### GOVERNMENT OF GUYANA MINISTRY OF FINANCE PUBLIC FINANCIAL MANAGEMENT (PFM) ACTION PLAN

### AGENCY: INTERNAL AUDIT DIVISION OF THE MINISTRY OF FINANCE

No.	Activity	Deadline	Means of verification
1	Recruit additional staff.	June 2014	Two additional staff added
2	Train of Internal Audit Division staff.	June 2013	Outline of Training Programme, including course content descriptions, durations, target participants and the dates of training.
3	Train of Internal Audit staff.	June 2013	90 per cent of staff trained
4	Train Budget Agency staff.	September 2013	Key topic areas identified for training
5	Train Budget Agency staff.	June 2014	Outline of Training Programme, including course content descriptions, durations, target participants and dates of training.
6	Train Budget Agency staff.	November 2014	At least 70 percent of staff targeted trained
7	Develop and approve Internal Audit Charter.	June 2013	Charter document approved by Internal Audit Oversight Committee
8	Develop and disseminate Internal Audit Circular.	July 2013	Circular issued to Budget Agencies
9	Convene meetings of Internal Audit Oversight Committee.	September 13	At least two meetings held by September of each year
10	Convene meetings of Internal Audit Oversight Committee	December each year	At least four meetings per year

11	Establish Internal Audit plan	July 2013	Internal Audit plan in place
12	Implement Internal Audit plan	December 2013	Report on status of implementation of Internal Audit plan
13	Produce reports based on Internal Audit plan	March 2014	At least three reports completed and recommendations made to
	rioduce reports bused on internal ridat plan	101aren 2014	Budget Agencies.
14	Develop framework to follow up on Internal	September	Framework document in place
	Audit	2013	Trane work document in prace
15	Budget Agency to submit responses in	July 2014	Budget Agencies' responses to Internal Audit reports.
	keeping with the framework	July 2014	Budget Agencies Tesponses to Internal Audit reports.
16	Budget Agencies to comply with Framework	July 2015	Budget Agencies' responses received within time specified by
	Document	July 2015	the Framework Agreement.

## AGENCY: OFFICE OF THE BUDGET

No.	Activity	Deadline	Means of verification
1	Review and document changes needed for harmonizing coding structure	February 2015	Completion of documentation
2	Assess IT changes required and cost proposals	December 2015	Assessment done by software firm
3	Engage software provider to present proposals on what is needed to implement changes to Budget Book.	May 2016	Receipt of proposal.
4	Implement changes to coding structure	December 2016	Changes effected and budget test estimates printed in new format
5	Present pilot budget estimates in new coded format	May 2017	Conclusion of coding format document.
6	Add categories (economic classification) as within the Estimates of Revenue and Expenditure table to mid-year report	May 2014	Additional information (table) shown in mid-year report and uploaded on the website.
7	Provide training outline in MTEF	September 2013	Outline of training programme, including course content descriptions, duration, target participants and date of training.
8	Expansion of training in MTEF	September 2014, -2015 & 2017	At least 70% of target participation trained in Health, Education, Finance, Housing & Water, Agriculture and MNRE.
9	Update Education Sector Strategy for 2014- 2018	June 2013	Completion timeline with TOR
10	Update Education Sector Strategy for 2014- 2019	December 2014	Sector Strategy Document completed along with costing
11	Update Health Sector Strategy 2013-2017 –	May 2013	TOR with completion deadline

	vision 20/20		
12	Update Health Sector Strategy 2013-2017 – vision 20/21	April 2014	Sector Strategy Document completed along with costing
13	Develop and cost at least 1 sector or subsector (1st sea defence with specialist TOR detail re indicators) strategy every 18 months starting in 2014.	Sep 2013 & annually thereafter	TOR with completion timeline
14	Develop and cost at least 1 sector or subsector (1st sea defence with specialist TOR detail re indicators) strategy every 18 months starting in 2015.	December 2014 and annually thereafter	Sector Strategy Document completed along with costing
15	Develop and cost at least 1 strategy document for a region every 18 months starting in 2014	September 2013 and annually thereafter	TOR with completion timetable
16	Develop and cost at least 1 strategy document for a region every 18 months starting in 2014.	December 2014 and annually thereafter	Sector Strategy Document
17	Expand training in strategic planning to all sector ministries and regions.	July 2013	Outline of training programme, including course content descriptions, duration, target participants and date of training.
18	Expand training in strategic planning to all sector ministries and regions.	July 2013	At least 70% of target participation trained in Health, Education, Finance, Housing & Water, Agriculture and MNRE.
19	Coordinate donors engaged in PFM by MOF.	December each year	Minutes of four meetings per year
20	Regularly Monitor Action Plan via Portfolio Meetings	Half yearly	At least three meetings in every six months.

# AGENCY: NATIONAL PROCUREMENT AND TENDER ADMINISTRATION BOARD

No.	Activity	Deadline	Means of verification
1	Draft revision to the Regulations to incorporate language of framework contract as approved by Cabinet.	June 2013	Regulations include language for framework document.
2	Review contract value limit in Regulation 4 (Part II – Publicity).	July 2013	Related report produced.
3	Issue circular on reporting requirements for all procurement (award type info)	May 2013	Circular issued
4	Develop database to capture information collected as a result of the circular.	September2 013	Database in place
5	Submit reports from database to senior management team at Ministry of Finance quarterly.	September2 014	Quarterly reports in place.
6	Hold sensitisation workshop with private sector annually	May 2014	Evidence that workshops are held.
7	Hold sensitisation workshop with evaluators annually.	May 2014	Evidence that workshops are held.
8	Conduct training in procurement planning methodology.	October each year	Outline of training programme, including course content descriptions, duration, target participants and date of training.
9	Conduct training in procurement planning methodology.	November each year	70% of target staff trained.
10	Develop procurement plans beyond initial pilots	July 2014	Procurement plans completed for at least three Budget Agencies.
11	Develop procurement plans for sea defence.	June 2015	Procurement plan for sea defence in place
12	Improve website management by including	June 2015	Website updated

	posting of advertisements.		
13	Review software to facilitate submission	December	Review report document.
	by regions and ministries.	2013	
14	Include in website ministerial and regional	December	Information available on website
	awards exceeding \$400,000.	2014	
15	Hire IT officer to manage procurement	December	IT officer in place
	database.	2013	
16	Generate analytical report and submit it to	March 2015	Report contains analysis of procurement.
	Minister.		
17	Post information on system and process for	July 2013	Information on website
	complaints on website.		
18	Issue circular to Budget Agencies,	June 2013	Circular issued
	requiring complaints received at Agency		
	level to be recorded.		
19	Train procurement officers and related staff	June 2014	Outline of training programme, including course content
	on CIPS.		descriptions, duration, target participants and date of training.
20	Train procurement officers and related staff	December	70% of target staff trained.
	on CIPS.	each year	
21	Improve staff capacity	January	At least two staff certified in CIPS Level II
		2014	
22	Hire additional officers.	June 2015	At least two staff hired

# AGENCY: ACCOUNTANT GENERAL'S DEPARTMENT

No.	Activity	Deadline	Means of verification
1	Install and use the CS-DRMS for monthly reconciliation of the Public Debt	January 2014	Individual loan report from CS-DRMS
2	Implement the Domestic Debt Module in CS-DRMS	June 2015	On-site verification
3	Commence design of training programme	September, 2013	First draft submission to DOB available for on-site verification
4	Train staff of AGD in the use of CS-DRMS	December 2013	Outline of training programme, including course content descriptions, duration, target participants and date of training.
5	Train staff of AGD in the use of CS-DRMS	Jun 2014	At least 80% of target participants trained.
6	Develop SOP for Debt Management and Public Debt Section when recording and executing payments.	March 2014	Copy of SOP outlining the process
7	Review the process for recording debt credit and debit memoranda	September 2014	End of review report
8	Eliminate duplicate debt register at the AGD	June 2014	End of review report and implementation plan
9	Introduce the use of IFMAS commitment controls for debt management payments	March 2014	IFMAS commitment report
10	Ensure commitment controls are in use	December 2017	Sight verification and printed report
11	RE: Smartstream Payroll System: Assess the viability and requirements for effective connectivity with HR departments of other agencies.	January 2014	Copy of assessment report
12	Upgrade the Smartstream Payroll System to allow increased functionality.	September 2013	On-sight verification on use of System Version 8.0
13	Define lines of enquiry for payroll audit of the Ministry of Health.	Jun 2013	Lines of enquiry are defined

14	Conduct payroll audit of the Ministry of	January	Report produced on the audit
	Health.	2014	
15	Define lines of enquiry for payroll audit of the Ministry of Education.	January 2014	Lines of enquiry are defined
16	Conduct payroll audit of the Ministry of Education.	July 2014	Report produced on the audit
17	Conduct payroll audit of at least two other entities.	April, 2015	Report produced on the audit
18	Conduct comprehensive payroll audit of entire Central Government	March 2015	Copy of audit review
19	Create SOPs for all activities/functions at the AGD in a phased manner.	July 2014	Existence of SOPs
20	Create desk files for relevant functions in the AGD in a phased manner.	September 2014	Existence of desk files
21	Train accounting staff on internal controls and procedures twice annually.	September 2013	Outline of training programme, including course content descriptions, duration, target participants and date of training
22	Train accounting staff on internal controls and procedures twice annually.	August 2016	At least 80% of target participants trained
23	Develop training of trainers programme on internal controls and procedures.	July 2015	Outline of training programme, including course content descriptions, duration, target participants and date of training
24	Assess compliance with internal controls in the AGD and MOH, MOE, MOA, MWP and at least two regional programmes.	March 2015	Copy of half-yearly assessment reports for the selected agencies
25	Create SOPs for all activities/functions in the various Sub-Treasuries in a phased manner.	July 2014	Existence of SOPs in Sub-Treasuries
26	Create desk files for relevant functions in various Sub-Treasuries in a phased manner.	December 2014	Existence of desk files in 11 Sub-Treasuries
27	Train staff n internal controls and procedures.	December, 2013	Outline of training programme, including course content descriptions, duration, target participants and date of training
28	Train staff on internal controls and procedures.	August 2016	At least 80% of target participants trained
29	Conduct quarterly monitoring of all Sub-	March,	Monitoring report produced quarterly

	Treasuries to ensure compliance with	2017	
	receipts and payments, and examination.		
30	Develop Finance Circular introducing the	August	Copy of circular
	SOPs and desk files requirements for	2013	
	internal controls in the finance and		
	accounts section of Budget Agencies.		
31	Develop Finance Circular for	September	Copy of circular
	implementation the SOPs and desk files	2014	
	requirements for internal controls in the		
	finance and accounts section of Budget		
	Agencies.		
32	Develop Finance Circular review and	September	Copy of circular
	follow –up introducing the SOPs and desk	2015	
	files requirements for internal controls in		
	the finance and accounts section of Budget		
	Agencies.		
33	Analyse requirements of GOG in relation to	December	Copy of assessment/feasibility report
	IPSAS.	2015	
34	Implement IPSAS in a phased manner.	December	End of implementation report
		2016	
35	Provide training of trainers' course on	May 2017	Outline of training programme, including course content
	IPSAS for core Ministry of Finance staff.		descriptions, duration, target participants and date of training
36	Provide training of trainers' course on	July 2017	At least 80% of targeted participants trained
	IPSAS for core Ministry of Finance staff.		
37	Provide training to wider public sector on	October	At least 80% of targeted participants trained
	the requirements of the new standards.	2017	
38	Develop circulars for ministries to follow	December	Sight of copies of circulars
	requirements on reporting and preparing	2017	
	financial statements under IPSAS		

# AGENCY: AUDIT OFFICE OF GUYANA

No.	Action	Deadline	Means of verification
1	Follow up on VFM audit conducted	Apr-13	Audit plan developed.
2	Follow up on VFM audit conducted.	Dec-13	Reports on follow-up
3	Conduct performance audits	Dec-16	At least two performance audits finalized and reports issued.
4	Introduce control-based audit methodology.	Sep-13	Consultant hired and training commenced.
5	Introduce control-based audit methodology.	Dec. 2014	Existence of audit plan
6	Increase staff proficiency	Sep-13	Officers identified for professional accounting and fraud examination training.
7	Increase staff proficiency	Dec-15 & Dec-17	Three officers certified as professional accountants. Two by Dec. 2015 and one by Dec. 2017
8	Increase staff proficiency	Dec-13 & Dec-14	Two officers certified in fraud examination. One by Dec. 2013 and one by Dec. 2014.
9	Develop reporting format and introduce quarterly follow up reviews on recommendations contained in the Audit Office's annual report.	Sep-13	Availability of format of reporting as well as quarterly reports from the Ministry of Finance.
10	Conduct quarterly meetings with the Ministry of Finance.	Jan. 2014	Availability of minutes of meeting.

# AGENCY: GUYANA REVENUE AUTHORITY

No.	Activity	Deadline	Means of verification
1	Operationalise Value Added Tax Board of	September	At least one meeting held, and number of cases heard and final
	Review (i.e. the Appeals Board)	2013	decision on appeals documented (September of each year)
2	Conduct public relations campaign to	December	Print and TV adverts (ads. and invoices)
	sensitise the private sector about the VAT	2013	
	Board		
3	Expand taxpayer base in seven regional	December	Number of taxpayers in regional locations reviewed annually
	offices.	each year	(above baseline)
4	Employ additional Enforcement staff	July 2014	List of additional staff employed
5	Provide training to Enforcement staff	June 2013	Outline of training programme, including course content
			descriptions, duration, target participants and date of training
6	Provide training to Enforcement staff	September	At least 80% of target participants trained
		2014	
7	Utilise risk-based methodologies for	July 2014	Copy of working papers for audit identifying risk-based
	profiling and selecting importers and		methodology
	taxpayers for audit and verification		
	activities for Customs, VAT and Income		
	Tax.		
8	Employ additional staff for the Debt	September	List of new staff employed
	Management Division	2014	
9	Design reporting framework for	December	Framework designed
	reconciliation between GRA and MoF.	2015	
10	Do reconciliation between GRA and MoF	April 2016	Reconciliation report
	on quarterly basis.		