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# Rapid Evidence Review

The extent to which programmes aimed at strengthening PFM (focus on accounting standards and statistics) have a positive influence on the ability to prevent acts of corruption by public officials

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# \ ABSTRACT

## Background / Objective

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Strengthening of public finance management (PFM) practices is considered and implemented as one of the key technical assistance interventions in developing countries. It explicitly aims to improve transparency and reduce corruption. This review synthesizes evidence from 24 studies, including peer-reviewed publications, evaluations, source data, grey literature, and systematic reviews, to provide an understanding of how and why PFM programmes, with a focus on accounting standards, impact corruption. It synthesizes recent evidence on the relationship between PFM reforms and interventions and the control of corruption and identifies key factors that shape this relationship.

## Key Findings

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PFM policies are commonly deployed as a part of technical assistance programs and are often considered “door openers” for the wider public administration reform (PAR) programmes. Apart from reducing inefficiencies and boosting public revenues, one of their benefits is considered to be the reduction in corruption.

The review finds that that overall,

- **Evidence attests a positive relationship between general Public Finance Management and corruption indices.** More narrowly, correlation between accounting and reporting standards and the control of corruption is positive, but weak-to-moderate.

## Strength of Evidence / Gaps

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Corruption is challenging to measure, and so inherently, most of the studies rely heavily on perception-based metrics of corruption. This may compromise the validity of study results by relying heavily on subjective data. The latest grey literature available on the subject is quite general on PFM accounting reforms, and does not delve sufficiently into how reforms help reduce corruption amongst public servants. While the research attests to some positive correlation, there are too few longitudinal studies assessing whether the early gains in reducing corruption persist.

## Conclusion / Implications

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Accounting reforms, particularly adoption of IPSAS and IFMIS, are widely perceived to be associated with reduced corruption. However, this relationship is likely too weak to consider accounting-focused PFM reforms an important, widespread deterrent of corruption by itself. Programmes must ensure that the advancements in the politico-economic context create propitious conditions (i.e. sufficient capacity, political will, and enforcement capacity) to maximise the possibilities of notable reductions in corrupt acts by public officials. While this review focused principally on accounting PFM reforms, updated research on how different PFM reforms, especially taken in the context of wider Public Administration Reform, synergise to reduce corruption in different contexts may enable SECO to optimally design PFM programmes.

# \ CONTENTS

\	ABSTRACT.....	1
1	KEY FINDINGS.....	1
1.1	THERE IS A POSITIVE, WEAK-TO-MODERATE CORRELATION BETWEEN PUBLIC FINANCIAL MANAGEMENT STANDARDS AND THE CONTROL OF CORRUPTION.....	1
1.2	ADOPTION OF THE ACCOUNTING STANDARDS AND MANAGEMENT SYSTEMS IS CORRELATED WITH REDUCTIONS IN CORRUPTION, BUT THE EXTENT OF THIS EFFECT IS CONSTRAINED BY MULTIPLE FACTORS.....	3
1.2.1	IPSAS AND ACCRUAL ACCOUNTING ARE POSITIVELY CORRELATED WITH LOWER LEVELS OF PERCEIVED CORRUPTION, BUT TO BRING RESULTS, THEY REQUIRE WIDER POLICY CONTEXT .....	3
1.2.2	INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEMS (IFMIS) ARE ASSOCIATED WITH REDUCTIONS IN CORRUPT PRACTICES, WITH NOTABLE ISSUES IN IMPLEMENTATION.....	4
2	LOGIC OF CAUSAL RELATIONSHIP BETWEEN PFM ACCOUNTING AND CORRUPTION .....	4
3	RELIABILITY OF EVIDENCE AND GAPS .....	5
\	ABOUT THIS EVIDENCE REVIEW.....	8
\	ABOUT THE RAPID EVIDENCE REVIEWS .....	10

## FIGURES

Figure 1: PEFA Pillar 6 (Accounting and Reporting) scores (2016-2024) versus the World Bank’s ‘Control of Corruption’ Index (2024) ..... 1

Figure 2: PEFA Pillar 2 (Transparency of Public Finances) scores (2016-2024) versus the World Bank’s ‘Control of Cor-ruption’ Index (2024) ..... 2

Figure 3: PEFA Pillar 5 (Predictability and Control in Budget Execution) scores (2016-2024) versus the World Bank’s ‘Control of Corruption’ Index (2024) ..... 2

Figure 4: PEFA Pillar 7 (External Audit and Scrutiny) scores (2016-2024) versus the World Bank’s ‘Control of Corrup-tion’ Index (2024) ..... 3

Figure 5: Reviewer’s Overall Assessment of Evidence Robustness versus the Level of Consensus. .... 7

Figure 6: Simplified “Preferred Reporting Items for Systematic reviews and Meta-Analyses” (PRISMA) Diagram, Depicting Document Identification and Screening Process ..... 9

## TABLES

Table 1: Summary of evidence quality..... 5

# 1 KEY FINDINGS

## 1.1 THERE IS A POSITIVE, WEAK-TO-MODERATE CORRELATION BETWEEN PUBLIC FINANCIAL MANAGEMENT STANDARDS AND THE CONTROL OF CORRUPTION

A review of quantitative evidence helps to establish the nature of the relationship between PFM programmes and corruption prevention, prior to a qualitative discussion of mechanisms and enabling/hindering factors.

Some evidence attests to a positive relationship between general Public Financial Management and corruption indices.<sup>12</sup> These studies deployed correlative analysis between PEFA (Public Expenditure and Financial Accountability) and the World Bank Control of Corruption Index or other Corruption Perception Indices. Notably, in one study, control variables derived from non-PFM indicators (e.g., geography, resource endowment, press freedom, democracy) correlated more strongly than any cluster of PEFA indicators analysed.<sup>3</sup> When compared head-to-head, the controls/oversight side of PFM (internal control, audit, compliancy) generally show stronger and more robust correlation with corruption indices. Still, **other factors may be more strongly associated with corruption indices than PFM indicators** and thus one should not overstate the relationship between PFM reform and corruption.

Studies focused on the relationship between PFM and corruption analyzed aggregated PEFA scores that did not focus specifically on accounting. Consequently, this rapid review has extended the analysis using disaggregated PEFA data from the 2016 framework, which includes a pillar specific to Accounting and Reporting - this RER's specific area of focus. It replicates the methods used by Long (2019). It compares data from the latest PEFA results report (2025)<sup>4</sup> with the latest data from the World Bank's 'Control of Corruption' Index (2024).<sup>5</sup>

The analysis reveals a weak-positive relationship between Accounting and Reporting standards and the control of corruption. For comparison, the analysis was conducted on three additional pillars to benchmark this relationship against other elements of PFM. This comparison finds a similar correlation between control of corruption and other analyzed pillars with the control of corruption: Accounting and Reporting standards, Transparency of Public Finances, Predictability and Control in Budget Execution and External Audit and Scrutiny.

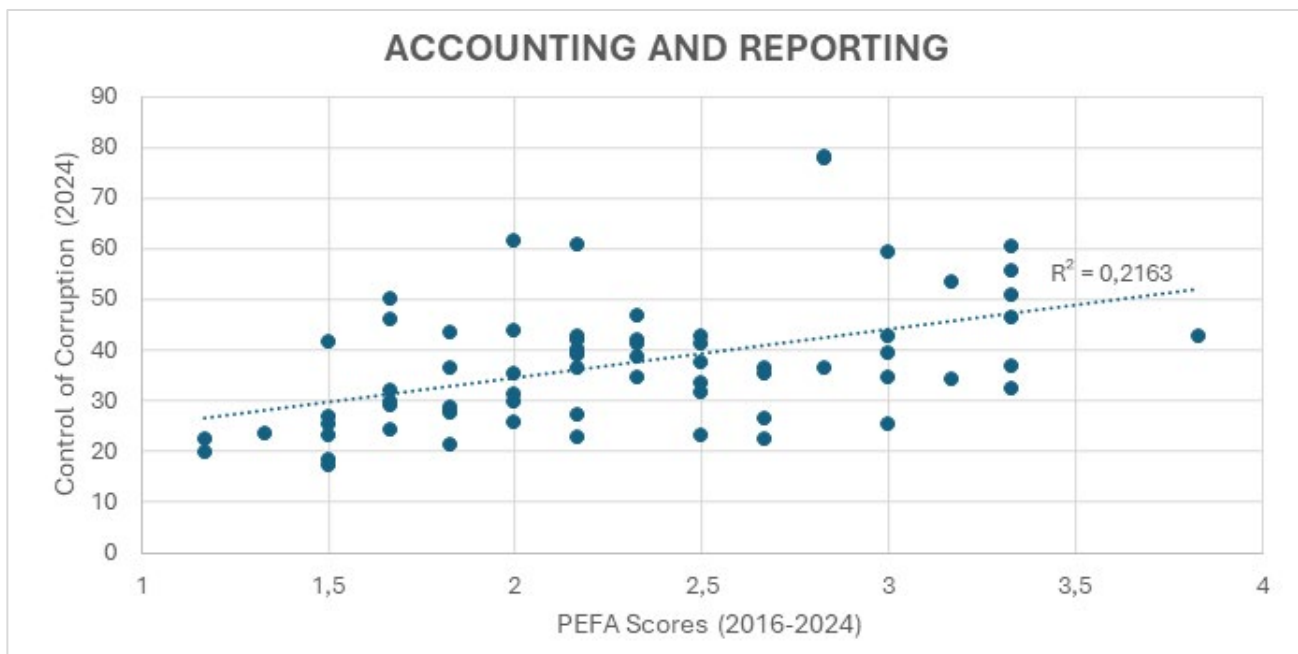


Figure 1: PEFA Pillar 6 (Accounting and Reporting) scores (2016-2024) versus the World Bank's 'Control of Corruption' Index (2024)

<sup>1</sup> Updhaya, B et al (2024) To what extent do public financial management systems support fiscal transparency and public accountability? PEFA RESEARCH PAPER SERIES (\*[Microsoft Word - PEFA Report PFM and Accountability 20241029.docx](#))

<sup>2</sup> Duri, J (2021) The impact of public financial management interventions on corruption. Transparency International U4 Helpdesk Answer. ([PFM-reforms-and-corruption\\_final-2021.pdf](#))

<sup>3</sup> Long, C. (2019) 'PFM and Perceptions of Corruption' in Kristensen, J. K., Bowen, M., Long, C., Mustapha, S. and Zrinski, U. PEFA, Public Financial Management, and Good Governance. World Bank.

<sup>4</sup> PEFA (2025) 2025 PEFA PFM Data Tracker ([PEFA Report: Global Trends in Public Financial Management Performance for 2021](#))

<sup>5</sup> World Bank (2025) [Interactive Data Access](#) | [Worldwide Governance Indicators](#)

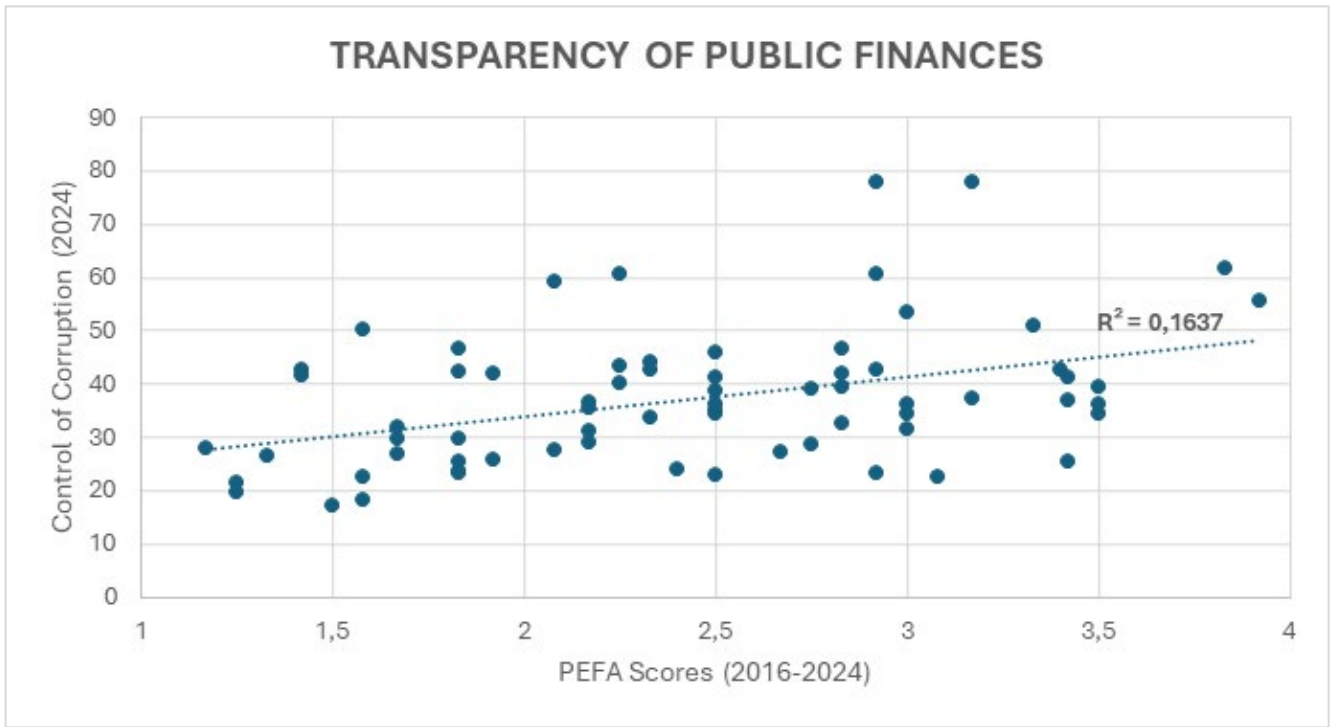


Figure 2: PEFA Pillar 2 (Transparency of Public Finances) scores (2016-2024) versus the World Bank's 'Control of Corruption' Index (2024)

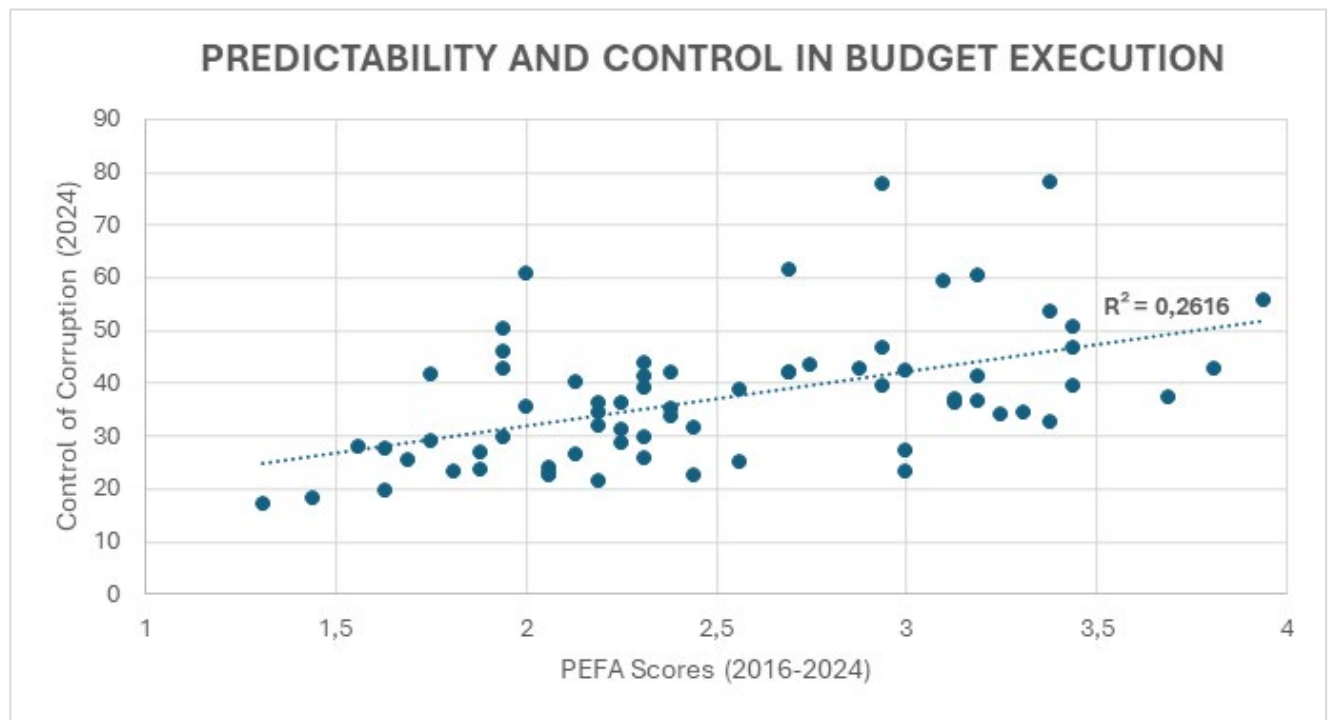


Figure 3: PEFA Pillar 5 (Predictability and Control in Budget Execution) scores (2016-2024) versus the World Bank's 'Control of Corruption' Index (2024)

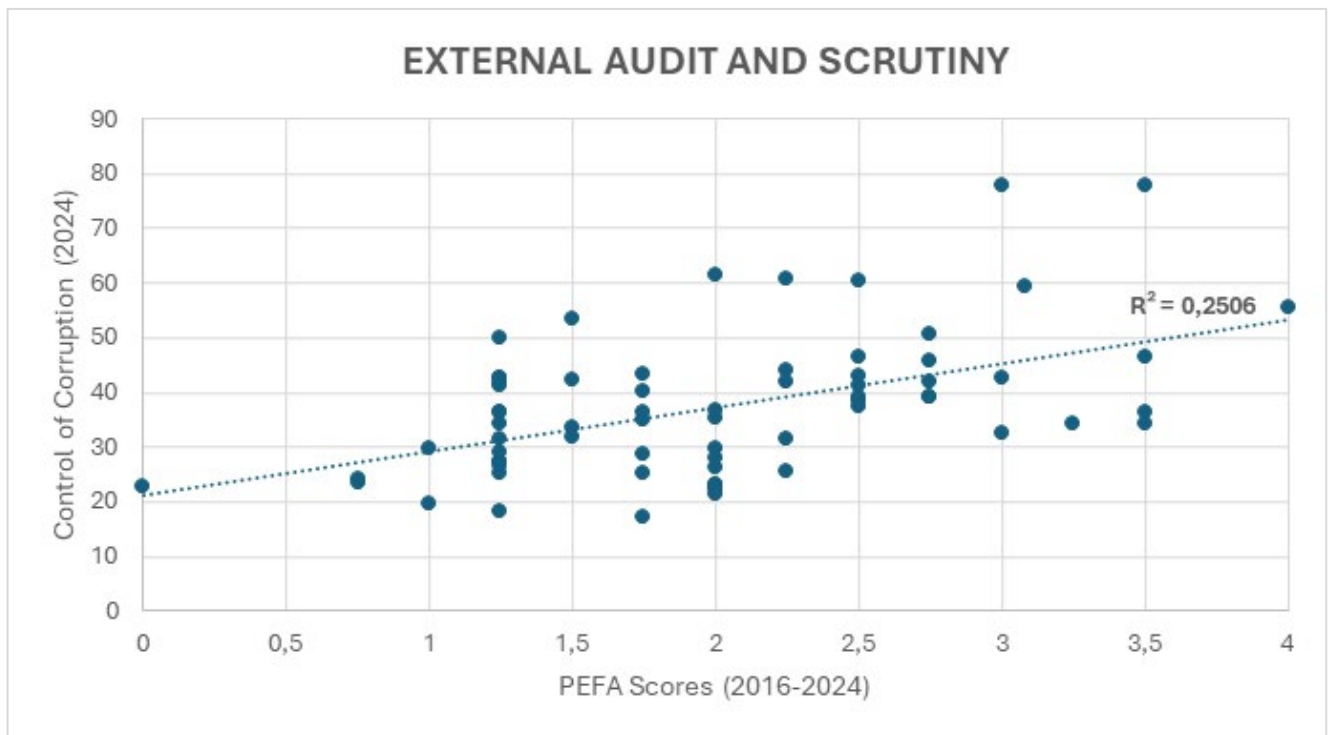


Figure 4: PEFA Pillar 7 (External Audit and Scrutiny) scores (2016-2024) versus the World Bank's 'Control of Corruption' Index (2024)

## 1.2 ADOPTION OF THE ACCOUNTING STANDARDS AND MANAGEMENT SYSTEMS IS CORRELATED WITH REDUCTIONS IN CORRUPTION, BUT THE EXTENT OF THIS EFFECT IS CONSTRAINED BY MULTIPLE FACTORS

In terms of accounting standards and reporting mechanisms, the reviewed literature focuses on two key reform frameworks that are typically adopted when implementing PFM support programmes.

- On a broader, policy level, International Public Sector Accounting Standards (IPSAS) and Accrual Accounting require adoption of the broad accounting rules and principles from the beneficiary governments.
- On more technical level, Integrated Financial Management Information Systems (IFMIS) introduces dedicated digital platforms and IT system, that ideally functions in frames of already adopted IPSAS but is at times front-loaded in PFM technical assistance programs.

Due to this difference in the level in the results chain of reforms, the reviewed literature mostly analyses IPSAS in the context of broader political economy and policy concerns, while IFMIS is considered from more practical and technical point of view. The review could draw the following discernible conclusions on the implementation of these two systems.

### 1.2.1 IPSAS AND ACCRUAL ACCOUNTING ARE POSITIVELY CORRELATED WITH LOWER LEVELS OF PERCEIVED CORRUPTION, BUT TO BRING RESULTS, THEY REQUIRE WIDER POLICY CONTEXT

Several studies suggest that the adoption of International Public Sector Accounting Standards (IPSAS) and Accrual Accounting are positively correlated with lower levels of perceived corruption. One study focused on 33 OECD countries found that “both IPSAS and Accruals are statistically relevant and negatively impact on CPI, suggesting that corruption is reduced as governments progress in public sector accounting harmonization [...] and implement accrual-accounting systems”.<sup>6</sup> Another, study, focused on data from 77 developing countries suggests that the adoption of IPSAS helps in controlling corruption in developing countries, nuancing that the negative impact of IPSAS on corruption is more pronounced for countries that have fully adopted the accrual-based IPSAS.<sup>7</sup> Similarly,

<sup>6</sup> Cuadrado-Ballesteros, B., Citro, F., & Bisogno, M. (2019). The role of public-sector accounting in controlling corruption: an assessment of Organisation for Economic Co-operation and Development countries. *International Review of Administrative Sciences*, 86(4), 729-748. <https://doi.org/10.1177/0020852318819756>(Original work published 2020)

<sup>7</sup> Tawiah, V. (2023) The impact of IPSAS adoption on corruption in developing countries. *Financial Acc & Man*, 2023; 39: 103–124. <https://doi.org/10.1111/faam.12288>

a survey analysis from Nigeria found that IPSAS was perceived to have a significant, positive effect in curbing financial corruption in the public sector.<sup>8</sup>

However, some studies question whether IPSAS can be considered a reliable means of reducing corruption in developing countries. For example, studies point to accounting reforms being of limited utility in uprooting the structural and institutional norms underlying corruption.<sup>9</sup> They acknowledge that the adoption of IPSAS is challenging in many developing countries. The literature notes the importance of carefully considering the political economy, including institutional dynamics, socio-political feasibility, political priorities, and broader local and societal impacts before moving forward with large-scale public financial management (PFM) reforms, particularly those involving accrual accounting and IPSAS implementation.<sup>10,11</sup>

### 1.2.2 INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEMS (IFMIS) ARE ASSOCIATED WITH REDUCTIONS IN CORRUPT PRACTICES, WITH NOTABLE ISSUES IN IMPLEMENTATION

Several studies on IFMIS systems show a significant effect on both corruption prevention and corruption investigation in the public sector. Other analyses report appreciable reductions in perceived corruption, financial irregularities and leakages, along with improvements in transparency and accountability in the management of public funds and payroll.<sup>12</sup> Similarly, in Zambia, an evaluation associated IFMIS with improvements in the accuracy of financial reporting and greater adherence to budgetary processes, potentially contributing to reductions in unauthorized expenditures and delays in fund disbursement.<sup>13,14</sup>

However, there is consistent evidence on implementation challenges and constraints that limit the realization of these benefits. Technical problems - frequent system downtimes, insufficient server capacity, weak network infrastructure and security concerns - undermine real-time use and erode trust in the data.<sup>12</sup> Human and organizational factors are equally prominent: inadequate training, limited user proficiency, poor change management and active resistance to adoption mean that systems are often under-utilized, or used only for basic recording, while parallel manual processes persist.<sup>15</sup> Evaluations in Zambia<sup>14</sup> and South Africa<sup>16</sup> note that incomplete integration of modules (e.g. procurement, payroll, cash management), limited reporting capabilities, and weak security controls leave gaps in the control environment and constrain transparency gains.

## 2 LOGIC OF CAUSAL RELATIONSHIP BETWEEN PFM ACCOUNTING AND CORRUPTION

The main pathway through which improved accountancy practices could reduce acts of corruption is the improvement of transparency and auditability. Reforms that bolster accounting and reporting practices help lead to the identification of corrupt practices and the misappropriation.<sup>17</sup> Reforms to the accounting processes improve the clarity of, and access to, government information. This enhanced visibility increases the size of the (public) audience which can monitor government.<sup>18</sup> That said, the degree to which that impacts actual corruption and the prevention of corruption depends on the degree to which the improved public awareness translates into political and legal action - transparency does not automatically lead to accountability.

<sup>8</sup> P. Okoye et al. (2019) Effects of Financial Management Reforms on Financial Corruption in Nigeria Public Sector. *International Journal of Trend in Scientific Research and Development*

<sup>9</sup> Bakre, O.M., McCartney, S. & Fayemi, S.O. (2021). Accounting as a technology of neoliberalism: The accountability role of IPSAS in Nigeria, *Critical Perspectives on Accounting*.

<sup>10</sup> Lassou, P., Hopper, T. & Ntim, C. (2021). Editorial – Accounting and development in Africa. *Critical Perspectives on Accounting*, 78(July), 102280.

<sup>11</sup> Polzer, T., Adhikari, P., Gårseth-Nesbakk, L. & Nguyen, PC. (2021). Adoption of the International Public Sector Accounting Standards in emerging economies and low income countries: A structured literature review. *Journal of Public Budgeting Accounting and Financial Management*

<sup>12</sup> Olurankinse, F; Oloruntoba, SF. (2018) Pedagogy and Impact of GIFMIS Adoption as a Tool for Public Finance Management. *Canadian Social Science*

<sup>13</sup> Owolabi Sunday, A; Odunlade Olajire, A; Izang Julia, U. (2022) Government Integrated Financial Management Information System and Fraud Prevention in Nigeria. *Journal of Finance and Accounting*. Vol. 10, No. 3, pp. 151-159. doi: 10.11648/jjfa.20221003.11

<sup>14</sup> Sikabanga, N; Haabazoka, L. (2025) Evaluating the usage of Integrated Financial Management Information Systems (IFMIS) in enhancing Public Financial Management in Zambia. *Vol. 4 No. 2 (2025): East African Finance Journal*

<sup>15</sup> Timothy Muwema et al. (2020) The Impact of Integrated Financial Management Information Systems on Procurement Process in Public Sector in Developing Countries—A Case of Zambia. *Open Journal of Business and Management*

<sup>16</sup> Kweyama, T. (2024) Evaluation of the application of Integrated Financial Management Information Systems in selected municipalities of KwaZulu-Natal. PhD Thesis, University of Durban.

<sup>17</sup> Pradhan, W. D. (2007). Exploring Corruption in Public Financial Management. In J. E. Pradhan, *The Many Faces of Corruption: Tackling Vulnerability at the Sector Level*. Washington DC: The World Bank.

<sup>18</sup> French, B. (2013) "The Impact of Public Financial Management Interventions on Corruption." Governance and Social Development Resource Centre, University of Birmingham, Birmingham, U.K. <http://www.gsdrc.org/wp-content/uploads/2016/06/The-Impact-of-PFM-Interventions-on-Corruption-v7-FINAL-2.pdf>.

**Accounting reforms can increase the detection of corrupt acts, but do relatively little to pre-empt and deter corruption compared to other PFM interventions.** Some PFM interventions such as budget execution or procurement are linked more directly to sanctions and enforcement than reform of the accounting processes, which primarily improve with identification of corruption.<sup>19</sup> As mentioned before, to lower corruption, an operating link should exist between detection/identification and enforcement for PFM reforms.

**As the question acknowledged, accounting reforms deal with the symptoms of corruption (i.e., acts of corruption), not the root causes.** As critical and meta-analyses of the adoption of IPSAS argue, the causes of corruption are structural, rooted in institutional norms. PFM framework addresses those shortfalls only in isolated sector, while PAR framework has a potential to address wider politico-economic context.

**The review suggests, that the successful reform of accounting processes is often hampered by a series of inhibiting factors:**

- **Limited capacity:** single case studies focused on developing countries found that knowledge gaps, poor computing/technical capacity can limit the successful adoption of computerized processes and international standards.<sup>20,21</sup>
- **Political economy factors:** Evidence from Africa shows that entrenched political interests can systematically impede effective reforms.<sup>10</sup> For example, in Ghana, Nigeria and South Africa, political interference, elite capture, and cultures of impunity are identified as major reasons why PFM Acts and anticorruption rules do not fully translate into improved accountability; many entities ignore audit deadlines or withhold reports without consequence.<sup>22</sup>
- **Weak enforcement:** the inconsistent application of the law to individuals identified as guilty of corrupt acts often fails to disincentivize public officials from engaging in corrupt practices.<sup>23</sup> Outside of PFM-specific research, scholars argue that transparency increases without commensurate enforcement can lead to an increase in corrupt acts.<sup>19</sup>

### 3 RELIABILITY OF EVIDENCE AND GAPS

Evidence quality associated with each finding in this review is summarized below:

*Table 1: Summary of evidence quality*

CLAIM	EVIDENCE STRENGTH	REASONING
1 Weak-to-moderate correlation between public financial management standards and the control of corruption	Strong	Correlative analysis conducted by multiple separate studies. All studies used similar sets of PFM indicators and corruption indices, limiting source data diversity.
2 IPSAS adoption leads to reductions in corrupt practices, but implementation remains challenging in developing countries	Strong	Strong consensus from diverse studies, varying from multi-country studies (33 OECD countries), country-specific case studies (Nigeria), and literature reviews.
3 Integrated Financial Management Information Systems (IFMIS) are associated with reductions in corrupt practices, with notable issues in implementation	Moderate	Strong consensus, but reviewed studies were conducted in a limited pool of African countries (Nigeria, Zambia, South Africa).

<sup>19</sup> Tuan-Ngoc, P. (2025) Safety in Numbers: How Transparency Can Backfire in the Fight Against Bureaucratic Corruption.

<sup>20</sup> Vorster H and Nwosu L (2024) Evaluating policies and regulations used to control corruption among accounting officers in the public sector of South Africa: a systematic literature review. *Front. Sociol.* 9:1371287. doi: 10.3389/fsoc.2024.1371287.

<sup>21</sup> Chesoli et al. (2020), Accounting as a tool for corruption control in the public sector in Kenya. *EPH-International Journal of Management Sciences.*

<sup>22</sup> Awoonor, M. (2025) An Examination of the Effects of the Public Finance Management Act on Responsibility in the Government Sector in Ghana, Nigeria, and South Africa." *African Journal on Impact, Economic and Social Studies*, vol. 2, no. 3, May. 2025, doi:10.63159/617432.

<sup>23</sup> Mugellini G, Della Bella S, Colagrossi M, Isenring GL, Killias M. (2021) Public sector reforms and their impact on the level of corruption: A systematic review. *Campbell Systematic Reviews.* 2021; 17:e1173. <https://doi.org/10.1002/cl2.1173>

CLAIM	EVIDENCE STRENGTH	REASONING
4a The main causal mechanism through which improved accountancy practices prevent acts of corruption is through the improvement of transparency. Accounting reforms do little to remove opportunities for corruption compared to other PFM interventions.	Weak	Based on few, older grey literature studies. No contradictory evidence found.
4b Success of accounting reforms is limited by:		
◆ Limited capacity	Moderate	Several studies support this claim, but geographic coverage limited.
◆ Political economic factors	Moderate	Several studies support this claim, but geographic coverage limited.
◆ Weak enforcement	Moderate	Based on grey literature and peer-reviewed literature studies. Geographic coverage limited.

This rapid review encountered the following limitations which are important to note for accurate interpretation:

**Most analyses that explore the relationship between PFM and corruption rely heavily on perception-based metrics for corruption.** This includes survey-based studies and studies that rely on indices developed by the World Bank and Transparency International. This may compromise the validity of certain study results, as they rely heavily on subjective data.

**Evaluations/reviews on programmes implemented by international actors (e.g., IFIs, UN agencies, Governments) remain very general, focused on PFM/anti-corruption reforms very generally.** The relevant literature remains focused on general or unspecified reforms. This may limit the applicability of these findings to SECO intervention planning and programming.

**The definition of corruption deployed used by the studies in the review is not consistent.** Whilst some distinguish between ‘petty’ (i.e., acts of day-by-day corruption by public officials) and ‘grand’ or ‘elite’ (i.e., institutional capture by public and/or political elites) corruption<sup>17</sup>, many opt for general definitions centered on ‘the abuse of entrusted power for private gain’.<sup>7</sup> Inconsistent definitions may weaken the internal validity of the review, but the reviewers do not perceive this to be significant.

**Most empirical work covers short–medium panels (3–10 years).** Few studies focus on whether early gains persist, plateau, or reverse over longer periods. Dedicated, long-term studies would have to be conducted to fill these gaps.

**There are limited analyses on corrupt individuals, and how (and whether) accounting reforms inhibit their practices mechanistically.** Transparency and accountability are treated as black boxes; there is little tracing of how specific IPSAS requirements or controls change behaviour of individual officials, managers, auditors, or politicians. Studies rarely examine how corrupt actors adapt to new standards (e.g., shifting graft off budget or into procurement). Conducting more political-economy analyses, or publishing those which have already been conducted, could help to fill this gap.

In sum, despite high-levels of consensus on the relationship between accounting reforms and IFMIS on corrupt acts, evidence remains largely correlational and perception based, with mechanisms, programme implementation, and political dynamics only partially specified.

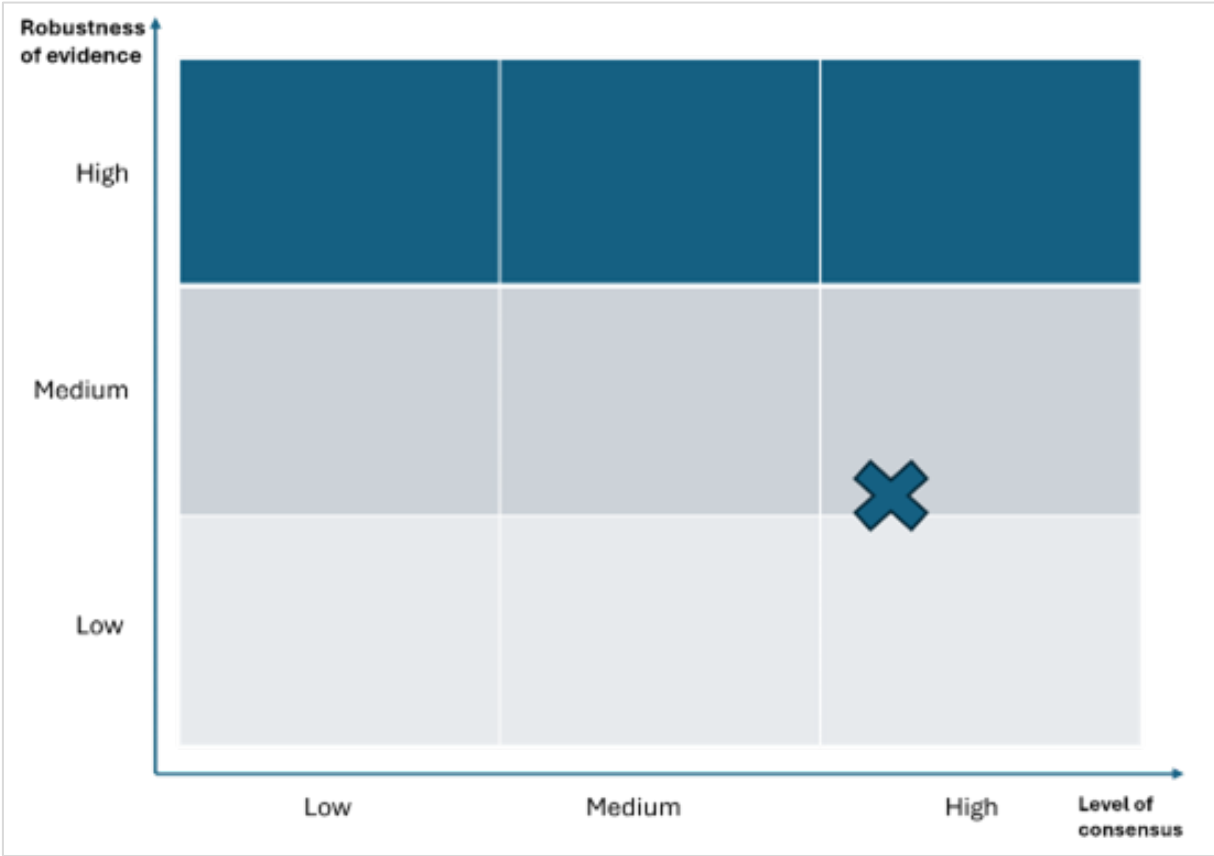


Figure 5: Reviewer's Overall Assessment of Evidence Robustness versus the Level of Consensus.

## \ ABOUT THIS EVIDENCE REVIEW

The evidence review was prepared by using a cascading approach, based on harvesting database suggestions through Consensus AI and widening the scope through academic databases Academia.edu, Google Scholar and JSTOR. Consensus.AI was used to conduct a search in its database of academic papers, and so-called “grey literature” i.e. reports and publications by international organizations.

The summary by Consensus AI and summaries from the 50 relevant papers were then reviewed. The application’s initial review prioritised recency over relevance and peer-reviewed literature over grey literature, with seminal, highly relevant papers not included in the sample. This necessitated a structured screening process and additional citation searches to populate the evidence base.

Five papers were discarded as being of little-to-no relevance to the topic at hand. Nine were discarded on readthrough, due to unsatisfactory/untransparent methods or poor language quality, which signaled a lack of academic rigor. A further 21 papers of these were focused on PFM or corruption very generally and deemed to have an insufficient focus on accounting and statistics or corruption. The remaining 15 most relevant papers chosen after the analysis of the summaries and a brief review (by the author). Based on literature review and snowballing from footnotes and references in this sample, additional search was done through Academia.EDU, Google Scholar and JSTOR to identify niche (e.g. specifically referring to accounting reforms/programmes and corruption) or foundational (covering broad field and highly referenced) publications on the topic. Eight extra papers and data sources were identified, six of which were sourced from grey literature (World Bank, IMF, PEFA, DFID). These were all selected for a full-text review. These were integrated into the review to form the final selection of 23 which are referenced below.

The effort was made to have geographic representation. Research papers covered the following geographic scopes: worldwide quantitative analyses, OECD countries, Nigeria, Zambia, Kenya, Vietnam, South Africa, and Ghana.

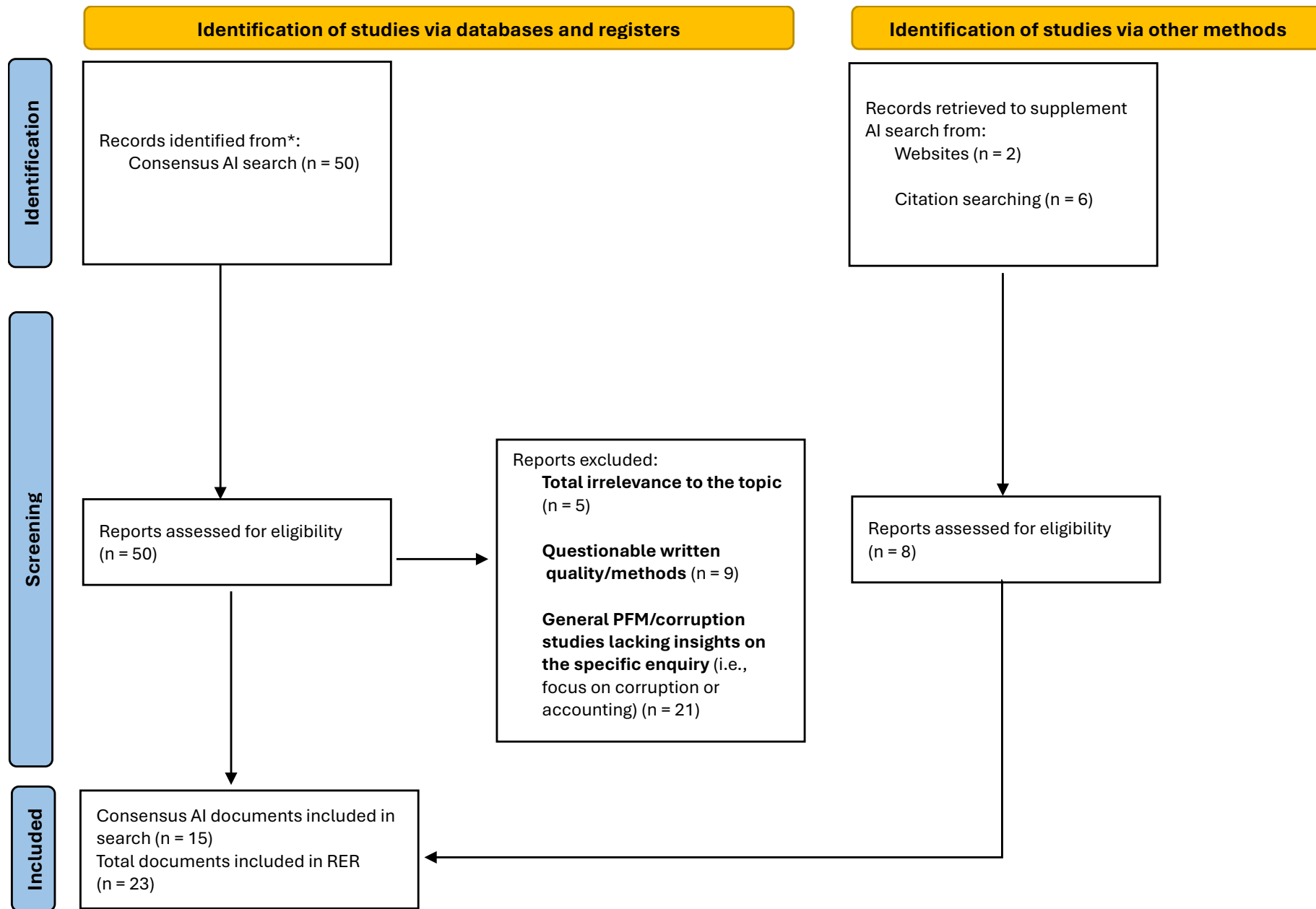


Figure 6: Simplified “Preferred Reporting Items for Systematic reviews and Meta-Analyses” (PRISMA) Diagram, Depicting Document Identification and Screening Process

## \ ABOUT THE RAPID EVIDENCE REVIEWS

### What are Rapid Evidence Reviews?

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Rapid Evidence Reviews (RERs) are concise syntheses of available evidence. They are commissioned by the Swiss State Secretariat for Economic Affairs' (SECO) Economic Cooperation and Development division. Each RER provides a structured and rigorous overview of available evidence on a topic relevant to SECO Economic Cooperation and Development's portfolio, more systematic than a traditional literature review, yet more resource-efficient than a full systematic review. Inspired by international good practice in rapid evidence synthesis, RERs are designed to bridge the gap between research and operational practice.

### Purpose and Use

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RERs are produced on demand for SECO Economic Cooperation and Development's operational units to address concrete evidence needs arising from programming decisions. They are designed to be actionable and timely, integrating evidence into real-time decision-making rather than focusing solely on retrospective experience and reporting. RERs synthesise evidence from academic literature, grey literature such as publications by multilateral organisations, and evaluation reports. They draw on research portals' resources, as well as established databases such as the 3ie Development Evidence Portal and DEval's Rigorous Evidence Database, as well as SECO's own evaluation knowledge. The service was piloted in 2025 and intends to produce up to four reviews per year.

### Production and Quality Assurance

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RERs are produced within the framework of the GOPA/CEval's backstopping mandate (2025-2028) on behalf of SECO Economic Cooperation and Development's Quality and Resource section (SECO-WEQA). Research questions are co-constructed by SECO operational units, WEQA, and the backstopping team. The evidence search strategy and inclusion criteria are developed by the backstopping team and coordinated with SECO-WEQA. Each review undergoes internal quality assurance and is reviewed by WEQA staff prior to publication. Reviews are produced by the backstopping team, requiring typically approximately 12 – 15 working days from the point at which the research question has been defined to finalisation. The backstopping team bears full responsibility for the accuracy and correctness of the reviews.

### The RER Series

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This document is part of an ongoing series of Rapid Evidence Reviews covering topics across SECO's eight business lines, including economic policy, trade, infrastructure, private sector development, and skills. Published RERs are made available through ARAMIS, the research database of the Swiss Federal Administration.

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