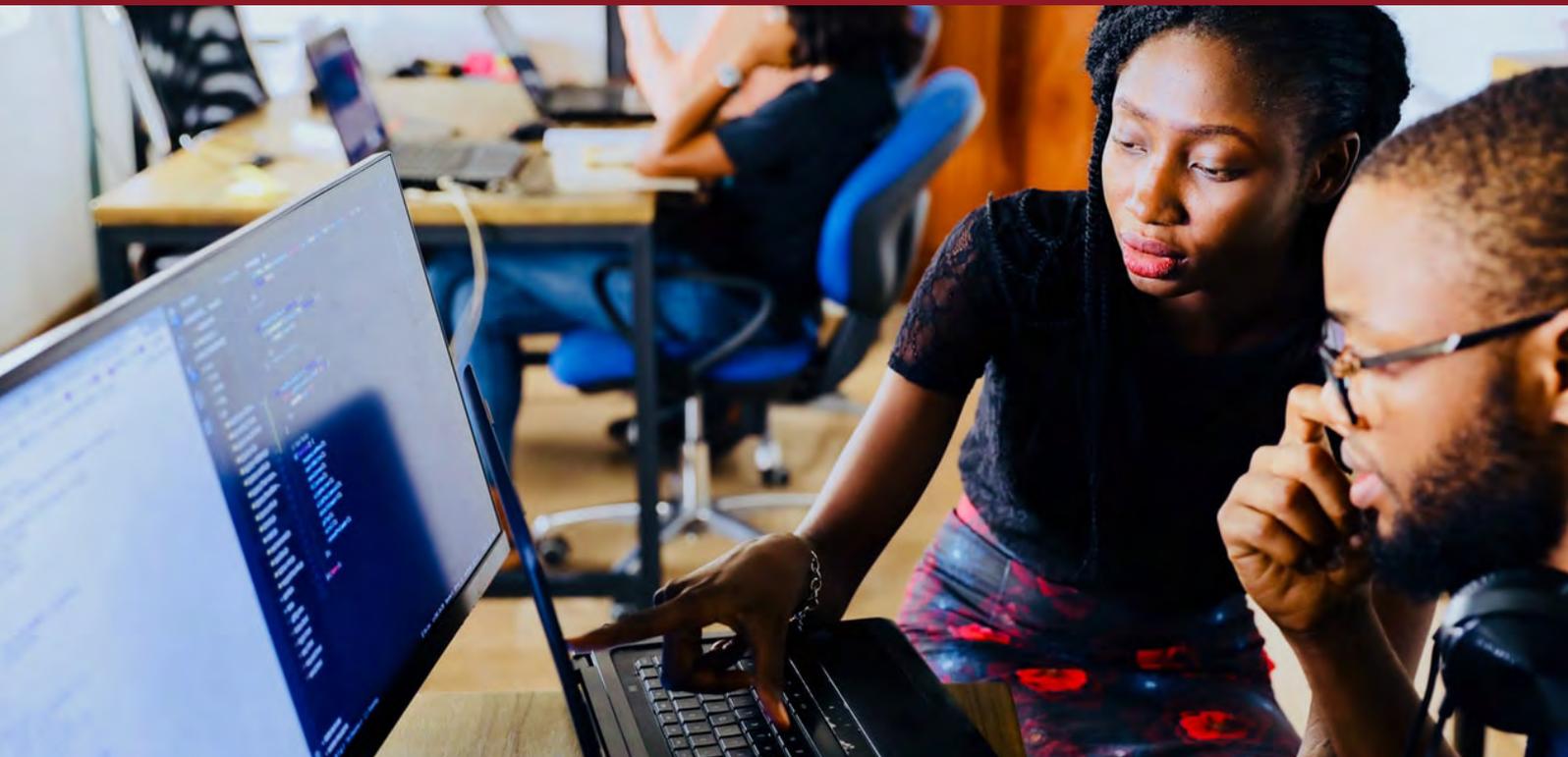


A robust public financial management system is the cornerstone for any government, particularly in developing and transitional economies. Today, public financial institutions are under immense pressure to modernise and increase transparency to provide better outcomes for citizens. Transparent and equitable public finances provide a platform for governments to deliver a strong enabling environment for business and effective public services. Our specialised team of professionals work in all aspects of the PFM cycle to enhance public financial management efficiency right from planning to resource allocation and spending. We ensure adequacy, appropriateness, economy, efficiency, effectiveness and equity in our progress.

PUBLIC FINANCIAL MANAGEMENT

We work with governments (national, state, provincial and counties), bilateral & multilateral organisations and international non-governmental organisations (INGOs) for developing efficient systems and ensuring accountability in the management of limited public resources. We provide technical assistance on medium term expenditure reviews, budgeting, financial monitoring, feasibility studies and maintenance of financial records, thus working to strengthen public finances.



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FOCUS AREAS

Economic Planning

Performance and Results Based
Budgeting

Medium-Term Expenditure
Framework (MTEF), Budget and
Expenditure Tracking/ Review
Studies and Tools

Designing and Implementing
Innovative Financing Mechanisms

Public Procurement Reforms

Revenue Mobilisation

Fiscal Decentralisation

Internal and External Audits

Public Financial Management

Public Expenditure Review and Tracking

Economic Research and Analysis

Economic Growth

Gender Budgeting; Poverty and Gender Analysis

PROJECTS

DFID II Evaluation and Analysis for Tax Transformation (EATT), Ethiopia (2019-2024)

Under Ethiopia Tax Systems Transformation Programme (TSTP), DFID and Government of Ethiopia (GoE) established a Tax Transformation Office (TTO) in the Ethiopian Customs and Revenue Authority (ERCA). This unit is designed to drive the institutional transformation of ERCA and implement tax policy reforms aimed at responsible and equitable increase of tax revenues in Ethiopia. The underlying objective of the programme is transforming Ethiopia's tax system so that the GoE can fund more services for its population from its own revenues and become less dependent on aid, thereby harnessing the potential of the country's booming economic growth.

We are assessing the performance of TSTP for the Government of Ethiopia to help them support various reform initiatives namely, taxpayers' database management, tax policy shifts, capacity building and IT infrastructure development. The assessment focusses on economic benefit analysis and distributional impacts of tax reforms in Ethiopia including, welfare gains through potential effects on GDP and employment.

DFID II Ethiopia Portfolio Assurance Programme, Phase 2 (EPAP 2), Ethiopia (2018-2021)

DFID Ethiopia developed its active identification of fraud and corruption risks through the implementation of the EPAP 1 programme, a 6-month pilot that ran to the end of July 2017. The phase 2 of the programme, (EPAP 2) aims to identify, understand, address and assess the major governance, management and financial risks of DFID Ethiopia's programme portfolio. The outcome of the EPAP 2 will be improved financial, risk management and governance practices of implementing partners of DFID Ethiopia and demonstrate DFID's commitment to value for money (VfM).

We are reviewing the governance and financial management of partner organisations; strengthening monitoring & evaluation systems; providing flexible, targeted technical advice and contribute to building the capability of DFID Ethiopia staff, including, partner organisations, downstream partners and government departments. The assessment will result in improved control design and operating effectiveness of implementing partners and DFID Ethiopia by reducing the exposure of DFID funds to critical, high fraud and corruption risks, thereby increasing the chances of safeguarded funds reaching the intended beneficiaries. Additionally, efficiency will be improved by addressing governance and system flaws within the partner organisations and by streamlining the flow of funds to the beneficiaries.

UNDP II Institutional and Financial Capacity Assessment (IFCA) of 11 Cities under NUPRP Project, Bangladesh (2018-2020)

National Urban Poverty Reduction Programme (NUPRP) is a six-year programme that targets sustainable improvements in livelihoods and living conditions of the urban poor across towns and cities in Bangladesh.

We are conducting comprehensive institutional and financial capacity assessment (IFCA) for 11 cities/towns in Bangladesh. The underlying aim is to strengthen the capacity of municipality/city corporation to deliver pro-poor and climate sensitive urban development. Based on the learnings of the assessment, we will provide inputs for strengthening the framework for ULBs on financial management capacity and reforms.

UNICEF II LTA for Provision of High Quality Technical Expertise to UNICEF in the Area of Public Finance for Children (PF4C) for Service Area 2 (2018-2020)

Public Finance for Children (PF4C) framework aims to improve the use of domestic resources for services of importance to children. The overarching goal of the PF4C is to contribute to the realisation of children's rights by supporting the best possible use of public budgets. In over 100 countries, UNICEF takes a hands-on approach to help governments make budget decisions that lead to adequate investment and continually improve budget equity, efficiency, effectiveness and transparency for greater impact.

We have been empanelled by UNICEF under Long Term Agreement (LTA) for working across two service areas – (i) to budget process to influence, plan, allocate, decide and improve financial flows to service delivery and spending performance for service area 2 and (ii) to empower citizens including children to participate in national and sub-national budgeting process for service area 3.

The World Bank II Sub-National Public Expenditure Review (PER) in Health, Ethiopia (2019-2020)

The primary objective of the Sub-National Public Expenditure Review (PER) is to analyse recent fiscal developments in Ethiopia within the context of investments in health sector for achieving universal health coverage through provision of promotive, preventive, curative, and rehabilitative health services. The project aims to assess utilisation of public health expenditure (both on and off-budget resources) at a decentralised level by examining the performance of public expenditure planning, allocation and execution processes to ensure the financing of the provision of health care services at each level of government administration.

As part of study, we: analysed the trends, levels and composition of health spending at regional and Woreda level, both on and off-budget resources; assessed the efficiency of health spending, including allocative efficiency and technical efficiency on issues related to budget execution, financial management information systems in the health sector and productivity of health services at regional, Woreda and health facility level; assessed equity of public and external resources, including resource allocation patterns of block-grants and external funding at regional and Woreda level; provided recommendations to improve domestic resource mobilisation as well as equity and efficiency of public and external expenditures; recommended ways to improve financial management systems and budget execution at the lower level administration. The study also focused on equity aspects, including gender equity.



DFID II Mid Term Review (MTR) of Partnership to Engage, Reform and Learn (PERL) Programme, Nigeria (2019)

The Partnership to Engage, Reform and Learn (PERL) supported the governments of Nigeria (at Federal, State and Local Government level) to reform core governance processes (making, implementing, tracking and accounting for policies, plans and budgets) and ensured that these improvements feed through into the improved delivery of public goods and services. PERL programme worked at the federal/national level; in Kaduna, Kano and Jigawa states as partner states; in regional hubs in the south east and south west facilitating the sharing of good practices between states; and in the north east, supporting government and non-government partners in Borno and Yobe states with the coordination of recovery efforts. Reaching over 70% of local government areas in over 35 states, the programme influenced an increase in the state's health budget allocation from 7.5% to 11.57%; a reduction in average turnaround time for processing and delivering drug orders; and a 20% increase in uptake of health services at night, in partnership with the DFID SOLAR Nigeria Project thus benefitting over 2 million Nigerians.

We conducted the mid-term and annual review to provide an independent assessment of (a) how the programme had progressed against the original goals set out in the Business Case, and (b) the achievements, results and learning from implementing the PDIA approach, and how PERL moved from lots of small bets to a lower number of bigger bets and areas of reform based on evidence of impact. This assignment aimed at determining the areas requiring improvement, assessing opportunity for improving performance and advising DFID Nigeria for future programming models which support programme complementarity across the entire fourth generation portfolio.

CIFF/Government of Rajasthan (GoR) II RajKosh-Rajasthan Innovative Financing for Women, Girls and Children, Rajasthan, India (2018-2019)

With a vision to make the Government of Rajasthan financially resilient for the development of women, girls and children, including nutrition; CIFF helped set up an innovative financing mechanism for generating additional resources to finance programmes through 'RajKosh'. It aimed to mitigate the strain on the financial resources by reducing the fiscal deficit, raising additional resources from the public and private sector, and improving the effectiveness of government spending.

We worked with CIFF and Government of Rajasthan to raise financial resources critical for continuity and impact of ongoing investment in nutrition. Specifically, we provided technical assistance (i) to improve operating efficiency and effectiveness of spending through a 'scheme rationalisation' exercise to analyse the flow of resources to various schemes; (ii) to assist the Department of Women and Child Development (DWCD), Government of Rajasthan in setting up and operationalising a Special Purpose Vehicle (SPV) to mobilise and manage funds; and (iii) to raise financial resources – at least US\$ 8 million by the end of the investment period.

UNICEF II Ministry of Economy and Finance (MEF) Program Budget Capacity Assessment, Cambodia (2018-2019)

Driven by the goal to upgrade Cambodia's public financial management system to match international standards, the Royal Government of Cambodia launched the Public Financial Management Reform Programme (PFMRP) to improve (i) budget credibility; (ii) financial accountability; (iii) budget policy linkages; and (iv) performance accountability.

We conducted a thorough capacity assessment of key line ministries for formulation & execution of programme budget and developed a comprehensive capacity building plan for supporting the implementation of programme budget at the Ministry of Economy and Finance (MEF), Royal Government of Cambodia. This included a detailed review of existing regulations, reports & training materials and proposing appropriate amendments for execution of the capacity development plan.

UNICEF II Budget Analysis of the 2013-14, 2014-15 and 2015-16 Financial Data for the Select Counties and Perform a National Level Analysis on the Identified Sectors of Health, Water, Education, Child Protection, Social Protection, Nutrition and HIV/AIDS, Kenya (2016-2017)

UNICEF supported Kenya's resolve to strengthen the social protection system through transitioning to a decentralised delivery of social protection programmes.

To assess fund allocation post decentralisation, we conducted budget analysis of the financial data for the select 11 counties and performed a national level analysis on the identified sectors of health, water, education, child protection, social protection, nutrition and HIV/AIDS. The budget analysis included a study of trends in gross sector allocations over the identified periods, trends in per capita sector allocations, allocation trends against key service indicators like enrollment levels and gross expenditure and budget absorption trends. In addition, we formulated budget briefs for each county along with a policy brief per sector for the national level analysis.

The World Bank II Public Expenditure Tracking Survey (PETS) and Quantitative Service Delivery Survey (QSDS) in the Health Sector, Lesotho (2015-2016)

The Government of Lesotho aimed at improving the efficiency and effectiveness of its various programmes in the health sector, particularly with regards to the HIV/AIDS crisis, TB and the worsening maternal & infant mortality outcomes as well as the ineffective & inefficient funds allocation to intended beneficiaries and priorities with regard to effective prevention and mitigation.

We conducted the Public Expenditure Tracking Survey (PETS) and Quantitative Service Delivery Survey (QSDS) for the Government of Lesotho to analyse the trends in health expenditure versus identified health priorities of the Government of Lesotho, to identify inefficiencies & leakages at different levels and also, to identify the challenges and bottlenecks in resource allocation & assessment of service delivery in selected health facilities. Besides, the study assessed the feasibility of scaling up the performance-based financing (PBF), especially in maternal & newborn health, within the existing fiscal

The World Bank II Provision of Regional Technical Advisory Services on Local Level Public Financial Management (PFM), Ghana (2013-2016)

Local Level Public Financial Management (PFM) project aimed to enhance fiscal discipline, strategic allocation of resources and service delivery efficiency for improved infrastructure and services in urban assemblies in Ghana, through strengthened systems and procedures and targeted capacity building.

We supported 10 local governments in Ghana in implementing and institutionalising the best PFM practices at the local government and municipal level through strategic, technical and capacity building support in the five core PFM areas: Budgeting Reforms; Financial Reporting & Auditing; Revenue Enhancement & Management; Asset Management; and Transparency & Accountability. The support was provided through three windows of: (i) Generic Training; (ii) Regional Technical Advisory Teams (RTATs); and (iii) Capacity Support Fund.



