

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	% of updated plan delivered at end-Jul	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total								
Public Financial Management	1. Improved laws and effective PFM	Cook Islands	1.2 The capacity of MoF to plan, implement and sustain PFM reforms is enhanced	PEFA assessment (PIMA?)	17	32	49	2	17	32	49	2	0%	Oct - Nov, 2020 (remote)	2 - Indirectly COVID Related	Data and evidence provided for Agile PEFA and draft report reviewed by government.	Requested by FS	Nov, 2020	2 STX; Neves
			1.2 The capacity of MoF to plan, implement and sustain PFM reforms is enhanced	Roadmap development	12	-	12	1	12	-	12	1	0%	Jan - Apr, 2021 (in-country)	4 - Predominantly COVID Related	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%	Oct, 2020 (remote)/ Mar, 2021 (in-country)	1 - Not COVID Related	PFM roadmap drafted for consideration		Sep, 2020	Neves/PEFA
		Niue	1.1 Legal Framework enacted	Finalizing PFM legislation	-	10	10	1	-	10	10	1	0%	Aug, 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%	Jan - Apr, 2021 (in-country)	2 - Indirectly COVID Related	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	0%	Sep - Oct, 2020 (remote)	4 - Predominantly COVID Related	PFM roadmap prepared and approved	Follow up from the PEFA	Oct, 2020	Neves/ Lavea/ Seeds
		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%	Jan - Apr, 2021 (in-country)	4 - Predominantly COVID Related	PFM roadmap prepared and approved	Depending on PEFA and development partners.	Sep, 2020	Lavea
		Tonga	1.1 Legal framework enacted	Review existing legislation, reforms, expectation	5	8	13	1	5	10	15	1	0%	Remote	1 - Not COVID Related	Review of legislation completed		May, 2020	Lavea / McKenzie
			1.1 Legal framework enacted	Prepare proposed legal update and accompanying report	-	12	12	1	-	10	10	1	0%	Remote	1 - Not COVID Related	Review proposed new legislation		Jun, 2020	McKenzie
			1.1 Legal framework enacted	Review draft proposed legislation	-	-	-	-	-	12	12	1	0%	Feb, 2021 (in-country)	1 - Not COVID Related	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	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	Kubasta/ Neves
			1.2 The capacity of MoF to plan, implement and sustain PFM reforms is enhanced	PIMA Workshop	10	-	10	1	10	-	10	1	0%	Jan - Apr, 2021 (in-country)	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
			1.2 MoF capacity can meet enacted PFM responsibilities	PFM Symposium	8	-	8	1	-	-	-	-	0%	Shift to FY22		Conduct of the Symposium		Oct, 2020	Neves/ Kubasta
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	100%	Jul, 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	0%	Jan - Apr, 2021 (in-country)	1 - Not COVID Related	Presentation of capital spending classification updated and improved in 2021 budget		Sep, 2020	Lavea
		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	Neves/ 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%	Mar - Apr, 2021 (in-country)	3 - Moderately COVID Related	Deferred workshop from March uncertain	Sep, 2020	Lavea	
		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	0%	Aug, 2020 (remote)	2 - Indirectly COVID Related	Conduct of Workshop	In conjunction with development partners	Sep, 2020	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	0%	Feb, 2021 (in-country)	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	0%	Oct - Nov, 2020 (remote)/ Apr, 2021 (in-country)	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	-	-	-	-	-	-	-	-	0%			Identify next steps for standardising internal audit consistent with IIA framework.	FY22		Prceovich
		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	Kubasta	

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%	Sep, 2020 (remote)	1 - Not COVID Related	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	0%	Jan - Apr, 2021 (in-country)	1 - Not COVID Related	Inclusion of IPSAS cash reporting process as a priority in PFM roadmap		Nov, 2020	Lavea
		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	0%	Mar - Apr, 2021 (in-country)	1 - Not COVID Related	Plans prepared for improvements related to most recent audit recommendations			Lavea / TBD
		Solomon Islands	4.2 Comprehensiveness, frequency, and quality of fiscal reporting is enhanced	Financial statement reforms	12	-	12	1	12	-	12	1	0%	Jan, 2021 (in-country)	1 - Not COVID Related	Adopt a plan to comply with IPSAS cash following PFTAC review draft financial statements.	Subsequent mission to follow in FY22		Lavea / TBD
				Review of Financial Statements for compliance with IPSAS Cash Reporting					8	-	8	1	0%	Nov, 2020 (remote)	1 - Not COVID Related				Lavea
		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	0%	Sep - Dec, 2020 (remote)	1 - Not COVID Related	Improved cash basis IPSAS			Kauffmann
				Cash Basis IPSAS Financial Statements					-	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%	Jan - Apr, 2021 (in-country)	1 - Not COVID Related	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	0%	Dec, 2020 (remote)	4 - Predominantly COVID Related	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	50%	May 11 - 23, 2020 (remote)/ Aug - Sep, 2020 (remote)	4 - Predominantly COVID Related	Policy framework adopted and training implemented		Oct, 2020	Kauffmann
		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	0%	Jan - Apr, 2021 (in-country)	2 - Indirectly COVID Related		Requested at Annual Meeting	Feb, 2021	Lavea
		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,	Fiji	6.2 Central fiscal oversight and analysis of public corporation risks are	Continue improvement on fiscal risk analysis	-	-	-	-	5	-	5	1	0%	Apr, 2021 (in-country)	4 - Predominantly COVID Related		FY22		Lavea
		Regional	6.2 Central fiscal oversight and analysis of public corporation risks are strengthened	Fiscal Risk and Transparency					10	-	10	1	0%	Jan - Apr, 2021 (in-person)	4 - Predominantly COVID Related				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%	Jan - Apr, 2021 (in-person)	4 - Predominantly COVID Related	Adopt plan consistent with Article IV recommendations		Sep, 2020	Colvin

<b>Total Days</b>	<b>215</b>	<b>286</b>	<b>501</b>	<b>35</b>
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%

<b>COVID Distribution</b>				
1 - Not COVID Related	55	132	187	15
2 - Indirectly COVID Related	52	73	125	8
3 - Moderately COVID Related	5	15	20	1
4 - Predominantly COVID Related	100	45	145	11