

## CONTRIBUTION TO STRATEGY 2030 OPERATIONAL PRIORITIES

OP No.	Corporate Results Framework Indicators (Outputs and Outcomes)	Expected Value	Methods and Comments
6.1	Legal and regulatory tax framework reviewed. (2020 baseline: no legal framework in place)	3	MOF's agencies responsible for cash management and forecasting; internal controls; and tax policy, will benefit from support provided under the TA.
6.1.1	Dedicated tax policy unit and advisory board formed and fully staffed. (2020 baseline: no Tax policy unit)  Training activities provided to MOF to ensure operationalization of the Cash management and Treasury Single Account Rules 2020.	50	50 officials from MOF's units, departments and agencies responsible for cash management and forecasting, and tax policy analysis benefit from trainings. Final guidance/policy notes and training records will be used to assess this.
6.1.2	MOF adopts functional specification document for the inclusion of forecasts in the IFMIS system. (2020 baseline: no functional specification document available).  MOF adopts action plan for operationalization of revised financial authority and control system, including specific rules and regulations to be updated, in line with provisions included in PFM Act 2019. (2020 baseline: PFM Act specifications not operationalized)  MOF adopts policy note on revised system of financial authority and control. (2020 baseline: no existing proposal for revision of financial authority and control system)  Note reviewing current system of delegation of financial authority and control, including existing rules and regulations, laws and other office orders in place. (2020 baseline: no note has been drafted)  Legal and regulatory tax framework reviewed. (2020 baseline: no legal framework in place)	5	5 policy notes/guidance documents/action plans adopted under the TA to ensure improved cash management and forecasting as well as financial delegation.

IFMIS = Integrated financial management information system, MOF = Ministry of Finance, OP = operational priority, PFM = public financial management, TA = technical assistance.

Source: Asian Development Bank.