### Additional file 5. Selected documents, issued recommendations and implemented recommendations

| Author(s), title and type of document | Release date | Country | Issued recommendation(s) | Implementation of issued recommendations |
|--------------------------------------|--------------|---------|--------------------------|------------------------------------------|
| Kremer, A. R. “Pests and donors in Mali, 1985-1990” (30) Scientific article | 1992 | Mali | Entrust the management of per diem to the leads of foreign partner agencies rather than delegate such procedures. | No |
| Pfeiffer J. “International NGOs and primary health care in Mozambique: the need for a new model of collaboration”(37) Scientific article | 2003 | Mozambique | Reduce or eliminate the instances of financial favors; create general NGO funds for the distribution of additional revenue to all health professionals from a district or province rather than only to employees working on a specific NGO project. | No |
| Republic of Mali « Plan national d’action sur l’efficacité de l’aide au développement » (41) National plan | 2008 | Mali | Align compensation for project and program staff services (per diem, salaries and benefits). | Yes? |
| Vian, T. (CHR Michelsen Institute) “Benefits and drawbacks of per diems do allowances distort good governance in the health sector?” (7) Policy brief | 2009 | Cameroon, Malawi, Tanzania, Zambia | Discuss the value of per diem and per diem rates in relation to wages; encourage the coordination of donors, transparency and accountability. | No |
| Chêne, M. “Low salaries, the culture of per diem and corruption” (9) Expert response for U4 | 2009 | Cambodia, Mozambique, Nigeria, Uganda, Tanzania, Zambia | Harmonize government and donor financial incentive regimes; promote a transparent, harmonized and accountable system that includes wage supplements; limit per diem payments to the reimbursement of actual expenses—not seminar participation; offer standard rate per diem; develop two separate standards for the payment of wage supplements and financial incentives; require that donors provide the government and donors with the names of wage supplement and/or monetary incentive recipients; sign and comply with per diem policies. | No |
| Jansen, E. G. (CHR Michelsen Institute) “Does aid work? Reflexion on a natural resource program in Tanzania” (39) Report | 2009 | Tanzania | Strengthen the financial management system of aid programs; have Department staff trained by independent foreign accountants who are authorized to monitor accounts; closely monitor the flow of program funds; never sign an agreement for a new program before the implementation of a satisfactory financial management system; prioritize the various dimensions of proper governance. | No |
| Jack, A “Expenses culture has high cost for world’s poorest nations” (16) Journal article | 2009 | Non-specified | Pay per diem outside government guidelines by using rewards based on individual performance. | No |
| References                                                                 | Year | Country/locations                                                                 | Recapitulation                                                                                                                                                                                                 | Result |
|---------------------------------------------------------------------------|------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Peters, B. “Per diem: To pay or not to pay? That is the question” (12)   | 2010 | Ethiopia                                                                         | Reimburse actual expenses for travel, accommodations and meals with supporting receipts; reassess the current flexibility for discretionary expenses and estimates of required amounts for international expenses.                                                   | No     |
| Rowe, A., Onikpo, F., Lama, M. et Deming, M. “The rise and fall of supervision in a project designed to strengthen integrated management of childhood illness in Benin” (29) Scientific article | 2010 | Benin                                                                            | Leverage resources and supervisor authority to promote surveillance (e.g., prohibit per diem admissible non-surveillance activities during surveillance periods).                                                   | No     |
| Chan, H.S. et Ma, J. “How are they paid? A study of civil service pay of China” (31) Scientific article | 2011 | China                                                                           | Eliminate non-wage sources of income; strengthen budget controls through budgetary reforms by consolidating extra-budgetary funds; streamline the payroll system.                                                      | Yes    |
| Vian, T. et Sabin, L. (CHR Michelsen Institute) “Per diem policy analysis toolkit” (34) Toolkit | 2012 | Ethiopia, Malawi, Tanzania                                                      | Reduce pressures leading to the hunt for per diem; control discretionary measures, increase transparency and accountability; enhance fraud detection and control implementation; support leaders.                             | No     |
| Søreide, T., Tostensen, A. and Ingvild, A. S. (Norad Evaluation Department) “Hunting for per diem: The uses and abuses of travel compensation in three countries” (3) Report | 2012 | Ethiopia, Malawi, Tanzania                                                      | Use per diem to reimburse travel expenses only; promote enhanced control systems; guarantee the value of sums invested in training and activities with per diem expenses; meet the challenges faced by donors.                     | No     |
| Martinez, P., Rajabo, M., Bambo, C., Smith, M., Negrete, I., Augusto, G. et al. “Strengthening the competencies of mid-level clinicians during pre-service training to improve the care and treatment of HIV+ patients in Mozambique” (38) Scientific article | 2012 | Mozambique                                                                     | Strengthen the skills of clinicians prior to their postings in hospitals to reduce training and per diem expenses afterwards.                                                                                 | No     |
| Hanson, S. “Need to reform the remuneration system to initiate a system approach to the health sector in resource-poor countries” (32) Editorial | 2012 | Reflection on the issue in sub-Saharan Africa, Tanzania and East Africa, as mentioned. | Link compensation and per diem to costs incurred; deliver wages regularly and “fairly” by combining long and short-term performance-based bonuses.                                                                   | No     |
| Author(s) | Title | Year | Location(s) | Action Strategies | Result |
|----------|-------|------|-------------|-------------------|--------|
| Vian T, Miller C, Themba Z et Bukuluki P. | “Perceptions of per diem in the health sector: evidence and implications” | 2013 | Malawi, Uganda | Reduce pressure and opportunities of abuse while promoting accountability and transparency; develop policy, control and assessment analysis tools; increase worker wages and deliver timely payment of wages; harmonize per diem rates across organizations; enhance monitoring, complaint mechanisms and policy implementation; develop better planning (e.g., plan one workshop at a time) and a better use of technology; promote integrity; support frequent staff transfers to avoid the entrenchment of bad practices; enhance dialogue without enhancing incentives; align the roles and contributions of NGOs and development partners with government institutions; support baseline data collection and assess pilot interventions for per diem. | No |
| Tieku T.K. | “Perks Diplomacy: The Role of Perquisites in Mediation” | 2013 | Based on the Peace Negotiations in Burundi, held in Arusha, Tanzania from 1996 to 2000 Seventh round of inter-Soudanese Peace Talks in Abuja, Nigeria from 2005 to 2006 | Use the Mandela model: Hold talks and negotiations in houses rather than hotels; offer guests the same compensation and conditions as those of the host country’s public servants; adjust the AJQ rates to match those of the host country’s public servants. | No, however, the article has led to the implementation of other reforms: the AU has dropped the extra 20% from its daily allowances and the EU has made its financing of the AU conditional upon changes to the per diem policy. |
| Scotland Malawi Partnership « Practical advice on per diem » | Report | 2014 | Malawi | Avoid paying per diem; pay only expenses incurred; discuss the per diem policy with partner; deliver only the meetings and workshops that are critical for those participating; provide travel allowances and accommodations. | Yes |
| Skage I, Søreide T et Tostensen A. | “When per diem take over: training and travel as extra” dans Corruption, Grabbing and Development: Real Word Challenges.” | 2014 | Ethiopia, Malawi, Tanzania | Enhance the monitoring of seminar and workshop organization; combine a control system with performance recognition; assess the impacts of training programs on service enhancement; clarify that compensation systems are to be used only for the reimbursement of expenses; teach supervisors the proper use of per diem; prohibit daily allowance inflation to attract new participants; ensure that training programs are subject to independent audits. | No |
| Nkamleu G. B. et Kamgnia B. D. | “Uses and Abuses of Per-diem in Africa: A Political Economy of Travel Allowances” | 2014 | Malawi, Nigeria, Tanzania | Reconceptualize the function of per diem with a focus on the reimbursement of expenses; find a different way to increase staff motivation; reduce daily per diem rates. | No |
| Yé, M., Aninanya, G. A., Sié, A., Kakoko, D. C. V., Chatio, S., Kagoné, M. et al. | “Establishing sustainable performance-based incentive schemes: views of rural health workers from qualitative research in three sub-Saharan African countries” | 2014 | Burkina Faso, Ghana, Tanzania | Promote non-financial incentives; direct a part of per diem toward mutual funds for all members of staff; provide team incentives rather than individual incentives. | Yes, however, the initiative has been replaced by another program. |
| Source / Title                                                                 | Year | Country/Region | Recommendation                                                                                                           | Outcome |
|------------------------------------------------------------------------------|------|----------------|--------------------------------------------------------------------------------------------------------------------------|---------|
| UK-Essay (unknown author) “Low wages and corruption in Nigerian public service” (35) Essay | 2015 | Nigeria        | Reform the incentive structure of the public sector and financial aid scheme; deliver efficient fraud control; limit training opportunities with per diem; harmonize donor per diem. | No      |
| Skage I, Søreideb T et Tostensenc A. “Carpe Per Diem: The Uses and Abuses of Travel Compensation in Developing Countries” (28) Scientific article | 2015 | Ethiopia, Malawi, Tanzania | Improve the revenue audits of State institutions; reform salaries; enhance controls over a short period of time to break bad habits; show transparency regarding budgets and national audit results; ensure the independence of the National Audit Office; request project and program audits; avoid perceiving skill-building activities as performance indicators; avoid facilitating the discretionary delivery of per diem; facilitate transparency in per diem rate selection procedures; harmonize per diem rates and systems across donor communities and government bodies; secure incident reporting systems. | No      |
| Groupe de coordination générale des partenaires techniques et financiers au Sénégal (G50). Protocole d’accord sur l’harmonisation des coûts locaux appliqués au personnel local (gouvernement, société civile) (26) Memorandum of understanding | 2015 | Senegal        | Harmonize per diem and travel expense amounts; cover only reimbursement fees; pay providers directly when space is not provided free of charge; never pay government officials acting as facilitators, moderators or reporters; never reimburse travel expenses for citizens of the place where the activity is being held. | Yes     |
| Republic of Mali «Accord sur les frais et indemnités dans le cadre des programmes et projets financés par l’aide extérieure » (33) Draft agreement | 2016 | Mali           | Mission and activity participation expenses must be in consideration of the actual expenses incurred; send provider invoices directly to technical and financial partners and NGOs; substantiate per diem payments; pay flat-rate accommodation, travel and meal allowances. | To be confirmed |
| Anglo, A. “Pour un système plus efficace de paiement des per diem en Afrique” (36) Blog | 2016 | Non-specified | Use per diem to cover mission officer expenses; develop a reimbursement table with smaller amounts; provide supporting documents; specify the rates of pay indistinctly of hierarchy through an enquiry; reimburse at the end of the activity only and following presentation of supporting documents; make payments through bank transactions; revalue wages; create planning tools and decrease the number of meetings/activities. | No      |
| Piroska Bisits, B. “7 things you can do to help stop per diem abuse” (19) Blog | N/A  | Malawi         | Set per diem rates according to average local rates; offer the same per diem independently of position; use per diem for travel expenses only; make reservations for staff and limit workshops in terms of quantity and number of participants. | Yes     |