FY21 Work Plan - May 2020 to April 2021: Public Financial Management (PFM)

TA Area	Objective	Country	Outcome Targeted	Activity	May 2020 - April 2021 (in person-days)			Number of Missions/ Activities	Updated Post COVID Inputs at Jul 31, 2020 (person-days - changes in red)			Number of Missions/ Activities	Updated Inputs at Jan 31, 2021 (person-days - changes in red)			Number of Missions/ Activities	Updated Inputs at Apr 30, 2021 (person-days - changes in red)			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		PFTAC resident advisors	ST experts	Total								
Public Financial Management	1. Improved laws and effective PFM institutions	Cook Islands	1.2 The capacity of MoF to plan, implement and sustain PFM reforms is enhanced	Agile PEFA Assessment	17	32	49	2	17	32	49	2	30	24	54	1	30	24	54	1	100%	Feb 15 - Apr 30, 2021 (remote)	2 - Indirectly COVID Related	Data and evidence provided for Agile PEFA and draft report reviewed by government.	Requested by FS	Nov, 2020	Iulai/ Seeds/ Marzan/ Emery
			1.2 The capacity of MoF to plan, implement and sustain PFM reforms is enhanced	Roadmap development	12	-	12	1	12	-	12	1	-	-	-	-	-	-	-	-	0%	Shift to FY22		PFM roadmap prepared and approved		Mar, 2021	Lavea
		Kiribati	1.2 MoF capacity can meet enacted PFM responsibilities	Development of PFM Legal Framework	12	-	12	1	-	28	28	2	-	-	-	-	-	-	-	-	0%	Shift to FY22		PFM roadmap drafted for consideration		Sep, 2020	Seeds/ PEFA
		Niue	1.1 Legal Framework enacted	Finalizing PFM legislation	-	10	10	1	-	10	10	1	-	10	10	1	-	10	10	1	100%	Aug 10 - 19, 2020 (remote)	1 - Not COVID Related	PFM Law endorsed by government		Aug, 2020	McKenzie
		Palau	1.2 MoF capacity can meet enacted PFM responsibilities	PEFA Assessment	12	16	28	1	12	16	28	1	-	-	-	-	-	-	-	-	0%	Cancelled		Data and evidence provided for Agile PEFA and draft report reviewed by government.		Aug, 2020	Neves/ Marzan
		PNG	1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	Developing PNG PFM roadmap	12	16	28	1	30	-	30	1	5	-	5	1	10	-	10	1	100%	Sep 1 - 10, 2020 (remote)	4 - Predominantly COVID Related	PFM roadmap prepared and approved	Follow up from the PEFA	Oct, 2020	Neves/ Lavea/ Seeds
		Samoa	1.2 The capacity of MoF to plan, implement and sustain PFM reforms is enhanced	PEFA Assessment - Climate Change Module			-				-		30	-	30	1	35	-	35	1	100%	Nov 11 - 29, 2020 (remote)	2 - Indirectly COVID Related	Finalized PEFA Climate Change Report			Seeds/ Sakrak/ Kloeden/ Brule/ Gitay/ Estigarribia/ Villagomez
		Timor-Leste	1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	Roadmap following PEFA	5	-	5	1	5	-	5	1	-	-	-	-	-	-	-	-	0%	Shift to FY22		PFM roadmap prepared and approved	Depending on PEFA and development partners.	Sep, 2020	Seeds
			1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	Review of Draft PFM Law													5	-	5	1	100%	Mar 15 - 19, 202 (remote)	1 - Not COVID Related				Seeds/ Sakrak (FAD)/ Pineda (LEG)
		Tonga	1.1 Legal framework enacted	Review existing legislation, reforms, expectation	5	8	13	1	5	10	15	1	-	15	15	1	-	10	10	1	100%	Sep 21 - Oct 5, 2020 (remote)	1 - Not COVID Related	Review of legislation completed		May, 2020	McKenzie
			1.1 Legal framework enacted	Prepare proposed legal update and accompanying report	-	12	12	1	-	10	10	1	-	10	10	1	-	10	10	1	100%	Jan 11 - 20, 2021 (remote)	1 - Not COVID Related	Review proposed new legislation		Jun. 2020	Kauffmann
			1.1 Legal framework enacted	Review draft proposed legislation	-	-	-	-	-	12	12	1	-	-	-	-	-	-	-	-	0%	Shift to FY22		Endorsement by of proposed legislation by government.	Early FY22		McKenzie
			1.2 The capacity of MoF to plan, implement and sustain PFM reforms is enhanced	Developing PFM Roadmap	-	28	28	1	8	9	17	1	8	9	17	1	8	9	17	1	100%	May 11 -19, 2020 (remote)	4 - Predominantly COVID Related	PFM roadmap drafted for consideration		May-20	Kubasta/ Kauffmann
		Regional	1.2 The capacity of MoF to plan, implement and sustain PFM reforms is enhanced	PEFA Workshop	10	-	10	1	-	-	-	-	-	-	-	-	-	-	-	-	0%	Shift to FY22		Conduct of the workshop		Aug, 2021	Lavea / Seeds
			1.2 The capacity of MoF to plan, implement and sustain PFM reforms is enhanced	PIMA Workshop	10	-	10	1	10	-	10	1	10	-	10	1	10	-	10	1	100%	Apr 27 & 29, 2021 (remote)/ May 4 & 6, 2021 (remote)	4 - Predominantly COVID Related	Conduct of the workshop	Additional resources will come from HQ and financing for the event from the Japanese (JSA)	Aug, 2021	Lavea/ Seeds Gonguet/ Monteiro/ Preston (HQ)
			1.2 MoF capacity can meet enacted PFM responsibilities	PFM Symposium	8	-	8	1	-	-	-	-	-	-	-	-	-	-	-	-	0%	Shift to FY22		Conduct of the Symposium		Oct, 2020	Lavea/ Seeds
Public Financial Management	2. Comprehensive, credible and policy based budget preparation	RMI	2.2 More credible medium term macro fiscal framework is included in budget documentation	Assist with the compilation of a manual for the Marshall Islands Fiscal Model (MI-FM) and Medium Term Budget and Investment Framework (MTBIF).	8	-	8	1	8	-	8	1	8	-	8	1	10	-	10	1	100%	Nov 1 - 10, 2020 (remote)	2 - Indirectly COVID Related	Improved budget document for the 20/21 budget		May 18 - 27, 2020	Neves
		Tuvalu	2.3 More credible medium-term budget framework is integrated in annual budget process	Follow up on Capital budgeting with PRIF	8	-	8	1	8	-	8	1	8	-	8	1	-	-	-	-	0%	Cancelled		Presentation of capital spending classification updated and improved in 2021 budget		Sep, 2020	Seeds
		Regional	2.3 More credible medium-term budget framework is integrated in annual budget process	Fishing Revenue Workshop	5	-	5	1	-	-	-	-	-	-	-	-	-	-	-	-	0%	Shift to FY22		Conduct of the workshop	In conjunction with development partners	Nov, 2020	Lavea/ Seeds/ Beaumont
		Regional	2.2 More credible medium term macro fiscal framework is included in budget documentation	Workshop - Fiscal Framework in Pacific Countries	10	-	10	1	5	-	5	-	-	-	-	-	-	-	-	-	0%	Shift to FY22			Deferred workshop from March uncertain	Sep, 2020	Lavea/ Seeds
		Regional	2.2 More credible medium term macro fiscal framework is included in budget documentation	Workshop on Budget Documentation and Report Writing	5	-	5	1	10	-	10	1	10	-	10	1	10	-	10	1	100%	Sep 22 - Oct 9, 2020 (remote)	2 - Indirectly COVID Related	Conduct of Workshop	In conjunction with development partners	Sep, 2020	Iulai/ Neves
Public Financial Management	3. Improve budget execution and control.	Fiji	3.2 Establishing risk based internal audit functions	Reviewing of internal audit of the budget process and updated training	-	15	15	1	-	15	15	1	-	15	15	1	-	10	10	1	100%	Apr 15 - 24, 2021 (remote)	3 - Moderately COVID Related	Internal audit for budget process completed and available for review and preparations for next audit underway.		Nov, 2020	Morrison
		Samoa	3.2 Establishing risk based internal audit functions	Review of work and improve framework	-	15	15	1	-	25	25	2	-	10	10	1	-	10	10	1	100%	Nov 21 - 30, 2020 (remote)	2 - Indirectly COVID Related	Internal audit for procurement process completed and available for review and preparations for next audit underway.		Oct. 2020	Morrison
		Tonga	3.2 Establishing risk based internal audit functions	Review of work and improve framework	-	-	-	-			-				-				-					Identify next steps for standardizing internal audit consistent with IIA framework.	FY22		Prcevich
		Regional	3.2 Risk based internal audit functions are established in central government agencies	Workshop - Internal Audit	5	-	5	1	-	-	-	-	-	-	-	-	-	-	-	-	0%	Shift to FY22			In conjunction with PIFS	May,2020	Lavea/ Seeds

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					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total								
Public Financial Management	4. Improve coverage and quality of fiscal reporting	FSM	4.2 Comprehensiveness, frequency, and quality of fiscal reporting is enhanced	Review of reports	12	-	12	1	-	-	-	-	-	-	-	-	-	-	-	-	0%	Cancelled					Kubasta/ Silins
		Nauru	4.2 Comprehensiveness, frequency, and quality of fiscal reporting is enhanced	Follow-up on IPSAS Cash Reporting	-	10	10	1	-	10	10	1	-	-	-	-	-	-	-	-	0%	Shift to FY22		Preparation of 15/16, 16/17 and 18/19 financial statements completed, ready for Auditor	Follow up from previous mission.	Sep, 2020	Uluinaceva
		PNG	4.2 Comprehensiveness, frequency, and quality of fiscal reporting is enhanced	Implementation of IPSAS Cash Reporting	-	12	12	1	10	-	10	1	10	10	20	1	-	-	-	-	0%	Cancelled		Inclusion of IPSAS cash reporting process as a priority in PFM roadmap		Nov, 2020	Seeds/ Youngberry
		Samoa	4.2 Comprehensiveness, frequency, and quality of fiscal reporting is enhanced	Continue improvement in audit recommendations and notes	12	16	28	1	12	16	28	1	10	15	25	1	10	15	25	1	100%	Feb 15 - Mar 12, 2021 (remote)	1 - Not COVID Related	Plans prepared for improvements related to most recent audit recommendations			Seeds/ Youngberry
		Solomon Islands	4.2 Comprehensiveness, frequency, and quality of fiscal reporting is enhanced	Financial statement reforms	12	-	12	1	12	-	12	1	-	10	10	1	-	-	-	-	0%	Cancelled		Adopt a plan to comply with IPSAS cash following PFTAC review draft financial statements.	Subsequent mission to follow in FY22		Cavanagh
			4.2 Comprehensiveness, frequency, and quality of fiscal reporting is enhanced	Review of Financial Statements for compliance with IPSAS Cash Reporting					8	-	8	1	-	5	5	1	-	5	5	1	100%	Nov 23 - 27, 2020 (remote)	1 - Not COVID Related				Cavanagh
		Tonga	4.2 Comprehensiveness, frequency, and quality of fiscal reporting is enhanced	Streamline processes for financial reporting and budget execution to comply with IPSAS Cash	-	12	12	1	-	12	12	1	-	10	10	1	-	10	10	1	100%	Feb 2021, (remote)	1 - Not COVID Related	Improved cash basis IPSAS			Kauffmann
			4.2 Comprehensiveness, frequency, and quality of fiscal reporting is enhanced	Cash Basis IPSAS Financial Statements					-	8	8	1	-	8	8	1	-	8	8	1	100%	May 20 -27, 2020 (remote)	1 - Not COVID Related				Kauffmann
		Vanuatu	4.2 Comprehensiveness, frequency, and quality of fiscal reporting is enhanced	Continue improvement on audit recommendations	-	16	16	1	-	16	16	1	-	-	-	-	-	-	-	-	0%	Shift to FY22		Plans prepared for improvements related to most recent audit recommendations			Mellor
		Regional	4.2 Comprehensiveness, frequency, and quality of fiscal reporting is enhanced	Treasury Functions and Financial Reporting	10	9	19	1	-	-	-	-	-	-	-	-	-	-	-	-	0%	Shift to FY22		Workshop Conducted		Jan, 2021	Kubasta/ Neves/ Kauffmann
Public Financial Management	5. Improved asset and liability management	Fiji	5.1 More central government revenues and expenditures are deposited and disbursed through a Treasury Single Account	Cash management and TSA	15	15	30	1	20	-	20	1	20	-	20	1	-	-	-	-	0%	Cancelled		Government adopts a strategy for implementation of a TSA	Subsequent mission to follow in FY22		Lavea/ Seeds
		Samoa	5.1 More central government revenues and expenditures are deposited and disbursed through a Treasury Single Account	Cash Management/ Review progress and identify next steps	-	16	16	1	-	20	20	2	-	23	23	2	-	18	18	2	100%	May 11 - 23, 2020 (remote)/ Nov 21 - 30, 2020 (remote)	4 - Predominantly COVID Related	Policy framework adopted and training implemented		Oct, 2020	Silins
		Timor-Leste	5.4 Disclosure and management of state assets is improved	Identify issues around asset and liability management	5	-	5	1	5	-	5	1	5	-	5	1	-	-	-	-	0%	Cancelled			Requested at Annual Meeting	Feb, 2021	Seeds
		Tonga	5.4 Disclosure and management of state assets is improved	Advance reporting and update regulations	5	12	17	1	-	-	-	-	-	-	-	-	-	-	-	-	0%	Shift to FY22		Endorse regulations supporting the fixed asset framework.		Feb, 2021	Higgins
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 strengthened	Continue improvement on fiscal risk analysis	-	-	-	-	5	-	5	1	-	-	-	-	-	-	-	-	0%	Shift to FY22			FY22		Colvin
		Regional	6.2 Central fiscal oversight and analysis of public corporation risks are strengthened	Fiscal Risk and Transparency			-		10	-	10	1	-	-	-	-	-	-	-	-	0%	Shift to FY22					Lavea/ Seeds
		Samoa	6.2 Central fiscal oversight and analysis of public corporation risks are strengthened	Strengthen risk framework	-	16	16	1	-	16	16	1	-	-	-	-	-	-	-	-	0%	Shift to FY22		Adopt plan consistent with Article IV recommendations		Sep, 2020	Colvin
				Total Days	**215**	**286**	**501**	**35**																		

Updated Post COVID-FY21 Workplan:	**212**	**265**	**477**	**35**
Increase from Baseline Plan:	**-1%**	**-7%**	**-5%**	**0%**
Delivered as at Qtr. 1	**16**	**27**	**43**	**4**
Percent Delivered of Updated Plan	**8%**	**10%**	**9%**	**11%**

Updated Workplan at Jan 31:	**154**	**174**	**328**	**23**
Increase from Post COVID Workplan:	**-27%**	**-34%**	**-31%**	**-34%**
Delivered as at Jan 31:	**69**	**96**	**165**	**13**
Percent Delivered of Updated Plan:	**45%**	**55%**	**50%**	**57%**

Final Outturn at Apr 30, 2021:	**128**	**139**	**267**	**19**
Percentage of Jan 2021 Revised Plan:	**83%**	**80%**	**81%**	**83%**
Percentage of Jul 2020 Revised Plan:	**60%**	**52%**	**56%**	**54%**
Percentage of Original Plan:	**60%**	**49%**	**53%**	**54%**