

FY22 Work Plan - May 2021 to April 2022: Public Financial Management (PFM) - FINAL OUTTURN AT APRIL 2022

TA Area	Objective	Country	Outcome Targeted	Activity	May 2021 - April 2022 (in person-days)			Number of Missions/ Activities	Updated inputs at Oct 31, 2021 (in person-days)			Number of Missions/ Activities	Updated inputs at Apr 30, 2022 (in person-days)			Number of Missions/ Activities	% delivered	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts	
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total									
Public Financial Management	Improved PFM laws and effective institutions	Cook Islands	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Roadmap development	12	12	24	1	8	10	18	1	8	10	18	1	100%	Sep 27 - Nov 15, 2021 (remote)	2 - Indirectly COVID Related	PFM roadmap prepared and approved		Jul 12 - 23, 2021 (remote)	Lavea/ Marzan	
		Fiji	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	PEFA Climate Assessment	27	14	41	1	30	16	46	1	-	-	-	-	0%	Cancelled		PEFA Climate Assessment completed		May - Jul, 2021 (in-country)	Lavea/ Seeds/ STX/ PEFA/ PRIF/ World Bank	
		Nauru	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Aglie PEFA Assessment	28	28	56	1	30	36	66	1	20	24	44	1	100%	Mar 14 - May 31, 2022 (remote)	3 - Moderately COVID Related	PEFA Report Endorsed		Feb 7 - 18, 2022 (in-country)	Lavea/ Seeds/ Utuinaeva/ Crooke/ PEFA	
		Niue	A more comprehensive legal framework covering all stages of the public financial management cycle is enacted	Review of the PFMA	-	-	-	-	-	10	10	1	8	2	10	1	100%	Nov 15 - 24, 2021 (remote)	2 - Indirectly COVID Related	PFMA Finalized				Lavea/ McKenzie
				Updating the PFMA	-	12	12	1	-	5	5	1	-	-	-	-	0%	Postponed to FY23		Draft PFMA adopted	Further work to be completed during FY23	May 3 - 14, 2021 (remote)	McKenzie	
		Palau	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	PEFA Assessment	24	32	56	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23 (June)		PEFA Assessment completed	Postponed from FY21	Mar 7 - 18, 2022 (in-country)	Lavea/ Seeds/ Emery/ Marzan/ PEFA	
		Tonga	A more comprehensive legal framework covering all stages of the public financial management cycle is enacted	Review draft proposed legislation (Finalizing PFMA)	-	12	12	1	11	15	26	1	11	3	14	1	100%	Aug 2 - 16, 2021 (remote)	3 - Moderately COVID Related	Endorsement of proposed legislation by government		Jun 7 - 18, 2021 (remote)	Lavea/ McKenzie	
		Timor-Leste	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Developing a PFM Roadmap	12	12	24	1	12	-	12	1	-	-	-	-	0%	Delivered by FAD		Draft roadmap produced highlighting priority reform actions	STX and HQ resource funded by ISA	Jul 5 - 16, 2021 (remote)	STX/ FAD	
		Vanuatu	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	PEFA Climate Assessment															FY23	PEFA Report Endorsed	FY23: LTX - 24 days STX - 20 days	Jul 3 - 14, 2023 (in-country)	Lavea/ Seeds/ 2 STXs	
		Regional	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	PEFA and PFM Reform Prioritization Workshop	8	6	14	1	8	6	14	1	-	-	-	-	0%	Cancelled		Conduct of the workshop		Jul 29 - 30, 2021 (remote)	Lavea/ Seeds/ Allen/ PEFA Secretariat	
Regional	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	PFM Symposium	4	-	4	1	4	-	4	1	4	-	4	1	100%	Mar 22 - 25, 2022 (remote)	2 - Indirectly COVID Related	Conduct of the workshop		Mar 8 - 11, 2022 (in-country)	Lavea/ Seeds			
Public Financial Management	Comprehensive, credible, and policy-based budget preparation	RMI	A more comprehensive and unified annual budget is published	Increase transparency in the presentation of the budget	-	10	10	1	14	10	24	1	14	10	24	1	100%	Aug 2 - 13, 2021 (remote)	2 - Indirectly COVID Related	Budget provides economic item breakdown	Follow-on work from FY21 mission	Oct 11 - 20, 2021 (remote)	Seeds/ Beaumont/ Higgins	
					-	-	-	-	10	12	22	1	10	12	22	1	100%	Feb 4 - 11, 2022 (remote)	2 - Indirectly COVID Related				Seeds/ Higgins	
		Timor-Leste	A more credible medium-term budget framework is integrated with the annual budget process	Strengthening Top-Down Approaches to Budgeting	14	-	14	1	-	-	-	-	-	-	-	0%	Postponed to FY23		Budget documents (including the Budget Strategy Paper) reflect binding ceilings over the medium term		Sep 6 - 17, 2021 (remote)	Seeds/ HQ		
		Tokelau	A more comprehensive and unified annual budget is published	Review current budget process and basic elements of fiscal information to ensure quality control in spending	12	-	12	1	10	-	10	1	10	15	25	1	100%	Apr 13 - May 31, 2022 (remote)	2 - Indirectly COVID Related	Adoption of recommended process by government		Mar 7 - 18, 2022 (in-country)	Lavea/ Keith	
		Regional	A more credible medium-term budget framework is integrated with the annual budget process	Fishing Revenue Workshop	6	-	6	1	10	-	10	-	-	-	-	0%	Postponed to FY23		Conduct of the workshop	Postponed from FY21	Nov 29 - Dec 2, 2021 (in-country)	Lavea/ Seeds/ Beaumont		
Public Financial Management	Improved budget execution and control	Fiji	Budget execution monitoring and controls are strengthened	Follow on work on implementing risk based auditing standards and practices	-	15	15	1	-	16	16	1	-	-	-	0%	Postponed to FY23		Internal audit department completes four risk-based audit reports with recommendations		Nov 16 - 27, 2021 (in-country)	Morrison		
		Kiribati	Budget execution monitoring and controls are strengthened	Implementing quarterly warranting system and strengthening commitment controls	-	16	16	1	-	16	16	1	-	-	-	0%	Cancelled		Design for quarterly warrant releases and commitment controls in the FMS are agreed		Nov 29 - Dec 10, 2021 (in-country)	STX		
		PNG	Budget execution monitoring and controls are strengthened	Arrears management and commitments controls, including the management of payroll expenses	-	15	15	1	-	-	-	-	-	-	-	0%	Postponed to FY23		Action plan developed for strengthening commitment and expenditure controls	Maybe implement some monthly reporting on payroll costs, additions, etc.	Jan 31 - Feb 11, 2022 (in-country)	Sills		
		Samoa	Budget execution monitoring and controls are strengthened	Follow on work on implementing risk based auditing standards and practices	-	16	16	1	-	-	-	-	-	-	-	0%	Shifted to FY23				Jan 31 - Feb 11, 2022 (in-country)	Morrison		
		Tovau	Budget execution monitoring and controls are strengthened	Implementing arrears management and commitment controls	-	16	16	1	-	12	12	1	-	12	12	1	100%	Nov 15 - 26, 2021 (remote)	2 - Indirectly COVID Related	Action plan developed for implementing commitment controls and reporting of arrears		Jan 17 - 28, 2022 (in-country)	Marzan	
Public Financial Management	Improved coverage and quality of fiscal reporting	FSM	Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Review of Reports	12	13	25	1	-	16	16	1	-	-	-	0%	Cancelled					Apr 18 - 29, 2022 (in-country)	Lavea/ STX	
		Nauru	Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Follow-up on IPSAS Cash Reporting	-	12	12	1	-	12	12	1	-	-	-	0%	Cancelled		Preparation of 15/16, 16/17 and 18/19 financial statements completed, ready for Auditor	Follow up from previous mission.	Jul 12 - 23, 2021 (remote)	Utuinaeva		
		RMI	The chart of accounts and budget classifications are aligned with international standards	Strengthening financial reporting, including alignment of the Chart of Accounts to GFSM2014	-	12	12	1	-	12	12	1	-	-	-	0%	Postponed to FY23		Recommendations for revised CoA accepted by MoF	Demand from annual meetings	Oct 18 - 29, 2021 (remote)	Higgins		
		Tonga	Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Review and implement improvements to the reconciliation process	-	12	12	1	8	10	18	1	8	5	13	1	100%	Sep 6 - 15, 2021 (remote)	1 - Not COVID Related	Training delivered and officials develop skills in reporting and reporting		Jun 14 - 25, 2021 (remote)	Lavea/ Kauffmann	
		Tovau	The chart of accounts and budget classifications are aligned with international standards	National training on financial reporting and chart of accounts	-	8	8	1	3	12	15	1	-	12	12	1	100%	Aug 16 - 27, 2021 (remote)	1 - Not COVID Related	Training delivered and officials develop skills in reporting	Combine with Kiribati in CO-MAP	Jan 31 - Feb 4, 2022 (in-country)	Youngberry	

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		Vanuatu	Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Continue improvement on audit recommendations	12	12	24	1	-	-	-	-	-	-	-	0%	Postponed to FY23		Plans prepared for improvements related to most recent audit recommendations		Nov 15 - 26, 2021 (remote)	Seeds/ Meffor	
Public Financial Management	Improved asset and liability management	Kiribati	More central government revenues and expenditures are deposited and disbursed through a Treasury Single Account	Consolidation and effective use of cash resources	-	16	16	1	-	-	-	-	-	-	-	0%	Postponed to FY23		Templates prepared for undertaking inventory of bank accounts and recommendations made for cash management institutional arrangements		Nov 15 - 26, 2021 (in-country)	Ulunaveva	
		PNG	Cash and debt management are strengthened and better integrated	Review of institutional arrangements for debt and cash management	12	-	12	1	12	-	12	1	-	-	-	0%	Postponed to FY23		Draft TOR and action plan developed for an integrated Debt and Cash Management Department		Jan 17 - 28, 2022 (in-country)	Seeds/ Ferguson	
		Samoa	More central government revenues and expenditures are deposited and disbursed through a Treasury Single Account	Cash Management/ Review progress and identify next steps	12	15	27	1	10	12	22	1	-	-	-	0%	Postponed to FY23		Quarterly warrants implemented Report produced on consolidation of bank accounts		Mar 28 - Apr 8, 2022 (in-country)	Seeds/ Silins	
		Tonga	Disclosure and management of state assets is improved	Implementation Plan for the Asset Management Framework	-	12	12	1	-	15	15	1	5	15	20	1	100%	Nov 15 - 29, 2021 (remote)	2 - Indirectly COVID Related	Asset Management Framework operational		Aug 9 - 20, 2021 (remote)	Lavea/ Cooper
Public Financial Management	Strengthened identification, monitoring, and management of fiscal risks	Fiji	Analysis, disclosure and management of other specific fiscal risks are more comprehensive	Continue improvement on fiscal risk analysis	-	12	12	1	-	12	12	1	-	-	-	0%	Postponed to FY23		Fiscal risk register prepared, incorporating contingent liabilities	Postponed from FY21	Sep 6 - 17, 2021 (remote)	Colvin	
		Samoa	Analysis, disclosure and management of other specific fiscal risks are more comprehensive	Strengthen Risk Framework	-	12	12	1	-	12	12	1	-	12	12	1	100%	Aug 2 - 13, 2021 (remote)	4 - Predominantly COVID Related	Fiscal risk register prepared, incorporating contingent liabilities	Postponed from FY21	Aug 23 - Sep 3, 2021 (remote)	Colvin
		Regional	Analysis, disclosure and fiscal oversight of public corporation risks are strengthened	Fiscal Risk and Transparency - SOE Fiscal Risk Oversight and Management	8	-	8	1	8	-	8	1	8	-	8	1	100%	Oct 19, 21, 26, 28, 2021 (remote)	2 - Indirectly COVID Related	Workshop delivered and officials develop understanding of SOE fiscal risk oversight		Feb 1 - 4, 2022 (in-country)	Lavea/ Seeds
Public Financial Management	Improved Public Investment Management	Cook Islands	The capacity to plan, implement and sustain infrastructure governance reforms is enhanced	Conduct a PIMA	24	28	52	1	-	-	-	-	-	-	0%	Shifted to FY23		PIMA completed		Feb 28 - Mar 11, 2022 (in-country)	Lavea/ Seeds/ STX		

Total Days

227 380 607 32

Updated Mid-FY22 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

188	277	465	26
-17%	-27%	-23%	-19%
45	61	106	6
20%	16%	18%	20%
24%	22%	23%	24%

Final Outturn:

Percentage of Mid-Year Revised Plan:

Percentage of Original Plan:

106	132	238	14
56%	48%	51%	54%
46%	35%	39%	44%