

**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; general thoughts on the issue	Pay per diem outside government guidelines by using rewards based on individual performance.	No

Peters, B. “Per diem: To pay or not to pay? That is the question” (12) Commentary	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	Reflexion 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

Vian T, Miller C, Themba Z et Bukuluki P. “Perceptions of per diem in the health sector: evidence and implications” (2) Scientific article	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” (54) Scientific article	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 » (17) 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.” (11) Book chapter	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” (1) Working paper	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” (27) Scientific article	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.

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; general thoughts on the issue in sub-Saharan Africa	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