

FY19 Work Plan - May 2018 to April 2019: Public Financial Management (PFM) - PROJECTED OUTTURN THROUGH END-APRIL 2019

| TA Area | Objective | Country | Outcome Targeted | Activity | May 2018 - April 2019 (in person-days) | | | Number of Missions/ Activities | Updated Inputs at Oct 3, 2018 (person-days - changes in red) | | | Number of Missions/ Activities | Delivery Status | Projected Outturn to end-April (person-days - changes in red) | | | Number of Missions/ Activities | % of updated plan delivered at | Milestones | Comments | Planned Date | Experts |
|-----------------------------|--|---|--|--|---|------------|-------|-----------------------------------|---|------------|-------|-----------------------------------|--------------------------|--|------------|-------|-----------------------------------|--|--|--|--------------------------------|-------------|
| | | | | | PFTAC resident | ST experts | Total | | PFTAC resident | ST experts | Total | | | PFTAC resident | ST experts | Total | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| Public Financial Management | 1. Improved laws and effective PFM institutions | Fiji | 1.1 Legal Framework enacted | Revision of Financial Legislation | 0 | 26 | 26 | 2 | 10 | 26 | 36 | 2 | Nov 2018, Dec 3 - 12, | 1 | 26 | 36 | 100% | Revised FIs developed by PFTAC and adopted by authorities by end | The 2015 prepared amendments were not passed and an update is required | Nov 18 and Feb 19 | Mckenzie/Kubasta | |
| | | Kiribati | 1.2 MoF capacity can meet enacted PFM | Public Investment | | | | | 10 | 28 | 38 | 1 | Sep 2018 | 1 | 28 | 38 | 100% | Finalization of Report | Carried forward from FY18 | May-18 | Neves/Kubasta | |
| | | Palau | 1.2 MoF capacity can meet enacted PFM | PEFA Self-Assessment | 7 | 18 | 25 | 1 | 5 | 0 | 5 | 1 | Feb 2019 | | | | 0% | PEFA Self-Assessment completed Feb 2019 | Developed by authorities and reviewed by PFTAC - Work being done | Aug 2018 | Neves/TBA | |
| | | Papua New Guinea | 1.2 MoF capacity can meet enacted PFM | PEFA Self-Assessment | | | | | 10 | 28 | 38 | 1 | Mar 2019 | | | | 0% | PEFA Self-Assessment completed April 2019 | | Mar 19 | Neves/Kubasta/Uluinaceva/ | |
| | | Papua New Guinea | 1.2 MoF capacity can meet enacted PFM | Pre-PEFA Preparations | | | | | | | | | Nov 26 - 30, 2018 | | | | 100% | | | | | Neves |
| | | Regional | 1.2 MoF capacity can meet enacted PFM | Participation in development partners' | 28 | 0 | 28 | 0 | 28 | 0 | 28 | 0 | 0 | 0 | 28 | - | 28 | 100% | Technical inputs provided as required | Includes participation in development partners forum | May 2017 | Neves/LTX 2 |
| | | Regional | 1.2 MoF capacity can meet enacted PFM | Workshop on Leadership | 3 | 0 | 3 | 1 | 15 | 0 | 15 | 1 | Mar 2019 | | | | 0% | Workshop conducted | Workshop will work with PFTAC who have been given some of the regional PFM money to conduct a PFM conference. Workshop will | Oct 2018 | Neves/LTX 2 | |
| | | Samoa | 1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced | Support in PEFA assessment | 14 | 19 | 33 | 2 | 20 | 28 | 48 | 1 | Aug 2018 | 2 | 28 | 48 | 100% | PEFA assessment report prepared | Talking to Samoa about timing and the requirement for two missions, one to do the initial self assessment and then a follow up full assessment. Will be combined with Australian Assessment of | Feb 2019 | Neves/Kubasta/Uluinaceva/Layva | |
| | | Solomon Islands | 1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced | Accompanying Article IV Mission | | | | | 5 | 0 | 5 | 1 | Jul 2018 | | | | 100% | Participation in Mission | | | | Neves |
| | | Tonga | 1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced | Revision of Financial Legislation | 0 | 36 | 36 | 3 | 0 | 0 | 0 | 0 | Cancelled | | | | 0% | Revised Fish developed by PFTAC and adopted by authorities by end | PFTAC to review draft by authorities assumed ready FY18/H1; | Aug 2018 | Silins | |
| | | Tonga | 1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced | Participation in the Tonga PFM Symposium | | | | | 5 | 0 | 5 | 1 | Sep 18 | | | | 100% | Participation in the Symposium | | | | Neves |
| | | Timor Leste | 1.2 MoF capacity can meet enacted PFM | PEFA Assessment | 10 | 0 | 10 | 1 | 0 | 0 | 0 | 0 | Cancelled | | | | 0% | Full PEFA completed by August 2018. | Working with the EU and World Bank on second part | Aug 2018 | Neves | |
| Timor Leste | 1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced | PFM Seminar – Strengthening the Expenditure Framework for | | | | | | | | | | | | | 100% | | | | | Neves | | |
| Public Financial Management | 2. Comprehensive, credible and policy based budget preparation | Regional | 2.3 A more credible medium term budget frameworks integrated | Workshop on budget and planning in conjunction with UNESCAP | 3 | 0 | 3 | 1 | 0 | 0 | 0 | Cancelled | | | | 0% | Workshop conducted | There has been three of these workshops conducted in the past. They are predominantly funded by UNESCAP and focus on budgeting and planning. No clarity on whether one will occur this | Oct 2018 | Neves | | |
| | | Samoa | 2.2 A more comprehensive and unified annual budget | TA to improve budget presentation | 15 | 0 | 15 | 1 | 5 | 0 | 5 | 1 | Feb 18 - 27, 2019 | 1 | - | 10 | 100% | Budget Presentation improved in the following year | Has been requested by the Government of Samoa, will need to be timed in line with a possible visit for the PEFA self assessment. | May 2018 | Neves | |
| | | Tuvalu | 2.3 A more credible medium term budget frameworks integrated | 1. The GoT is considering adopting Multi-year budgeting for | 8 | 0 | 8 | 1 | 0 | 0 | 0 | 0 | Nov 2018 | | | | 0% | 1. The Tuvalu 2019 budget is a more unified document | | Sep/Oct 2018 | Neves | |
| | | Vanuatu | 2.2 A more comprehensive and unified annual budget | Working on improving the 2019 Vanuatu Budget | 8 | 0 | 8 | 1 | 0 | 0 | 0 | 0 | Cancelled | | | | 0% | 1. The Vanuatu 2019 budget is a more unified document | | Sep/Oct 2018 | Neves | |
| Public Financial Management | 3. Improve budget execution and control. | Fiji | 3.1 Budget execution and controls are strengthened | development for risk-based | 5 | 5 | 10 | 1 | 3 | 5 | 8 | 1 | Nov 5 - 9, 2018 | | | | 100% | Internal auditors trained on risk-based payroll system audit | Follow up activity after developing Internal Audit risk assessment framework in FY 18 | Oct 2018 | LTX; STX Morrison | |
| | | PNG | 3.1 Budget execution and controls are strengthened | Developing a risk-based | 0 | 10 | 10 | 1 | 0 | 0 | 0 | 0 | Cancelled | | | | 0% | Risk-based internal audit strategic plan | Follow-up from a training mission in Oct 2017 | Nov 2018 | Morrison | |
| | | PNG | 3.1 Budget execution and controls are strengthened | Improving payroll Internal | 0 | 28 | 28 | 2 | 0 | 0 | 0 | 0 | Cancelled | | | | 0% | Reform Roadmap in improving payroll | Recommended by APD and updated to two missions and an | Jan and Mar 2019 | Prceovich | |
| | | Samoa | 3.1. Budget execution and controls are strengthened | Developing a Strategic Plan for the Internal Audit Unit | 15 | 0 | 15 | 1 | 5 | 14 | 19 | 1 | Apr 9 - 12, 2019 / Apr 1 | | 16 | 21 | 100% | IA Strategic Plan adopted by the authorities | First TA mission on internal audit | Sept 2018 | Morrison | |
| | | Tonga | 3.2 Establishing risk based | Training for internal | 5 | 0 | 5 | 1 | 2 | 8 | 10 | 1 | Nov 12 - 16, 2018 | | | | 100% | IA Unit staff trained on the basics of | | Feb 2019 | Prceovich | |
| | | Vanuatu | 3.1 Budget execution and controls are strengthened | Workshop on payroll | 5 | 20 | 25 | 2 | 5 | 15 | 20 | 1 | Dec 3 - 14, 2018 | | 15 | 15 | 100% | Auditors trained on payroll audit | Builds on 2017 TA, involves on and off-site work | May and Nov 2018 | Prceovich | |
| Public Financial Management | 4. Improve coverage and quality of fiscal reporting | Cook Islands | 4.1 Chart of Accounts is aligned with International | Finalizing the Economic Classification of the Chart | 3 | 19 | 22 | 1 | 14 | 0 | 14 | 1 | Jun 2018 | 1 | - | 14 | 100% | Setting up new chart of accounts for whole of government to | Requested late in Jan 18, a good introduction for the new PFM Advisor | June 2018 | Celeste | |
| | | Fiji | 4.1 Chart of Accounts is aligned with International | Finalizing the Economic Classification of the Chart | 0 | 19 | 19 | 2 | 5 | 10 | 15 | 1 | Aug 2018 | | 10 | 15 | 100% | New Economic classifications adopted by authorities by July 2018. | Phase 1 completed Feb 2017. On and off-site work by STX. | May- June 2018 | STX Silins | |
| | | Fiji | 4.1 Chart of Accounts is aligned with International | Finalizing the Economic Classification of the Chart | | | | | 0 | 5 | 5 | 1 | Nov 2018 - Jan 2019 | | | | 100% | New Economic classifications adopted by authorities by July 2018. | Phase 1 completed Feb 2017. On and off-site work by STX. | | Silins | |
| | | Fiji | 4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced | Follow up training to ministry accountants to implement the new | 5 | 0 | 5 | 1 | 0 | 0 | 0 | 0 | Cancelled | | | | 0% | Ministry accountants trained on the new government accounting and reporting policies | Follow up from FY 19 Training | Sept 2018 | STX | |
| | | Fiji | 4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced | Drafting of reporting instructions to small public enterprises and statutory | 0 | 10 | 10 | 1 | 0 | 10 | 10 | 1 | Apr 1 - 12, 2019 | | 15 | 15 | 100% | Small public enterprises and statutory authorities adopting IPSAS-Cash | | Dec 2018 | STX | |
| | | Nauru | 4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced | Improving financial reporting based on IPSAS-Cash | 0 | 14 | 14 | 1 | 0 | 14 | 14 | 1 | Feb 12 - 22, 2019 | | 14 | 14 | 100% | 1. Gap analysis, action plan developed by PFTAC and adopted by authorities by Jan 2019. 2. Staff trained on IPSAS- | Part of PFM Roadmap | Dec 2018 | Uluinaceva | |
| | | PNG | 4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced | Follow up on IPSAS Cash Accounting and reporting | 0 | 30 | 30 | 3 | 4 | 18 | 22 | 2 | Feb 4 - 8, 2019 | | 18 | 18 | 100% | First time full adoption of IPSAS-Cash in presenting financial statements | Note increased number of missions from 1 to 3 | April 2019 | Mayes | |
| | | Regional | 4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced | Financial Reporting Workshop | | | | | 12 | 10 | 22 | 1 | Jan 28 - Feb 1, 2019 | | 1 | 18 | 100% | Improve financial reporting | Based upon reform activities involving improved financial reporting | | Kaufman/Celeste/Richard | |
| | | Samoa | 4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced | Draft an asset accounting and reporting policy | 21 | 0 | 21 | 2 | 10 | 0 | 10 | 2 | Sep 2018 & Feb 18 - 28, | | 2 | 21 | 100% | Asset accounting and reporting policy adopted by the authorities | | Oct 2018 | Kubasta | |

| | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|--|-----------------|---|---|--|---|----|----|----|----|----|----|----------------------|----------------------|--|----|----|---------------------------------|--|--|-----------|------------------|--------------------|
| | | Solomon Islands | 4.2. Comprehensiveness, frequency, and quality of | Compliance review with accounting internal control | | | | | 10 | 0 | 10 | 1 | Apr 2019 | | | | 0% | Improve data integrity | | | | Kubasta | |
| | | Tonga | 4.2. Comprehensiveness, frequency, and quality of | Progress review of the implementation of | | 5 | 0 | 5 | 1 | 5 | 0 | 5 | 1 | Nov 12 - 16, 2018 | | | | 100% | Updated Action plan adopted by the authorities | Continuation of 2017 TA for accounting reform | Dec 2018 | | Kubasta |
| | | Tonga | 4.1. Chart of Accounts is aligned with International | Further improvements in the economic classification | | 0 | 12 | 12 | 1 | 0 | 17 | 17 | 2 | Aug 2018 | | 17 | 17 | 100% | All required classifications are developed and integrated into new | Follow up from FY 18 | Oct 2018 | | Silins |
| | | Vanuatu | 4.2. Comprehensiveness, frequency, and quality of | Progress review of the recommendations to | | 0 | 5 | 5 | 1 | 0 | 0 | 0 | 0 | Cancelled | | | | 0% | Progress review report adopted by the authorities | | Nov 2018 | | Kubasta |
| | | Vanuatu | 4.2. Comprehensiveness, frequency, and quality of | Capacity development in adopting the new | | 0 | 10 | 10 | 2 | 0 | 14 | 14 | 2 | Feb- Apr 2019 | | | 14 | 19 | 100% | Staff trained on the new accounting policies/regulations | | Jul and Nov 2018 | |
| Public Financial Management | 5. Improved asset and liability management | PNG | 5.2. Cash flow forecasts for all of central government | Follow up TA on cash management | | 0 | 5 | 5 | 1 | 0 | 0 | 0 | Cancelled | | | | 0% | Cash forecasting model improved | Following up from the 2015 diagnostic mission. | March 2019 | | STX | |
| | | Regional | 5.4. Disclosure and management of state asset | Working with PKF and ABS on Workshop on | | 3 | 0 | 3 | 1 | 0 | 0 | 0 | Cancelled | | | | 0% | Workshop conducted | Working with PKF and the ABS on updating the processes for infrastructure updating across the Pacific. The first exercise will | Oct 2018 | | Neves | |
| | | Regional | 5.3. Cash management | Workshop on cash forecasting | | 0 | 14 | 14 | 1 | 10 | 14 | 24 | 1 | Apr 29 - May 2, 2019 | | 16 | 18 | 100% | Workshop conducted | | Jan 2019 | | Richard/Colvin/STX |
| | | Samoa | 5.3. Cash and debt management are | TA to establish a revised warrant system | | 0 | 5 | 5 | 1 | 0 | 10 | 10 | 1 | Apr 23 - 26, 2019 | | | | 100% | Guidelines to implement the new warrant system adopted by the | | Feb 2019 | | Silins |
| | | Solomon Islands | 5.2. Cashflow forecasts for all central government are more accurate and timely | Follow-up training on cash forecasting and Progress review of the | | 0 | 5 | 5 | 1 | 0 | 10 | 10 | 1 | Oct 2018 | | 10 | 10 | 100% | Staff trained and apply improvements to cashflow model. Updated action plan for next year's reporting adopted | Builds on initial training provided in 2017; | July 2018 | | Silins |
| Public Financial Management | 6. Strengthened identification, monitoring, and management of fiscal risks | Fiji | 6.2. Central fiscal oversight and analysis of public | Follow-up TA on analysis of SOE fiscal risks | | 0 | 12 | 12 | 1 | 0 | 12 | 1 | Feb 20 - Mar 1, 2019 | | | 14 | 14 | 100% | MOE staff trained on fiscal risk assessment | Based on approved framework | Aug 2018 | | STX |
| | | Samoa | 6.2. Central fiscal oversight and analysis of public | Developing risks indicators to monitor each of the | | 0 | 21 | 21 | 1 | 0 | 21 | 21 | 1 | Sep 2018 | | | 21 | 21 | 100% | Risks indicators adopted by the authorities | | July 2018 | |

| | | | | |
|--|------------|------------|------------|-----------|
| Totals: | 163 | 343 | 506 | 45 |
| Updated Mid-FY19 Workplan: | 205 | 317 | 520 | 33 |
| Increase from Baseline Plan: | 25% | -8% | 3% | -22% |
| Delivered by Oct 31: | 83 | 114 | 197 | 11 |
| Percent of Original Plan delivered by Oct 31 | 51% | 33% | 39% | 24% |
| Percent of Revised Plan delivered by Oct 31 | 41% | 36% | 38% | 31% |

| | | | | |
|--------------------------------------|------|-----|-----|-----|
| Projected Outturn by April 30, 2019: | 172 | 291 | 468 | 33 |
| Percentage of Mid-Year Revised Plan: | 87% | 92% | 90% | 89% |
| Percentage of Original Plan: | 109% | 85% | 92% | 69% |