

FY26 Work Plan - May 2025 to April 2026: Public Financial Management (PFM) - Final Outturn at April 30, 2026

TA Area	Objective	Country	Outcome Targeted	Activity	May 2025 - April 2026 (in person-days)			Number of Missions/ Activities	Update as at Oct 31, 2025 (in person-days)			Number of Missions/ Activities	Update as at Apr 30, 2026 (in person-days)			Number of Missions/ Activities	% Delivery	Delivery Status	Modality	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	Fiji	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Develop PFM Roadmap	12	18	30	1	17	19	36	1	17	19	36	1	100%	Oct 6 - 17, 2025	In-country	PFM Improvement Plan (PFMIP) updated.		Sep 22 - Oct 3, 2025	Tandberg/ Seeds/ Higgins
		FSM	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Provide PFM Support - Assess current PFM practices and processes	-	-	-	-	5	-	5	1	5	-	5	1	100%	Jan 15 - 21, 2025	In-country				Tandberg
		Kiribati	A more comprehensive legal framework covering all stages of the public financial management cycle is enacted	Finalize PFM Act	-	10	10	1	-	5	5	1	-	5	5	1	100%	May 12 - 16, 2025	Remote	PFM Act is finalized		May 12 - 16, 2025	Sok
		Niue	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Provide PFM Support - Assess current PFM practices and processes	-	-	-	-	5	11	16	1	5	11	16	1	100%	Feb 16 - 20, 2026	In-country				Owen/ Kauffmann
				Conduct a PEFA Assessment	38	38	76	1	-	-	-	-	-	-	-	-	0%	Rescheduled		PEFA Report completed and endorsed by the PEFA Secretariat		Aug 18 - 29, 2025	LTX / STX
		Niue	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Develop PFM Roadmap	12	17	29	1	-	-	-	-	-	-	-	-	0%	Rescheduled		Draft PFM Roadmap submitted to authorities.		Oct 6 - 17, 2025	LTX/ STX
		Samoa	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Peer Review of PEFA Self-Assessment	5	-	5	1	-	-	-	-	-	-	-	-	0%	Rescheduled		Peer review of PEFA self-assessment completed and feedback provided.		Aug 4 - 8, 2025	O'Grady
		Solomon Islands	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Readiness Assessment in lead up to full PEFA Assessment	-	-	-	-	10	-	10	1	10	-	10	1	100%	Nov 10 - 14, 2025	In-country	PEFA Report completed and endorsed by the PEFA Secretariat			Owen/ Tandberg
				Conduct a PEFA Assessment	12	38	50	1	30	57	87	1	39	39	78	1	100%	Mar 23 - Apr 1, 2026	In-country	PEFA Report completed and endorsed by the PEFA Secretariat		Oct 27 - Nov 7, 2025	Tandberg/ Owen/ O'Grady/ Bowen/ Kauffmann/ Brown
				Develop PFM Roadmap	12	17	29	1	-	-	-	-	-	-	-	-	0%	Rescheduled		Draft PFM Roadmap submitted to authorities.		Oct 13 - 24, 2025	LTX / STX
Vanuatu	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Develop PFM Roadmap	12	18	30	1	12	18	30	1	12	18	30	1	100%	Oct 20 - 31, 2025	In-country	Draft PFM Roadmap submitted to authorities.		Dec 1 - 12, 2025	Owen/ Seeds		
Public Financial Management	Comprehensive, credible, and policy-based budget preparation	Nauru	A more credible medium-term budget framework is integrated with the annual budget process	Build Medium Term Fiscal Framework	-	-	-	-	10	-	10	1	-	-	-	0%	Rescheduled						Owen/ Tandberg
		Niue	A more credible medium-term budget framework is integrated with the annual budget process	Strengthen Budgetary Process	-	17	17	1	-	-	-	-	-	-	-	0%	Rescheduled		Updated budget book.		Aug 11 - 22, 2025	STX	
		Palau	Information on resources and performance by program is included in budget documentation	Budget Analysis of Climate Impact	12	18	30	1	-	-	-	-	-	-	-	0%	Rescheduled		Climate criteria incorporated into budget circular and budget documentation		Jan 26 - Feb 2, 2026	O'Grady/ Kauffmann	
		RMI	A more comprehensive and unified annual budget is published	Strengthening Budget Preparation - Follow-up	12	17	29	1	12	21	33	1	12	21	33	1	100%	May 19 - 30, 2025	In-country	Training delivered on formulating the budget through the Bisan System.		May 16 - 30, 2025	Seeds/ Higgins
		Timor-Leste	A more credible medium-term budget framework is integrated with the annual budget process	Strengthening Budget Preparation	12	18	30	1	-	-	-	-	-	-	-	0%	Rescheduled		Medium Term Budget documentation produced.		Mar 9 - 20, 2026	O'Grady/ Bowen	
		Tuvalu	A more credible medium-term budget framework is integrated with the annual budget process	Strengthening Budget Process	-	18	18	1	13	-	13	1	13	-	13	1	100%	Oct 21 - 31, 2025	In-country	Medium term orientation incorporated into the budget estimates.	Eivind provided remote support of 2 days	Aug 11 - 22, 2025	O'Grady/ Tandberg
		Regional	Planning and budgeting for public investments is more credible.	Green PFM Workshop	20	20	40	1	21	24	45	1	21	24	45	1	100%	Jan 26 - 30, 2026	In-person	Training delivered on Green PFM principles and how to analyze budget policy for climate considerations.	Held in Fiji at \$110,000	Dec 1 - 5, 2025	Tandberg/ Owen/ Petrie/ Du Preez
Public Financial Management	Improved budget execution and control	Kiribati	Budget execution monitoring and controls are strengthened	Quarterly warranting and commitment controls	-	18	18	1	-	-	-	-	-	-	0%	Rescheduled		System for quarterly warranting and commitment control agreed.		Nov 10 - 21, 2025	O'Grady/ Silins		
			Budget execution monitoring and controls are strengthened	Strengthen Internal Audit Function	-	-	-	-	-	-	-	-	21	21	1	0%	Apr 10 - 21, 2026	In-country				Prcevlch	

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					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total									
		Tonga	Budget execution monitoring and controls are strengthened	Strengthen Medium Term Fiscal Framework (MTFF)	-	36	36	1	23	34	57	1	23	33	56	1	100%	Dec 3 - 15, 2025	In-country	MTFF submitted to authorities.		Feb 3 - 16, 2026	O'Grady/ Tandberg/ STX - Crooke/ HQX - Queyranne	
		Tuvalu	Budget execution monitoring and controls are strengthened	Strengthening FMIS controls	12	18	30	1	-	-	-	-	-	-	-	-	0%	Rescheduled		Action plan produced for implementing PO module and automated commitment control in the FMIS.		Aug 4 - 15, 2025	Seeds/ Cooper	
Public Financial Management	Improved coverage and quality of fiscal reporting	Kiribati	Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Strengthening in-year reporting	12	17	29	1	12	23	35	1	12	23	35	1	100%	Jan 16 - 30, 2026	In-country	Quarterly Financial/Budget Execution Reports are produced.		Oct 6 - 17, 2025	Seeds/ O'Grady	
		PNG	Comprehensiveness, frequency, and quality of fiscal reports is enhanced	IPSAS Reporting and Chart of Accounts	-	17	17	1	12	17	29	1	12	17	29	1	100%	Oct 6 - 17, 2025	In-country	Action plan and templates delivered for strengthening compliance with cash IPSAS.		Aug 18 - 29, 2025	Cooper/ O'Grady	
			Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Chart of Accounts Review	-	-	-	-	-	-	-	-	5	21	26	1	100%	Mar 16 - 20, 2026 Mar 9 - 20, 2026	In-country				Cooper/ O'Grady	
		Samoa	Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Chart of Accounts	-	-	-	-	-	-	-	-	-	13	19	32	1	100%	Apr 9 - 21, 2026	In-country				Higgins/ O'Grady
		RMI	Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Strengthening Financial Reporting	12	17	29	1	-	-	-	-	-	-	-	-	-	0%	Rescheduled		Quarterly financial reports are produced from FMIS.		Nov 3 - 14, 2025	Seeds/ Youngberry
Public Financial Management	Strengthened identification, monitoring, and management of fiscal risks	Fiji	Analysis, disclosure and management of other specific fiscal risks are more comprehensive	Follow up on Broadening fiscal risks analysis	-	17	17	1	-	-	-	-	-	-	-	-	0%	Rescheduled		Further fiscal risk disclosures are made in the Annual Fiscal Strategy.		Sep 8 - 19, 2025	Rahman	
		Samoa	Analysis, disclosure and management of other specific fiscal risks are more comprehensive	Extending the use of fiscal risk tools	12	17	29	1	12	17	29	1	-	18	18	1	100%	Feb 2 - 13, 2026	In-country	Extend use of FRAT to incorporate other Specific Risks, and extend use of SOE HCT for SOEs' Corporate Plans.		Feb 16 - 27, 2026	Crooke	
		Regional	Analysis and disclosure of risks to fiscal forecasts and overall fiscal sustainability	Fiscal Risks Workshop	-	-	-	-	23	22	45	1	-	-	-	-	0%	Rescheduled		Training on fiscal risk delivered			Tandberg/ Owen/ O'Grady/ Crooke	
Public Financial Management	Improved Public Investment Management	Cook Islands	The capacity to plan, implement and sustain infrastructure governance reforms is enhanced	PIMA/ C-PIMA Follow-up	-	-	-	-	8	13	21	1	8	13	21	1	100%	Nov 24 - 28, 2025	In-country	PIMA undertaken and action plan agreed.			Owen/ Tandberg/ Du Preez	
			Fiscal costs and risks arising from PPP operations are managed and contained	Strengthen Asset Register and Accounting Treatment	-	-	-	-	16	48	64	1	-	-	-	-	-	0%	Postponed				Owen/ Tandberg/ Du Preez	
		PNG	The capacity to plan, implement and sustain infrastructure governance reforms is enhanced	Conduct Public Investment Management Assessment (PIMA)	12	36	48	1	12	-	12	1	12	-	12	1	100%	Feb 2 - 13, 2026	In-country	PIMA undertaken and action plan agreed.	Led by HQ HQ experts funded by FAD JSA Infrastructure Governance Facility	Sep 8 - 19, 2025	O'Grady/ HQ - Welham, Seeds, Le Manchec, Koh	
			The capacity to plan, implement and sustain infrastructure governance reforms is enhanced	Develop Climate PIM Guidelines	-	-	-	-	12	18	30	1	12	19	31	1	100%	Feb 14 - 24, 2026	In-country		1 STX resource funded by GPPF			Tandberg/ Javed/ Seeds
		Samoa	Planning of public investments is strengthened to ensure sustainability	Conduct PIMA and C-PIMA	32	36	68	1	-	-	-	-	-	-	-	-	0%	Rescheduled		PIMA and C-PIMA undertaken and action plan agreed.		Nov 17 - 28, 2025	LTXs/ Petrie/ Du Preez HQX - Preston/ Fisher	
Regional	Implementation of public investment projects is improved to deliver productive and durable public assets	Public Investment Management Workshop	18	17	35	1	-	-	-	-	-	-	-	-	0%	Rescheduled		Training delivered on Public Investment Management including climate considerations.	Held at Fiji at \$110,000	Nov 10 - 14, 2025	LTX / Seeds/ Kauffmann/ Petrie			
<b>Total Days</b>					<b>269</b>	<b>510</b>	<b>779</b>	<b>25</b>																

Updated Mid-FY26 Workplan:  
Change from Baseline Plan:  
Outturn at Oct 31:  
Percent of Original Plan delivered by Oct 31  
Percent of Revised Plan delivered by Oct 31

265	347	612	20
-1%	-32%	-21%	-20%
66	80	146	6
25%	16%	19%	24%
25%	23%	24%	30%

Final FY26 Outturn:  
Percentage of Mid-Year Revised Plan:  
Percentage of Original Plan:

231	321	552	20
87%	93%	90%	100%
86%	63%	71%	80%