

FY2018 Projected PFM Workplan Outturn

Work Plan - May 2017 to April 2018: Public Financial Management (PFM) - PROJECTED OUTTURN THROUGH END-APRIL 2018																						
TA Area	Objective	Country	Outcome Targeted	Activity	Planned Inputs (in person-days)				Updated Inputs at Nov 1 (person-days - changes in red)				Delivery Status	Projected Outturn to end-April (person-days - changes in red)			Number of Missions/Activities	% of updated plan delivered at end-Oct	Milestones	Comments	Experts	
					LTX	STX	Total	#	LTX	STX	Total	#		PFTAC resident advisors	ST experts	Total						
Public Financial Management	1. Improved laws and effective PFM institutions	Fiji	1.1 Legal Framework enacted	Revision of Financial Instructions	0	26	26	2	0	26	26	2	Move to RAP FY19	0	0	0	0	0%	Revised Fis developed by PFTAC and adopted by authorities by October 2018	Assumes parliamentary approval of PFM Act amendment FY18/H1; Involves mission and work from home	Silins	
		Fiji	1.2 MoF capacity can meet enacted PFM responsibilities	MTEF Scoping Mission	0	0	0	0	8	0	8	1	Postponed	0	0	0	0	0%	Conduct of a Joint ADB/PFTAC MTEF scoping mission.	Working with colleagues from the ADB and WB on an ADB activity.	Neves	
		Kiribati	1.2 MoF capacity can meet enacted PFM responsibilities	PEFA Self-Assessment	16	20	36	1	16	20	36	1	July 20 - Aug 3	16	20	36	1	100%	PEFA Self-Assessment completed by August 2017	With significant country ownership, reviewed by PFTAC	Neves/Narube	
				PIMA Assessment	0	0	0	0	0	0	0	0	Apr 24 - May 8	16	0	16	1	100%	PIMA Assessment Completed	HQ Mission led by FAD with two FAD contracted STX and LTX	Neves and HQ team	
		Palau	1.2 MoF capacity can meet enacted PFM responsibilities	PEFA Self-Assessment	7	18	25	1	7	18	25	1	Move to RAP FY19	0	0	0	0	0%	PEFA Self-Assessment completed Feb 2018	Developed by authorities and reviewed by PFTAC	Neves/TBA	
		Solomon Islands	1.1 Legal Framework enacted	Revision of Financial Instructions	0	36	36	3	0	0	0	0	Move to RAP FY19	0	0	0	0	0%	Revised Fis developed by PFTAC and adopted by authorities by July 2018	PFTAC to review draft by authorities assumed ready FY18/H1; Involves 2 missions and work from home	Mayes	
				1.2 MoF capacity can meet enacted PFM responsibilities	Review TA progress and priorities with Article IV mission	0	0	0	0	6	0	6	1	Sept 19 - 26	6	0	6	1	100%	Familiarisation visit with stakeholders in the Solomon Islands.		Neves
				1.2 MoF capacity can meet enacted PFM responsibilities	Diagnostic evaluation of PFM Reforms and PFM Roadmap	0	0	0	0	0	0	0	0	April 5 - 19	14	0	14	1	100%	Updated PFM Reform priorities	HQ-led mission funded by PFTAC in response to request by MoF FS	Neves
		Timor Leste	1.2 MoF capacity can meet enacted PFM responsibilities	Expenditure Review Seminar	7	0	7	1	7	0	7	1	Sep 28 - Oct 5	7	0	7	1	100%	Familiarisation visit with stakeholders in Timor Leste in lieu of participation in the previous Expenditure Review Seminar	PFTAC participation was requested by the authorities, but later cancelled, accompanying Art IV team fulfilled similar effort.	Neves	
		Tonga	1.2 MoF capacity can meet enacted PFM responsibilities	Participation in PFM Symposium	0	0	0	0	5	0	5	1	Symposium delayed now clashes	0	0	0	0	0%	Participation in PFM Symposium	PFTAC requested to participate. PASAI and Govt of Tonga are hosting the symposium.		
Tokelau	1.2 MoF capacity can meet enacted PFM responsibilities	PEFA Self-Assessment and update of PFM Roadmap	13	19	32	1	10	12	22	1	Aug 21 - 31	10	12	22	1	100%	PEFA Self-Assessment completed by September 2017 and PFM Roadmap updated by January 2018	Developed by authorities and reviewed by PFTAC	Neves/Uluina ceva			
Regional	1.2 MoF capacity can meet enacted PFM responsibilities	Participation in development partners' forum	28	0	28		28	0	28		between May 2017 to April 2018	28	0	28		100%	Technical inputs provided as required	Includes participation in development partners forum	Neves/Marzan			
Public Financial Management	2. Strengthen budget preparation towards more comprehensive, credible, and policy oriented budget.	Fiji	2.2 More comprehensive and unified annual budget is published	Refinement of budget documents and process	11	0	11	1	0	0	0	0	Cancelled	0	0	0	0	0%	Fijian budget document continues to expand in terms of content by September 2017	Work undertaken in-house	Neves	
		RMI	2.2 More comprehensive and unified annual budget is published	Refinement of budget documents and process	0	0	0	0	4	0	4	1	Feb 12 - 14	4	0	4	1	100%	To complete a template budget document building the 2018/19 RMI Budget on the previous year document	Building on work done earlier in the year from the desk on improving the budget documentation in RMI. Mission will be alongside the fishing revenue workshop	Neves	
		Regional	2.3 More credible medium-term budget framework is integrated in annual budget process	Workshop on Managing Fisheries Revenue	0	0	0	0	5	0	5	1	Feb 5 - 9	5	0	5	1	100%	Workshop Delivered as planned.	Collaboratively with Macro advisor, ADB and PNA	Neves	
		Regional	2.3 More credible medium-term budget framework is integrated in annual budget process	Workshop on Expenditure Planning & Budget Documentation	5	0	5	1	5	0	5	1	Nov 6 - 10	5	0	5	1	100%	Workshop Delivered as planned.	Collaboratively with Macro advisor, ADB, PIFS, UNESCAP	Neves	

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Public Financial Management	3. Improve budget execution and control.	Fiji	3.1 Budget execution and controls are strengthened	Development of an Internal Audit Charter	10	19	29	1	10	19	29	1	May 31 - June 9	10	19	29	1	100%	Internal Audit Charter developed by PFTAC and adopted by authorities by December 2017	One-week on-site and one-week off-site	Morrison/Marzan
				Development of internal control risk framework and audit strategy	0	20	20	1	0	20	20	1	April 2018	0	20	20	1	100%	Risk framework and strategic audit plan developed by PFTAC and adopted by authorities by May 2018	Change in schedule requested by the authorities.	Morrison
		PNG	3.1 Budget execution and controls are strengthened	Training Needs Assessment and Internal Auditor Training	0	21	21	1	0	21	21	1	Oct 2 - 13, 2017	0	21	21	1	100%	Training completed on PFM Systems Audit of at least large departments	Low PEFA Internal Audit scores due to lack of systems-based audits.	Morrison
		Vanuatu	3.1 Budget execution and controls are strengthened	Strengthening Internal Audit	0	20	20	2	2	20	22	2	November 2017	2	20	22	2	100%	1. Payroll and procurement manual developed by PFTAC by mid November, 2017 2. Auditors trained by PFTAC and using manual by end of November 2017.	Builds on 2016 TA, involves on and off-site work; LTX participated in the discussion of next year's work plans of auditors, back to back with another mission.	Prceovich/Marzan
		Regional	3.1 Budget execution and controls are strengthened	Workshop on strengthening budget execution controls	7	12	19	1	7	12	19	1	Aug 28 - Sept 1	7	12	19	1	100%	Workshop Delivered as planned.	Targets Heads of Treasury and Internal Audit	Marzan/Silins
Public Financial Management	4. Improve coverage and quality of fiscal reporting	Fiji	4.1 Chart of Accounts is aligned with International Standards	Phase 2 of improving the Chart of Accounts	0	19	19	2	0	19	19	2	June 26 -30 +10 days remote	0	19	19	2	100%	With PFTAC support, all classifications are developed and integrated into CoA and adopted by authorities by October 2017.	Phase 1 completed Feb 2017. On and off-site work by STX.	Silins
				4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Implement new government accounting and reporting policies	12	0	12	2	12	0	12	2	Oct 23-26, further training in Jan	12	0	12	2	100%	1. Ministry staff trained by April 2018 to implement IPSAS-Cash. 2. MOE Circular for Ministries to adopt IPSAS-Cash	This will be first phase of support. After having complied at whole of government level, the MOE decided to roll out IPSAS-Cash at ministry-level reporting.
		Nauru	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Implement IPSAS Cash Accounting	0	14	14	1	0	14	14	1	April 2018	0	14	14	1	100%	1. Gap analysis, action plan developed by PFTAC and adopted by authorities by March 2018 2. Staff trained on IPSAS-Cash by April 2018	Part of PFM Roadmap	Mayes
		PNG	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Implement IPSAS Cash Accounting	0	19	19	1	0	19	19	1	Late Feb 2018	0	19	19	1	100%	1. Gap analysis, action plan developed by PFTAC and adopted by authorities by March 2017 2. Staff trained on IPSAS Cash by November 2017	Part of PFM Roadmap	Mayes
		Samoa	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Improve accounting frameworks on financial assets and liabilities	7	0	7	1	5	0	5	1	Sep 25 - 29	5	0	5	1	100%	1. PFTAC advice adopted and full IPSAS cash compliance by authorities by November 2018; 2. Regs on Fin assets/liabilities implemented by July 2018.	Builds on FY17 TA that improved accounting framework; on and off-site work	Marzan
		Solomon Islands	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Implement IPSAS Cash Accounting	0	15	15	2	0	15	15	2	June 5 - 16	0	15	15	2	100%	1. MoFT staff trained on IPSAS-Cash implementation by May 2017; 2. 2016 financial report partially meets IPSAS-Cash requirements	Part of PFM Roadmap; on and off-site work	Silins
		Tonga	4.1 Chart of Accounts is aligned with International Standards	Phase 2 of improving the Chart of Accounts	0	12	12	1	0	12	12	1	Postponed to FY19 due to Cyclone Gita	0	0	0	0	0%	All required classifications are developed and integrated into new CoA and adopted by authorities by March 2018.	Phase 1 completed March 2017. Follow-up mission postponed due to reorganization in the MOF.	Silins
			4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Improve accounting and reporting frameworks	7	0	7	1	5	0	5	1	Aug 1 - 4	5	0	5	1	100%	1. Staff trained on IPSAS-Cash implementation by July 2017; 2. 16/17 fin statements reviewed by PFTAC and advice partially adopted by authorities by November 2017.	Continuation of 2016 TA for accounting reform	Marzan
		Vanuatu	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Scoping mission for capacity development on accounting and reporting	12	19	31	1	12	19	31	1	July 3 - 12	12	19	31	1	100%	1. Gap analysis, action plan developed by PFTAC and adopted by authorities by October 2017; 2. Staff trained on IPSAS application on July 2017.	Part of PFM Roadmap.	Marzan/Uluinaceva
			4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Development of Accounting Manual	0	21	21	2	5	21	26	2	From October to November 2017	5	21	26	2	100%	Accounting Manual drafted and adopted by authorities by January 2018. 2. Staff trained on the manual by October 2017.	involves on and off-site work. LTX will join the onsite mission.	Uluinaceva/Marzan

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Public Financial Management	5. Improve integration of asset and liability management framework	Samoa	5.2 Cashflow forecasts for all central government are more accurate and timely	Strengthening Cash Management	0	17	17	1	0	17	17	1	February 2018	0	17	17	1	100%	1. New Cash Management Regs finalized & approved by authorities by June 2018. 2. Staff trained in new Cash Mgmt Regs to prepare cashflow forecast by July 2017.	Builds on initial training provided in 2016.	Silins
		Solomon Islands	5.2 Cashflow forecasts for all central government are more accurate and timely	Strengthening Cash Management	0	13	13	2	0	33	33	4	May 1 - 12; August 2017; March 2018	0	33	33	4	100%	1. Cash Mgmt Guidelines finalized, approved and implemented by authorities by January 2018. 2. Staff trained by August 2017 and apply cashflow model. 3. Additional training in October-November 2017 (offsite); and 4. Onsite training and treasury reform planning.	Builds on initial training provided in 2016; Involves on and off-site work.	Silins
		Kiribati	5.4 Improved integration of asset and liability management framework	Disclosure and management of state assets is improved	0	0	0	0	8	0	8	1	Late April 2018	8	0	8	1	100%	Accompanying PIMA Mission from HQ financed by PFTAC	PIMA Mission is completed	Neves
Public Financial Management	6. Strengthen identification, monitoring, and management of fiscal risks	Fiji	6.2 Central fiscal oversight and analysis of public corporation risks are strengthened	Identification, monitoring, and management of SOE fiscal risks	12	0	12	1	12	0	12	1	May 1-12	12	0	12	1	100%	Fiscal risk assessment and reporting framework developed by PFTAC and adopted by authorities by August 2017.	Part of PFM Roadmap.	Marzan
		Niue	6.2 Central fiscal oversight and analysis of public corporation risks are strengthened	Scoping mission to improve fiscal risk analysis	11	0	11	1	11	0	11	1	Not requested	0	0	0	0	0%	1. Deliver seminar on fiscal risks to MoF staff. 2. Key issues and TA needs identified and prioritized.		Marzan
		Samoa	6.2 Central fiscal oversight and analysis of public corporation risks are strengthened	Improve fiscal oversight of the financial sector and non-commercial SOEs	0	18	18	1	0	15	15	1	July 10 - 17	0	15	15	1	100%	Performance and fiscal risk indicators to monitor SOEs developed by PFTAC and adopted by authorities by October 2017.	Builds on TA on general fiscal oversight of SOEs. To be coordinated with MCM and FSS advisor	Savenaca
		Regional	6.2 Central fiscal oversight and analysis of public corporation risks are strengthened	Identification, monitoring, and management of SOE fiscal risks	0	0	0	0	0	0	0	1	Replaced by Kiribati PIMA	0	0	0	0	0%	Fiscal risk assessment and reporting framework developed by PFTAC by April 2018.		from PFTAC budget; changed to PIMA in Kiribati, subject to
		Regional	6.2 Central fiscal oversight and analysis of public corporation risks are strengthened	Workshop of Fiscal Oversight of SOEs	7	12	19	1	7	12	19	1	February 2018	7	12	19	1	100%	1. Workshop delivered. 2. Participant countries identify gaps, next steps and TA needs	Priority for countries with a C or D PEFA score in PEFA category 9 and 10	Marzan/Colvin
Original Plan Total Days:					172	390	562	38													
Updated Plan Total Days:									197	364	561	43									
Delivered by Oct 31:									99	234	332										
Percentage of Revised Plan:									50%	64%	59%										
Projected Outturn by April 30, 2018:									196	308	504	37									
Percentage of Mid-Year Revised Plan:									99%	85%	90%	86%									
Percentage of Original Plan:									114%	79%	90%	97%									