



Debt Performance Indicator DPI	Coverage of Dimensions	Period	Indicative Sources of Information	
			Supporting Documents	Availability
DPI-1 Legal Framework	1: All government borrowings (also check law for loan guarantees)	Legislation is in force	Primary and Secondary Legislation	DeM entities, MoF, Central Bank
DPI-2 Managerial Structure	1: All central government borrowings 2: Loan guarantees	Time of assessment	Organizational chart, agency agreements, delegated authorities	DeM entities, MoF, Central Bank
DPI-3 DeM Strategy	1 & 2: 90 percent of all central government debt	Last 3 fiscal years	A copy of most recent debt management strategy	DeM entities, MoF, Central Bank
DPI-4 Evaluation of DeM Operations	1: All central government (external & domestic) borrowings	Past fiscal year	Annual reports covering DeM activities	DeM entities, MoF, Audit Office
DPI-5 Audit	1 & 2: All central government (external & domestic) borrowings	Past five fiscal years	Audit legislation, performance audits of DeM activities and responses	MoF, SAI Audit Office, Auditor-General
DPI-6 Coordination with Fiscal Policy	1: All central government borrowings 2: Total non-financial public sector debt and loan guarantees	Past 2 budgets	Information exchange: DeM entity-Central Bank-Budget department,	MoF, Budget Department, Central Bank
		Past 3 years	Fiscal strategy, economic survey, DSA documents	DeM entities
DPI-7 Coordination with Monetary Policy	1: All central government borrowings 2: Access to central bank resources	Past 2 years	Monetary policy documents	Central Bank, MoF
		Time of assessment	Central Bank Act	-do-
DPI-8 Domestic Borrowings	1 & 2: 90 percent of all central government debt	Time of assessment	Issuance program, information memorandum /prospectus, primary market operating procedures	Central Bank, DeM entities, financial markets and associations
DPI-9 External Borrowings	1 & 2: All central government external debt	Time of assessment	Documented procedures for borrowing in foreign markets, analysis of cost effective terms, term sheet	DeM entities, MoF, Central Bank



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DPI-10 Loan Guarantees, On-lending and Derivatives	1, 2, & 3: Central government	1. Last fiscal year 2 & 3. Time of assessment	Guidelines for loan guarantees & on-lending Risk management framework, master derivatives agreement, term sheet	DeM entities, MoF
DPI-11 Cash Flow Forecasting and Cash Balance Management	1, 2, & 3: Central government budget	Overnight, weekly & monthly	Aggregate cash balances; cash flow forecasts, bank account reconciliations	MoF, Accountant General, Treasury, Central Bank
DPI-12 Debt Administration and Data Security	1, 2, 3 & 4: Central government debt	Time of assessment	1 & 2. Procedures manual, validation procedures against payment notifications, two-person authorization, system back-ups 3 & 4. System access permissions. site-visit to view original signed agreements	DeM entities, Treasury or Accountant-General or Central Bank
DPI-13 Segregation of Duties, Staff Capacity and Business Continuity	1, 2, & 3: Total central government debt	Time of assessment	Roles & responsibilities, job descriptions, training and development plans, performance assessments Code-of-conduct and conflict-of-interest guidelines, Business continuity/Disaster recovery plans	DeM entities, MoF Personnel department,
DPI-14 Debt Records	1 & 2: Total central government debt – external and domestic 2. Records of central government securities	Time of assessment	1. Reconciliation with creditors, system reports, system procedure manual 2. Audited registry system	DeM entities, Acct-General, Central Bank On-site visits
DPI-15 Debt Reporting	1 & 3: Central government debt 2: Total non-financial public sector debt	Last 2 fiscal years within 6 months of reporting period Last 2 fiscal years within 9 months of reporting period	Publication of the stocks/flows of central government debt, debt statistical bulletin or equivalent Report of stocks/flows of total non-financial public sector debt and loan guarantees	DeM entities, MoF, Central Bank, World Bank (DRS), IMF (DQAF), Bureau of Statistics (if relevant),