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ANNEX 2

of the Commission Decision on the 2017 Annual Action Programme in favour of Jamaica to be financed from the 11th European Development Fund

**Action Document for Supporting the Public Finance Management Reform Programme in Jamaica**

| 1. Title/basic act/ CRIS number | Support to the Public Finance Management (PFM) Reform Programme in Jamaica  
CRIS number: 2016/039-229 financed under the 11th European Development Fund (EDF) |
|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| 2. Zone benefiting from the action/location | Caribbean, Jamaica  
The action shall be carried out at the following location: Jamaica |
| 4. Sector of concentration/thematic area | Public Finance Management  
DEV. Aid: YES |
| 5. Amounts concerned | Total estimated cost: EUR 3 650 000  
Total amount of EDF contribution EUR 3 650 000 of which:  
1) EUR 2 950 000 for budget support (Sector Reform Contract);  
2) EUR 650 000 for complementary support: (technical assistance),  
3) EUR 50 000 for evaluation |
| 6. Aid modality(ies) and implementation modality(ies) | Direct management:  
i. Budget support  
ii. Procurement of services (technical assistance and evaluation) |
<p>| 7 a) DAC code(s) | 15111 – Public Finance Management |
| b) Main Delivery Channel | 10000 – Public sector institutions |</p>
<table>
<thead>
<tr>
<th>8. Markers (from CRIS DAC form)</th>
<th>General policy objective</th>
<th>Not targeted</th>
<th>Significant objective</th>
<th>Main objective</th>
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<tbody>
<tr>
<td>Participation development/good governance</td>
<td>☐</td>
<td>☐</td>
<td>☒</td>
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<tr>
<td>Aid to environment</td>
<td>☒</td>
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<tr>
<td>Gender equality (including Women In Development)</td>
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<td>Trade Development</td>
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<tr>
<td>Reproductive, Maternal, New born and child health</td>
<td>☒</td>
<td>☐</td>
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<tr>
<td><strong>RIO Convention markers</strong></td>
<td>Not targeted</td>
<td>Significant objective</td>
<td>Main objective</td>
<td></td>
</tr>
<tr>
<td>Biological diversity</td>
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<td>Combat desertification</td>
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<td>Climate change adaptation</td>
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</table>

| 9. Global Public Goods and Challenges (GPGC) thematic flagships | N/A |
| 10. Sustainable Development Goals (SDGs) | SDG 16: To promote just, peaceful and inclusive societies |
| | SDG 8: Promote inclusive and sustainable economic growth, employment and decent work for all |
| | SDG 17: Partnership for the goals. |

**SUMMARY**

In line with the EU’s Agenda for Change and Jamaica’s National Development Plan - Vision 2030 calling for supporting good governance, the 11th EDF National Indicative Programme (NIP) for Jamaica prioritises the public finance management system. The proposed action aims to improve public governance, transparency, accountability and delivery of public services by strengthening the financial management system. This programme is therefore in line with the Addis Ababa Agenda of Action, the EU’s "Collect More – Spend Better" message and the EU flagship Domestic Revenue Mobilisation Initiative that will assist countries in achieving the Sustainable Development Goals (SDGs) in a sustainable manner. It is also in line with the EU’s Gender Action Plan 2016 – 2020 as it will begin to build the foundations for gender-responsive budgeting.

The 2016 Public Expenditure and Financial Accountability (PEFA) concluded that Jamaica has a strong financial management system and has made significant improvements since the last assessment in 2012. However weaknesses persist in some areas, such as management of expenditure and revenue arrears, control of contractual commitments, medium term programme budgeting, financial reporting and overall treasury operations.

Jamaica is committed to continue the process of improvement of PFM systems and updated the PFM Reform Action Plan (PFM RAP) to address weaknesses identified and undertake remedial activities. A proposed major reform under the new PFM RAP continues to be the development and implementation of a modern Integrated Financial Management Information
System\(^1\) (IFMIS). As the government collects and stores vast amounts of data pertaining to its role as basic service provider to all of its citizens, an integrated data management system is necessary to manage and process the data from individual items into useful information and business intelligence. This integrated system will be able to collect and organise financial and performance information in a central database to support budget preparation, execution, financial reporting and fiscal outcomes.

The current programme aims to complement Government and international development partners in efforts towards building the institutional structures and systems to facilitate the creation and implementation of a modern Jamaica Integrated Financial Management System (JIFMIS).

1 CONTEXT

Public Policy Assessment and EU Policy Framework

The 11\(^{th}\) EDF National Indicative Programme 2014-2020 for cooperation between the EU and Jamaica draws on the country’s first long-term strategic development plan, Vision 2030, which aims to transform Jamaica into a developed country by 2030. One of its priorities is effective governance which entails to strengthen and modernise public institutions to deliver efficient and effective public goods and services.

Public sector modernization and public financial management reforms are important areas of focus for Jamaica, in particular due to their impact on fiscal and budget-management practices and policies as well as to facilitate growth.

The Government of Jamaica (GoJ) has been implementing PFM reforms over a number of years which are aimed at strengthening management of its systems with strong commitment in strengthening core functions, namely in: accounting and cash/treasury management, budget management, revenue administration and procurement. These different GOJ initiatives are gradually building up from an input oriented into a more systemic and results oriented approach that could lead to a more comprehensive and well sequenced reform process. The most recent achievements are the following:

- Implementation of a new Treasury-linked accounting and reporting system and the establishment of a Treasury Single Account (TSA) to facilitate the centralization of government cash management function. A key focus going forward is the strengthening of this cash management function and the modernization of the Accountant General’s department;
- Implementation of a Budget Preparation and Management System (BPMS) which was procured and is now being configured and tested so that medium term results based budgeting can be developed;

\(^1\) IFMIS is a set of automation solutions that enable governments to plan, execute, and monitor the budget by assisting in the prioritization, execution, and reporting of expenditures, as well as the custodianship and reporting of revenues (Financial Management Information Systems 25 Years of World Bank Experience on What Works and What Doesn’t - World Bank 2011).
• Full implementation of new revenue administration systems at both Tax Administration Jamaica – TAJ (RAiS) and Jamaica Customs Agency – JCA (ASYCUDA);
• Introduction of an Electronic Content Management System (ECMS) to allow digitisation of records of the JCA, the Accountant General’s Department (AGD) and taxation reform (TAJ);
• Strengthening and modernization of the physical ICT infrastructure through upgrading and replacing IT equipment where necessary for the AGD, the Financial Systems Unit of the Ministry of Finance and the Public Service (MoFPS) as well as Jamaica Customs Agency (JCA);
• An e-tendering system is now in place and the Public Procurement Act was passed in October 2015. The e-procurement webpage https://www.gojep.gov.jm/epps/home.do has been launched to ensure that the availability of procurement opportunities is presented to potential suppliers, media and general public boosting transparency over the public procurement;
• Continued strengthening of the budget planning, preparation and execution capacity.
• Continuous improvement of statistical data from all sectors of the economy (CARTAC mission on the sector accounts and balance sheets) and increased transparency on main macroeconomic and financial indicators through the National Summary Data Page (NSDP) launched in February 2017;

The status of the PFM systems has been recently assessed with support from the Caribbean Regional Technical Assistance Centre (CARTAC) to which the EU is a major contributor. The PEFA assessment performed in October 2016 provided an update of progress since the last assessment in 2012 and established a new PEFA baseline using the 2016 methodology. The overall assessment showed an improved public financial management system, but revealed also some weaknesses in aspects of risk management, multi-year budgeting and treasury operations as well as in financial reporting.

The Fiscal Policy Paper for 2017/18 presented in Parliament together with the draft budget on 9th of February 2017 confirmed the GoJ's commitment to the comprehensive reforms of its public financial management system during the current fiscal year and across the medium term. The overall objective of the reform programme remains to ensure that the PFM system is fulfilling the key goals of:

• Aggregate fiscal discipline;
• Strategic allocation of resources;
• Effective and efficient delivery of services.

With further support from CARTAC, the Government of Jamaica is currently finalising the PFM - RAP which includes the key elements of a relevant reform strategy in response to the results of the third Public Expenditure and Financial Accountability (PEFA) assessment. It is sufficiently relevant as the PFMRAP III adequately addresses the key weaknesses highlighted in PFM diagnostics. Credibility is also confirmed by strong political commitment and by significant positive achievements in the previous and recent 2016 PEFA assessments.

4 https://pefa.org/country/jamaica
Stakeholder analysis

The direct stakeholders in this programme are government institutions and the general public:

- The Government: Ministry of Finance and the Public Service (MoFPS), champion of PFM reforms, is responsible for formulating policies for and supervising the finances of the Government. The Accountant General’s Department and the Treasury (in charge of recording and executing warrants and certain payments, Internal Audit, Tax Administration Jamaica and Jamaica Customs Agency (the main revenue agencies), Auditor General Department (external audit function) are the units which will be in the forefront of implementation and whose activity will be positively impacted by this action.

- The general public: the general public will benefit from improved transparency, quality and efficiency in delivery of public services.

Priority areas for support/problem analysis

The proposed sector reform contract is intended to build on previous actions implemented by the government, EU and other international development partners.

Jamaica’s PFM Reform Action Plan II (2015-2017) acknowledged significant weaknesses in many areas of the Ministry of Finance and the Public Service (MoFPS) operations which stem from outdated or inadequate systems and software. The 2016 PEFA confirmed that despite significant improvements in various areas, challenges still remain in financial management reporting and scored low in several related indicators (PI-8: Performance information for service delivery, PI-9: Public access to fiscal information, PI-28: In-year budget reports, PI-29: Annual financial reports, etc.). In addition, there is still a significant share of reporting done manually which may be also a source of inconsistencies. All this is partly due to the lack of an appropriate information and communications technology (ICT) solution that can collect and organise financial and performance information in a central database to support budget preparation, budget execution, financial reporting and other fiscal outcomes.

Policy dialogue in PFM has been taking place in the framework of the PFM donor coordination meetings where the status of the PFM functions and related projects is monitored, as well as in the IMF review meetings. However, bilateral exchanges EUD – MoFPS on specific topics are the most frequent. The dialogue with MoFPS – Technical Coordination/PM Secretariat and discussions in the context of the PFM meeting with international donors (latest on 3rd of April 2017) indicated that one of the PFM priorities for the near future is building the institutional structures and systems to facilitate the creation of a modern Integrated Financial Management System (IFMIS). The PFM RAP 2017/18-2020/21 confirms that development of IFMIS remains a priority reform action for the government.

Designing and implementing a fully integrated FMIS is a complex and costly process. However, Jamaica is implementing a phased implementation approach by prioritising certain core functionalities and made some progress in this sense with some JIFMIS modules currently at different stages of design and implementation.

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5 These are: i) Jamaica Budget Information System (JaBIS), which is being replaced with the Budget Preparation and Management System (BPMS) / FreeBalance; ii) Electronic Tendering System (e-PPS); iii)
The EU 11\textsuperscript{th} EDF – PFM will build on the work performed so far on the JIFMIS project by the World Bank and the Inter-American Development Bank (IADB) and will support building capacity (human resources, organisational/structural, institutional, etc.) and focus on operationalising and interconnecting the core budget and treasury modules which is an important step towards a fully integrated financial management system.

**Figure 1: JIFMIS architecture**

Source: "Considerations for the medium and long term transition to JIFMIS: From conceptual Design to implementation" (World Bank, 11\textsuperscript{th} August 2017)

1.1 Other areas of assessment

**Fundamental values**

Jamaica has a long tradition as a stable democracy with respect for the rule of law and fundamental human rights and freedoms. Overall, the Jamaican Government respects the human rights of its citizens. Human rights, freedom of speech for individuals and of the press are generally upheld.

There are however some areas of concern, including extra-judicial killings committed by members of the security forces, poor prison and jail conditions, a perception of low levels of

Revenue Administration Information System (RAiS); iv) Automated System for Customs Data (ASYCUDA); v) Human Capital Management Enterprise System (HCMES); and vi) Asset Management Shared Services system. The Government of Jamaica expects to successfully complete the acquisition of an asset management system during 2017

[6]
prosecution of security forces suspected of involvement in crime, an overburdened judicial system and frequent lengthy delays in trials, human trafficking, violence against women and children.

The justice system is further weakened by the pressures from high criminality, inefficient processes and limited resources. For this reason, the Government of Jamaica has made justice sector reform a national priority and has "developed and adopted new management and governance patterns for citizen security which have helped to move the focus from implementing crime control measures to increased investment in violence prevention through a social intervention programmes, albeit with only a modest amount of the national security budget allocated to it.

Macroeconomic policy

Macroeconomic fundamentals have seen a continued upward trend in the past years, included in FY2016/17. Real GDP has steadily increased after decades of marginal growth; data for December 2016 quarter indicate a 1% increase compared to the corresponding quarter a year before and marked the eight consecutive quarter of increase. The sustained improvement in economy is reflected also in a lower unemployment rate of 12.7% in January 2017 compared to 13.3% a year ago. Inflation rate averaged a low 1.7% in 2016 calendar year reflecting lower oil price. According to the new definition effective on 1st of April 2017, public debt is estimated at 115% of GDP end of 2016/2017 fiscal year while projections for the FY2017/18 indicate a further contraction to 108.6% of GDP.

A better economic stance is reflected as well in a higher business and consumer confidence indices which are at their highest level since the survey was put in place, 15 years ago. This indicates that both businesses and consumers have high expectations relative to the growth impact as well as in the policies pursued by the government. In addition, Jamaica received 3 positive ratings during FY2016/17: Moody's upgraded the country sovereign rating from Caa2 to B3 in November 2016 while Standard and Poor's and Fitch confirmed the B rating in September 2016 and February 2017.

Over the medium-term, growth is expected to continue improving to over 2% against the background of recovery in key industries and higher foreign and domestic investments, reflected by strong FDI inflows and continued growth in credit to the private sector, inflation shall stabilise within the narrow margin of 5% to 5.5% and current account deficit is projected to remain relatively low based on Jamaica's improved external competitiveness.

Jamaica’s performance and commitment to pursuing the economic reform supported by the IMF Extended Fund Facility (IMF-EFF) agreement in place during May 2013- October 2016 has been remarkable. Given the outstanding performance under the IMF programme and the strong Government commitment to reducing the debt, social protection enhancement and growing the economy, Jamaica is increasingly being touted as best example for the IMF – country partnership. Despite significant improvements mirrored in an improved macroeconomic stability and a public debt on a clear downward path, important challenges still persist, such as slow growth, high unemployment and poverty levels. In this context, the authorities requested the cancellation of the EFF in favour of a new three-year Stand-By Arrangement (SBA) with the IMF that was approved in November 2016 to support the authorities’ continued economic reform agenda focused on higher growth and job creation. Under the new SBA arrangement the total drawdown amounts to USD 1.64 billion (SDR 1,195.3 million), equivalent to 312% of Jamaica’s quota in the IMF. The Government intends to view the agreement as precautionary, i.e. to use the related financial allocation as
insurance policy against exogenous shocks that could put the balance of payments under pressure.

Linked to improving domestic revenue mobilization, the Government of Jamaica continued to implement measures to widen the revenue base by strengthening the administration of current sources and through more efficient management, increased compliance and reduction of tax expenditures. An important step was taken in 2016 with the adoption of a tax reform package that rebalances from direct to more growth-friendly indirect taxes.

Following the IMF recommendations, the government has been enhancing tax compliance by a further shift from direct (and hard-to-collect taxes) to indirect taxes (consumption taxes), in the same time with strengthening the social safety net to lessen the burden on the poor. The first phase of that process was introduced in July 2016 with the threshold rising from JMD 592 800 to JMD 1 million. This was funded through tax increases on petrol, introduction of a new tax on liquefied natural gas and a revision of the heavy fuel oil regime, on cigarettes and tobacco, departure tax from USD 14 to USD 35. As expected, the implementation of the first phase resulted in higher revenue collection through increased consumer spending power, JMD 5.3 billion (+7.8% increase over the budgeted figure for April-December 2016). The second phase became effective on 1st of April 2017 and raised the threshold further to the 1.5 million. As was done last year, the second phase of the personal income tax plan is funded from further tax increases on fuel, alcoholic beverages, cigarettes and tobacco, health insurance, motor vehicle license and fees and insurance premiums paid overseas.

The tax to GDP ratio is estimated to maintain at around 25% in FY2017/18 (it changed very little during the last decade) despite the fact that new tax measures have been introduced. This suggests perhaps that non-compliance remains the greatest obstacle to tackle in order to break the cycle of introducing new revenue measures on an annual basis in order to fill the government fiscal deficits.

### Revenue mobilisation trends

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</thead>
<tbody>
<tr>
<td>Revenue &amp; Grants</td>
<td>27 %</td>
<td>28.2 %</td>
<td>27.9 %</td>
<td>27.6 %</td>
<td>27.9 %</td>
<td>27.7 %</td>
</tr>
<tr>
<td>Of which Tax</td>
<td>24.4 %</td>
<td>25.7 %</td>
<td>25.4 %</td>
<td>25.9 %</td>
<td>26.3 %</td>
<td>26.2 %</td>
</tr>
</tbody>
</table>

Source: Ministry of Finance and Public Sector

The government should continue implementing tax reforms oriented to secure a better distribution of the tax burden and thereby reduce inequality. Property taxes which have been shown to be both progressive and efficient could be further strengthened. As a first step, recalibrated property tax rates and bands using the 2013 valuation was approved by Cabinet and introduced with some adjustments in the current FY 2017/2018 budget. For the medium term the authorities are also examining the structure of the financial sector taxation with a view to reducing distortionary transaction taxes.

### Public Financial Management (PFM)

The Government of Jamaica continues to show strong commitment to PFM reform and made significant progress in FY2016/17 in strengthening core functions, namely in: accounting and cash/treasury management, budget management, revenue administration and procurement. As
part of the ongoing reforms, the capacity within the Ministry of Finance was strengthened so that the Ministry was appropriately staffed to give technical leadership to the process. In addition, the Government has adapted and strengthened the institutional framework for the PFM, and the Action Plan is overseen by a PFM Programme Steering Committee.

The most recent PEFA assessment performed in October 2016 with support from the Caribbean Regional Technical Assistance Centre (CARTAC) provided an update of PFM progress in Jamaica since the last assessment in 2012 and established a new PEFA baseline using the 2016 PEFA methodology. Overall, the results of the PEFA showed a public financial management system in Jamaica that is improved, but there are notable weaknesses in aspects of risk management, multi-year budgeting, financial reporting and treasury operations. While the PEFA has been carried out using the 2016 methodology, it was possible to score against the 2011 methodology which was used in the 2012 PEFA. Across the 69 individual dimensions, there has been an improvement in 25 dimensions a deterioration in 10 (not including dimensions likely to have been incorrectly scored in 2012) and no change in the remaining 34.

Budget credibility has improved as revenues are now not over estimated and there are improvements in revenue administration. The Chart of Accounts has been modernized to comply with GFS standards. The reporting of expenditures and revenues by public bodies is both comprehensive and timely. There have also been improvements in the budget calendar, payroll and internal audit. External audit has also strengthened so the benefits of scrutiny resulting from audit are apparent which will eventually impact on service delivery and the allocation of sources once a medium term and strategic approach to budget planning is enacted.

On the basis of findings of the 2016 PEFA, the Government of Jamaica has started the process of updating the Public Financial Management Reform Action Plan (PFM-RAP 2017/18-2020/21) to tackle the main weaknesses identified and to coordinate the various development partners in their PFM interventions. In doing so, the Government has received further support from CARTAC and a final plan has been completed.

**Transparency and oversight of the budget**

Budget transparency and oversight in Jamaica has strengthened as part of the ongoing PFM reforms. The enhanced fiscal rules adopted through amendments to the Financial Administration and Audit (FAA) and the Public Bodies Management and Accountability (PBMA) require among other things, that the annual Estimates of Revenue and Expenditure and the accompanying Fiscal Policy Paper (FPP) be tabled simultaneously in February of each year to allow for the passage of the budget prior to the start of the fiscal year in April.

The FAA established calendar strengthened the rules governing the budget preparation and approval. The budget for FY2017/18 complied with the calendar and on 9th of February 2017 the Estimates of Expenditure were simultaneously tabled with the Estimates of Revenues. On 9th of March, Minister of Finance, through his budget speech marked the start of the budget debate; this was followed by interventions by the Opposition Spokesman on finance and planning (14/03), by the Leader of the Opposition (16/03), by the Prime Minister (21/03) and ended with the Minister of Finance closing budget speech (22/03). The Parliamentary sessions in which the budget was discussed were broadcasted on public TV and the budget documents are publicly available on Ministry of Finance and Public Service website: [http://www.mof.gov.jm/budgets/the-budget.html](http://www.mof.gov.jm/budgets/the-budget.html).
The oversight and scrutiny function over the budget is performed by both the Auditor General and Parliamentary Commissions.

The Auditor General conducts a review of the financial transactions and financial statements for the financial year ending 31st of March and presents a report to Parliament by 31st December of the same year. Under the Financial Administration and Audit (FAA) Act, the Auditor General is also required to examine the components of the Fiscal Policy Paper (FPP) and provide a report to the Parliament indicating whether the conventions and assumptions underlying the preparation of FPP comply with prudent financial principles. Parliamentary Commissions are involved in the preparation of the budget, as well as in the monitoring of its implementation and on the follow-up to the recommendations of the Auditor General.

Despite improvements in the budget process, there are still a number of weaknesses to be addressed, such as: public access to key fiscal information, timeliness of in-year budget reports, quality and timeliness of annual financial reports, legislative procedures for budget scrutiny and timing of budget approval and independence of Auditor General. The EU, through the 11th EDF PFM action will be supporting the improvement process alongside other International Development Partners (IDPs).

2 RISKS AND ASSUMPTIONS

<table>
<thead>
<tr>
<th>Risks</th>
<th>Risk level (H/M/L)</th>
<th>Mitigating measures</th>
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<tbody>
<tr>
<td>Lack of political will to implement PFM reform activities</td>
<td>L</td>
<td>EUD will increase its engagement with policy makers through regular meetings, including gender-responsiveness in policy dialogue</td>
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<tr>
<td>Changes in PFM reform leadership</td>
<td>M</td>
<td>Business continuity plan in place</td>
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<tr>
<td>Reform fatigue</td>
<td>M</td>
<td>PFM remains high on the agenda of the government, IDPs, including IMF and the EU.</td>
</tr>
<tr>
<td>Slow implementation of PFM RAP</td>
<td>H</td>
<td>Regular monitoring of competitiveness will provide early warning of need to take action.</td>
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</table>

Assumptions

1. Effective leadership and continued commitment to PFM reforms by MoFPS
2. PFM RAP 2017-2021 will be ready by mid-2017 and implementation commenced
3. Continued macroeconomic stability
4. Civil society will improve its scrutiny on the budgetary process and will collaborate closely with MoFPS

3 LESSONS LEARNT, COMPLEMENTARITY AND CROSS-CUTTING ISSUES

3.1 Lessons learnt

Lessons have been learnt from previous PFM projects, assessments such as PEFAs, and implementation of previous PFM Action Plans, a few of them are mentioned below:
a). Strong programme ownership

PFM reforms have the full support of the Cabinet and the relevant committees of Parliament (Public Accounts Committee and Public Administration and Appropriations Committee) providing a strong ownership of PFM reform implementation.

b). Simplification of PFM RAP

The previous PFM Reform Action Plan 2015-2017 had proven to be too detailed to monitor as it contained 115 activities under 45 programme initiatives. Only a few departments responsible for implementation provided regular progress reports and the detailed content meant that it had been difficult for the PFM Secretariat to monitor progress regularly and update the plan periodically. Based on this experience, the updated plan is significantly simpler with fewer activities and initiatives, among which IFMIS is included.

c). Ensuring complementarity and coordination among national and international partners

The implementation of PFM and macroeconomic reforms are more likely to be successful when complementarities and coordination between the government and international donors is best exploited. The current context with a new IMF – Stand-By Agreement since November 2016 safeguarding the implementation of the economic reforms together with the support from international development partners in different areas, create favourable conditions for continued implementing PFM reforms. The new IMF - SBA agreement identifies PFM as an important area in orientating fiscal policy to better support growth and reduce poverty while the Memorandum of Economic and Financial Policies includes a series of time-bound measures the Government of Jamaica is committed to implement in order to improve public financial management, in particular in areas such as: TSA expansion, AGD capacity, MoFPS staffing and procurement.

d). Strong project portfolio management oversight of PFM Projects

Interventions being undertaken by the implementing partners to support the achievement of key objectives and targets benefited from the creation of specific projects to deliver the reforms. This will also enable the IDPs to better target their support in the areas of Budget Reform, Custom Reform and Tax Administration Reform. This approach of developing projects in specific areas of the Reform will be continued in order to accelerate the achievement of specific outcomes of the updated action plan.

3.2 Complementarity, synergy and donor coordination

The EU is the main grant donor supporting the PFM reform process in Jamaica. On a bilateral basis, the EU support is currently focused on modernising the public procurement processes and improving the budget control and oversight; the EUR 5 million Contribution Agreement with the IDB (part of a USD 31 million Public Sector Efficiency Programme) aims at strengthening the Auditor General’s capacity for performance and IT audits, the Internal Audit System, enhancing the Parliament oversight role and improving transparency and value for money in public procurement. To this adds the EU support to the NAO to achieve a more effective and accountable PFM system. At regional level, the EU has been contributing to CARTAC since its inception in 2001 (by an approximate 6 % of total budget), that recently entered its Phase V (2017-2022).
The Government of Jamaica obtained assistance from other International Development Partners to support the PFM reform agenda, in particular through the provision of technical assistance and policy advice, such as:

- IMF technical assistance to MoFPS on debt management, cash management (AGD) and taxation reform (TAJ); a pilot Tax Administration Diagnostic Assessment Tool (TADAT) exercise was undertaken by the IMF's Fiscal Affairs Department in October 2015;

- World Bank through development policy loans reinforces institutional reforms, public sector governance, and programmatic support to oversight agencies (risk and debt management, revenue mobilisation, fiscal frameworks, budget execution, oversight and transparency, civil service reform);

- IDB loans aim at policy and advisory technical assistance on budgeting reforms and hardware/software purchases;

- Financial Management in the Caribbean (FMC) managed by IMF HQ: Treasury focused

- CARTAC\(^6\) and SEMCAR\(^7\), provide considerable assistance both at regional level and country specific level, on many PFM matters, such as internal audit, awareness-raising, training on the PEFA indicators, advisory on FMIS and ICT, Chart of accounts, IT related solutions, etc.

The current EU PFM sector reform contract will complement and build on the actions mentioned above, in particular on the work performed by WB to develop and implement the Public Investment Management Information System and the new Asset Management as well as of IADB which contributed to the development of the Central Treasury Management System (CTMS), implementation of new Budget Preparation and Management System (BPMS) and to the e-Procurement Management System.

In addition, it builds also on the WB consultancy provided to MOFPS during 21st February – 10th of May 2017, whose main focus was the review of organisational frameworks and processes, including making recommendations to improve institutional capability and capacity in financial management alongside the necessary procedural and organisational changes needed for the implementation of IFMIS\(^8\).

Donor coordination has been good on PFM Reforms with quarterly meetings organised by Ministry of Finance and Public Service aimed at informing the international partners on the status of PFM RAP implementation. Regular meetings have been also held in the context of IMF agreements (in which PFM is an important pillar) on quarterly basis under the 2013-2016 Extended Fund Facility) and on semi-annual basis under the current Stand By agreement.

In addition, MoFPS – PFM Secretariat and Deputy Financial Secretary responsible for public financial management is currently receiving Technical Assistance funded by the EU TCF V. A PFM Advisor is, among other tasks, providing support to MoFPS to develop Technical

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\(^6\) Financed by its 20 member countries, IMF, EU, Canada, UK, CDB and IDB.

\(^7\) Financed by the Canadian Department of Foreign Affairs, Trade and Development (DFATD) and implemented through a partnership between the World Bank, International Monetary fund and participating governments.

\(^8\) Jamaica strengthening Public Investment Management System and Budget Processes Single Donor Trust Fund (TF072272)
Assistance plans and requests to be sent to Donor Partners, and ensuring that PFM initiatives developed by the PFM IP are consistent with the agreed reform strategy. The assignment has started on 20th of September 2017 and the implementation period will last maximum 24 months.

3.3 Cross-cutting issues

*Good governance:* The sector reform contract will strengthen the PFM system, in particular financial reporting. It will also strengthen national institutions involved in collecting, processing and reporting on financial and fiscal data and improve capacity and empower local institutions including NGOs to demand accountability from government and improve transparency of public expenditure. In this way, the programme will contribute towards sustainability of the PFM reform efforts, but also support the anti-corruption efforts of the countries, which are a pre-requisite for an improved PFM.

*Gender:* The area of gender in public financial management has not been fully explored in Jamaica and provides opportunities for the EU to add value.

*Climate change and environmental sustainability:* This programme does not specifically address environmental issues, in particular as the NIP EU Jamaica for 2014-2020 has a specific focal sector related to environment and climate change (30 % of the 11th EDF Jamaica financial envelope). It indirectly will support the Government to better provide timely reports on all aspects of the budget.

4 DESCRIPTION OF THE ACTION

4.1 Objectives/results

The **overall objective** of the Sector Reform Contract is to improve public governance, transparency, accountability and delivery of public services in Jamaica.

**Specific objective** of this Public Finance Management Sector Reform Contract are:

1. To strengthen the financial management system

The **expected results** of the budget support are:

1. Aggregate Budget Outturn kept within 95 – 105 %;
2. Ratio of Total Revenue Arrears to Total Revenue collections remain below 30 %;
3. The Budget is prepared using new multi-year format in new Budget Preparation and Management System (BPMS);
4. The web-enabled Central Treasury Management Systems (CTMS) is operational and used to make payments;
5. The CTMS and BPMS are integrated and used for budget execution reporting;
6. JIFMIS Policy and regulations are developed and approved
The expected result of the complementary support is:

1. Improved the capacity of the Ministry of Finance through the provision of technical assistance for support and training

This programme is relevant for the Agenda 2030 as it contributes primarily to the progressive achievement of SDG 16: To promote just, peaceful and inclusive societies but also promotes progress towards SDG 8: Promote inclusive and sustainable economic growth and SDG 17: Partnership for the goals to revitalise the global partnership for sustainable development. This does not imply a commitment by the Government of Jamaica benefiting from this programme.

4.2 Main activities

4.2.1 Component 1 Sector Reform Contract:

- Transfer of EUR 2.95 million over the period FY2018/19-FY2020/21;
- Continued political and policy dialogue with the Government to facilitate the implementation of PFM activities as set in the PFM RAP 2017/18-2020/21, particularly through activities supporting the above-mentioned results;
- A continued effort to reinforce Government’s capacities in the area of PFM in the context of existing complementary support programmes;
- Continued dialogue between the EU Delegation and other donors to coordinate and further align the development cooperation with a view to avoiding duplication of activities and relieving the Government from multiple reporting duties;
- Regular monitoring of budget support eligibility criteria: achievements of the PFM reform objectives agreed with the Government, macro-economic stability and budget transparency.

4.2.2 Component 2 Complementary support:

Support to MOFPS (Procurement)

- Technical assistance focused on strengthening the specific institutional and human resource capacities at MOFPS to drive, coordinate and monitor activities linked to a successful JIFMIS rollout.

4.3 Intervention logic

The sector budget support provided through the 11th EDF will enable the Government of Jamaica to take an important step in developing of JIFMIS and preparing the institutional framework for the full roll out of the system.

This programme will build on previous efforts done by the Government of Jamaica and international donors in this area and will aim at operationalising the budget and cash modules which are at the core of JIFMIS, while the complementary support will provide the assistance in strengthening the institutional and human resource capacities at MOFPS to drive, coordinate and monitor activities linked to a successful JIFMIS rollout.

5 IMPLEMENTATION

5.1 Financing agreement

In order to implement this action, it is foreseen to conclude a financing agreement with the partner country, referred to in Article 17 of Annex IV to the ACP-EU Partnership Agreement.
5.2 Indicative implementation period

The indicative operational implementation period of this action, during which the activities described in section 4.1 will be carried out and the corresponding contracts and agreements implemented, is 36 months from the date of entry into force of the financing agreement.

Extensions of the implementation period may be agreed by the Commission’s authorising officer responsible by amending this decision and the relevant contracts and agreements; such amendments to this decision constitute non-substantial amendment in the sense of Article 9(4) of Regulation (EU) No 322/2015.

5.3 Implementation of the budget support component

5.3.1 Rationale for the amounts allocated to budget support

The amount allocated for budget support component is EUR 2,950,000 to be disbursed in 1 fixed tranche and 2 variable tranches. The amount for complementary support is EUR 650,000 for Technical Assistance to MOFPS and EUR 50,000 for evaluation.

The amount distribution is based mainly on the financial allocation made available to Jamaica under the 11th EDF NIP and the need expressed by the Government of Jamaica for technical assistance.

5.3.2 Criteria for disbursement of budget support

a) The general conditions for disbursement of all tranches are as follows:
   - Satisfactory progress in the implementation of the PFM and continued credibility and relevance thereof;
   - Implementation of a credible stability-oriented macroeconomic policy;
   - Satisfactory progress in the implementation of PFM reform action plan;
   - Satisfactory progress with regard to the public availability of timely, comprehensive and sound budgetary information.

b) The specific conditions for disbursement that may be used for variable tranches are linked to the key performance indicators as per PFM RAP 2017/18-2020/21 and consist of:

1. Aggregate Budget Outturn; grant
2. Ratio of Total Revenue Arrears to Total Revenue collections;
3. Status of Budget prepared using new multi-year format in new Budget Preparation and Management System (BPMS);
4. Status of Web-enabled Central Treasury Management Systems (CTMS) used to make payments;
5. Status of integration of CTMS and BPMS for budget execution reporting;
6. Status of JIFMIS Policy;
7. Status of JIFMIS regulations

The chosen performance targets and indicators to be used for disbursements will apply for the duration of the programme. However, in duly justified circumstances, Government of Jamaica, National Authorising Officer may submit a request to the Commission for the targets and indicators to be changed. The changes agreed to the targets and indicators may be authorised by exchange of letters between the two parties.

In case of a significant deterioration of fundamental values, budget support disbursements may be formally suspended, temporarily suspended, reduced or cancelled, in accordance with the relevant provisions of the financing agreement.
5.3.3 Budget support details

The operational implementation phase of 36 months (signature on the FA) will be followed by a 24 months closure phase. The disbursement schedule is aligned with the Jamaica financial year from April to March. The budget support will consist of 3 annual tranches, a single fixed tranche in FY 2018/19, a variable tranche in 2019/20 and a second variable tranche in 2020/21 as indicated below.

Indicative schedule of budget support disbursements (EUR million)

<table>
<thead>
<tr>
<th></th>
<th>FY 2018/19</th>
<th>FY 2019/20</th>
<th>FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed tranche</td>
<td>0.95</td>
<td></td>
<td></td>
</tr>
<tr>
<td>disbursement</td>
<td>Q1</td>
<td>Q2</td>
<td>Q3</td>
</tr>
<tr>
<td>Variable tranche</td>
<td></td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>disbursement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>0.95</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

Budget support is provided as direct untargeted budget support to the national Treasury. The crediting of the euro transfers disbursed into Jamaican dollar (JMD) will be undertaken at the appropriate exchange rates in line with the relevant provisions of the financing agreement.

5.4 Implementation modalities for complementary support of Budget Support and other procurement

5.4.1. Procurement (direct management)

<table>
<thead>
<tr>
<th>Subject in generic terms, if possible</th>
<th>Type (works, supplies, services)</th>
<th>Indicative number of contracts</th>
<th>Indicative trimester of launch of the procedure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Evaluation</td>
<td>Services</td>
<td>1</td>
<td>Q1 FY2021/22</td>
</tr>
<tr>
<td>Technical assistance</td>
<td>Services</td>
<td>2</td>
<td>Q1 FY 2018/19</td>
</tr>
</tbody>
</table>

5.5 Scope of geographical eligibility for procurement and grants

The geographical eligibility in terms of place of establishment for participating in procurement and grant award procedures and in terms of origin of supplies purchased as established in the basic act and set out in the relevant contractual documents shall apply, subject to the following provisions.

The Commission’s authorising officer responsible may extend the geographical eligibility in accordance with Article 22(1) (b) of Annex IV to the ACP-EU Partnership Agreement.
5.6 Indicative budget

<table>
<thead>
<tr>
<th></th>
<th>EU contribution (EUR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Budget support - Sector Reform Contract</td>
<td>2 950 000</td>
</tr>
<tr>
<td>2. Complementary support (direct management):</td>
<td></td>
</tr>
<tr>
<td>2.1 Call for tender: Procurement – Technical Assistance</td>
<td>650 000</td>
</tr>
<tr>
<td>3. Evaluation and audit (direct management)</td>
<td>50 000</td>
</tr>
<tr>
<td>Total</td>
<td>3 650 000</td>
</tr>
</tbody>
</table>

5.7 Organisational set-up and responsibilities

The Budget Support component shall be implemented under the leadership of the Ministry of Finance and Public Service through the PFM Steering Committee, PFM Secretariat and PFM Working Groups in close cooperation with the other PFM Implementing Partners representing critical components of PFM.

The PFM Steering Committee (composed of senior officers in MoFPS) is tasked with overseeing the implementation of PFM RAP and providing strategic guidance and direction on the reforms and actions implemented by the various donors. The PFM Secretariat will provide the PFM Steering Committee with administrative support, coordinate and monitor the reform agenda, ensuring the successful delivery and sustainability of the programme. The PFM Working Groups will oversee specific PFM thematic areas (IFMIS, budgeting, etc.).

In addition to the internal organisational structure, a formal donor coordination mechanism is in place to monitor the progress of the PFM RAP, including JIFMIS design and implementation; as WB and IADB alongside EU are part of the mechanism, it will avoid duplication of efforts and will ensure that progress, scope and timeliness efforts are consistent across development partners. Meetings are scheduled on semi-annual basis.

The Planning Institute of Jamaica (PIOJ) - Deputy National Authorising Officer (DNAO), will submit to the EU Delegation the disbursement requests for the release of the budget support tranches, including a review of the general and specific conditions and confirmation of meeting the eligibility criteria. This will include the submission of appropriate analytical data, statistics, budgetary data, reports and other documents which will provide the European Union with sufficient documented information to assess the eligibility and compliance with agreed disbursement conditions.

5.8 Performance monitoring and reporting

The day-to-day technical and financial monitoring of the implementation of the action as well as the projects resulting from a call for proposals will be a continuous process and part of the implementing partner’s responsibilities. To this aim, the implementing partner shall establish a permanent internal, technical and financial monitoring system for the action and elaborate regular progress reports (semi-annual) and final reports. Every report shall provide an
accurate account of implementation of the action, difficulties encountered, changes introduced, as well as the degree of achievement of its results (outputs and direct outcomes) as measured by corresponding indicators, using as reference the list of result indicators (for budget support). The report shall be laid out in such a way as to allow monitoring of the means envisaged and employed and of the budget details for the action. The final report, narrative and financial, will cover the entire period of the action implementation.

The Commission may undertake additional project monitoring visits both through its own staff and through independent consultants recruited directly by the Commission for independent monitoring reviews (or recruited by the responsible agent contracted by the Commission for implementing such reviews).

5.9 Evaluation
Having regard to the nature of the action, a final evaluation will be carried out for this action or its components via independent consultants contracted by the Commission for accountability and learning purposes at various levels including for policy revision.

The Commission shall inform the implementing partner at least three (3) months in advance of the dates foreseen for the evaluation missions. The implementing partner shall collaborate efficiently and effectively with the evaluation experts, and inter alia provide them with all necessary information and documentation, as well as access to the project premises and activities.

The evaluation reports shall be shared with the partner country and other key stakeholders. The implementing partner and the Commission shall analyse the conclusions and recommendations of the evaluations and, where appropriate, in agreement with the partner country, jointly decide on the follow-up actions to be taken and any adjustments necessary, including, if indicated, the reorientation of the project.

Indicatively, one (1) contract for evaluation services shall be concluded under a framework contract in the first quarter of FY2021/22.

5.10 Audit
Without prejudice to the obligations applicable to contracts concluded for the implementation of this action, the Commission may, on the basis of a risk assessment, contract independent audits or expenditure verification assignments for one or several contracts or agreements.

Indicatively, one contract for audit services shall be concluded.

5.11 Communication and visibility
Communication and visibility of the EU is a legal obligation for all external actions funded by the EU. This action shall contain communication and visibility measures which shall be based on a specific Communication and Visibility Plan of the Action, to be elaborated at the start of implementation and supported with the budget indicated in section 5.6 above.

In terms of legal obligations on communication and visibility, the measures shall be implemented by the Commission, the partner country, contractors, grant beneficiaries and/or entrusted entities. Appropriate contractual obligations shall be included in, respectively, the financing agreement, procurement and grant contracts, and delegation agreements.
The Communication and Visibility Manual for European Union External Action shall be used to establish the Communication and Visibility Plan of the Action and the appropriate contractual obligations.

The visibility and communication plan will be implemented and financed through a (one) service contract for the Sector Reform Programmes mentioned in the Annual Action Programme: Forestry and Public Finance Management.
APPENDIX - INDICATIVE LIST OF RESULT INDICATORS (FOR BUDGET SUPPORT)\(^9\)

The inputs, the expected direct and induced outputs and all the indicators, targets and baselines included in the list of result indicators are indicative and may be updated during the implementation of the action without an amendment to the financing decision. The table with the indicative list of result indicators will evolve during the lifetime of the action: new columns will be added for intermediary targets (milestones), when it is relevant and for reporting purpose on the achievement of results as measured by indicators. Note also that indicators should be disaggregated by sex whenever relevant.

<table>
<thead>
<tr>
<th>Results chain</th>
<th>Indicators</th>
<th>Baselines (incl. reference year)</th>
<th>Targets (incl. reference year)</th>
<th>Sources and means of verification</th>
</tr>
</thead>
</table>
| Overall objective: Impact | The overall objective of the PFM Reform Programme is to improve public governance, transparency, accountability and delivery of public services in Jamaica | Main socio-economic indicators:  
  a) Economic growth  
  b) Debt to GDP ratio  
  c) Tax revenue to GDP  
  d) Unemployment rate | FY2016/17  
  a) 1.7%  
  b) 122.5%  
  c) 25.4%  
  d) 12.7% | Improvement in all indicators | MoFPS reports, statistics |
| Specific objective(s): Outcome(s) | Indicator 1 for VT disbursement: Level of Aggregate Budget Outturn (KPI\(^{10}\) A.1.a) | PEFA 2016, PI-1 A | Maintain PEFA PI-1 Score A | Fiscal Policy Papers, PEFA 2020/21 |
| | Indicator 2 for VT disbursement: Ratio of Total Revenue Arrears to Total Revenue collections (KPI A.3.d) | PEFA 2016, PI-19.4 Score D | PEFA PI-19.4 Score C | Fiscal Policy Papers, PEFA 2020/21 |
| | Status of publication of Information, KPIs and objectives (KPI B.1.a) | PEFA 2016 PI-8.1 Score D | PEFA PI-8.1 Score C | Reports on the introduction of the Medium Term Results Based Budgeting (MTRBB), PEFA 2020/21 |

\(^9\) Mark indicators aligned with the relevant programming document mark with ‘*’ and indicators aligned to the EU Results Framework with ‘**’.

\(^{10}\) In order to ensure that the reform actions would be closely linked to the weaknesses identified by 2016 PEFA, the PFM Reform Action Plan 2017/18-2020/21 defined a set of Key Performance Indicators (KPI) to mirror PEFA indicators criteria in full or in part.
<table>
<thead>
<tr>
<th>O 3: Efficiency in resource use</th>
<th>Status of Annual budget (KPI B.2.a)</th>
<th>PEFA 2016 PI-16.1 Score D</th>
<th>PEFA PI-16.1 Score A</th>
<th>Reports on the introduction of the Medium Term Results Based Budgeting (MTRBB), PEFA 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>O 4: External accountability</td>
<td>Status of reflection of payment requirements by Cash forecasts (rather than funds for commitment) (KPI C.1.a)</td>
<td>PEFA 2016, PI-21.2 Score C</td>
<td>PEFA PI-21.2 Improvement by at least 1 score</td>
<td>PFM RAP implementation reports, Fiscal Policy Papers, MoFPS reports</td>
</tr>
<tr>
<td></td>
<td>Status of Consolidated monthly budget execution reports including both recurrent and capital expenditure (KPI D.1.a) (*indicator 1.1.1 NIP 2014-2020)</td>
<td>PEFA 2016 PI-28.2 Score D</td>
<td>PEFA PI-28.2 Score B</td>
<td>Fiscal Policy Papers, PFM RAP implementation reports</td>
</tr>
<tr>
<td></td>
<td>The timing of completion of Annual consolidated financial statements are (KPI D.1.b)</td>
<td>PEFA 2016 PI-29.2 Score D</td>
<td>PEFA PI-29.2 Score B</td>
<td></td>
</tr>
<tr>
<td><strong>Indicator 3 for VT disbursement</strong>: Status of usage of the new multi-year format for preparing the Budget in new Budget Preparation and Management System (BPMS)</td>
<td></td>
<td>budget not prepared using BMPS</td>
<td>Multi-year Budget produced from the BPMS tabled in parliament with forward estimates</td>
<td>MOFPS Website/Parliament Reports</td>
</tr>
<tr>
<td>Indicator for VT disbursement</td>
<td>Status of Web-enabling Central Treasury Management Systems (CTMS) used to make payments</td>
<td>Roll out of Web-Enabled CTMS in all budget supported MDAs with RMM operational</td>
<td>Monthly Budget Execution reports from CTMS produced/Revenue receipt reports produced by CTMS/Certification letter from FS MOFPS</td>
<td></td>
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<td>----------------------------------------------------------------------------------</td>
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<tr>
<td>Indicator 4 for VT disbursement: Status of integration of CTMS and BPMS</td>
<td>CTMS not integrated with BMPS</td>
<td>Integrated reports for Budget Management and Execution</td>
<td>Reports produced by the BPMS</td>
<td></td>
</tr>
<tr>
<td>Indicator 5 for VT disbursement: Status of JIFMIS policy</td>
<td>No JIFMIS policy</td>
<td>JIFMIS Policy developed and approved by Cabinet</td>
<td>Letter from Cabinet certifying submission</td>
<td></td>
</tr>
<tr>
<td>Indicator 6 for VT disbursement: Status of JIFMIS regulations</td>
<td>No JIFMIS regulations</td>
<td>JIFMIS regulations developed and approved by MOFPS</td>
<td>Letter from Financial Secretary MOFPS detailing regulations for development of JIFMIS</td>
<td></td>
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<tr>
<td>Induced outputs</td>
<td>Direct outputs</td>
<td></td>
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<tr>
<td>Improve PFM pillars performance</td>
<td>Increased budget to implement PFM reform</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a). Budget credibility</td>
<td>Amount of money to implement the PFM Reform Plan (2017/18-2020/21)</td>
<td>USD 25 million (2017 data)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b). Revenue collection</td>
<td></td>
<td>Y in 2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c). Budget formulation and execution</td>
<td></td>
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<tr>
<td>d). Horizon in MDAs budgeting</td>
<td></td>
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<tr>
<td>e). Cash management</td>
<td></td>
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<tr>
<td>f). Public access to fiscal information</td>
<td></td>
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<tr>
<td>g). Reporting to Parliament</td>
<td></td>
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</tr>
<tr>
<td>a). Budget credibility maintained</td>
<td>PEFA 2016 scores for the relevant PFM indicators</td>
<td>a). Budget credibility maintained</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b). Revenue collection strengthened</td>
<td></td>
<td>b). Revenue collection strengthened</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c). Budget formulation and execution linked to government economic and social policies</td>
<td></td>
<td>c). Budget formulation and execution linked to government economic and social policies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d). Extended horizon in MDAs budgeting</td>
<td></td>
<td>d). Extended horizon in MDAs budgeting</td>
<td></td>
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<tr>
<td>e). Cash management improved</td>
<td></td>
<td>e). Cash management improved</td>
<td></td>
<td></td>
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<tr>
<td>f). Public access to fiscal information improved</td>
<td></td>
<td>f). Public access to fiscal information improved</td>
<td></td>
<td></td>
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<tr>
<td>g). Reporting to Parliament improved</td>
<td></td>
<td>g). Reporting to Parliament improved</td>
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<tr>
<td>PEFA 2016 scores for the relevant PFM indicators</td>
<td></td>
<td>PEFA 2016 scores for the relevant PFM indicators</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PFM RAP 2017/18-2020/21, PFM RAP implementation reports, PEFA 2020/21, MOFPS reports, IMF reports</td>
<td></td>
<td>PFM RAP 2017/18-2020/21, PFM RAP implementation reports, PEFA 2020/21, MOFPS reports, IMF reports</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct outputs</td>
<td>Increased budget to implement PFM reform</td>
<td>Amount of money to implement the PFM Reform Plan (2017/18-2020/21)</td>
<td>USD 25 million (2017 data)</td>
<td>Y in 2020</td>
</tr>
</tbody>
</table>