

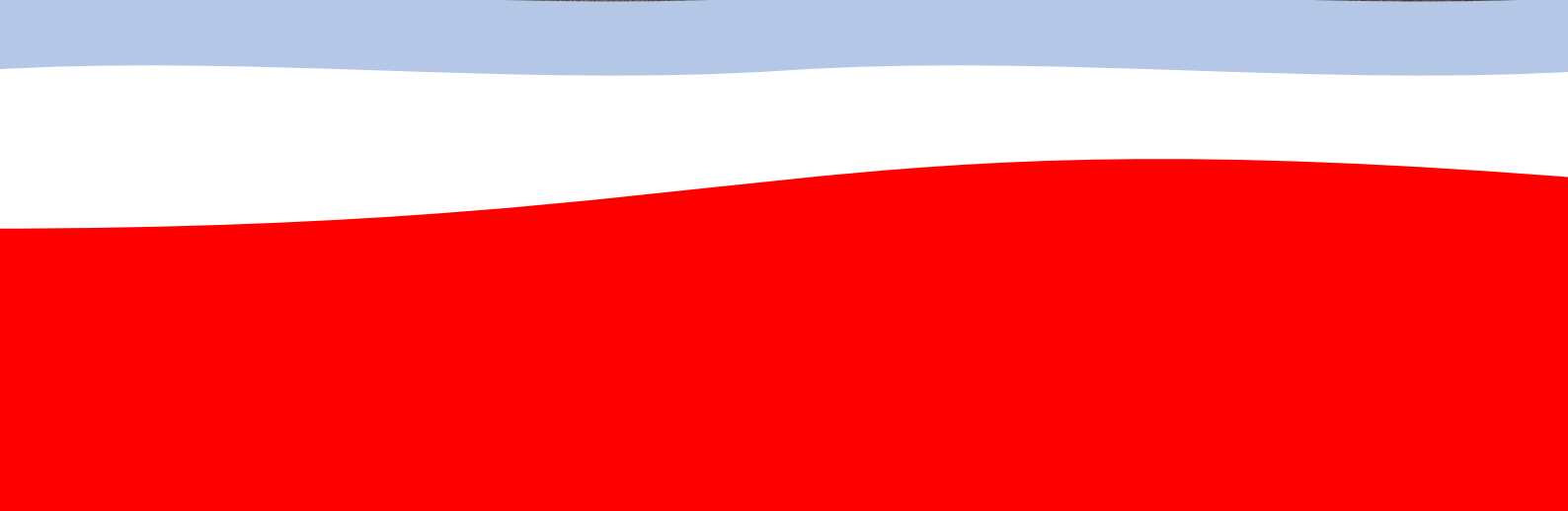


# TE ULUNIU

MINISTRY of FINANCE  
**CORPORATE PLAN 2021-2023**

*A vibrant and resilient economy for Tuvalu*





# TE ULUNI



## MINISTRY of FINANCE CORPORATE PLAN 2021-2023

*A vibrant and resilient economy for Tuvalu*

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The local name *Te Uluniu* basically refers to the top part of the coconut which includes leaves, coconut nuts, spathe (can be used for toddy) and the palmis (the “heart”). The coconut tree is known as the “tree of life” as it provides some of the basic necessities for humans and its endless uses including medicinal purposes. The palm not only provides a source of food and water but is also used for shelter, fuel and raw materials. The coconut tree is the most common tree in Tuvalu.

This Corporate Plan is referred to as the *Te Uluniu* as it provides an important reference document on the pathway for the Ministry to achieve a vibrant and resilient economy for Tuvalu. *Te Uluniu* epitomises the effort of the Ministry to achieve the national vision for a peaceful, resilient and prosperous Tuvalu.



# *Content*

Message from the Chief Executive Officer (Ag.).....	8
Our Vision: .....	10
Our Mission:.....	10
Our Philosophies and Values: .....	10
Our Mandate: .....	10
Our Goals: .....	12
Assumptions: .....	12
Our Organisation Structure and Responsibilities.....	13
Our Local Partners In-Country Offices.....	14
Challenges .....	15
Opportunities.....	15
Monitoring and Evaluation Framework.....	15
Implementation Matrix .....	16
Workforce .....	34
Human Resource Development.....	34
Core Expenditure Budget (Estimates) .....	35



**Message from the Chief Executive Officer (Ag.)**

I am pleased to present the *Te Uluniu*, the Ministry of Finance Corporate Plan for the period 2021 to 2023. *Te Uluniu* is the traditional name for the Ministry of Finance Corporate Plan for the period 2021 to 2023. Strategic actions under this Corporate Plan are align to the National Strategy for Sustainable Development, *Te Kete*: 2021-2030.

The Ministry of Finance continues to play an active role in facilitating sustainable growth and prudent management of resources. As custodian and stewards of public funds, we shall acknowledge that the environment we are working continues to evolve and we must adapt. In doing so we must be innovative, efficient and improve our process and procedures including improving our information management systems.

As a central agency, we shall be effective, productive and efficient in our delivery of service by adopting a more robust system and procedures and using modern technology. We shall be innovative in our approach to deliver practical solutions that provides a vibrant and resilient economy for Tuvalu all across the Ministry. We shall uphold principles of accountability and transparency by providing confidence to the Government and the public in the management and controlling public funds.

We shall accelerate public enterprise reforms, maintain fiscal prudence and establish sufficient buffers to mitigate against any economic shocks. In doing so, we must cooperate with development partners and relevant stakeholders to improve quality of life for all Tuvaluans.

We shall ensure that our submissions to the National Budget are aligned with this Corporate Plan.

I challenge staff of the Ministry to implement strategies in this Corporate Plan in order to meet our common vision, goals and strategic outcomes outline in this document.



Mr. Niuatui Niuatui  
**Chief Executive Officer (Ag.)**  
**Ministry of Finance**





**Our Vision:**

A vibrant and resilient economy for Tuvalu.

**Our Mission:**

A highly professional organisation that produces sound financial, economic and climate change policies, prudent fiscal management, quality services to deliver a vibrant economy for Tuvalu.

**Our Philosophies and Values:**

In order to achieve our Vision, the Ministry of Finance is committed to the following values:

- ❖ Accountability and transparency
- ❖ Value for money
- ❖ Teamwork
- ❖ Respect and quality services to our customers and stakeholders
- ❖ Commitment and dedication
- ❖ Consensus Building
- ❖ Integrity
- ❖ Honesty

**Our Mandate:**

The mandate of the Ministry is found in Part XI of the Constitution which deals with the financial affairs of the government. Under Section 165 the raising and spending of money by the government is subject to the authorisation and control of Parliament, and shall be subject to an Act of Parliament. The key legislation in relation to the management of public finances is the Public Finance Act, which came into enforcement on 1 October 1978. The regulation for the Public Finance Act is the Government Financial instructions which provides directions and instructions for the proper carrying out of the intent and purposes of the Act and for the safety, economy and advantage of the public revenue and property.

Legislations	Basic Functions and Powers
Constitution of Tuvalu	<ul style="list-style-type: none"> <li>• Part IX provide powers to the Minister of Finance to provide recommendations to Parliament on money proposed to be raised by the Government and money proposed to be spent by the Government.</li> <li>• Provide powers on the management of public funds in accordance with an Act of Parliament.</li> </ul>
Public Finance Act	<ul style="list-style-type: none"> <li>• Provide powers to supervise the finances of the Government as to ensure that a full account is made to Parliament and for such purposes shall, subject to the provisions of this Act, have the management of the Consolidated Fund.</li> <li>• The Minister shall be entitled to inspect all Government offices and shall be given access at all times thereto and shall be given all available information he may require with regard to the moneys and property.</li> <li>• The Government Financial Instructions and Financial Circulars are issued under the Public Finance Act as a regulation.</li> </ul>
Income Tax Act	<ul style="list-style-type: none"> <li>• Provide powers to raise money through income tax.</li> </ul>
Consumption Tax Act	<ul style="list-style-type: none"> <li>• Provide powers to raise money through taxing of goods and services.</li> </ul>
Customs Revenue and Border Protection Act	<ul style="list-style-type: none"> <li>• Provide powers to reform, modernize and consolidate the law relating to Customs controls and enforcement; and provide mechanism for revenue collection and administration.</li> </ul>
Government Borrowing and Guarantee Act	<ul style="list-style-type: none"> <li>• Provide powers to raise within or outside Tuvalu such loans and upon such terms and conditions as to interest, repayment or otherwise as may be approved by Parliament.</li> </ul>
Public Enterprises (Performance and Accountability) Act 2009	<ul style="list-style-type: none"> <li>• The purpose of the Act is to enhance the performance and accountability of Public Enterprises in order to provide the best possible service for the</li> </ul>

Legislations	Basic Functions and Powers
	people of Tuvalu thereby contributing to Tuvalu’s social, cultural, economic and commercial development.
Price Control Act	<ul style="list-style-type: none"> <li>An Act to establish the Price Control Board for controlling prices and for connected purposes.</li> </ul>
Climate Change Resilience Act	<ul style="list-style-type: none"> <li>An Act to build an effective climate change response and ensure long-term, just transition to a climate resilient and lower carbon economy and society and related matters.</li> </ul>
Climate Change and Disaster Survival Fund Act	<ul style="list-style-type: none"> <li>An Act to provide for the security of the people of Tuvalu against the impacts of climate change and natural disasters.</li> </ul>
Census Act	<ul style="list-style-type: none"> <li>An Act to provide for the taking from time to time of a census of the population of Tuvalu.</li> </ul>
Statistics Act	<ul style="list-style-type: none"> <li>An Act to provide for the collection, compilation, analysis and publication of statistical information and for matters connected therewith and incidental thereto.</li> </ul>
Companies Act	<ul style="list-style-type: none"> <li>An Act to provide for the incorporation and regulation of companies and matters connected therewith.</li> </ul>
Companies (Winding Up) Act	<ul style="list-style-type: none"> <li>An Act to provide for the winding up of companies.</li> </ul>
Companies and Business Registration Act	<ul style="list-style-type: none"> <li>An Act to govern the registration of companies and other businesses enterprises in Tuvalu.</li> </ul>
Co-Operative Societies Act	<ul style="list-style-type: none"> <li>An Act to provide for the formation and to regulate the operations of co-operative society.</li> </ul>
Banking Commission Act	<ul style="list-style-type: none"> <li>An Act to regulate the Banking Sector and for other purposes.</li> </ul>
Public Procurement Act	<ul style="list-style-type: none"> <li>An Act to provide for the powers and responsibilities of Officers of the Government of Tuvalu in undertaking public procurement.</li> </ul>
Tuvalu Trust Fund Act	<ul style="list-style-type: none"> <li>An Act to make financial provisions concerning the Trust Fund; to provide for information to be available to or about the fund; and for connected purposes.</li> </ul>
The International Monetary Fund and the World Bank Membership Act	<ul style="list-style-type: none"> <li>An Act to provide for membership of Tuvalu in the International Monetary Fund, the International Bank for Reconstruction and Development, the International Finance Corporation, the International Development Association and for related purposes.</li> </ul>
Post Office Act	<ul style="list-style-type: none"> <li>An Act to perform the law relating to the establishment and regulation of Post Offices and the conveyance of mails.</li> </ul>
Development Bank of Tuvalu Act	<ul style="list-style-type: none"> <li>Designate the Ministry of Finance as the managing authority.</li> </ul>
National Bank of Tuvalu Act	
Tuvalu National Provident Fund Act	
Government and Cabinet Directives	
Coordinate the formulation of National Strategies for Sustainable Development.	<ul style="list-style-type: none"> <li>Ministry of Finance is responsible for the formulation, monitoring and evaluation of national strategic documents and policies as necessary and as required by the Government.</li> </ul>
Formulate National Policies <i>(e.g. Tuvalu National Aid Policy, Insurance Policy, Government Grant Management Policies,</i>	

Legislations	Basic Functions and Powers
<i>Reform Policies including the Policy Reform Matrix)</i>	

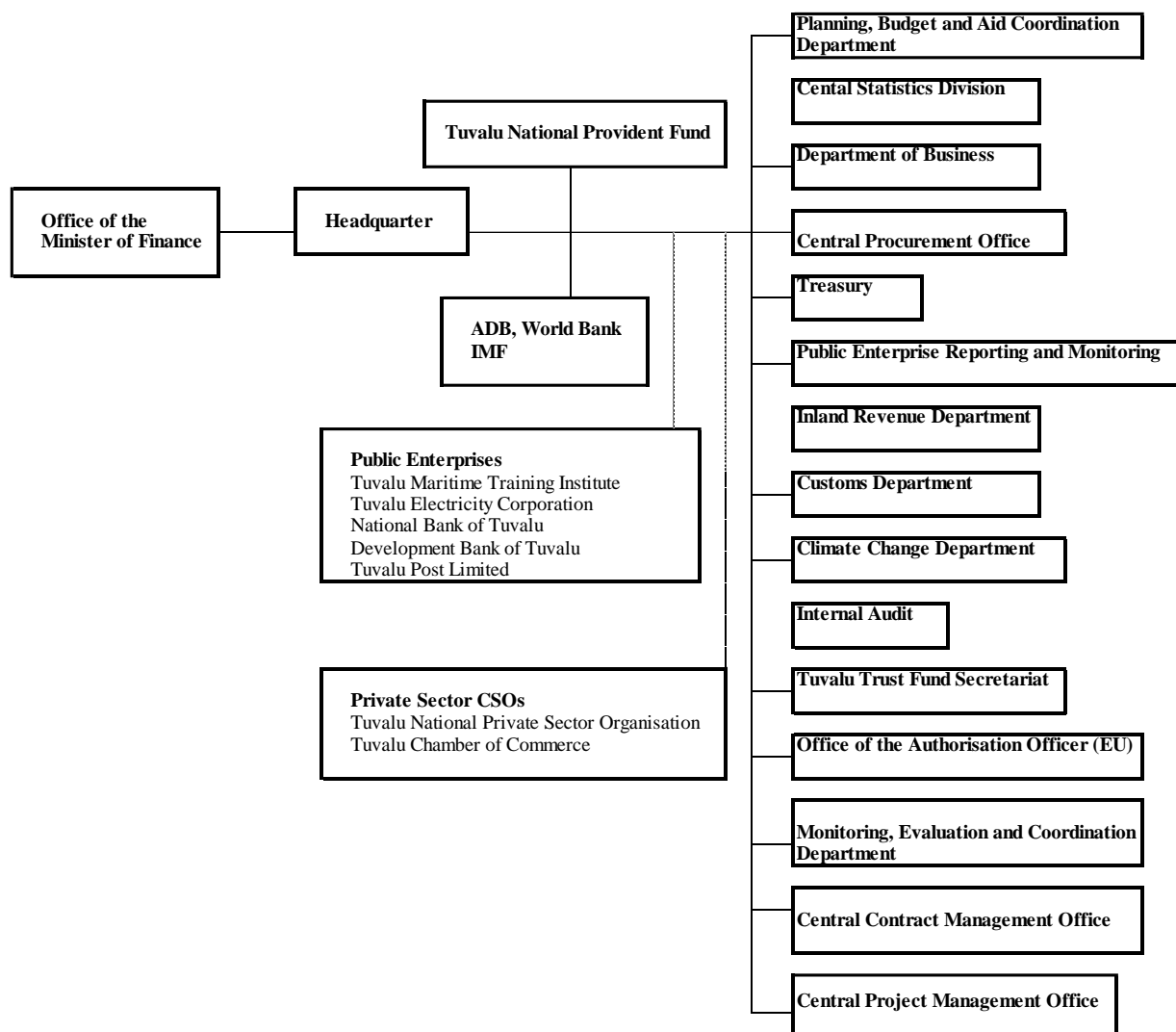
**Our Goals:**

1. Macro-economic growth and stability for a sustainable economy
2. Good governance, accountability and transparency for sound decision making
3. Strengthen financial systems and processes to promote efficiency
4. Develop the private sector for economic growth and prosperity
5. Build a resilient and adaptive environment for a secure future
6. Strengthen coordination with development partners to foster flow of overseas development assistance to achieve sustainable development.
7. Provide a conducive environment for staff development to deliver efficiency and quality services

**Assumptions:**

- Political Will
- Conducive excellent IT environment
- Funding support both from domestic and from development partners.
- 'Buy in' from across Government at all levels.

**Our Organisation Structure and Responsibilities**



Departments	Responsibilities
Headquarter	<ul style="list-style-type: none"> <li>Headquarters coordinates the overall management and administrative support of the Ministry. It provides relevant services and advice on government finance and economic matters to the Minister, the Development Coordination Committee, Permanent Secretaries, Line ministries, International and National agencies, businesses, private enterprises, public servants and members of the public.</li> </ul>
Planning, Budget and Aid Coordination Department	<ul style="list-style-type: none"> <li>The Department coordinates the formulation of the annual national budget, and the updating of the medium-term fiscal framework.</li> <li>The department also undertakes economic research in macro and micro economic issues of Tuvalu and provides policy advice to the Minister.</li> <li>The Aid Coordination unit, as part of this department, ensure the effectiveness of ODA through coordination with development partners.</li> </ul>
Central Statistics Division	<ul style="list-style-type: none"> <li>The Department facilitates evidence based decision making in Tuvalu through the timely collection, analyses and disseminations of national statistical data.</li> </ul>
Business Unit (Business and Price Control)	<ul style="list-style-type: none"> <li>The Department administers the requirements of the Companies Act, Partnership Act, Price Control Act, Companies and Business Registration Acts including the Foreign Direct Investment Acts.</li> </ul>
Central Procurement Office	<ul style="list-style-type: none"> <li>The Unit was established to oversee the purchases of goods and services under the Public Procurement Act. The new procurement rules ensure the</li> </ul>

Departments	Responsibilities
	efficient use of public funds and promote transparency of the procurement process.
Treasury	<ul style="list-style-type: none"> <li>The Treasury is responsible for government accounting. It manages the Government's financial management information system. Treasury is also responsible for producing reports of annual accounts of the Government.</li> </ul>
Public Enterprise Reporting and Monitoring Unit (PERMU)	<ul style="list-style-type: none"> <li>PERMU administer the requirements of the Public Enterprises (Performance and Accountability) Act 2009 including the processing of corporate plans, quarterly and annual reports from public enterprises.</li> </ul>
Inland Revenue Department	<ul style="list-style-type: none"> <li>The Department administers the legislation including the collection and compliance activities for taxation matters.</li> </ul>
Customs Department	<ul style="list-style-type: none"> <li>The Department administers the legislation and levy collections in relation to boarder security, customs and excise.</li> </ul>
Climate Change Department	<ul style="list-style-type: none"> <li>The Department managed the Climate Change and Disaster Survival Fund Act, Climate Resilience Act and manages major climate change adaptation projects.</li> </ul>
Internal Audit	<ul style="list-style-type: none"> <li>The Unit carry out a continuous and independent appraisal of the accounting, financial and other manual and electronic systems, controls and procedures of the government so as to assist the Secretary for Finance and Economic Development and heads of other Ministries meet their responsibilities under the Public Finance Act and other legislation.</li> <li>The Unit maintains and improve the effectiveness of financial and other operations and protecting the Government and its assets against fraud, loss and inefficiency.</li> </ul>
Tuvalu Trust Fund Secretariat	<ul style="list-style-type: none"> <li>The TTF Secretariat provides assistance to the TTF Board Directors, Fund Managers and Fund Monitors in the management of the Tuvalu Trust Fund.</li> </ul>
Office of the National Authorising Officer (EU)	<ul style="list-style-type: none"> <li>Manages European Union funding to Tuvalu.</li> </ul>
Monitoring, Evaluation and Coordination Department (MECD)	<ul style="list-style-type: none"> <li>The MECD is responsible for the monitoring and evaluation of the implementation of the <i>Te Kete</i> including reporting on key performance indicators.</li> <li>It is responsible for the monitoring and evaluation of programs across whole of Government programs and key investments under <i>Te Kete</i>.</li> </ul>
Centralised Contract Management Unit	<ul style="list-style-type: none"> <li>Responsible for the management of major commercial contracts of revenues for the Government. Over 60 percent of Government revenues are from these commercial contracts. The aim of the CCMU is to maximize economic and financial returns from these contracts.</li> </ul>
Centralised Project Management Office	<ul style="list-style-type: none"> <li>The CPMO provide oversight and the management of Project Management Units in the implementation of major projects finance by the ADB, World Bank and other major development partners.</li> </ul>

### **Our Local Partners In-Country Offices**

- Australian High Commission
- New Zealand In-Country Office
- Asian Development Bank In-Country Office
- World Bank Group In-Country Office
- UN In-Country Office

**Challenges**

- Impact of climate change including sea level rise and natural disaster on Tuvalu.
- Impact of disasters including health pandemic like the COVID-19 on global supplies and demand.
- Effects of a downturn in global economy on major sources of revenues including distributions from the Tuvalu Trust Fund and fishing licenses.
- Large public sector wage bill with low productivity rate, moral hazard and rent seeking behaviors.
- Growing youth unemployment rate.
- Access to international markets is expensive.
- Low absorptive capacity for major investments.
- Limited business opportunities in the domestic market.
- Small market and limited economy of scale.
- Large trade imbalance.
- Impending graduation of Tuvalu from its LDC Status.
- Continue donor general budget support and the implementation of reforms under the Policy Reform Matrix by line Ministries.
- Political leadership and will.

**Opportunities**

- Increase funding envelopes from domestic resources and from donors and development partners.
- Increase opportunities to build capacity.
- Improvement in IT and technology.
- Increase in number of graduates and pool of skills and knowledge.
- Political support and commitment.

**Monitoring and Evaluation Framework**

The monitoring and evaluation of the Corporate is central to the achievements of the goals, outcomes and key performance indicators.

There is a need for an ongoing monitoring of the Plan through monthly meeting of Head of Departments. At the end of each quarter, the Department of Monitoring and Evaluation Coordination shall liaise with all Departments on the implementation of strategic actions under the Plan and provide a report to the Headquarter and to the Minister. The whole Ministry shall meet twice per year (one in the middle of the year and one in the end of year) to review the performance of implementation of the Corporate Plan. Annual Reports on the implementation of the Corporate Plan shall be submitted to Parliament during the Budget Session at toward the end of the Financial Year.

Quarter	Updates	Report to Minister
1 <sup>st</sup> Quarter (Jan – Mar)	1 <sup>st</sup> Week of April	2 <sup>nd</sup> Week of April
2 <sup>nd</sup> Quarter (Apr – Jun)	1 <sup>st</sup> Week of July	2 <sup>nd</sup> Week of July
3 <sup>rd</sup> Quarter (Jul – Oct)	1 <sup>st</sup> Week of October	2 <sup>nd</sup> Week of October
<b>Annual Report present to Parliament (Budget Session)</b>		

Implementation Matrix

Goal 1: Macro-economic growth and stability for a sustainable economy

Outcome 1.1: Improve management of public funds		Key Performance Indicators		
		<ol style="list-style-type: none"> <li>1. Level of budget deficit remains below 16% of CIF targeted minimum balance.</li> <li>2. Financial Reports are produced without delay.</li> <li>3. Aggregate expenditure in the national budget is within 5% of the approved budget.</li> <li>4. Internal controls and management of fiscal risks improved.</li> </ol>		
Output	Strategic Activities	Key Performance Indicators	Timing	Responsibility
1.1.1 Formulation of Sector Plans that are linked to the <i>Te Kete</i> : 2021-2030.	<p>1.1.1A Provide assistance (training and workshops) to line Ministries in the formulation of their sector plans.</p> <p>1.1.1B Sector Plans Evaluation Framework completed.</p>	<p>1.1.1A At least 3 sectors completed their sector plans.</p> <p>1.1.1B At least all sectors completed their sector plans.</p>	<p>1.1.1A Before end of 2021</p> <p>1.1.2 Evaluation Framework completed in March, 2021.</p>	PBACD and the Monitoring, Evaluation and Coordination Department.
1.1.2 Formulation of Annual Work Plans for each Departments under the Ministry.	<p>1.1.2A Each Department produces Annual Work Plans with direct linkages to this Corporate Plan and <i>Te Kete</i>: 2021-2030.</p> <p>1.1.2B Continued monitoring and evaluation of Annual Work Plans.</p>	<p>1.2.2A All Departments under the Ministry completed their Annual Work Plans.</p> <p>1.2.2B Head of Departments meets every month to monitor implementations of annual work plans.</p>	<p>1.2.2A All Annual Work Plans completed before March 2021.</p> <p>1.2.2B Head of Departments Monthly Meetings.</p>	Headquarter and All Head of Departments.

1.1.3 Production of monthly fiscal reports to Cabinet and Government Advisory Committee (GAC).	1.1.3 Monthly reports are produced on time without delay.	1.1.3 The production of fiscal dash boards is completed and upload to the Ministry website.	Monthly when the new FMIS is live and operational (July 2021)	Treasury
1.1.4 New major Government investments with major financial implications to the Government are properly reviewed and recommendations provided.	1.1.4 GAC and Cabinet Papers are thoroughly reviewed on any major investments or policies and their financial implications and recommendation accordingly.	1.1.4 Production of critiques and advice are completed without any delay.	Ongoing	Headquarter and PBACD
1.1.5 Public Financial Management Reform Roadmap: 2020-2024 is implemented and monitored.	1.1.5 Monthly Head of Departments meetings to monitor the performance of the implementation of the PFM Reform Roadmap: 2020-2024.	1.1.5 Production of quarterly reports on the progress of implementation of the PFM Reform Roadmap: 2020-2024.	Due two days before the end of each quarter.	Headquarter
1.1.6 Policy Reform Matrix: 2020-2023 is implemented.	1.1.6A Regular follow-up with line ministries on the implementation of the PRM. (Be specific with timing – Quarterly preferred)  1.1.6B Regular update to GAC, Cabinet and donors on the implementation of the PRM including fiscal and macroeconomic update (suggest put this as Quarterly update).	1.1.6A No delay in the disbursement of budget support to the Government.	Ongoing	Headquarter and PBACD



1.1.7 Realistic Budgeting is achieved.	1.1.7 Ensure that line ministries budget submissions are clearly linked to their Corporate Plans and the <i>Te Kete</i> : 2021-2030.	1.1.7 Expenditures are fully costed, with adequate allowance for inflation, exchange rate movements, and recurrent costs of completed investments.	Ongoing	PBACD
1.1.8 Whole of Government Financial Risk Assessment Updated and published.	1.1.8 Financial Risk assessment across Government to identify risky areas for internal audit completed.	1.1.8 Quarterly Reports on the Management of Financial Risk and Controls are submitted without delay.	Ongoing	Internal Audit Unit
1.1.9 Sustainable and stable budgets achieved every year.	1.1.9A Employment of fiscal ratios and fiscal anchors to guide parameters for the national budget.  1.1.9B Increased self-reliance on domestic resources.	1.1.9A All fiscal ratios are maintained within or below their thresholds.  1.1.9B Increased self-reliance on domestic resources by reducing domestic funding gap reduced by 20 percent in 2023 from 2020 levels.	Ongoing.  Reduce domestic funding gap by 20 percent in 2022 from 2020 levels.	PBACD.
1.1.10 Ensure SOEs submit Corporate Plan, full audited reports on annual basis	1.1.10A. SoEs Corporate Plans are up to date.  1.1.10B. Standardise SoEs General Managers performance contracts.  1.1.10C. Annual FS of SOEs is submitted to AG by 30 June of each year	1.1.10 Financial reports in line with international best practices	June 2021	PERMU

1.1.11 Improve procurement and management of Government Assets.	Create a Corporate Service Authority to procure and manage assets for the whole of Government.	Number of assets procured through the Corporate Service Authority.	Aug 2022	HQ, Treasury and Central Procurement Unit.
1.1.12 Implementation of inventory control system for whole of Government	Proper recording and tracking of inventory and stocks	Transparency and strengthen financial reporting	Dec 2021	Treasury and PBACD
<b>Outcome 1.2: Prudent macroeconomic management</b>			<b>Key Performance Indicators</b>	
			<ol style="list-style-type: none"> <li>1. Level of economic growth is above 3 percent per annum.</li> <li>2. Level of Public Debt remains below 30 percent of GDP.</li> <li>3. Level of arrears reduced to zero over two years (2022)</li> <li>4. Minimise expenditure overruns and arrears.</li> <li>5. Minimise revenue shortfalls and arrears.</li> <li>6. Economic returns and benefits from sovereign assets and rentals maximized.</li> <li>7. Performance of the Tuvalu Trust Fund meet its targets (3.5% plus CPI).</li> </ol>	
<b>Output</b>	<b>Strategic Activities</b>	<b>Key Performance Indicators</b>	<b>Timing</b>	<b>Responsibility</b>
1.2.1. Commercial Contracts are monitored.	<p>1.2.1A Fishing licenses revenues are closely monitoring through monthly reconciliations.</p> <p>1.2.1B DotTV, Tuvalu Ship Registry and Fiji Airways Agreements contractual obligations and benefits are closely monitored.</p>	<p>1.2.1A Monthly Reports are produced as part of the Monthly Fiscal Dash Board.</p> <p>2.1.2B Quarterly reports are produced on the monitoring of contractual obligations and benefits to the Government through</p>	<p>Ongoing</p> <p>Quarterly Reports submitted.</p>	PBACD, Treasury and the Central Contract Management Unit

		enhanced contract register reporting mechanism.		
1.2.2. Arrears (revenues and expenditures) are closely monitoring and prevented.	1.2.2A Inland Revenue Management System (RMS) upgraded. 1.2.2B Follow-up with line Ministries on overdue receipts.  1.2.2C Expenditure on commitments are cleared before their due dates to prevent any arrears.	1.2.2A Monthly Reports are produced on arrears (including those from Public Enterprises)	Ongoing (improve when the new FMIS comes live in July, 2021).	Treasury, Inland Revenue and Customs
1.2.3. Performance of the Tuvalu Trust Fund is closely monitored.	1.2.3. TTF Secretariat provides quarterly reports to the Headquarter on the performance of the TTF.	1.2.3A. Quarterly Reports are submitted to the Headquarter.  1.2.3B: Website is regularly updated.	Performance targets of the Tuvalu Trust Fund are achieved.	TTF Secretariat
1.2.4 Macroeconomic risk are monitored and managed.	1.2.4A. Quarterly economic statistics to monitor the performance of the economy.  1.2.4B. Research are conducted to broaden Government revenue base.	1.2.4A. Production of economic statistics reports.  1.2.4B. Four economic research are completed on new sources of revenues.	Reports are due without delay.	PBACD and Central Statistics Division.
1.2.5 PEFA Assessment are completed.	1.2.5A. Self-Assessments based on PEFA standards are completed with a	1.2.5A. Self-Assessments based on	1.2.5A PEFA Self-Assessment completed	Headquarter, PBACD and Treasury.

	matrix to monitor implementation completed.	PEFA standards are completed. 1.2.5B. A matrix to monitor implementation is regularly updated and reviewed.	in June, 2021 and in 2024.	
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**Goal 2: Good governance, accountability and transparency for sound decision making**

<b>Outcome 2.1: Improve production of information for decision making</b>			<b>Key Performance Indicators</b>	
			<ol style="list-style-type: none"> <li>1. Execution of the Budget is known through the year.</li> <li>2. Monthly fiscal update is provided to Cabinet and Government Advisory Committee (GAC) without delay.</li> <li>3. Internal Audit Unit Report on internal controls are produced quarterly.</li> <li>4. Minimise fraud and loss through awareness programs.</li> </ol>	
<b>Output</b>	<b>Strategic Activities</b>	<b>Key Performance Indicators</b>	<b>Timing</b>	<b>Responsibility</b>
2.1.1 Internal controls are strengthened and effective.	<p>2.1.1A Carry out a continuous and independent appraisal of the accounting, financial and other manual and electronic systems, controls and procedures of the government.</p> <p>2.1.1B Maintaining and improving the effectiveness of financial and other operations and protecting the Government and its assets against fraud, loss and inefficiency.</p>	<p>2.1.2A Quarterly Reports are submitted to the Headquarter.</p> <p>2.1.2D Awareness programs are initiated three times per year.</p>	Ongoing	Internal Audit Unit

	<p>2.1.1C Fraud investigations are completed, provide recommendations on remedial actions and follow up on any disciplinary actions.</p> <p>2.1.1D Awareness programs are implemented.</p>			
<b>Outcome 2.2: Improve public access to public documents and information</b>			<b>Key Performance Indicators</b> <ol style="list-style-type: none"> <li>1. Ministry of Finance website is regularly updated.</li> <li>2. All public documents are published on the website.</li> <li>3. Procurement website established and linked to the Ministry of Finance website.</li> <li>4. Procurement Complains Mechanism implemented. Reduce number of complains every year.</li> <li>5. Improve public procurement process.</li> </ol>	
<b>Output</b>	<b>Strategic Activities</b>	<b>Key Performance Indicators</b>	<b>Timing</b>	<b>Responsibility</b>
2.2.1 Enhance procurement process, transparency and value for money.	<p>2.2.1A. A website is created for all public procurement.</p> <p>2.2.1B. Complains Mechanism implemented and Independent Committee established.</p> <p>2.2.1C. Debarment Procedures followed.</p>	<p>2.2.1A. A procurement website is created.</p> <p>2.2.1B. All complains and debarment are registered with procedures being followed.</p> <p>2.2.1D. Service Level Agreements completed.</p>	<p>Website is created in August 2021</p> <p>Service Level Agreements completed for the management of LCT barge shipping services completed and implemented in June 2021.</p>	Central Procurement Unit

	2.2.1D. Service Level Agreements and Frameworks are completed for the outsourcing of relevant Government services.  2.1.1F. Tendering for the management of QEII Park Bungalows completed.	2.2.1F. Limited number of direct contract proposals approved.  Public Procurement Review Committee meets every two months to approve tender documents and award contracts.		
2.1.4 Ministry of Finance website and Facebook page is updated regularly.	2.1.4A. Ministry website interface is improved.	2.1.4A. Number of users increases by 30 percent.	March, 2022	Treasury IT Section
2.1.5 Public documents are published.	2.1.5A. National Budget, Supplementary Budgets, Tuvalu Development Fund Estimate Documents are published. 2.1.5B. Public Debts are published as part of National Budgets.	2.1.5A. Website is regularly updated.	Ongoing	PBACD and Treasury IT Section

**Goal 3: Strengthen financial systems, reporting and processes to promote efficiency**

<b>Outcome 3.1: Improve Government Financial Management Information System</b>		<b>Key Performance Indicators</b>		
		<ol style="list-style-type: none"> <li>1. Government FMIS is upgraded with access to the system improved.</li> <li>2. Increase level of understanding for all public servants on Government financial processes and procedures.</li> <li>3. Reduce time to clear cargoes from Customs.</li> <li>4. Improve efficiency of Inland Revenue MIS.</li> </ol>		
<b>Output</b>	<b>Strategic Activities</b>	<b>Key Performance Indicators</b>	<b>Timing</b>	<b>Responsibility</b>

3.1.1 Government new Financial Information Management System (TechOne) becomes operational and live.	1.1.3A Essential features of the new FMIS are operational.	1.1.3A Number of FMIS users' increases.  1.1.3B New online banking payment system becomes operational.  1.1.3C Improve linkages from Inland Revenue and Customs Information Systems to the new Government FMIS.	1.3.1 All CEOs and EOs have access to the new system before July, 2021. Training is provide to all senior management and relevant officials including those outside the main Government building.  1.3.2 Paper trail payment system is reduced by 60 percent before August, 2021.	Treasury and IT Unit
3.1.2 Government Financial Manual is updated.	3.1.2A Accounting policies, Financial Instructions, Financial Manuals, procedures and processes are updated and published.	3.1.2A A new financial manual is updated given the installation of the new FMIS and all relevant manuals.	Cabinet approve new procedures and policies before April, 2021.	Headquarter and Treasury
3.1.4 ASYCUDA Information Management System is operational and in use.	3.1.4 Modernisation of Customs Information Management System and relevant procedures.	3.1.4 Online systems for the ASYCUDA is operational and clearance of cargoes can be done within one day.	March 2022 ASYCUDA becomes operational and live.	Department of Customs
3.1.5 Revenue Management System (RMS).	3.1.5A RMS continues to be updated and linked to the TechOne.	3.1.5 Quarterly financial reports from the RMS submit on a time.	June 2021	Inland Revenue and IT Unit.

**Goal 4: Develop the private sector for economic growth and prosperity**

Outcome 4.1: Private sector contribution to economic growth increased.		Key Performance Indicators		
		<ul style="list-style-type: none"> <li>• Private sector contribution to GDP increase to 40 percent by 2023.</li> <li>• Reduce the size of the public sector and wage bill through privatization of relevant services.</li> <li>• Increased the number of research and policies to provide an enabling environment for the private sector.</li> <li>• Trade deficit reduced in 2023 (compare to 2015 figures) and increase consumption of local food.</li> </ul>		
Output	Strategic Activities	Key Performance Indicators	Timing	Responsibility
4.1.1. Private Sector engagement in the economy increases overtime.	<p>4.1.1A. Providing assistance to line ministries in the privatizations of relevant services to the private sector.</p> <p>4.1.1B. Ongoing discussions with the private sector on ways to provide a conducive environment for businesses and the private sector.</p> <p>4.1.2C. New strategies are formulated and implemented to increase the contribution of the private sector into the economy.</p>	<p>4.1.1A. Private sector contribution to the economy increase by 12 percent from the current rate of 28 percent.</p> <p>4.1.1B. IFC Business Survey is completed.</p> <p>4.1.1C. The Private Sector Dialogue Outcome in February 2020 is implemented and monitored.</p>	<p>4.1.1A. Private sector contribution to GDP increase to 40 percent by 2023.</p> <p>4.1.1B. Ongoing discussions with the private sector.</p> <p>4.1.1C. Ongoing monitoring of the implementation of the Private Sector Dialogue 2019.</p>	<p>Headquarter Department of Business Department of Customs Department of Inland Revenue</p>



	4.1.3D. Research and implement strategies and policies to increase local food production and consumption.			
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**Goal 5: Build a resilient and adaptive environment for a secure future.**

<b>Outcome 5.1: Increase access to global climate funding.</b>	<b>Key Performance Indicators</b> <ol style="list-style-type: none"> <li>1. Increase level of funding on adaptive investments.</li> <li>2. Improve capacity and systems in the management of donor funds.</li> </ol>
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<b>Output</b>	<b>Strategic Activities</b>	<b>Key Performance Indicators</b>	<b>Timing</b>	<b>Responsibility</b>
5.1.1 An effective allocation strategy is established.	5.1.1A Develop resource projections and align available funding to national adaptation priorities  5.1.1B Formulate a Climate Change Financing Framework (CCFFs) to facilitate integration of climate change into national planning and budgeting processes.  Coordinate sectors around a central climate change budgeting agenda  5.1.1.4 Encourage investment into the Tuvalu Survival Fund	Climate change finance status report and projection is made available annually.  CCFF is formulated and shared with relevant stakeholders.  Capacity building workshops carried out for line Ministries.	Q1 of every year the CCD will make this available.  2022 the CCFFs is prepared in collaboration with the GCF Country Program.  Ongoing training, capacity building and awareness raising to enhance understanding and foster better coordination.	Climate Change Department National Implementing Entity National Designated Authority

	(TSF) and enhance management of the fund.			
5.1.2 Improve access to climate change finance.	<p>5.1.2A Apply for NIE accreditation to the GCF</p> <p>5.1.2B Submit project proposals to available CCF, in particular the GCF, AF and the GEF.</p> <p>5.1.2C Establish a coordination system to account for climate change finance</p> <p>5.1.2D Assess the effectiveness of CCF in building resilience in communities.</p>	<p>Application for accreditation is submitted to the GCF</p> <p>Project proposal prepared from priorities in the Country Program.</p> <p>Expenditure report is made available on an annual basis.</p> <p>Tool to monitor and evaluate policies and actions is established.</p>	<p>2022 the NDA should submit the accreditation application.</p> <p>Project proposals are submitted on an annual basis.</p>	Climate Change Department NIE
5.1.3 Build effective reporting mechanisms.	<p>5.1.3A Develop local capacity to integrate climate change into planning and budgeting</p> <p>5.1.3B Measure and monitor public expenditure on climate change finance</p> <p>5.1.3C Engage in peer-to-peer learning</p>	<p>Training manual established.</p> <p>Periodic audit carried out.</p> <p>South-South cooperation is established.</p>	Commence in 2021	Climate Change Department
<b>Outcome 5.2: Tuvalu resilience to the effects of climate change increased.</b>			<b>Key Performance Indicators</b> 1. Number of new major adaptation projects approved	

			2. Number of climate change related research published 3. Direct access to the National Adaptation Fund and the Global Climate Fund.	
<b>Output</b>	<b>Strategic Activities</b>	<b>Key Performance Indicators</b>	<b>Timing</b>	<b>Responsibility</b>
5.2.1 Enhance adaptive capacity	5.2.1A Formulate the National Adaptation Plan (NAP)	NAP is formulated.	2021	Climate Change Department
	5.2.1B Develop the Integrated Coastal Zone Management Plan, with consideration of land reclamation.	Integrated Coastal Zone Management Plan and Land Reclamation is developed.		
5.2.1 Enhance adaptive capacity	5.2.1C Formulate sectoral NAP to prioritise sector adaptation priorities	Sectoral NAPs (water-NAP; health-NAP; agriculture-NAP etc) are published.	2021	Climate Change Department
	5.2.1D Access climate change finance to implement NAP, sectoral NAPs and other plans.	Effective delivery of sectoral adaptation measures to build resilience.		
5.2.2 Climate-proofing of infrastructures.	5.2.2A Integrate climate change into the Building Code	Building Code is finalized and climate change is integrated into it.	Commence in 2021.	Climate Change Department PBACD
	5.2.2B Carry out a Technology Needs Assessment (TNA) for climate-proofing of infrastructures	TNA is completed.		

	5.2.2C Aligning with the TISIP and the TNA conduct cost benefit analysis (CBA) for identified infrastructures for climate-proofing.	CBA carried out for potential projects – climate proofing of identified infrastructures		
5.2.3 Improve research and knowledge management	5.2.3A Provide climate information to aid decision making  5.2.3B Carry out research on priority areas affected by climate change  5.2.3C Update climate change website on information related to climate change on Tuvalu	Climate information provided on timely basis.  Research studies published.  Updated information on the website.	Commence in 2021	Climate Change Department

**Goal 6: Improve effectiveness of overseas development assistance (ODA)**

**Outcome 6.1: The design of ODA programmes and projects improved**

**Key Performance Indicators**

1. Endorsement of projects and programmes follows Government procedures.
2. Management of ODA funds improved including information systems and capacity of staff.
3. Innovative solutions to address key challenges identified in *Te Kete*.

<b>Output</b>	<b>Strategic Activities</b>	<b>Key Performance Indicators</b>	<b>Timing</b>	<b>Responsibility</b>
6.1.1 Donors Roundtable Meetings	6.1.1A Consolidate all reports related to the implementation of the <i>Te Kete</i> : 2021-2030 and major development priorities reflected	6.1.1A. <i>Te Kete</i> Donors Roundtable Meeting meets' once per year.  6.1.1B. PRM Donors Roundtable Meeting	6.1.1A. <i>Te Kete</i> Donors Roundtable Meeting, July every year.	Headquarter and PBACD.

	<p>through a Matrix (<i>Te Kete Donor Matrix</i>) and to sequence these priorities.</p> <p>The discussion can also include priorities under the new NISP.</p> <p>6.1.1B Donors meetings to discuss progress of implementation of the Policy Reform Matrix.</p> <p>6.1.1C. Ongoing discussion with donors' in-country offices on Tuvalu priorities.</p>	<p>meets three times a year.</p>	<p>6.1.1B. PRM Donors Roundtable Meeting meets three times a year in Feb, July and Dec.</p>	
6.1.2 Aid Policy	<p>6.1.2. Aid Policy is reviewed and updated (to be in-line with the new Foreign Policy (<i>Te Sikulagi</i>) and implemented.</p>	<p>6.1.2 Aid Policy is updated and published.</p>	<p>June, 2021</p>	<p>PBACD</p>
6.1.3 Coordination and the implementation of major projects improved.	<p>6.1.3A Performance of Project Management Units are enhanced and more efficient.</p> <p>6.1.3B. Issues related to the implementation of project are addressed accordingly.</p>	<p>6.1.3A Production of monthly reports on the implementation of major projects.</p>	<p>Reports due every month.</p> <p>Reduced the number of additional financing for projects.</p>	<p>Central Project Management Office</p>

**Goal 7: Improve performance of staff and deliver efficient and quality services.**

**Outcome 7.1: A robust performance base system is in place.**

**Key Performance Indicators**

			<ol style="list-style-type: none"> <li>1. The implementation of the Corporate Plan, PFM Reform Roadmap and the PRM progress without delay.</li> <li>2. Level of service to the public improved with concerns raised from the public addressed.</li> </ol>	
Output	Strategic Activities	Key Performance Indicators	Timing	Responsibility
7.1.1 Formulate and implement Performance Base Framework for the Ministry.	<p>7.1.1A Formulate matrix to cover all strategic actions under <i>Te Kete</i>, this Corporate Plan, the PFM Reform Roadmap and the Policy Reform Matrix.</p> <p>7.1.1B Annual Work Plans are produced with direct linkages to the <i>Te Kete</i>, this Corporate Plan, the PFM Reform Roadmap and the Policy Reform Matrix.</p>	Matrix is updated every quarter and present to the Minister.	Jan, 2021	Monitoring, Evaluation and Coordination Department
7.1.2 Complains from the public and within the public service are addressed with Senior Management to provide feedback.	<p>7.1.2. Improve the management of complains from the public and to register each complains with remedial actions implemented.</p> <p>7.1.3 Implement customer service surveys with findings reported for improvement in services.</p>	Complains are recorded and discussed with Senior Management.	Ongoing	Headquarter and All Departments.
<b>Outcome 7.2: Provide a conducive environment for staff to perform.</b>			<b>Key Performance Indicators</b> <ol style="list-style-type: none"> <li>1. All staff have a conducive working environment.</li> <li>2. Appraisal of staff are done annually without delay.</li> <li>3. Limited number of staff turnover.</li> </ol>	

			4. Number of training for staff increased.	5. Number of Survey on staff performance.
7.2.1 Tools are effective and efficient.	7.2.1 Treasury IT Department provide support to each Department on IT related matters including procurement, network system, software applications and hardware.	All staff have computers.	Ongoing	Treasury IT Section
7.2.2 Appraisal for staff are provided without delays.	7.2.2A. Annual appraisal form are completed and submitted to the HRM.	No outstanding appraisals for all staff.	Every year and Ongoing	Headquarter
7.2.3 Every staff take their annual leave without delays.	7.2.3A. Annual Leave Plan for the Ministry is completed and followed.	No outstanding leave for all staff.	Every year Annual Leave Plan is completed in Jan.	Headquarter and Departments
7.2.4 A support system mechanism is in place and implemented.	7.2.4A Headquarter to formulate a general support system for all staff of the Ministry.	Satisfaction Survey is roll-out for all staff to complete with results presented through a report.	Ongoing	Headquarter
7.2.6 Capacity building & knowledge management	7.2.6A Regular trainings at USP, local or overseas centers as part of knowledge management.  7.2.6B Monthly Training on new FMIS (TechOne)	Upskill of staff through knowledge managements and centres of learning  Improve outputs through sound understanding of the TECHONE systems (FMIS)	As and when they become available  Monthly	Headquarters  Treasury

		Refresher course and ensure staff fully understands functionality of the new system		
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## Workforce

Department	Workforce		
	2021	2022	2023
Headquarter	9	9	9
Planning, Budget and Aid Coordination	11	11	11
Central Statistics Department	7	7	7
Department of Business	5	5	6
Central Procurement Unit	5	5	6
Treasury	25	25	25
PERMU	3	4	4
Inland Revenue Department	10	10	11
Customs Department	11	11	11
Climate Change Department	8	8	8
Internal Audit	2	3	3
Tuvalu Trust Fund Secretariat	3	3	3
Office of the Authorisation Officer (EU)	1	1	1
Monitoring, Evaluation and Coordination	3	3	3
Central Contract Management Office	1	2	2
Central Project Management Office	5	5	5
Technical Adviser	2	1	0
<b>Total</b>	<b>111</b>	<b>113</b>	<b>115</b>

Source: Ministry of Finance

## Human Resource Development

Department	Training (new awards)		
	2021	2022	2023
Headquarter	0	1	0
Planning, Budget and Aid Coordination	1	0	1
Central Statistics Department	1	0	0
Department of Business	0	1	0
Central Procurement Unit	0	1	0
Treasury	1	0	1
PERMU	0	1	0
Inland Revenue Department	1	0	1
Customs Department	0	1	0
Climate Change Department	0	1	0
Internal Audit	0	1	0
Tuvalu Trust Fund Secretariat	0	0	1
Office of the Authorisation Officer (EU)	0	0	0
Monitoring, Evaluation and Coordination	0	1	0
Central Contract Management Office	0	0	0
Central Project Management Office	0	0	0
<b>Total</b>	<b>4</b>	<b>8</b>	<b>4</b>

Source: Ministry of Finance

**Core Expenditure Budget (Estimates)**

Department	Type	Source	2021	2022	2023
Headquarter	Recurrent	GoT	\$ 1,476,000	\$ 1,535,040	\$ 1,596,442
	One-Expenses		\$ 19,368,500	\$ 15,223,000	\$ 14,000,000
Planning, Budget and Aid Coordination	Recurrent	GoT	\$ 334,300	\$ 347,672	\$ 361,579
	One-Expenses		\$ 10,000	\$ 10,000	\$ 10,000
Central Statistics Department	Recurrent	GoT	\$ 137,500	\$ 143,000	\$ 148,720
	One-Expenses		\$ 69,200	\$ 80,000	\$ -
Department of Business	Recurrent	GoT	\$ 135,000	\$ 140,400	\$ 146,016
	One-Expenses		\$ 30,000	\$ 30,000	\$ 30,000
Central Procurement Unit	Recurrent	GoT	\$ 135,000	\$ 135,000	\$ 135,000
	One-Expenses		\$ -	\$ -	\$ -
Treasury	Recurrent	GoT	\$ 713,000	\$ 741,520	\$ 771,181
	One-Expenses		\$ 373,489	\$ 373,489	\$ 373,489
PERMU	Recurrent	GoT	\$ 744,200	\$ 773,968	\$ 804,927
	One-Expenses		\$ 25,000	\$ 25,000	\$ 25,000
Inland Revenue Department	Recurrent	GoT	\$ 241,700	\$ 251,368	\$ 261,423
	One-Expenses		\$ 30,000	\$ 30,000	\$ 30,000
Customs Department	Recurrent	GoT	\$ 362,800	\$ 377,312	\$ 392,404
	One-Expenses		\$ 20,000	\$ 20,000	\$ 20,000
Climate Change Department	Recurrent	GoT	\$ 179,900	\$ 187,096	\$ 194,580
	One-Expenses	Donors	\$ 18,000,000	\$ 8,000,000	\$ 35,000,000
Internal Audit	Recurrent	GoT	\$ 72,000	\$ 72,000	\$ 72,000
	One-Expenses		\$ 30,000	\$ 30,000	\$ 30,000
Tuvalu Trust Fund Secretariat	Recurrent	TTF	\$ 600,000	\$ 600,000	\$ 600,000
	One-Expenses		\$ 20,000	\$ 20,000	\$ 20,000
Office of the Authorisation Officer (EU)	Recurrent	EU	\$ 40,000	\$ 40,000	\$ 40,000
	One-Expenses		\$ 30,000	\$ 30,000	\$ 30,000
Monitoring, Evaluation and Coordination	Recurrent	GoT	\$ 50,000	\$ 50,000	\$ 50,000
	One-Expenses		\$ -	\$ -	\$ -
Central Contract Management Office	Recurrent	GoT	\$ 25,500	\$ 25,500	\$ 40,000
	One-Expenses	Donors	\$ 80,000	\$ 80,000	\$ -
Central Project	Recurrent	Donors	\$ 250,000	\$ 320,000	\$ 400,000
	One-Expenses		\$ 350,000	\$ 280,000	\$ 200,000

# TE ULUNI

Ministry of Finance Corporate Plan: 2021-2023

Department	Type	Source	2021	2022	2023
Management Office					
Total Government Funding Required	Recurrent	GoT/ Donors	\$5,496,900	\$5,739,876	\$6,014,271
	One-Off Expenses		\$38,436,189	\$24,231,489	\$49,768,489

Source: Ministry of Finance