

FY20 Work Plan - May 2019 to April 2020: Public Financial Management (PFM)

TA Area	Objective	Country	Outcome Targeted	Activity	May 2019 - April 2020 (in person-days)			Number of Missions/ Activities	Milestones	Comments	Planned Date	Experts
					PFTAC LTX	ST experts	Total					
Public Financial Management	1. Improved laws and effective PFM institutions	Fiji	1.1 Legal Framework enacted	Prepare implementation plan for draft PFM legislation	5	15	20	1	Draft PFM legislation circulated for comments	STX days: 1.6 weeks in country; 1 weekend; 2 travel days; 3 pre/post mission days	Sep-19	Kubasta/ Mckenzie
		Fiji	1.1 Legal Framework enacted	Review Financial Regulations and identify changes needed, updating financial regulations through work at home (WAH) and discussing draft regulations with MOE	8	32	40	3	Update regulations to support new legislation	STX days: mission #1- 2 weeks mission w 2 days travel, 1 pre-mission planning day; mission #2 - 7 days Work At Home mission #3 - 1 week +2 travel days; 3 post mission days	#1 Dec-19 #2 TBD #3 Mar-20	Kubasta/ STX-TBD
		Fiji	1.2 MoF capacity can meet enacted PFM responsibilities	Pre-PEFA self assessment training and self-assessment kickoff	10	17	27	1	PEFA self-assessment is conducted.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Feb-20	Kubasta/ Kauffman
		Kiribati	1.2 MoF capacity can meet enacted PFM responsibilities	PFM Roadmap Development	12	-	12	1	PFM roadmap endorsed by Government	Will need to work with new director NEPO and Secretary to establish a set of PFM priorities taking into account findings from the PEFA self assessment and PIMA.	Jun-14	Neves
		Niue	1.1 Legal Framework enacted	Draft new PFM Bill	5	15	20	2	Draft PFM legislation circulated for comments	STX Days: 1 mission of 5 days (noting flights are not daily) 2 travel days 8 days pre and post mission for preparation of draft bill	Aug-19	Neves/ Mckenzie
		Palau	1.2 MoF capacity can meet enacted PFM responsibilities	PEFA Self Assessment	12	17	29	2		STX Days: 10 days in country, 5 pre and post mission days, 2 travel days.	Nov-19	Neves/ Narube or Joshi
		PNG	1.2 MoF capacity can meet enacted PFM responsibilities	PEFA Assessment	24	36	60	2	PEFA report checked by PEFA Secretariat and Finalized.	STX Days: 2 STX - 12 Days in country; 2 days travel; 1 pre mission day and 3 post mission days. Initially one Mission, back up mission to cover off on extras that may be needed, but could be used for the development of the PFM roadmap.	May-19	Neves/ Kubasta/ Lavea /Ulunaceva Note : WB and UNDP to provide subject experts as well and also will include 1 Fiji MoE Representative
		Timor Leste	1.2 MoF capacity can meet enacted PFM responsibilities	Establishing PFM reform priorities post PEFA	5	-	5	1	PFM roadmap established	No STX Days	Apr-19	Neves
		Tokelau	1.2 MoF capacity can meet enacted PFM responsibilities	Establishing PFM reform priorities post PEFA	5	-	5		PFM roadmap adopted by Government.	No STX Days	May-19	Neves
		Tonga	1.2 MoF capacity can meet enacted PFM responsibilities	Pre-PEFA	12	17	29	1	PEFA self-assessment is conducted.		Oct-19	Kubasta
		Tonga	1.1 Legal Framework enacted	Review draft legislation	12	17	29	1	Review draft legislation and implementation strategies		Jan-20	Kubasta
		Regional	1.2 MoF capacity can meet enacted PFM responsibilities	Workshop - PFM Leadership Workshop	5	-	5	1	Completion of Workshop	(fully financed by EU/PIFS)	May-19	Neves
		Regional	1.2 MoF capacity can meet enacted PFM responsibilities	Conference - Joint CARTAC/PFTAC Leadership	7	-	7	1	Review draft legislation and implementation strategies	Modelled on the successful revenue conference	Oct-19	Neves
Public Financial Management	2. Strengthen budget preparation towards more comprehensive, credible, and policy oriented budget.	Marshall Islands	2.3 More credible medium-term budget framework is integrated in annual budget process	Further developing budget process development tools to automate the process and improve budget documentation	12	-	12	1	2019/20 Budget document is improved in terms of presentation and development process of the budget is improved.	Working with the Macro Advisor to enable improved budget presentation. Assisting the MoF to utilize improved budgeting development tools across government	May-19	Neves
		Tuvalu	2.3 More credible medium-term budget framework is integrated in annual budget process	Working with PRIF to improve the multi year budget process for infrastructure and capital.	12	-	12	1	2020 Budget is reported in an improved format with a more credible approach towards public investment.	Working with PRIF to improve the budgeting for capital and infrastructure.	Sep-19	Neves
		Regional	2.3 More credible medium-term budget framework is integrated in annual budget process	Workshop - Fishing Revenues Follow up	5	-	5		Completion of the workshop	Working with macro adviser and other providers, FFA, WB, Tuna Commission, ADB and the PNA to provide follow up on budget work particularly looking at revenue projections and credible MTF's	Aug-19	Neves/ Claus
		Regional	2.2 More credible medium term macro fiscal framework is included in budget documentation	Workshop - Improving Budget Document Transparency	5	-	5	1	Completion of the workshop	Working with UNDP who provide a floating budget analysis team across countries on the Pacific to help MPs understand budget document. (in conjunction with Macro)	Sep-19	Neves/ Claus
Public Financial Management	3. Improved Budget Execution and Control	Cook Islands	3.1 Budget execution and controls are strengthened	Improve treasury operations and controls for non-salary expenditure	12	17	29	1	Adoption of new procedures. Improved internal controls over budget execution.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Apr-20	Kubasta/ STX - TBD
		Fiji	3.1 Budget execution and controls are strengthened	Training is provided on implementing a risk based internal audit for procurement, review of payroll audit and prepare (or update) audit charter, audit committee structure and documentation consistent with PFM law	3	17	20	1	Payroll audit is conducted and reviewed by mission. Preparation for risk based procurement audit.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Nov-19	Kubasta/ Morrison
		FSM	3.1 Budget execution and controls are strengthened	Improve treasury operations and controls for non-salary expenditure	12	17	29	1	Adoption of new procedures. Improved internal controls over budget execution.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Mar-20	Kubasta/ STX - TBD
		Samoa	4.1 Controls over expenditure and payments are strengthened	Establishing a warrant system	5	10	15	1	Assisting the authorities with establishing a warrant system for expenditure controls	STX Days 5 days in country, 2 travel and 3 post mission days.		Kubasta STX - TBD
		Tonga	3.1 Budget execution and controls are strengthened	Training is provided on implementing a risk based internal audit for payroll	2	17	19	1	Risk based planning implemented. Payroll audit conducted.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Jul-19	Kubasta Prcovich
		Solomon Islands	3.1 Budget execution and controls are strengthened	Improve treasury operations and controls for non-salary expenditure	12	17	29	1	Improvement in control over non-salary expenditure and account reconciliation.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Jun-19	Kubasta STX - TBD
		Vanuatu	3.1 Budget execution and controls are strengthened	Review risk based internal audit functions and provide additional training on auditing and recommendation monitoring.	-	17	17	1	Review of procurement audit and implementation of annual audit plan.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Nov-19	Prcovich
		Regional	3.2 Risk based internal audit functions are established in central government agencies	Workshop - Internal Audit	5	-	5	1	Completion of the workshop			Kubasta
Public Financial Management	4. Improve coverage and quality of fiscal reporting	Fiji	4.1 Chart of Accounts is aligned with International Standards	Training for ministries on chart of accounts and quality control of CoA manual.	3	14	17	2	Chart of Accounts structure is adopted by MoE	One on site mission and additional WAH days.		Kubasta STX - TBD

		Fiji	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Improved presentation of budget execution reporting and analysis.	3	17	20	1	Quarterly execution reports are published	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days		Kubasta STX - TBD
		Nauru	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Follow up work on initial mission in March 2019 on Cash reporting	-	15	15	1	Follow up mission on work done in FY-2019	STX Days : 10 days in country; 2 travel and 3 pre mission days.	Oct-19	Neves/ Uluinaceva
		Samoa	4.2 Comprehensiveness and quality of fiscal reports is enhanced	Establishing a warrant system	5	10	15	1		STX Days 5 days in country (but consistent with another mission), 2 travel and 3 post mission days.		Kubasta STX - TBD
		Tonga	4.1 Chart of Accounts is aligned with International Standards	Review progress on chart of accounts and identify next steps.	-	15	15	2	Updated economic code is implemented. Segment structure is adopted.	1 mission in country of 1 week and additional mission to continue monitoring implementation WAH		STX - TBD
			4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Review of treasury business operations to improve efficiency of financial reporting.	12	25	37	2	Improved operations implemented to enable timely reporting on in year and annual financial reported	if MS is available, this mission could be combined with the in-country work COA. LTX participation dependent on consultant selected.		Kubasta STX - TBD
		Vanuatu	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Review of treasury business operations to improve efficiency of financial reporting.	5	27	32	2	Improved operations implemented to enable timely reporting on in year and annual financial reported	1-2 week mission and 1 1 week mission by STX.		Kubasta STX - TBD
Public Financial Management	6. Strengthen identification, monitoring, and management of fiscal risks	Fiji	6.3 Disclosure and management of contingent liabilities and other specific fiscal risks is more comprehensive	Review of fiscal risk monitoring and management for improved reporting.	10	17	27	1	Fisk risk framework and reporting process is adopted by MOE.		May-19	Kubasta STX - TBD
		Regional	6.3 Disclosure and management of contingent liabilities and other specific fiscal risks is more comprehensive	Workshop - Fiscal Risks	5	-	5	1	Workshop Completed	In conjunction with Macro		Kubasta/ Claus
TOTAL					250	418	668	41				