<table>
<thead>
<tr>
<th>TK Area</th>
<th>Objective</th>
<th>Country</th>
<th>Outcome Targeted</th>
<th>Activity</th>
<th>May 2020 - April 2021 (in days)</th>
<th>Number of Missions/Activities</th>
<th>Number of Days: changing in red</th>
<th>Number of Days: total</th>
<th>% of Legislative plan completed in red (a)</th>
<th>Delivery Status</th>
<th>COVID Status</th>
<th>Milestones</th>
<th>Comments</th>
<th>Planned Date</th>
<th>Experts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Financial Management</td>
<td>1. Improved tax and effective PFM</td>
<td>Cook Islands</td>
<td>1.1 The capacity of MoT to plan, program and sustain PFM reforms is reduced</td>
<td>VFM assessment (PMF5)</td>
<td>17 12 49 2</td>
<td>17 12 49 2</td>
<td>0%</td>
<td>Oct-Nov, 2020 (prelim)</td>
<td>1 - Indirectly COVID Related</td>
<td>Data and evidence provided for Agire MoF and draft report reviewed by government.</td>
<td>Requested by FS</td>
<td>Nov, 2020</td>
<td>J STG, Nevis</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Cook Islands</td>
<td>1.2 The capacity of MoT to plan, program and sustain PFM reforms is reduced</td>
<td>Roadmap development</td>
<td>12 12 1 12 1</td>
<td>12 12 1</td>
<td>0%</td>
<td>Apr-Nov, 2020 (prelim)</td>
<td>1 - Primarily COVID Related</td>
<td>PFM roadmap prepared and approved</td>
<td>Nevis</td>
<td>May, 2021</td>
<td>Laura</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Kiribati</td>
<td>1.1 MoT capacity to meet enacted PFM requirements is reduced</td>
<td>Development of PFM Logical Framework</td>
<td>12 12 1 1 2</td>
<td>28 28 1</td>
<td>0%</td>
<td>Dec, 2020 (prelim)</td>
<td>1 - Primarily COVID Related</td>
<td>PFM roadmap drafted for consideration</td>
<td>Sep, 2020</td>
<td>Nevis/PeRA</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Nauru</td>
<td>1.1 Legal framework enacted</td>
<td>Establishing PFM legislation</td>
<td>10 10 1 1</td>
<td>10 10 1</td>
<td>0%</td>
<td>Aug, 2020</td>
<td>1 - Not COVID Related</td>
<td>PFM law endorsed by government</td>
<td>Aug, 2020</td>
<td>McKenzie</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Palau</td>
<td>1.1 MoT capacity to meet enacted PFM requirements</td>
<td>VFM assessment</td>
<td>12 12 1 12 1</td>
<td>26 26 1</td>
<td>0%</td>
<td>Apr-Nov, 2020 (prelim)</td>
<td>1 - Primarily COVID Related</td>
<td>Data and evidence provided for Agire MoF and draft report reviewed by government.</td>
<td>Aug, 2020</td>
<td>Nevis/McKenzie</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>PNG</td>
<td>1.2 The capacity of ministry of Finance to meet to PFM reforms is reduced</td>
<td>Developing PFM PFM coaching</td>
<td>12 12 1 1</td>
<td>10 10 1</td>
<td>0%</td>
<td>Sep-Oct, 2020 (prelim)</td>
<td>1 - Primarily COVID Related</td>
<td>PFM roadmap prepared and approved</td>
<td>Fully up for the PeRA</td>
<td>Dec, 2020</td>
<td>Nevis/Lau/Nevis</td>
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<tr>
<td></td>
<td></td>
<td>Timor Leste</td>
<td>1.2 The capacity of ministry of Finance to meet to PFM reforms is reduced</td>
<td>Roadmap following PFM</td>
<td>3 3 1 1</td>
<td>3 3 1</td>
<td>0%</td>
<td>Apr-Nov, 2020 (prelim)</td>
<td>1 - Primarily COVID Related</td>
<td>PFM roadmap prepared and approved</td>
<td>Depending on PeRA and development partners</td>
<td>Sep, 2020</td>
<td>lava</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Tonga</td>
<td>1.1 Legal framework enacted</td>
<td>Review existing legislation, norms, expectation</td>
<td>5 5 12 1</td>
<td>5 10 15 1</td>
<td>0%</td>
<td>Remote</td>
<td>1 - Not COVID Related</td>
<td>Review of legislation completed</td>
<td>May, 2020</td>
<td>lava/ McKenzie</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Tonga</td>
<td>1.1 Legal framework enacted</td>
<td>Identify, prepared legal update and accompanying report</td>
<td>12 12 1</td>
<td>10 10 1</td>
<td>0%</td>
<td>Remote</td>
<td>1 - Not COVID Related</td>
<td>Review of proposed new legislation</td>
<td>Apr, 2020</td>
<td>McKenzie</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Tonga</td>
<td>1.1 Legal framework enacted</td>
<td>Review draft proposed legislation</td>
<td>12 12 1</td>
<td>1</td>
<td>0%</td>
<td>Apr-Nov, 2020 (prelim)</td>
<td>1 - Not COVID Related</td>
<td>Legislation prepared by proposed legislation by government. Early FY22</td>
<td>McKenzie</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Regional</td>
<td>1.1 The capacity of MoT to plan, program and sustain PFM reforms is reduced</td>
<td>VFM Workshop</td>
<td>12 12 1</td>
<td>10 10 1</td>
<td>0%</td>
<td>Shift to FY22</td>
<td>Contact of the workshop</td>
<td>Aug, 2021</td>
<td>Subasta/Nevis</td>
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<tr>
<td></td>
<td></td>
<td>Regional</td>
<td>1.1 The capacity of MoT to plan, program and sustain PFM reforms is reduced</td>
<td>VFM Workshop</td>
<td>10 10 1 10</td>
<td>-</td>
<td>0%</td>
<td>Shift to FY22</td>
<td>Contact of the workshop</td>
<td>Additional resources will come from HAG and financing for the next two years (2021)</td>
<td>Aug, 2021</td>
<td>lava/ lava</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>2. Improved credibility and policy based budget preparation</td>
<td>PNG</td>
<td>2.1 More credible audit term in annual budget framework is included in budget documentation</td>
<td>Audit with the submission of a Manual for the Provincial Budget (MfD) and Medium Term Budget Framework (MTBF)</td>
<td>8 8 1</td>
<td>8</td>
<td>8</td>
<td>100%</td>
<td>Nov, 2020 (prelim)</td>
<td>1 - Indirectly COVID Related</td>
<td>Improved budget document for the 2021/22 budget</td>
<td>May 18 - 17</td>
<td>Nevis</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Tuvalu</td>
<td>2.1 More credible audit term in annual budget framework is included in budget documentation</td>
<td>Follow up on PFM review - Capital budgeting with PFM</td>
<td>8 8 1</td>
<td>8</td>
<td>8</td>
<td>100%</td>
<td>Apr-Nov, 2020 (prelim)</td>
<td>1 - Not COVID Related</td>
<td>Presentation of capital spending classification updated and reviewed in 2021 budget</td>
<td>Sep, 2020</td>
<td>lavo</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Palau</td>
<td>2.1 More credible audit term in annual budget framework is included in budget documentation</td>
<td>Reviewing Workshop</td>
<td>5 5 1</td>
<td>5</td>
<td>5</td>
<td>100%</td>
<td>Apr-Nov, 2020 (prelim)</td>
<td>1 - Indirectly COVID Related</td>
<td>Additional workshops will be conducted with development partners</td>
<td>Nov, 2020</td>
<td>Nevis/Nevis</td>
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<tr>
<td></td>
<td></td>
<td>Regional</td>
<td>2.2 More credible audit term in annual budget framework is included in budget documentation</td>
<td>Workshop - Fiscal Framework</td>
<td>5 5 1 10</td>
<td>-</td>
<td>10</td>
<td>0%</td>
<td>Aug, 2020</td>
<td>1 - Indirectly COVID Related</td>
<td>Workshop in conjunction with development partners</td>
<td>Sep, 2020</td>
<td>lava</td>
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<tr>
<td></td>
<td></td>
<td>Regional</td>
<td>2.2 More credible audit term in annual budget framework is included in budget documentation</td>
<td>Workshop - Fiscal Framework</td>
<td>5 5 1 10</td>
<td>-</td>
<td>10</td>
<td>0%</td>
<td>Aug, 2020</td>
<td>1 - Indirectly COVID Related</td>
<td>Workshop in conjunction with development partners</td>
<td>Sep, 2020</td>
<td>lava</td>
<td></td>
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</tr>
<tr>
<td>Public Financial Management</td>
<td>1. Improved tax and effective PFM</td>
<td>Fiji</td>
<td>1.1 Establishing risk based internal audit function</td>
<td>Reviewing of internal audit of the budget process and updated training</td>
<td>16 16 1</td>
<td>16</td>
<td>16</td>
<td>100%</td>
<td>Feb, 2020 (prelim)</td>
<td>1 - Indirectly COVID Related</td>
<td>External audit for budget process completed and available for review and preparations for next audit underway</td>
<td>Nov, 2020</td>
<td>Morrison</td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td>Korea</td>
<td>1.2 Establishing risk based internal audit function</td>
<td>Review of work and improve framework</td>
<td>15 15 1</td>
<td>25</td>
<td>25</td>
<td>100%</td>
<td>Apr, 2020</td>
<td>1 - Indirectly COVID Related</td>
<td>Internal audit for procurement process completed and available for review and preparation for next audit underway</td>
<td>Oct, 2020</td>
<td>Morrison</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tonga</td>
<td>1.1 Establishing risk based internal audit function</td>
<td>Review of work and improve framework</td>
<td>1-2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1 - Not COVID Related</td>
<td>Identity next steps for standardising internal audit function with risk framework</td>
<td>FY22</td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td>Regional</td>
<td>2.2 Risk based internal audit frameworks are established in central government entities</td>
<td>Workshop - Internal Audit</td>
<td>5 5 1</td>
<td>5</td>
<td>5</td>
<td>100%</td>
<td>Shift to FY22</td>
<td>in conjunction with PFM</td>
<td>May, 2020</td>
<td>Rubasta</td>
<td></td>
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</tr>
</tbody>
</table>
Public Financial Management

4. Improved coverage and quality of fiscal reporting

- **Fiji**
  - **4.1** Comprehensiveness, frequency, and quality of fiscal reporting is enhanced
  - Review of reports
  - 12 - 17 1 - - - - 0\% Cancelled

- **Mauritius**
  - **4.1** Comprehensiveness, frequency, and quality of fiscal reporting is enhanced
  - Follow up on FSM Cash Reporting
  - - 16 10 1 - 10 10 1\% Sep, 2020 (review)

- **PNG**
  - **4.1** Comprehensiveness, frequency, and quality of fiscal reporting is enhanced
  - Implementation of FSM Cash Reporting
  - 12 12 1 10 - 10 1\% Nov, 2020 (country)

- **Samoa**
  - **4.1** Comprehensiveness, frequency, and quality of fiscal reporting is enhanced
  - Continue improvement in audit recommendations and notes
  - 12 16 26 1 12 36 28 1\% Mar - Apr, 2020 (country)

- **Solomon Islands**
  - **4.1** Comprehensiveness, frequency, and quality of fiscal reporting is enhanced
  - Financial statement reforms
  - 12 - 12 1 12 - 12 1\% Jan, 2020 (remote)

- **Tonga**
  - **4.1** Comprehensiveness, frequency, and quality of fiscal reporting is enhanced
  - Enhance processes for fiscal reporting and budget execution to comply with FSM Cash Reporting
  - 12 12 1 - 12 12 1\% Nov, 2020 (review)

- **Vanuatu**
  - **4.1** Comprehensiveness, frequency, and quality of fiscal reporting is enhanced
  - Continue improvement in audit recommendations
  - 16 14 1 - 16 16 1\% Jun - Apr, 2020 (country)

- **Regional**
  - **4.1** Comprehensiveness, frequency, and quality of fiscal reporting is enhanced
  - Treasury and financial reporting
  - 10 9 15 1 - - - - 0\% FY21 Updated Plan:

Public Financial Management

5. Improved asset and liability management

- **Fiji**
  - **5.1** More government revenues, expenses, and expenditures are deposited and disbursed through a Treasury single account
  - Cash management and TDA
  - 15 15 30 1 - 20 - 20 1\% Dec, 2020 (remote)

- **Samoa**
  - **5.1** More government revenues, expenses, and expenditures are deposited and disbursed through a Treasury single account
  - Cash Management/Review process and identify next steps
  - 16 14 1 - 20 20 2\% May 11 - 31, 2020 (remote)

Public Financial Management

6. Strengthened identification, analysis, and management of risks

- **Fiji**
  - **6.1** Central fiscal oversight and analysis of public corporation risks are strengthened
  - Strengthen risk framework
  - 16 16 1 - 16 16 1\% Apr, 2021 (country)

- **Regional**
  - **6.1** Central fiscal oversight and analysis of public corporation risks are strengthened
  - Strengthen risk framework
  - 16 16 1 - 16 16 1\% Apr, 2021 (country)

Total Days

- 215 286 501 35

Updated Post COVID-FY21 Workplan

- 212 265 377 35

Increase from baseline plan

- 0\% 3\% 0\% 0\%

Delivered as at Qtr. 1

- 16 27 13 4

Percent Delivery of Updated Plan

- 8\% 10\% 3\% 12\%

COVID Distribution

1 - Not COVID Related

- 15 132 187 15

2 - Indirectly COVID Related

- 12 75 125 8

3 - Moderately COVID Related

- 5 15 20 1

4 - Predominantly COVID Related

- 100 45 145 11