

FY23 Work Plan - May 2022 to April 2023: Public Financial Management (PFM) - FINAL OUTTURN AT APRIL 2023

| TA Area | Objective | Country | Outcome Targeted | Activity | May 2022 - April 2023 (in person-days) | | | Number of Missions/Activities | Updated Inputs at Oct 31, 2022 (in person-days) | | | Number of Missions/Activities | Updated Inputs at Apr 30, 2023 (in person-days) | | | Number of Missions/Activities | % Delivery | Delivery 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 | Kiribati | A more comprehensive legal framework covering all stages of the public financial management cycle is enacted | Update PFMA | - | 15 | 15 | 1 | - | 12 | 12 | 1 | - | 6 | 6 | 1 | 100% | May 24 - Oct 30, 2022 (remote) | Draft PFMA prepared, highlighting gaps and issues, for discussion and feedback by Government | | Oct 10 - 21, 2022 (in-country) | McKenzie |
| | | | The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced | Develop PFM Roadmap | 12 | 16 | 28 | 1 | 12 | 16 | 28 | 1 | 12 | 17 | 29 | 1 | 100% | Mar 13 - 23, 2023 (in-country) | Sequenced and prioritized roadmap drafted | | Jul 4 - 15, 2022 (in-country) | Seeds/ Higgins |
| | | Nauru | The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced | Develop PFM Roadmap | 7 | 12 | 19 | 1 | 10 | 12 | 22 | 1 | 10 | 12 | 22 | 1 | 100% | Feb 20 - Mar 3, 2023 (remote) | Sequenced and prioritized roadmap drafted | This follows from the PEFA & Gender Assessment | May 16 - Jul 29, 2022 (remote) | Lavea/ Seeds/ Marzan |
| | | Niue | The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced | Drafting the PFMA | 1 | 6 | 7 | 1 | 1 | 6 | 7 | 1 | 1 | 6 | 7 | 1 | 100% | May 9 - Nov 30, 2022 (remote) | Comprehensive PFM legislation drafted | This activity has been shifted from FY22 due to delayed implementation | May 9 - Jun 30, 2022 (remote) | Lavea/ McKenzie |
| | | | The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced | Develop Audit, Fraud & Procurement Policies | - | - | - | - | - | - | - | - | 5 | 9 | 14 | 1 | 100% | Aug 15 - Oct 31, 2022 (remote) | | | | Lavea/ McKenzie |
| | | Palau | The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced | Agile PEFA Assessment | 24 | 32 | 56 | 1 | 24 | 32 | 56 | 1 | 24 | 35 | 59 | 1 | 100% | Nov 7 - 18, 2022 (in-country) | PEFA Assessment completed | Postponed from FY21/FY22 | Jun 6 - 17, 2022 (in-country) | Seeds/ Lavea/ Emery/ Marzan/ PASAI - Poutoa |
| | | | The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced | Develop PFM Roadmap | 12 | - | 12 | 1 | - | - | - | - | - | - | - | - | 0% | Shift to FY24 | PFM Roadmap formulated | | Jan 23 - Feb 3, 2023 (in-country) | Seeds |
| | | Tuvalu | The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced | Agile PEFA Assessment | 24 | 32 | 56 | 1 | - | - | - | - | - | - | - | - | 0% | Shift to FY24 | PEFA assessment completed | | Oct 17 - 28, 2022 (in-country) | Lavea/ Seeds/ Emery/ Marzan |
| | | | The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced | Develop PFM Roadmap | - | 16 | 16 | 1 | - | - | - | - | - | - | - | - | 0% | Shift to FY24 | Draft roadmap produced highlighting priority reform actions | Follow on from PEFA | Mar 6 - 17, 2023 (in-country) | Marzan |
| | | Vanuatu | The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced | PEFA Climate Assessment | 28 | 28 | 56 | 1 | 28 | 28 | 56 | 1 | - | - | - | - | 0% | Shift to FY24 | PEFA Report Endorsed | | Aug 8 - Nov 14, 2022 (in-country) | Lavea/ Seeds/ STXs |
| Regional | The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced | PEFA and PFM Reform Prioritization Workshop - Strategic Design and Implementation of PFM Reforms | 8 | - | 8 | 1 | 8 | 12 | 20 | 1 | 12 | 6 | 18 | 1 | 100% | Nov 29 - Dec 2, 2022 (in-country) | Workshop conducted | | Sep 5 - 8, 2022 (in-person) | Lavea/ Seeds/ Allen/ PEFA Secretariat | | |
| Regional | The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced | Regional workshop for Ministers for Finance and Heads of National Statistics Offices | 14 | - | 14 | 1 | - | - | - | - | - | - | - | - | 0% | Cancelled | Workshop conducted | PFTAC/CARTAC :Leadership Workshop | Feb 13 - 17, 2023 (in-person) | Seeds/ Lavea | | |
| Public Financial Management | Comprehensive, credible, and policy-based budget preparation | RMI | A more comprehensive and unified annual budget is published | Strengthening Budget Preparation | 12 | 16 | 28 | 1 | 10 | 12 | 22 | 1 | 10 | 7 | 17 | 1 | 100% | Jul 25 - Aug 5, 2022 (remote) | Budget book FY2022/23 presents full economic item classification | | Aug 22 - Sep 2, 2022 (in-country) | Seeds/ Higgins |
| | | | A more comprehensive and unified annual budget is published | Strengthening Budget Preparation - follow-up | - | 16 | 16 | 1 | - | 16 | 16 | 1 | - | - | - | - | 0% | Cancelled | | | Mar 6 - 17, 2023 (in-country) | Higgins |
| | | Timor-Leste | A more credible medium-term budget framework is integrated with the annual budget process | Strengthening Top-Down Approaches to Budgeting | 12 | - | 12 | 1 | 12 | - | 12 | 1 | - | 18 | 18 | 1 | 100% | Apr 19 - 28, 2023 (in-country) | Budget documents (including the Budget Strategy Paper) reflect binding ceilings over the medium term | postponed from FY22 | Nov 7 - 18, 2022 (in-country) | Emery |
| | | Tonga | A more credible medium-term budget framework is integrated with the annual budget process | Review Tonga's Medium Term Fiscal Framework | 28 | 14 | 42 | 1 | - | - | - | - | - | - | - | 0% | Shift to FY24 | Medium Term Fiscal Framework updated | | Sep 5 - Oct 28, 2022 (in-country) | Lavea/ Seeds/ STX | |
| | | Tuvalu | A more comprehensive and unified annual budget is published | Strengthening Budget Process | - | 16 | 16 | 1 | - | 16 | 16 | 1 | - | - | - | - | 0% | Shift to FY24 | Action plan developed for strengthening budget preparation practices | | Jul 4 - 15, 2022 (in-country) | STX |
| | | Regional | A more credible medium-term budget framework is integrated with the annual budget process | Workshop on Forecasting Fisheries Revenue | 6 | - | 6 | 1 | - | - | - | - | - | - | - | - | 0% | Shift to FY24 | Workshop conducted and participants gain knowledge of good practice | postponed from FY22 | Aug 29 - 31, 2022 (in-person) | Lavea/ Seeds/ Beaumont |
| | | Regional | A more comprehensive and unified annual budget is published | Workshop on Gender Budgeting | 8 | - | 8 | 1 | 8 | - | 8 | 1 | 16 | 12 | 28 | 1 | 100% | Feb 7 - 10, 2023 (remote) | Workshop conducted | In conjunction with FAD/HQ 8 days each per HQ resource | Jan 24 - 27, 2023 (in-person) | Lavea/ Seeds/ Kaufmann/ FAD - Tomczynska-Smith/ Preston |
| Public Financial Management | Improved budget execution and control | Fiji | Budget execution monitoring and controls are strengthened | (i) QA Internal Audit and Internal Audit Committee Charters (ii) Advise on establishing an Internal Audit Quality Assurance program. | - | 16 | 16 | 1 | - | 12 | 12 | 1 | - | 12 | 12 | 1 | 100% | Jun 6 - 17, 2022 (remote) | | | Oct 17 - 28, 2022 (in-country) | Prcevic |

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|-----------------------------|---|--------------|---|---|---|------------|------------|-----------------------------------|--|------------|-------|-----------------------------------|--|------------|-------|-----------------------------------|--|---|---------------------|-----------------------------------|---|---------|
| | | | | | PFTAC resident advisors | ST experts | Total | | PFTAC resident advisors | ST experts | Total | | PFTAC resident advisors | ST experts | Total | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | | | Budget execution monitoring and controls are strengthened | Internal Audit: Quality Assurance | - | - | - | - | 16 | 16 | 1 | - | 16 | 16 | 1 | 100% | Oct 24 - Nov 4, 2022 (in-country) | | | | Rafuse | |
| | | PNG | Budget execution monitoring and controls are strengthened | Arrears, commitment control and management of payroll expense | - | 16 | 16 | 1 | - | - | - | - | - | - | - | 0% | Shift to FY24 | Action plan developed for strengthening commitment and expenditure controls | postponed from FY22 | Sep 19 - 30, 2022 (in-country) | STX | |
| | | Samoa | Budget execution monitoring and controls are strengthened | Implementing Risk Based Audit | - | 16 | 16 | 1 | - | 12 | 12 | 1 | - | 12 | 12 | 100% | Jun 13 - Jul 29, 2022 (remote) | | postponed from FY22 | Jun 13 - 24, 2022 (in-country) | Morrison | |
| Public Financial Management | Improved coverage and quality of fiscal reporting | RMI | The chart of accounts and budget classifications are aligned with international standards | Strengthening Financial Reporting and CoA | - | 15 | 15 | 1 | - | - | - | - | - | - | - | 0% | Shift to FY24 | | | Jun 6 - 17, 2022 (remote) | STX | |
| 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% | Shift to FY24 | Templates prepared for undertaking inventory of bank accounts and recommendations made for cash management institutional arrangements | postponed from FY22 | Jul 7 - 18, 2022 (in-country) | STX | |
| | | 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% | Cancelled | Draft TOR and action plan developed for an integrated Debt and Cash Management Department | postponed from FY22 | Oct 17 - 28, 2022 (in-country) | Youngberry | |
| | | Samoa | More central government revenues and expenditures are deposited and disbursed through a Treasury Single Account | Progressing recent cash management reforms | - | 15 | 15 | 1 | - | 12 | 12 | 1 | - | 12 | 12 | 100% | Sep 12 - 21, 2022 (in-country) | Quarterly warrants implemented Report produced on consolidation of bank accounts | postponed from FY23 | Sep 12 - 23, 2022 (in-country) | Silins | |
| | | Tonga | Disclosure and management of state assets is improved | Training on Asset Management Framework | - | - | - | - | 5 | 7 | 12 | 1 | 5 | 7 | 12 | 100% | Sep 22 - Oct 31, 2022 (remote) | | | | Lavea/ Youngberry | |
| | | Tuvalu | Cash flow forecasts for central government is more accurate and timely | Strengthening Cash Management Practices | - | 16 | 16 | 1 | - | 12 | 12 | 1 | - | 12 | 12 | 100% | Aug 1 - 23, 2022 (remote) | Cash flow forecasts are produced and updated regularly | | May 2 - 13, 2022 (remote) | Maraan/ Cooper | |
| Public Financial Management | Strengthened identification, monitoring, and management of fiscal risks | Fiji | Analysis, disclosure and fiscal oversight of public corporation risks are strengthened | Improving fiscal risk analysis - Review Risk of Fiji Airways and PPPs | 12 | 15 | 27 | 1 | 7 | 16 | 23 | 1 | 7 | 28 | 35 | 100% | Oct 24 - Nov 4, 2022 (in-country) | Fiscal risks from the selected assessments are quantified and discussed internally within MoE | postponed from FY22 | May 16 - 27, 2022 (in-country) | Seeds/ Celwin/ Rahman | |
| | | Samoa | Analysis, disclosure and fiscal oversight of public corporation risks are strengthened | Improving general fiscal risk analysis | - | - | - | - | - | - | - | - | - | 16 | 16 | 100% | Mar 27 - Apr 7, 2023 (in-country) | | | | Barry | |
| | | Timor-Leste | Analysis, disclosure and fiscal oversight of public corporation risks are strengthened | Strengthening SOE fiscal risk oversight | - | 16 | 16 | 1 | - | - | - | - | - | - | - | 0% | Shift to FY24 | Training on good practice for SOE fiscal oversight delivered | | Nov 7 - 18, 2022 (in-country) | STX | |
| Public Financial Management | Improved Public Investment Management | Cook Islands | The capacity to plan, implement and sustain infrastructure governance reforms is enhanced | Conduct a PIMA | 20 | 28 | 48 | 1 | 20 | 18 | 38 | 1 | 20 | 18 | 38 | 100% | Aug 24 - Sep 6, 2022 (in-country) | PIMA completed | | Oct 3 - Nov 25, 2022 (in-country) | Lavea/ Seeds/ Petrie HQ - Du Preez, Fisher, Preston, Tandberg (ISA) | |
| | | Regional | The capacity to plan, implement and sustain infrastructure governance reforms is enhanced | Workshop for PIMA and C-PIMA | - | - | - | - | 6 | 12 | 18 | 1 | 6 | 12 | 18 | 100% | Sep 7 - 9, 2022 (hybrid from Cook Islands) | | | | Lavea/ Seeds/ Petrie/ Du Preez HQ - Fisher/ Preston HQ - Tandberg (ISA) | |
| | | Regional | Planning of public investments is strengthened to ensure sustainability | Cost Benefit Analysis - Investment Projects | - | - | - | - | 6 | - | 6 | 1 | - | - | - | 0% | Shift to FY24 | | | | Lavea/ Seeds | |
| Total Days | | | | | 240 | 388 | 628 | 29 | | | | | | | | | | | | | | |

Updated Mid-FY23 Workplan:

Increase from Baseline Plan:

Outturn at Oct 31:

Percent of Original Plan delivered by Oct 31

Percent of Revised Plan delivered by Oct 31

| | | | |
|------|------|------|------|
| 169 | 279 | 448 | 23 |
| -30% | -28% | -29% | -21% |
| 49 | 147 | 196 | 12 |
| 20% | 38% | 31% | 41% |
| 29% | 53% | 44% | 52% |

Final Outturn:

Percentage of Mid-Year Revised Plan:

Percentage of Original Plan:

| | | | |
|-----|-----|-----|-----|
| 128 | 273 | 401 | 20 |
| 76% | 98% | 90% | 87% |
| 53% | 70% | 64% | 69% |