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## Technical Assistance Report

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Project Number: 54382-002  
Knowledge and Support Technical Assistance (KSTA)  
December 2020

# Islamic Republic of Pakistan: Supporting Public Financial Management and Tax Policy

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Asian Development Bank

## CURRENCY EQUIVALENTS

(as of 6 November 2020)

Currency unit	–	Pakistan Rupee (Pre/PRs)
PRe1.00	=	\$0.0062
\$1.00	=	PRs159.45

## ABBREVIATIONS

ADB	–	Asian Development Bank
EFF	–	extended fund facility
FY	–	fiscal year
GDP	–	gross domestic product
IMF	–	International Monetary Fund
PFM	–	public financial management
TA	–	technical assistance

## NOTES

- (i) The fiscal year (FY) of the Government of Pakistan ends on 30 June. “FY” before a calendar year denotes the year in which the fiscal year ends, e.g., FY2020 ends on 30 June 2020.
- (ii) In this report, “\$” refers to United States dollars.

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## KNOWLEDGE AND SUPPORT TECHNICAL ASSISTANCE AT A GLANCE

<b>1. Basic Data</b>		<b>Project Number:</b> 54382-002
<b>Project Name</b>	Supporting Public Financial Management and Tax Policy	<b>Department/Division</b> CWRD/CWPF
<b>Nature of Activity Modality</b>	Capacity Development, Policy Advice Regular	<b>Executing Agency</b> Ministry of Finance, Revenue and Economic Affairs
<b>Country</b>	Pakistan	
<b>2. Sector</b>	<b>Subsector(s)</b>	<b>ADB Financing (\$ million)</b>
✓ Public sector management	Public expenditure and fiscal management	0.55
	<b>Total</b>	<b>0.55</b>
<b>3. Operational Priorities</b>		<b>Climate Change Information</b>
✓ Strengthening governance and institutional capacity		GHG Reductions (tons per annum) 0
		Climate Change impact on the Project Low
		<b>ADB Financing</b>
		Adaptation (\$ million) 0.00
		Mitigation (\$ million) 0.00
		<b>Cofinancing</b>
		Adaptation (\$ million) 0.00
		Mitigation (\$ million) 0.00
<b>Sustainable Development Goals</b>		<b>Gender Equity and Mainstreaming</b>
SDG 1.a		No gender elements (NGE) ✓
SDG 16.6		
SDG 17.1, 17.4		
		<b>Poverty Targeting</b>
		General Intervention on Poverty ✓
<b>4. Risk Categorization</b>	Low	
<b>5. Safeguard Categorization</b>	Safeguard Policy Statement does not apply	
<b>6. Financing</b>		
<b>Modality and Sources</b>		<b>Amount (\$ million)</b>
<b>ADB</b>		<b>0.55</b>
Knowledge and Support technical assistance: Technical Assistance Special Fund		0.55
<b>Cofinancing</b>		<b>0.00</b>
None		0.00
<b>Counterpart</b>		<b>0.00</b>
None		0.00
<b>Total</b>		<b>0.55</b>
<b>Currency of ADB Financing:</b> US Dollar		

## I. INTRODUCTION

1. The knowledge and support technical assistance (TA) to the Government of Pakistan will strengthen fiscal sustainability leading to improved development outcomes by initiating key reforms in public financial management (PFM) and tax policy. The Asian Development Bank (ADB) will provide support to the Government of Pakistan in high-priority areas and areas that are included in the Public Finance Management Act, 2019.<sup>1</sup> The TA contains actions and initiatives for the following key reforms: (i) strengthening the capacity for tax policy analysis and design, (ii) strengthening the capacity for cash management and forecasting practices, and (iii) improving the system for delegated financial authority. The TA is aligned with the priorities of ADB's Strategy 2030<sup>2</sup> and the country operations business plan for Pakistan, 2020–2022.<sup>3</sup>

## II. ISSUES

2. Pakistan's economy has witnessed repeated boom and bust cycles resulting in the country seeking assistance from the International Monetary Fund (IMF) at different times. The IMF's 3-year Extended Fund Facility (EFF) for Pakistan, approved in 2019, marks the 13th IMF assistance program since 1988. Under the 2019 EEF, the IMF supports the government aligning the exchange rate policy with market fundamentals, increasing energy prices to reduce off-budget liabilities, raising interest rates, and reducing the fiscal deficit. Subsequently, between FY2018 and FY2020, the exchange rate depreciated by about 40%, interest rates increased to 13%, and electricity prices increased by 15%. These measures resulted in reducing the account deficit from \$19 billion, or 6.3% of gross domestic product (GDP) in FY2017–18, to \$3 billion, or 1.7% of GDP in FY2019–20.<sup>4</sup> However, some key reforms that pave the way for fiscal adjustments under the IMF's EFF remain unaddressed.<sup>5</sup>

3. **High and unsustainable budget deficit.** One of the key reasons for repeated IMF program assistance in Pakistan is the persistently high and unsustainable budget deficit. Between 2012 and 2020, Pakistan's average fiscal deficit was 6.7%. As per the Fiscal Responsibility and Debt Limitation Act, 2005, the budget deficit was required to be reduced to 3.5% of GDP for FY2017–2018 and maintained at this level.<sup>6</sup> However, this fiscal rule was breached, and, because of the high budget deficit, the public debt to GDP ratio increased to 87% of GDP by June 2020. This level of public debt significantly burdens the future fiscal sustainability of Pakistan. Low revenues are considered one of the main constraints in narrowing the budget deficit. Between 2012 and 2019, Pakistan's total revenue (excluding grants) was 14.6% of GDP, the lowest in the CWRD region and significantly lower than the regional average of 25.3% for the same period. (25.3%).<sup>7</sup> Pakistan's tax to GDP ratio during this period was about 11.6%, which is significantly lower than other countries in the region such as Uzbekistan (19.3%), Kazakhstan (18.0%), and the Kyrgyz Republic (20%).

4. **The COVID-19 pandemic has aggravated the fiscal situation.** Following the outbreak of the coronavirus disease (COVID-19) pandemic, the budget deficit increased to 8.1% of GDP

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<sup>1</sup> Government of Pakistan, Ministry of Finance of Pakistan. 2019. [Public Finance Management Act, 2019](#). Islamabad.

<sup>2</sup> ADB. 2018. [Strategy 2030: Achieving a Prosperous, Inclusive, and Sustainable Asia and the Pacific](#). Manila.

<sup>3</sup> ADB. 2019. [Country Operations Business Plan: Pakistan, 2020–2022](#). Manila.

<sup>4</sup> State Bank of Pakistan. 2020. [Balance of Payments Statement](#). Islamabad.

<sup>5</sup> International Monetary Fund. 2019. [Pakistan Requests for an Extended Arrangement Under the Extended Fund Facility](#). Washington, DC.

<sup>6</sup> Government of Pakistan, Ministry of Finance of Pakistan. 2017. [Fiscal Responsibility and Debt Limitation Act, 2005](#). Islamabad.

<sup>7</sup> International Monetary Fund. 2020. [Revenue \(% of GDP\)](https://www.imf.org/external/datamapper/GGR_G01_GDP_PT@FM/ADVEC/FM_EMG/FM_LIDC). [https://www.imf.org/external/datamapper/GGR\\_G01\\_GDP\\_PT@FM/ADVEC/FM\\_EMG/FM\\_LIDC](https://www.imf.org/external/datamapper/GGR_G01_GDP_PT@FM/ADVEC/FM_EMG/FM_LIDC) (accessed 9 September 2020).

during FY2019–20 (primary deficit of 1.8% of GDP) primarily because of low tax revenue collections by the Federal Board of Revenue as the economy grinded to a halt. The overall target for FY2019–20 was set at PRs5.5 trillion, while the actual collection was recorded at about PRs3.9 trillion (i.e., a gap of 29%). One of the reasons for the high fiscal deficit was the announcement of a fiscal stimulus package of about PRs1.2 trillion (3% of GDP) that contains emergency response and support to individuals and businesses.

5. **Reduced federal discretionary fiscal space.** With the passage of the 7th National Finance Commission Award in 2010, an increased share of government taxes began being transferred to the provinces (57.5% as compared to about 47.5% stipulated in the 6<sup>th</sup> National Finance Commission Award).<sup>8</sup> The net revenue retained by the federal government decreased from an average of about 9% of GDP in the previous award to about 7% of GDP. This level of revenue is inadequate to finance large and inelastic public expenditures such as debt servicing and defense, as well as the wages and pensions of government employees. During FY2019–20, the net revenue retained by the federal government was lower than the debt service it incurred on domestic and foreign loans, highlighting the extremely limited fiscal space that exists federally. The 2019 PFM Act requires an improved version of delegated financial authority to principal accounting officers; however, the implementation of these reforms has been slow, and the low net revenue retained federally continues to be a significant driver of wide and persistent fiscal deficit.

6. **Estimated fiscal deficit.** The government-announced budget for FY2020–21 estimates a fiscal deficit of 7.0% of GDP. This signals a decline in the fiscal deficit compared with FY2019–FY20, when the fiscal deficit reached 8.4% of GDP. However, large off-budget liabilities (about 6% of GDP of Pakistan’s stock of contingent liabilities in the shape of debts and unpaid arrears in the energy and commodity sectors) and losses of state-owned enterprises (about 1% of GDP on average per year) make the fiscal situation unsustainable in the medium-term.

7. The unstable fiscal situation makes structural reforms in the areas of PFM and fiscal policy essential. Under the IMF’s EFF, the Government of Pakistan committed to a series of structural reforms aimed at improving fiscal stability and transparency. The PFM Act, prepared and approved with ADB’s support, provides legal cover for improved fiscal transparency, accountability, and higher quality and efficiency of spending. However, since its adoption in 2019, operationalizing the PFM Act has been limited. The TA seeks to support the government in implementing the PFM Act, which will ensure increased fiscal stability and strengthen the quality and effectiveness of public spending. Adequate implementation of the PFM Act will also help Pakistan meet its fiscal deficit target of 4.8% by June 2023, a commitment enshrined in the government’s medium-term budgetary statement.<sup>9</sup>

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<sup>8</sup> The announcement of the 7th National Finance Commission Award on 18 March 2010 resolved the issue of distribution of resources between the federation and the provinces of Pakistan. Government of Pakistan, National Finance Commission of Pakistan. 2010. [Seventh National Finance Commission Award](#). Islamabad.

<sup>9</sup> Government of Pakistan, Ministry of Finance of Pakistan. 2020. [Medium-Term Budgetary Statement 2020–2021 to 2022–2023](#). Islamabad.

### III. THE TECHNICAL ASSISTANCE

#### A. Impact and Outcome

8. The TA is aligned with the following impact: macroeconomic management strengthened and more sustained and inclusive growth supported.<sup>10</sup> The TA will have the following outcome: Pakistan's fiscal and debt sustainability strengthened.<sup>11</sup> Therefore, a target deficit of 4.8% of GDP was set under this TA for 2023, in line with government's target.

#### B. Outputs, Methods, and Activities

9. **Output 1: Capacity for tax policy analysis and design strengthened.** The current tax structure has not been able to meet the revenue needs of the economy, leading to wide fiscal deficits. The burden of taxation is also highly skewed and regressive, affecting the overall business environment, discouraging investment in industry and the export sector, and widening inequalities. Tax compliance is weak and relies on presumptive and regressive tax withholdings. Therefore, the establishment of a capacitated and dedicated tax policy unit is recommended to carry out five functions: (i) guide general tax design and associated public consultations; (ii) perform revenue and economic impact analyses; (iii) initiate, participate, and oversee the manifestation of policy content during legal drafting processes; (iv) support the government in negotiating tax treaties toward international tax obligations; and (v) guide tax reforms and coordinate tax policy between governments.

10. **Output 2: Capacity for cash management and forecasting practices strengthened.** An ineffective cash management and forecasting system hinders the accurate understanding and management of liquid financial assets and shortages and, consequently, predictability in budget execution. Unplanned and discretionary fiscal pressures, such as those experienced under the coronavirus disease 2019 pandemic, contribute to widening the fiscal deficit. Therefore, the government committed to formalize policy and rules to prescribe an effective cash management system under section 30 of the PFM Act. However, the system requires strengthening and building the capacity of key government officials. Specifically, the following key activities are required to be supported: (i) review data entry points from which cash forecasts will be required and issue instructions on cash forecasts; (ii) develop a functional specifications document to include forecasts in the integrated financial management information system to configure the systems, applications, and products system to start the cash-forecasting system; and (iii) train key data providers and officials of the Ministry of Finance to forecast cash requirements using various models.

11. **Output 3: System for delegated financial authority improved.** The PFM Act, 2019 requires the delegation of financial powers to principal accounting officers to be improved. The Financial Adviser Organization (part of the Ministry of Finance's transactional level of control over financial transactions of line ministries) has been abolished as a result of the PFM Act. The following activities are proposed to improve delegation: (i) review the system of delegating financial authority and control, which will require reviewing the existing rules and regulations, laws, and other office orders; (ii) formulate a policy note on the revised system of financial authority and control that provides clarity on the delegated powers and defines the internal control mechanism that the Cabinet should approve for effective implementation; and (iii) based on the policy note,

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<sup>10</sup> Government of Pakistan, Ministry of Planning, Development and Reform. 2014. *Pakistan 2025: One Nation—One Vision*. Islamabad.

<sup>11</sup> The design and monitoring framework is in Appendix 1.

update the rules and devise regulations. These reforms were envisaged in the PFM Act to improve the financial management capacity of line ministries, strengthen the internal control system, and improve implementation capability.

### C. Cost and Financing

12. The TA is estimated to cost \$550,000, of which \$550,000 will be financed on a grant basis by ADB's Technical Assistance Special Fund (TASF 6). The key expenditure items are listed in Appendix 2.

13. The government will provide counterpart support in the form of staff time allocation, office accommodation, secretarial assistance, domestic transportation (as required), and other in-kind contributions.

### D. Implementation Arrangements

14. ADB will administer the TA through the Public Management, Financial Sector and Trade Division of its Central and West Asia Department, which will select, supervise, and evaluate consultants; organize discussions; and provide staff to act as resource persons, as required. ADB's Pakistan Resident Mission will provide local administrative and coordination support, as needed.

15. Implementation arrangements are summarized in the table.

**Table 1: Implementation Arrangements**

Aspects	Arrangements		
Indicative implementation period	December 2020—December 2022		
Executing agency	Ministry of Finance		
Implementing agency	Public Management, Financial Sector and Trade Division of ADB's Central and West Asia Department.		
Consultants	To be selected and engaged by ADB		
	Individual consultant selection	International expertise (20 person-months)	\$312,000
		National expertise (20 person-months)	\$132,000
Disbursement	Disbursement of TA resources will follow ADB's <i>Technical Assistance Disbursement Handbook</i> (2020, as amended from time to time).		

ADB = Asian Development Bank, TA = technical assistance.

Source: Asian Development Bank.

16. **Consulting services.** A total of 40 person-months of consulting services (20 international and 20 national) will be required intermittently. The table provides an overview of the required consulting services. Consultants will be engaged using individual consultant selection and lump sum payments, and output-based contracts will be considered. Further, fixed or lumpsum out-of-pocket expenses in the consulting contracts under this TA will be considered. ADB will engage the consultants following the ADB Procurement Policy (2017, as amended from time to time) and its associated project administration instructions and/or staff instructions.<sup>12</sup>

<sup>12</sup> Terms of Reference for Consultants (accessible from the list of linked documents in Appendix 3).

#### **IV. THE PRESIDENT'S DECISION**

17. The President, acting under the authority delegated by the Board, has approved the provision of technical assistance not exceeding the equivalent of \$550,000 on a grant basis to the Government of Pakistan for Supporting Public Financial Management and Tax Policy, and hereby reports this action to the Board.

## DESIGN AND MONITORING FRAMEWORK

**Impact(s) the TA is Aligned with:**  
Macroeconomic management strengthened and more sustained and inclusive growth supported (Pakistan's Vision 2025)<sup>a</sup>

Results Chain	Performance Indicators with Targets and Baselines	Data Sources and Reporting Mechanisms	Risks
<p><b>Outcome</b> Pakistan's fiscal and debt sustainability are strengthened</p>	<p>By 2023: a. Fiscal deficit is reduced to 4.8% of GDP (2020 baseline: 8.4% of GDP) (OP 6.1)</p>	<p>MOF Annual Fiscal Operations Report and the IMF Article IV Report</p>	<p>Key fiscal risks include lower economic growth because of a prolonged COVID-19 pandemic and/or a resurgence of the disease.</p> <p>Implementation of structural reforms is not completed on time.</p>
<p><b>Outputs</b> 1. Capacity for tax policy analysis and design strengthened</p>	<p>By December 2022:</p> <p>1a. Legal and regulatory tax framework reviewed (2020 baseline: no legal framework in place) (OP 6.1.2)</p> <p>1b. Dedicated tax policy unit and advisory board formed and fully staffed to (i) guide general tax design; (ii) perform revenue and economic impact analyses; (iii) initiate, participate, and oversee the manifestation of policy content during legal drafting processes; (iv) support the government in negotiating tax treaties toward international tax obligations; and (v) guide tax reforms and coordinate tax policy (2020 baseline: no tax policy unit) (OP 6.1.1)</p>	<p>1a. Government notification approved by the Cabinet</p> <p>1b. MOF notification, Ministerial Decree, legal documents and amendments</p>	<p>Disagreements over institutional placement and the supervision of a dedicated tax policy unit.</p>
<p>2. Capacity for cash management and forecasting practices strengthened</p>	<p>By December 2022:</p> <p>2a. Training activities provided to MOF to ensure the operationalization of the Cash Management and Treasury Single Account Rules 2020 (2020 baseline: 0) (OP 6.1.1)</p>	<p>2a. TA training records and attendance sheets</p>	<p>Frequent staff turnover in the budget wing and/or of key stakeholders.</p>

Results Chain	Performance Indicators with Targets and Baselines	Data Sources and Reporting Mechanisms	Risks
	2b. MOF adopts a functional specification document for the inclusion of forecasts in the IFMIS system (2020 baseline: no functional specification document available) (OP 6.1.2)	2b. MOF meeting notifications of cash forecasting and management committees	IFMIS is not updated because of issues of capacity in the office of the Controller General of Accounts.
3. System for delegated financial authority regime improved	<p>By December 2022:</p> <p>3a. Note reviewing the current delegation system of financial authority and control, including existing rules and regulations, laws, and other office orders (2020 baseline: no note has been drafted) (OP 6.1.2)</p> <p>3b. MOF adopts the policy note on the revised system of financial authority and control (2020 baseline: no existing proposal for revision of financial authority and control system) (OP 6.1.2)</p> <p>3c. MOF adopts an action plan for operationalizing the 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) (OP 6.1.2)</p>	<p>3a. TA consultant output</p> <p>3b. MOF policy note on revised financial authority and control system</p> <p>3c. MOF action plan</p>	A lack of consensus on reform direction.

Results Chain	Performance Indicators with Targets and Baselines	Data Sources and Reporting Mechanisms	Risks
<p><b>Key Activities with Milestones</b></p> <p><b>1. Capacity for tax policy analysis and design strengthened</b></p> <p>1.1 Diagnostic report on the current organizational structure of the tax policy and tax administration with concrete recommendations on organizational placing for the Tax Policy Unit, agreed upon by all major stakeholders involved (Q1 2021)</p> <p>1.2 Draft organizational structure of the Tax Policy Unit with clear TORs for different skillsets needed to carry out activities within its mandate (Q1 2021)</p> <p>1.3 Design institutional capacity development road map and deliver trainings to support the implementation of the road map</p> <p>1.4 Support simplification of the tax code, reducing taxpayers' compliance costs and governmental administrative costs.</p> <p>1.5 Draft a review of the legal and regulatory regime with recommendations on legal amendments required to accommodate the creation and operationalization of the Tax Policy Unit, including the review of the FBR Act and rules and regulations to recommend changes required to undertake the shift (Q2 2021)</p> <p><b>2. Capacity cash management and forecasting practices strengthened</b></p> <p>2.1 Draft review of data entry points from which cash forecasts will be required that include instructions on cash forecasts (Q1 2021)</p> <p>2.2 Draft functional specifications document for including forecasts in the IFMIS system, including the development of a functional specifications document to configure the SAP system to start the cash-forecasting system (Q2 2021)</p> <p>2.3 Deliver workshop training for key data providers and officials of the Ministry of Finance on how to forecast cash requirements using various models (Q3 2021)</p> <p><b>3. System for delegated financial authority improved</b></p> <p>3.1 Draft a review of the current system of delegation of financial authority and control that includes review of the existing rules and regulations, laws, and other office orders (Q1 2021)</p> <p>3.2 Draft a policy note on the revised system of financial authority and control that provides clarity on the delegated powers and the definition of the internal control mechanism (Q2 2021)</p>			
<p><b>Inputs</b></p> <p>Asian Development Bank: \$550,000 (TASF 6)</p> <p>Note: The government will provide counterpart support in the form of staff time allocation, office accommodation, secretarial assistance, and other in-kind contributions.</p>			

ADB = Asian Development Bank; COVID-19 = coronavirus disease; FBR = Federal Board of Revenue; GDP = gross domestic product; IFMIS = integrated financial management information system; IMF = International Monetary Fund; MOF = Ministry of Finance, Revenue and Economic Affairs or Ministry of Finance; OP = operational priority; PFM = public financial management; Q = quarter; SAP = systems, applications, programs; TOR = terms of reference; TA = technical assistance.

<sup>a</sup> Government of Pakistan, Ministry of Planning, Development and Reform. 2014. *Pakistan 2025: One Nation–One Vision*. Islamabad.

**Contribution to Strategy 2030 Operational Priorities:**

The expected values and methodological details for all OP indicators to which this TA will contribute results are detailed in the Contribution to Strategy 2030 Operational Priorities (accessible from the list of linked documents in Appendix 3 of the TA report).

Source: Asian Development Bank.

**COST ESTIMATES AND FINANCING PLAN**  
(\$'000)

Item	Amount
<b>Asian Development Bank<sup>a</sup></b>	
1. Consultants	
a. Remuneration and per diem	
i. International consultants	312.00
ii. National consultants	132.00
b. Out-of-pocket expenditures	
i. International and local travel	30.00
ii. Reports and communications	5.00
2. Training, seminars, workshops, forum, and conferences	
a. Facilitators	20.00
3. Contingencies	51.00
<b>Total</b>	<b>550.00</b>

Note: The technical assistance (TA) is estimated to cost \$550,000, of which contributions from the Asian Development Bank are presented in the table. The government will provide counterpart support in the form of counterpart staff, office and housing accommodation, office supplies, secretarial assistance, domestic transportation, and other in-kind contributions.

<sup>a</sup> Financed by the Asian Development Bank's Technical Assistance Special Fund (TASF 6).

Source: Asian Development Bank estimates.

**LIST OF LINKED DOCUMENTS**

<http://www.adb.org/Documents/LinkedDocs/?id=54382-002-TARreport>

1. Terms of Reference for Consultants
2. Contribution to Strategy 2030 Operational Priorities