

**PFM REFORM PROGRAM  
PLATFORM 2 ACTIVITIES TO BE IMPLEMENTED IN STAGE 2**



# Public Financial Management Reform Program

Departmental Action Plan for Platform 2/Stage2

## POLICY GROUP

**PART 1. PLATFORM ONE ACTIVITIES TO BE STRENGTHENED IN STAGE 2**

**PART 2. PLATFORM TWO ACTIVITIES TO BE IMPLEMENTED IN STAGE 2**

**PART 3. WORKS FOR LATER PLATFORMS THAT NEED TO BE COMMENCED NOW**

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<b>OBJECTIVE 11: FURTHER IMPROVE REVENUE POLICY AND ADMINISTRATION</b>																					
<b>11. 1. Refine and Implement medium term revenue policy including oil and gas revenue.</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		RG/PG	CED,TD, NTRD,SPD, FID,PFEPD	Revenue policy implemented	MDTF
11. 1.1 Prepare medium term revenue policy including oil and gas revenue. - Define option and possibility of policy and forecast. -Translate policy paper. - Review and update.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			EPFPD	Policy revenue documents	
11.1.2 Meeting with Revenue Departments for improving revenue policy in formulation of budget 2009 - Define option and mechanism for coordination in the preparation and implementation of revenue policy. - Review the policy and commend.	X		X			X					X	X	X		X	X			EPFPD		
11.1.3 Approve and implement revenue policy in formulation of budget 2009						X										X			EPFPD	Revenue policy in formulation of budget 2009 implemented	

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<b>11. 3. Continued improvement in customs policy and administration (including measures to improve information and transparency of right of tax and charge payers).</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	RG, PG	CED, ASEAN, EPFPD	Tax yield increased	MDTF/ PSD/TF?
11.3.1 Preparing and negotiating the Rules of Origin with ASEAN-Dialogue partners under FTA Framework	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		ASEAN		
11.3.2 Analyzing for maintaining as much as possible Customs Revenue, When implementation Commitments under FTA with ASEAN Dialogue Partners	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		ASEAN		
11.3.3 Monitoring the implementation of ASEAN-China, ASEAN-Korea Commitment under FTA Agreements	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		ASEAN		
11.3.4 Collaborate with CED and ASEAN for improvement of MTMF and revenue policy.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD		
<b>11. 4. Continued improvement in tax policy and administration</b>	X	X	X	X												X	RG, PG	TD,EPFPD	Tax yield increased	MDTF

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11. 4.1 Collaborate with TD for improvement of MTMF and revenue policy	X		X	X				X				X	X		X	X		EPFPD			
<b>11. 5. Continued improvement in non-tax revenue policy and administration including state property.</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		RG ,PG	Non-tax, EPFPD, SPD	Non-tax yield increased	MDTF
11.5.1 Collaborate with Non-tax revenue Department Group for improvement of MTMF and revenue policy	X		X	X				X				X	X		X	X		EPFPD			
<b>11.6. Strengthen macroeconomic and revenue forecasting.</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		PG, RG	EPFPD, CED, TD, NTRD, SPD, FID		
11.6.1 Strengthen MTMF and improve existing macro-fiscal model.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD			
11.6.2 Strengthen Sub-model of revenue forecasting to underpin MTMF.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD			
11.6.3 Collaborate with JICA to conduct training in Philippine on macroeconomic forecasting and fiscal.	X			X	X	X										X		EPFPD			

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<b>OBJECTIVE 21: IMPROVED LINES OF ACCOUNTABILITY BY CLARIFYING ROLES, FUNCTIONS AND RESPONSIBILITIES BETWEEN LEVELS OF GOVERNMENT AND WITHIN SPENDING INSTITUTIONS</b>																					
<b>21.1. Review and update laws and decrees that specify the roles and responsibilities for PFM within the government and re-specify roles where necessary</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		BF G, BE G, PG	BD FAD LAD	New Executive (Central Institutions, MEF, Line Ministries) Roles and Responsibilities in respect of Financial Accountability Defined & Implemented.	MDTF/IDA
21.1.1 Draft a decision of MEF on the instructions for all departments to invite Legal Affairs Department to participate in drafting laws and regulations within the framework of PFM		X	X	X															LAD	<b>The Ministerial decision will be passed</b>	
21.1.2 Participate in establishing the code of conduct and ethics for real estate certificate holders and licensees			X	X	X	X	X	X	X	X	X	X	X	X	X	X			LAD		
21.1.3 Participate in drafting the Law and Regulation on state property management		X	X	X	X	X	X	X	X	X	X	X	X	X	X				LAD		
21.1.4 Participate in drafting the expropriation law		X	X	X	X	X	X	X	X	X	X	X	X	X					LAD		
21.1.5 Participate in discussing the first draft on procurement law with relevant department within MEF		X	X																LAD		

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21.1.6 Legal study and analysis on the insurance law		X	X	X	X	X	X	X	X	X	X	X	X					LAD	Report and Recommendations for reform	
21.1.7 Legal study and analysis on real estate development profession		X	X	X	X	X	X	X	X	X	X	X	X					LAD	Report and Recommendations for reform	
21.1.8 Legal study and analysis on financial regime at the national and sub-national level administration		X	X	X	X	X	X	X	X	X	X	X	X					LAD	Report and Recommendations for reform	
21.1.9 Legal study analysis on the state property management at national and sub-national administration		X	X	X	X	X	X	X	X	X	X	X	X					LAD	Report and Recommendations for reform	
21.1.10 Legal study and analysis on Expropriation Law		X	X	X	X	X	X	X	X	X	X	X	X					LAD	Report and Recommendations for reform	
21.1.11 Legal study and analysis on procurement law at national and sub-national level administration		X	X	X	X	X	X	X	X	X	X	X	X					LAD	Report and Recommendations for reform	
<b>OBJECTIVE 22: IMPROVED INSTRUMENTS FOR ENCOURAGING RESPONSIBLE FINANCIAL MANAGEMENT AND ENFORCING ACCOUNTABILITY</b>																				



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<b>22.1. Establish appropriate sanctions for wrong, inappropriate or inefficient management of resources, build into law and give wide circulation and advice.</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	BFG PG	IAD GI FAD	Incentive/ Sanction Regime Established	MDTF/I DA
22.1.1 Develop standard/procedure of financial inspection of GID	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		<b>GID</b>		
22.1.2. Develop the draft of the procedure for the proportionate punishment to the committed mistakes according to the law on the statute of the civil servants and the law on the public financial system																X		<b>GID</b>		
22.1.3. Broadly disseminate the 10 Disciplines and legal document for public financial management which are introduced by the RG and MEF	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		<b>GID</b>		

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22.1.4. Set up the reporting sample to ensure the effectiveness of the transparency accountability and responsibility in the PFM.																X		GID		
22.1.5. Preparing the strategic program of the inspecting implementation in compliance with the budget law and PFMRP.	X															X		GID		
22.1.6. Recruiting 2 private law staffs and 2 public law staffs.	X																	LAD		
22.1.7. To review and comment on an administrative and financial sanction and on the draft of contract which is under the MEF's responsibility.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		LAD		
22.1.8. Reviewing the current role and function of LAD in order to improve and strengthen its capacity.	X																	LAD		
22.1.9. To develop data base for legal documents	X	X	X	X	X	X	X	X	X	X	X	X	X					LAD		

**OBJECTIVE 23: FURTHER IMPROVE THE IMPLEMENTATION OF NEW BUDGET CLASSIFICATION AND NEW CHART OF ACCOUNT**

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<b>23. 1. Review and further improve the new chart of account and budget classification in terms of progressive enhancement and implementation of the administrative, functional and economic classification.</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	BFG BEG PG	BD NT CMU EPFP D		MDTF/ IMF
23.1.1 Review and further improve the classification new chart of account into TOFE	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD		MDTF/ IMF/ French
23.1.2 Review and further improve the classification new chart of account into GFS.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD		
23.1.3. Separate account payable by program and non program	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD		
23.1.4 Review and follow up the recording by program and non program by line ministries in to TOFE.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD		
23.1.5 Review and further improve the use of the new classification in TOFE & GFS analysis	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD		

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23.3. Develop option for a step by step moving to accrual based accounting																	BEGPG	NT EPFPD		MDTF/IMF/French
23.3.1 Enhance capacity and corporate with NT for preparing the accurate recording data into GFS based on accrual accounting system.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD		
<b>OBJECTIVE 24: IMPROVE BUDGET IMPLEMENTATION AND FINANCIAL MANAGEMENT SYSTEMS</b>																				
24.3. Strengthen level of understanding, ownership, engagement and capacity for FMIS at MEF, LMs and Sub-national level.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	PG	ITD	Guidance and awareness programme developed	
24.3.1. Recruiting 10 IT staffs and 10 Business Analysts			X	X														ITD		
24.3.2. Train IT Staffs			X	X	X	X	X	X	X	X								ITD		
24.3.3. Train Business Analysts and staffs from MEF depts and LMS	X	X	X	X	X	X	X											ITD		Yes

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24.3.4. Train Users in MEF and Pilots in new structure of CoA, Budget classification and Business process	X		X	X	X													ITD		Yes
24.3.5. Seminars with line ministries and provinces	X		X	X	X	X	X											ITD		
24.3.6. Get the involvement of the LMs in the capacity building program and enable them to deliver the absorbed knowledge about FMIS to their colleagues within their own LM.	X	X	X	X	X	X														
<b>24.4. Establish FMIS Project/Transition Management Capacity incorporating MEF, LMs and Sub-national entities.</b>	X																	PG	ITD, NT, LMs, PTSS	
24.4.1. Creating FMIS Teams in MEF's Departments	X																	ITD		
24.4.2. Creating FMIS Teams in Line Ministries	X		X	X														ITD		
24.4.3. Forming FMIS Sub Groups	X																	ITD		



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24.6.1. FMIS Implementation Stage Work Plan	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		ITD		Yes
24.6.2. Prepare Change Management Strategy	x	x	x	x	x													ITD		Yes
24.6.3 Deliver change management program in MEF, LMs and Provinces	x				x	x	x	x	x	x	x	x	x	x	x	x		ITD		Yes
24.6.4 FMIS Preparation Stage Work Plan	x									x	x	x	x	x	x	x		ITD		Yes
<b>24.7. Development of plan, training courses and materials for on-going training of all personnel (application, ICT, users) involving in FMIS for MEF, LMs and Sub-national units.</b>	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		PG	ITD	
24.7.1. Basic Computer Training Work Plan for MEF, LMs and PTs	x										x	x	x	x	x	x		ITD		

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24.7.2. FMIS Training Stage Work Plan										X	X	X	X	X	X	X			ITD		
<b>24.8 Implementation of first pilot and rollout phase of FMIS (core modules and budget module).</b>																X		PG	ITD		
24.8.1. Sign-off system ready																X			ITD		Yes
24.8.2. Go live Budget Preparation Module																X			ITD		Yes
24.8.3. Debugging and fix errors for Budget Module																X			ITD		Yes
24.8.4 Prepare Pilot sites																X			ITD		
24.8.5. Release all core modules functionality to Pilot site																X			ITD		Yes
24.8.6. Sign-off system ready																X			ITD		Yes



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24.8.7. Go live All core modules in Pilot site (NT, 4LMs and 5 PTs)																X		ITD		
24.8.8. Debugging and Fix error for All core modules																X		ITD		Yes
24.8.9. To participate in the first step of FMIS implementation of GID (Business process, Technical requirement)																X		GID		
<b>OBJECTIVE 25: IMPROVED ACCOUNTING, FINANCIAL REPORTING AND TRANSPARENCY</b>																				
<b>25.1. Review of international public sector accounting standard (IPSAS, GAAP ect.) and assess realistic and appropriate sequencing for introduction linked to FMIS rollout.</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	BEG PG	NT/EPFPD	<b>Quality, Timeliness and Transparency of Accounting Financial Reporting.</b> - Standard - Annual financial statement	MDTF/IDA
25.1.1 Improve TOFE and GFS compilation in alignment with FMIS.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD		

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25. 2. Implementation of quarterly budget progress reports commenting on stage of completion reached, results achieved and any delays and remedial action proposed: From line Ministries to MEF and Within line ministries from internal budget entities to senior management.	X																	BFG , PG	BD /DIC/ EPFPD LMs	Integrated budget reporting system developed and implemented	MDTF
25.2.1 Review and develop quarterly macro-overview and TOFE report.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD		
25. 4. Improved forms of reporting to and communication with the public.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	PG	EPFPD / LMs	Reporting format and communication to public improved	MDTF
25.4.1 Develop and improve form of reporting post to the homepage	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD		
25.5.2 Develop and improve existing form of reporting.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD		
<b>OBJECTIVE 26: IMPROVED AUDITING/INSPECTION AND RESPONSE TO/USE OF AUDIT FINDINGS</b>																					

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<b>26. 2. Improved mechanism to ensure effective response to audit/inspection finding within budget entities.</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	SG/PG	IAD/GID/LMs	Mechanism designed and implemented	MDTF
26.2.1. Strengthening the correctional procedures and implementation of financial inspection to LMs, municipalities, provinces, districts, commune and SOE.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		GID		
26.2.2. Implementing the inspection of the lawsuits which related to the public financial management.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		GID		
26.2.3. To improve monitoring and evaluation of the periodic implementation with subordinate departments in the MEF in the purposes to improve the effectiveness of implementation.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		GID		
26.2.4. To improve monitoring and evaluation of the periodic implementation with LMs, municipalities, provinces, district, commune and SOEs.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		GID		

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<b>26. 3. Require internal audit sections and general inspectorate to submit annual audit plans based on risk assessment criteria recommended by MEF.</b>	X	X	X	X	X	X											SG, PG	IAD/GID, LMs	Annual audit plans developed in line with MEF criteria	MDTF
26.3.1. GID checks the annual action plan which based on the risks introduced by MEF.	X	X	X	X	X	X												GID		
26.3.2. To participate in providing comments on the clarification of the role and responsibilities of GID and IAD in LMs, municipalities, provinces, district, commune and SOEs which use the state buget	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		GID		
<b>26. 4. MEF reviews adequacy of sample of audit/inspection reports.</b>																	SG/PG	IAD/GID	Audit reports reviewed by MEF	MDTF
26.4.1. To participate in monitoring and evaluation of international public accounting standard	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		GID		

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26.4.2. To strengthen reviewing all suggestions or comments which issued by GID to LMs, municipalities, provinces, districts, commune and public enterprise were inspected.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		GID		
26.4.3. To effectively implement of the ex and post financial inspection on the management of state budget, counterpart fund, program budgeting, public investment project.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		GID		
26.4.4. Regularly develop and strengthen the code of conduct, career of the GID staff.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		GID		
26.4.5. Improve the transparency, accountability and effectiveness of implementation of financial Inspection on the using and management of state property.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		GID		
<b>26. 5. Improved focus and reporting of inspection</b>																	PG	GID	Audit reports reviewed by MEF	MDTF

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26.5.1. Improve financial inspection manual/report which parallel to the new budget classification.	X																		GID				
26.5.2. To participate in improving and developing the accounting report.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			GID			
26.5.3. Issue letter to individual ministry, municipality, province, district, commune and SOE to implement the inspection recommendation.	X	X	X	X												X				GID			
26.5.4. Analyze and evaluate the finding of financial inspection and then comment to the management for further implementation.	X	X	X	X												X				GID			
26.5.5. Develop and produce the financial inspection procedure and its experiences book.		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X					GID		
<b>OBJECTIVE 28: IMPLEMENTATION OF STAGE TWO OF THE CAPACITY DEVELOPMENT PLAN</b>																							

**PFM REFORM PROGRAM**  
**PLATFORM 2 ACTIVITIES TO BE IMPLEMENTED IN STAGE 2**

Objective/Activity/Action	Time (Month)															CG	Dept.	Indicators	TA Support	
	08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10					Onward
28.1. Organizational development relevant to Stage 2 including complete functional reviews of all MEF departments and financial development in LMs. Develop and implement strategic plan for each department, develop approach to production and dissemination of system manuals, introduce policies for effective use of technical assistance, recruitment of advisers to support the capacity development plan,. Improve work practices through increase use of technology.																	GS, PG	EFI, GID		
25.1.1 Strengthen staff capability through collaboration with JICA to conduct training in Philippine on government finance statistics.	X			X	X	X										X		EPFPD		
28.1.2. To conduct a seminar on the standard of financial inspection.																X		GID		

**PFM REFORM PROGRAM**  
**PLATFORM 2 ACTIVITIES TO BE IMPLEMENTED IN STAGE 2**

Objective/Activity/Action	Time (Month)																CG	Dept.	Indicators	TA Support
	08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10	Onward				
28.1.3. Prepare training plans for GID staff with the involved depts. and institutions.	X			X	X	X	X	X	X	X	X	X	X	X	X	X		GID /EFI		
28.1.4. Training on the inspection procedure of credit projection budget.	X			X	X	X	X	X	X	X	X	X	X	X	X	X		GID /EFI		
28.1.5. Training on the Inspecting of commune/sangkat budget.	X			X	X	X	X	X	X	X	X	X	X	X	X	X		GID /EFI		
28.1.6. Training on Computer course.				X	X	X	X	X	X	X	X	X	X	X	X	X		GID /EFI		
28.1.7. Training on Analysis /evaluation course.				X	X	X	X	X	X	X	X	X	X	X	X	X		GID /EFI		
28.1.8. English training course (investment project, reporting, public relation)				X	X	X	X	X	X	X	X	X	X	X	X	X		GID /EFI		
28.1.9. Financial inspection procedure training course.				X	X	X	X	X	X	X	X	X	X	X	X	X		GID		
28.1.10. Study tour. (Develop the financial inspection standard)					X	X	X	X	X	X	X	X	X	X	X	X		GID		



**PFM REFORM PROGRAM  
PLATFORM 2 ACTIVITIES TO BE IMPLEMENTED IN STAGE 2**

Objective/Activity/Action	Time (Month)																CG	Dept.	Indicators	TA Support	
	08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10	Onward					
28.1.11. To participate in any seminars for linking theory to the implementation of the financial inspection.				X	X	X	X	X	X	X	X	X	X	X	X	X			GID		
28.1.12. Computer training course( Network concept, Database diagram, software development, web development, software architecture)				X	X	X	X	X	X	X	X	X	X	X	X	X			LAD		
28.1.13. English training course.				X	X	X	X	X	X	X	X	X	X	X	X	X			LAD		

**PFM REFORM PROGRAM  
PLATFORM 2 ACTIVITIES TO BE IMPLEMENTED IN STAGE 2**

**PART 3. WORKS FOR LATER PLATFORMS THAT NEEDED TO BE COMMENCED NOW**

**PFM REFORM PROGRAM  
PLATFORM 2 ACTIVITIES TO BE IMPLEMENTED IN STAGE 2**

Objective/Activity/Action	Time (Month)																CG	Dept.	Indicators	TA Support
	08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10	Onward				
<b>OBJECTIVE 32: FURTHER IMPROVED COMPREHENSIVENESS AND INTERGRATION OF THE BUDGET</b>																				
<b>32.1. Develop policy on integration of the budget. Continue to improve the integration of recurrent and capital budgets through such ongoing initiatives such as MTEF, BSP and BP.</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	BFG, PG	BD, DIC, EPFPD	-MTEF covers all government financed expenditure (2008). -Plus 50% of DP projects (2009). -Plus 75% of DP projects (2010).	MDTF/IDA
32.1.1 Improve MTEF top down with others relate Departments and Ministries. - Collaborate with DIC to find option of improving external financed capital expenditure reporting. - Collaborate with CDC and line ministries to find solution of improving the incorporated investment spending from all sources. - Update MTEF material	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD		

**PFM REFORM PROGRAM  
PLATFORM 2 ACTIVITIES TO BE IMPLEMENTED IN STAGE 2**

Objective/Activity/Action	Time (Month)																CG	Dept.	Indicators	TA Support
	08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10	Onward				
32.1.2 Review MTEF driven by transparent policy in relation to fiscal management, financing and debt analysis. - Provide data output and outcome from line ministries to update the MTEF output material - Schedule with line ministries to conduct survey for applying MTEF bottom up - Review of concrete link between sectoral plan and NSDP - Success measure and success indicator of program budgeting with priority ministries which is consistent with Medium Term Macroeconomic Framework - Quarterly report on projects/programs implementation of line ministries.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD		
32.1.3. Conduct policy study to improve MTEF.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		EPFPD		