### Public Financial Management - FY2019 Program

<table>
<thead>
<tr>
<th>Activity Type</th>
<th>Planned (Adj Mid Year)</th>
<th>Outturn</th>
<th>Outturn v Planned</th>
<th>FY19 v FY18 Outturns</th>
</tr>
</thead>
<tbody>
<tr>
<td>Missions</td>
<td>32</td>
<td>29</td>
<td>91%</td>
<td>88%</td>
</tr>
<tr>
<td>Regional events</td>
<td>3</td>
<td>2</td>
<td>67%</td>
<td>50%</td>
</tr>
<tr>
<td>TA Mission Days (Total)</td>
<td>520</td>
<td>468</td>
<td>90%</td>
<td>93%</td>
</tr>
<tr>
<td>Long Term Experts</td>
<td>203</td>
<td>177</td>
<td>97%</td>
<td>90%</td>
</tr>
<tr>
<td>Short Term Experts</td>
<td>317</td>
<td>291</td>
<td>92%</td>
<td>95%</td>
</tr>
<tr>
<td>Budget</td>
<td>$1.570 m</td>
<td>$1.324 m</td>
<td>84%</td>
<td>101%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>+15 LTX backstop days</td>
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<td></td>
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</tbody>
</table>
Results Based Management - PFM Objectives

- Improved Laws and Effective PFM Institutions
- Comprehensive, credible and policy based budget preparation
- Improved Budget Execution and Control
- Improved coverage and quality of fiscal reporting
- Improved integration of asset and liability management framework
- Strengthened identification, monitoring and management of fiscal risks
Resourcing of the Different Objectives No of Days

- Improved Laws Effective Institutions: 37%
- Budget Preparation: 2%
- Budget Execution and Control: 11%
- Fiscal Reporting: 34%
- Management of Assets: 8%
- Fiscal Risks: 8%

No of Days:
- Improved Laws Effective Institutions: 37%
- Budget Preparation: 2%
- Budget Execution and Control: 11%
- Fiscal Reporting: 34%
- Management of Assets: 8%
- Fiscal Risks: 8%
<table>
<thead>
<tr>
<th>Country</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiji</td>
<td>PFM Legislation</td>
</tr>
<tr>
<td>Kiribati</td>
<td>PIMA</td>
</tr>
<tr>
<td>PNG</td>
<td>Pre PEFA preparation</td>
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<tr>
<td>Samoa</td>
<td>PEFA Assessment</td>
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<tr>
<td>Timor Leste</td>
<td>PFM Seminar</td>
</tr>
<tr>
<td>Tokelau</td>
<td>PFM Roadmap preparation</td>
</tr>
<tr>
<td>Tonga</td>
<td>PFM Symposium</td>
</tr>
</tbody>
</table>
Comprehensive, credible and policy based budget preparation

Samoa

Improving budget documentation
Improved Budget Execution and Control

- **Fiji**
  - Risk based auditing

- **Samoa**
  - Internal audit strategic plan|Training for internal auditors

- **Tonga**
  - Training internal auditors|Risk based planning and auditing

- **Vanuatu**
  - Review internal audit of payroll and provide training on procurement audit
Improved coverage and quality of fiscal reporting

- Cook Islands: Chart of accounts finalisation
- Fiji: Chart of accounts | Reporting instructions for small enterprises
- Nauru: IPSAS Cash reporting
- PNG: IPSAS Cash Reporting
- Samoa: Asset accounting policy
- Tonga: Improvements in financial reporting
- Vanuatu: Improving financial reporting

Regional Financial Reporting Workshop
Improved integration of asset and liability management

Samoa
Implementing a warrant system

Solomon Islands
Improving cash management and forecasting

Regional
Cash Forecast Workshop
Strengthened identification, monitoring and management of fiscal risks

Fiji
Analysis on SOE fiscal risks

Samoa
Developing risk indicators for monitoring SOE’s