

FY19 Work Plan - May 2018 to April 2019: Public Financial Management (PFM) - Actual Outturn as at April 30, 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	Updated Inputs at Apr 30, 2019 (person-days - changes in red)			Number of Missions/ Activities	% of updated plan delivered at end-Apr	Delivery Status	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	-	26	26	2	10	26	36	2	10	26	36	2	100%	Nov 2018, Dec 3 - 12,	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 Management Assessment					10	28	38	1	10	28	38	1	100%	May 7 - 21, 2018	Finalization of Report	Carried forward from FY18	May-18	Neves/ Kubasta/	
		Palau	1.2 MoF capacity can meet enacted PFM responsibilities	PEFA Self-Assessment	PEFA Self-Assessment	7	18	25	1	5	-	5	1	-	-	-	-	0%	Cancelled	PEFA Self-Assessment completed Feb 2019	Carried forward from FY18 Developed by authorities and reviewed by PFTAC - Work being done in climate change finance fiduciary	Aug 2018	Neves/TBA
		PNG	1.2 MoF capacity can meet enacted PFM responsibilities	PEFA Self-Assessment	PEFA Self-Assessment					10	28	38	1	-	-	-	-	0%	Cancelled	PEFA Self-Assessment completed April 2019		Mar 19	Neves/ Kubasta/ Uluinaceva/ Lavea/ ADR/
		PNG	1.2 MoF capacity can meet enacted PFM	Pre-PEFA Preparations	Pre-PEFA Preparations									8	-	8	2	100%	Nov 26 - 30, 2018 & Apr				Neves
		Regional	1.2 MoF capacity can meet enacted PFM responsibilities	Participation in development partners' forum	Participation in development partners' forum	28	-	28	-	28	-	28	-	28	-	28	-	100%		Technical inputs provided as required	includes participation in development partners forum	between May 2017 to April	Neves/ Kubasta
		Regional	1.2 MoF capacity can meet enacted PFM responsibilities	Workshop on Leadership	Workshop on Leadership	3	-	3	1	15	-	15	1	-	-	-	-	0%	Cancelled	Workshop conducted	Workshop will work with PIFS who have been given some of the EU regional PFM money to conduct a PFM conference. Workshop will focus on skilling the	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	Support in PEFA assessment	14	19	33	2	20	28	48	1	20	28	48	1	100%	Aug 1 - 11, 2018	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 National	Feb 2019	Neves/Kubasta/ Uluinaceva/ Lavea
		Solomon Islands	1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	Accompanying Article IV Mission	Accompanying Article IV Mission					5	-	5	1	5	-	5	1	100%	Jul 23 - 27, 2018	Participation in Mission			Neves
			1.1 Legal Framework enacted	Revision of Financial Instructions	Revision of Financial Instructions	-	36	36	3	-	-	-	-	-	-	-	-	0%	Cancelled	Revised FIS developed by PFTAC and adopted by authorities by December	PFTAC to review draft by authorities assumed ready FY18/H1; Involves 2 missions and work from home	Aug 2018	Silins
			1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	Participation in the Tonga PFM Symposium	Participation in the Tonga PFM Symposium					5	-	5	1	5	-	5	1	100%	Sep 18	Participation in the Symposium			Neves
			1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	Developing the Tokelau PFM Roadmap	Developing the Tokelau PFM Roadmap					5	-	5	-	8	-	8	1	100%	Apr 14 - 17, 2019	Roadmap developed and endorsed			Neves
			1.2 MoF capacity can meet enacted PFM	PEFA Assessment	PEFA Assessment	10	-	10	1	-	-	-	-	-	-	-	-	0%	Cancelled	Full PEFA completed by August 2018.	Working with the EU and World Bank on second part	Aug 2018	Neves
	1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	PFM Seminar – Strengthening the Expenditure Framework for Sustainable Growth and	PFM Seminar – Strengthening the Expenditure Framework for Sustainable Growth and									3	-	3	1	100%	Feb 13 - 15, 2019				Neves		
Public Financial Management	2. Comprehensive, credible and policy based budget preparation	Regional	2.3 A more credible medium term budget frameworks integrated with the annual budget	Workshop on budget and planning in conjunction with UNESCAP	3	-	3	1	-	-	-	-	-	-	-	0%	Cancelled	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 year. could be has been requested by the government of Samoa, will need to be timed in line with a possible visit for the	Oct 2018	Neves		
		Samoa	2. A more comprehensive and unified annual budget	TA to improve budget presentation	15	-	15	1	5	-	5	1	10	-	10	1	100%	Feb 18 - 27, 2019	Budget Presentation improved in the following year		May 2018	Neves	
		Tuvalu	2.3 A more credible medium term budget frameworks integrated with the annual budget	1. The GoT is considering adopting Multi-year budgeting for Infrastructure projects	8	-	8	1	-	-	-	-	-	-	-	-	0%	Cancelled	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	-	8	1	-	-	-	-	-	-	-	-	0%	Cancelled	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	Follow up on capacity-development for risk-based	5	5	10	1	3	5	8	1	-	8	8	1	100%	Nov 5 - 9, 2018	Internal auditors trained on risk-based payroll system audit	Follow up activity after developing Internal Audit risk assessment framework in FY 18	Oct 2018	Morrison	
		PNG	3.1 Budget execution and controls are strengthened	Developing a risk-based internal audit strategic plan	-	10	10	1	-	-	-	-	-	-	-	-	0%	Cancelled	Risk-based internal audit strategic plan adopted by the authorities	Follow-up from a training mission in Oct 2017	Nov 2018	Morrison	
		PNG	3.1 Budget execution and controls are strengthened	Improving payroll internal control	-	28	28	2	-	-	-	-	-	-	-	-	0%	Cancelled	Reform Roadmap in improving payroll internal control adopted by the	Recommended by APD and updated to two missions and an additional 14 days	Jan and Mar 2019	Prcewich	
		Samoa	3.1. Budget execution and controls are strengthened	Developing a Strategic Plan for the Internal Audit Unit	15	-	15	1	5	14	19	1	-	16	16	1	100%	Apr 1 - 12, 2019	IA Strategic Plan adopted by the authorities	First TA mission on internal audit	Sept 2018	Morrison	
		Tonga	3.2 Establishing risk based internal audit functions	Training for internal auditors on risk-based	5	-	5	1	2	8	10	1	-	8	8	1	100%	Nov 12 - 16, 2018	IA Unit staff trained on the basics of risk-based auditing		Feb 2019	Prcewich	
		Vanuatu	3.1 Budget execution and controls are strengthened	Workshop on payroll system and procurement	5	20	25	2	5	15	20	1	-	15	15	1	100%	Dec 3 - 14, 2018	Auditors trained on payroll audit using manual	Builds on 2017 TA, involves on and off-site work	May and Nov 2018	Prcewich	
		Cook Islands	4.1 Chart of Accounts is aligned with International	Finalizing the Economic Classification of the Chart	3	19	22	1	14	-	14	1	14	-	14	1	100%	Jul 9 - 20, 2018	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	Kubasta	

Public Financial Management	4. Improve coverage and quality of fiscal reporting	Fiji	4.1 Chart of Accounts is aligned with International Classification of the Chart	Finalizing the Economic Classification of the Chart	-	19	19	2	5	10	15	1	5	10	15	1	100%	Aug 13 - 17, 2018	New Economic classifications adopted by authorities by July 2018.	Phase 1 completed Feb 2017. On and off-site work by STX.	May- June 2018	Kubasta/ Silins	
		Fiji	4.1 Chart of Accounts is aligned with International Classification of the Chart	Finalizing the Economic Classification of the Chart	-	-	-	-	-	5	5	1	-	-	5	5	1	100%	Nov 2018 - Jan 2019	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 government accounting	5	-	5	1	-	-	-	-	-	-	-	-	-	0%	Cancelled	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	-	10	10	1	-	10	10	1	-	8	8	1	100%	Apr 1 - 5, 2019	Small public enterprises and statutory authorities adopting IPSAS-Cash		Dec 2018	Kauffman	
		Nauru	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Improving financial reporting based on IPSAS-Cash	-	14	14	1	-	14	14	1	-	14	14	1	100%	Feb 12 - 22, 2019	1. Gap analysis, action plan developed by PFTAC and adopted by authorities by Jan 2019 2. Staff trained on IPSAS-Cash	Part of PFM Roadmap	Dec 2018	Uluinaceva	
		PNG	4.2 Comprehensiveness, frequency, and quality of	Follow up on IPSAS Cash Accounting and reporting	-	30	30	3	4	18	22	2	-	18	18	1	100%	Feb 4 - 8, 2019	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	Financial Reporting Workshop					12	10	22	1	10	8	18	1	100%	Jan 28 - Feb 1, 2019	Improve financial reporting	Based upon reform activities involving improved financial reporting			Kaufmann/ Celeste/
		Samoa	4.2 Comprehensiveness, frequency, and quality of	Draft an asset accounting and reporting policy	21	-	21	2	10	-	10	2	21	-	21	2	100%	Sep 10 - 21, 2018 & Feb	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	-	10	1	-	-	-	-	0%	Cancelled	Improve data integrity				Kubasta
		Tonga	4.2 Comprehensiveness, frequency, and quality of	Progress review of the implementation of	5	-	5	1	5	-	5	1	5	-	5	1	100%	Nov 12 - 16, 2018	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 Standards	Further improvements in the economic classifications	-	12	12	1	-	17	17	2	-	17	17	2	100%	Aug 6 - 10, 2018	All required classifications are developed and integrated into new CoA and adopted by authorities by	Follow up from FY 18	Oct 2018	Silins	
		Vanuatu	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Progress review of the recommendations to improve accounting	-	5	5	1	-	-	-	-	-	-	-	-	0%	Cancelled	Progress review report adopted by the authorities		Nov 2018	Kubasta	
Vanuatu	4.2 Comprehensiveness, frequency, and quality of	Capacity development in adopting the new	-	10	10	2	-	14	14	2	12	15	27	1	100%	Mar 4 - 15, 2019	Staff trained on the new accounting policies/regulations		Jul and Nov 2018	Kubasta/ Uluinaceva			
Public Financial Management	5. Improved asset and liability management	PNG	5.2 Cash flow forecasts for all of central government are more accurate and	Follow up TA on cash management	-	5	5	1	-	-	-	-	-	-	-	0%	Cancelled	Cash forecasting model improved	Following up from the 2015 diagnostic mission.	March 2019	STX		
		Regional	5.4 Disclosure and management of state assets is improved	Working with PRIF and ADB on Workshop on Infrastructure planning and investment	3	-	3	1	-	-	-	-	-	-	-	0%	Cancelled	Workshop conducted	Working with PRIF and the ADB on updating the processes for infrastructure updating across the Pacific. The first exercise will involve template exercise with MOE in Fiji. To be then stepped across the whole	Oct 2018	Neves		
		Regional	5.3 Cash management strengthened	Workshop on cash forecasting	-	14	14	1	10	14	24	1	10	8	18	1	100%	Apr 29 - May 4, 2019	Workshop conducted		Jan 2019	Richard/ Celeste/ Silins	
		Samoa	5.3. Cash and debt management are strengthened and better	TA to establish a revised warrant system	-	5	5	1	-	10	10	1	-	8	8	1	100%	Apr 23 - 26, 2019	Guidelines to implement the new warrant system adopted by the authorities		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 implementation of IPSAS-	-	5	5	1	-	10	10	1	-	10	10	1	100%	Oct 1 - 5, 2018	Staff trained and apply improvements to cashflow model. Updated action plan for next year's reporting adopted by the authorities	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 corporation risks are	Follow-up TA on analysis of SOE fiscal risks	-	12	12	1	-	12	12	1	-	14	14	1	100%	Feb 20 - Mar 1, 2019	MOE staff trained on fiscal risk assessment	Based on approved framework	Aug 2018	Shand	
		Samoa	6.2. Central fiscal oversight and analysis of public corporation risks are	Developing risks indicators to monitor each of the SOEs	-	21	21	1	-	21	21	1	-	21	21	1	100%	Sep 10 - 21, 2018	Risks indicators adopted by the authorities		July 2018	Colvin	
Totals:					163	343	506	45															

Updated Mid-FY19 Workplan:

Increase from Baseline Plan:

Delivered by Oct 31:

Percent of Original Plan delivered by Oct 31

Percent of Revised Plan delivered by Oct 31

203	317	520	35
25%	-8%	3%	-22%
83	114	197	11
51%	33%	39%	24%
41%	36%	38%	31%

Actual Outturn by April 30, 2019:

Percentage of Mid-Year Revised Plan:

Percentage of Original Plan:

184	285	469	33
91%	90%	90%	94%
113%	83%	93%	73%