

ACTION PLAN

PUBLIC FINANCE MANAGEMENT SUB-SYSTEM			Type of the activity
1	2	3	4
ACTIVITY			
A) Sustainable fiscal framework, public expenditures planning and budgeting			
A.1. Medium-Term Budget Framework (MTBF), including the fiscal strategy			
*1) *11)	A.1.1 Develop the Fiscal Strategy in line with the Law on Budget and Fiscal Responsibility		Strategic / Planning document
*1)	A.1.2 Preparation of the plan of fiscal policy measures in case of deviations of main fiscal aggregates from the levels set in fiscal rules		Strategic / Planning document
*2)	A.1.3 Training of staff with a view of improving medium-term expenditures planning (target group: technical staff)		Training
*2)	A.1.4 Training for multi-year budget planning with a view of better alignment of the budget programme goals with Government policies (target group: managerial staff)		Training
*4)	A.1.5 Conduct an analysis of the functionality of the existing system of strategic planning including the comparative analysis of the systems that exist in neighbouring countries		Guidelines / Manual
*3) *4) *5)	A.1.6 Develop a methodology on how to prepare strategic documents including the establishing of the minimal requirements in relation to the content of the sectoral strategies		Guidelines / Manual
*5)	A.1.7 Create an institutional and regulatory framework for strategic planning at the level of state administration / determination of their legal responsibility for the implementation of the new planning process		Legal act (new / revision)
	A.1.8 Improvement of planning and presentation of multiannual commitments in the budget		Legal act (new / revision)
*6)	A.1.9 Develop and upgrade current budget planning IT to enable medium-term planning		Computeri- zation
*7)	A.1.10 Enhance the Budget Circular in the section on planning multiannual commitments		Guidelines / Manual

PFM	SUB-SYSTEM ACTIVITY	Type of the activity
1	2	3
		4
A) Sustainable fiscal framework, public expenditures planning and budgeting		
A.2. Annual budgeting		
	A.2.1 Review current budgeting legislation and procedures and based on the findings and the best practices and experiences in this field, amend national legislation with a view of putting in place the assumptions for the full implementation of programme	Legal act (new / revision)
*3)	A.2.2 Prepare a detail plan of work for Implementing the Programme Budgeting, with the accompanying Activity Plan	Strategic / Planning document
	A.2.3 Draft a Manual/Handbook for programme budgeting and update of the Manual/Handbook in 2018	Guidelines / Manual
*8)	A.2.4 Review current programme structures to identify the necessary changes by introducing/abolishing programmes or sub-programmes	Legal act (new / revision)
*8)	A.2.5 Define missions, goals and descriptions of programmes or sub-programmes	Legal act (new / revision)
*8) *13)	A.2.6 Define performance indicators for programmes or sub-programmes	Legal act (new / revision)
*7)	A.2.7 Review and amend the budget circular to reflect the amended programme structure and introduce non-financial elements of the Programme Budget	Legal act (new / revision)
	A.2.8 Organise training for the staff of the MoF and the budget organisations that will be involved in the implementation of the Programme Budget	Training
*6)	A.2.9 Review and improve the functionality of the existing IT system for budget planning	Computeri- zation
	A.2.10 Improve budget transparency by providing better visual presentation	Computeri- zation
	A.2.11 In accordance with the best international standards explore and implement measures for the improved presentation and visualisation of the in year reports (monthly and quarterly)	Computeri- zation
*9)	A.2.12 Improve resources for better management of the EU`s own resources	Training

PFM	SUB-SYSTEM	ACTIVITY	Type of the activity
1	2	3	4

A) Sustainable fiscal framework, public expenditures planning and budgeting

A.3. Capital budget

	A.3.1 Improve capital budget planning in the medium term as a part of the MTBF	Legal act (new / revision)
	A.3.2 Introduce stages of capital projects in the preparation and planning of capital budgets (preparatory stage and construction stage)	Legal act (new / revision)
	A.3.3 Improve the overview of projects in the capital budget through detailed presentation of individual projects by project and economic classification	Legal act (new / revision)
	A.3.4 Improve the capital budget's statement of reasons as regards the overall estimated project value and schedule	Guidelines / Manual
*17)	A.3.5 Establish a public register of all projects which are financed from the capital budget	Computerization
	A.3.6 Training of staff in line ministries involved in planning and implementation of capital projects with a view of better planning of investment project costs in the medium term	Training
	A.3.7 Improve the overview of capital projects by separating the new ones from the ones already being implemented	Legal act (new / revision)
*6)	A.3.8 Review and improve the functionality of the existing IT system for capital budget planning	Computerization

PFM	SUB-SYSTEM	ACTIVITY	Type of the activity
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A) Sustainable fiscal framework, public expenditures planning and budgeting

A.4. Improving the model for macroeconomic projections

*20)	A.4.1 Review of the existing macroeconomic model	Guidelines / Manual
*20)	A.4.2 Improving the existing model for macroeconomic projections	Manual
*20) *21)	A.4.3 Training of staff in using the model (both modules)	Training

*21)

A.4.4 Data collection and analysis for the needs of developing 2 modules of the model	Procedure
A.4.5 Development of the module for the impact of structural reforms and modified tax policy on macroeconomic indicators	Manual
A.4.6 New model in place and staff fully trained for using it	Regulation/ Procedures/ Training/ Computerisation

PFM	SUB-SYSTEM ACTIVITY		Type of the activity
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B) Budget execution

B.1. Revenue collection - Tax Administration

B.1.1 Further improvement in efficiency, taxpayer services and tax compliance through capacity building and systems improvement in MTA.	Procedures, Computeri- zation
B.1.2 Enhancement of the Tax Administration administrative and institutional capacities in the field of application of VAT EU common system	Legal act (new/revision), Computeri- zation
B.1.3 Upgrade capacity of the Tax Administration and its IT systems in the area of risk analysis and inspections control (e-control) and implementation sistem (e-fiscalisation)	Procedures, Computeri- zation
B.1.4 To strengthen the administrative and operational capacities of the Montenegrin Tax Administration (MTA) in accordance with EU standards and requirements specified in Chapter 16 –Taxation	Legal act (new/revision), Computeri- zation
B.1.5 Reform of the Tax Administration	Business processes, Computeri- zation

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B) Budget execution

B.2. Revenue collection - Customs Administration

B.2.1 Put in place the excise IT system at the national level	Procedures/ Computerisation
B.2.2 Put in place modernised customs procedures at the national level	Procedures/ Computerisation
B.2.3 Training of staff to prepare for the implementation of automated revenue reporting to the EU (A-B accounts)	Training
B.2.4 Improve customs risk management system	Training/ Computerisation
B.2.5 Increase the number of economic operators authorised for simplified procedrues	Preparation of economic operators for authorisation
B.2.6 Development of the AEO programme	Legislation/ Procedures/ Training/ Computerisation

PFM	SUB-SYSTEM	ACTIVITY	Type of the activity
1	2	3	4

B) Budget execution

B.3. Public procurement

		B.3.1 Review of the public procurement legislation, i.e. amendments to the PP Law (OGM 57/14) and relevant secondary legislation with a view of harmonisation with the EU acquis.	Legal act (new / revision)
		B.3.2 Make the table of concordance to assess the level of harmonisation of the amended PP Law (OGM 57/14) and relevant secondary legislation with the EU legislation (Directive 2014/24/EC and Directive 2014/25/EC)	Guidelines / Manual
		B.3.3 Draft the PP Law and implementing legislation (including the forms, standard tender documents, contract templates, and procurement handbook)	Legal act (new / revision)
		B.3.4 Provide training for civil servants involved in public procurement (as PP officers, members of Tender Opening and Evaluation Commissions, as well as for inspectors, prosecutors and judges)	Training
		B.3.5 Training material for special target groups involved in public procurement	Training
		B.3.6 Awareness raising campaign	Training
		B.3.7 e-Procurement	Computerization

PFM	SUB-SYSTEM	ACTIVITY	Type of the activity
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B) Budget execution

B.4. State aid reform

		B.4.1 Improvement and strengthening of institutional set-up and national legal system with regard to implementation of State Aid rules and procedures;	Organiz. / Managerial change
*10)		B.4.2 Support through negotiation process and fulfilment of obligations related to chapter 8;	Legal act (new / revision)
*10)		B.4.3 Enforcement of track record by analyses of national cases of State Aid in the case law of the EC;	Guidelines / Manual
		B.4.4 Technical support for the software "Information system of state aid in Montenegro", development of the special register of de minimis state aid and establishment of web application for state aid grantors: to be unified in a single IT component;	Computerization

B.4.5 Strengthening of administration capacities through trainings and exchange of practical experience

Training

PFM	SUB-SYSTEM ACTIVITY			Type of the activity
1	2	3	4	
	B.5. Reform of the Debt Management Division, analysis of debt levels, cash manag			
		B.5.1 Restructuring of the Debt Management Division, debt analysis, liquidity management and foreign cooperation as front and back office		Organiz. / Managerial change
		B.5.2 Training of staff at the Debt Management Division regarding different financial operations, awareness and training for different financial derivatives, debt preparation and analysis, better debt management		Training
		B.5.3 Implementation of the new software tool for public debt and cash management		Computerization
		B.5.4 Upgrade of the software tool for public debt and cash management		Computerization
*11)		B.5.5 Analysis of the weaknesses in the existing and drafting the Public Debt Management Strategy 2018 - 2020		Strategic / Planning document

PFM	SUB-SYSTEM ACTIVITY			Type of the activity
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	B) Budget execution			
	B.6. Reform of salary system in public sector			
*12)		B.6.1 Drafting and approval of public salaries' legislation		Legal act (new / revision)
*12)		B.6.2 Implementation of the new software for calculation and control of salaries in public sector		Computerization

PFM	SUB-SYSTEM ACTIVITY	Type of the activity
1	2	3
4		
C) Development of the PIFC		
C.1. PIFC development		
*14)	C.1.1 Situation analysis of financial reporting in the public sector in pilot institutions	Guidelines / Manual
*15)	C.1.2 Situation analysis for managerial accountability in the public sector in pilot institutions	Guidelines / Manual
*15)	C.1.3 Establish the mechanisms for delegating responsibilities and powers	Legal act (new / revision)
*16)	C.1.4 Conduct training for managers	Training
*16)	C.1.5 Training for newly appointed internal auditors	Training
*16)	C.1.6 Organise and deliver training to improve the skills of existing internal auditors	Training
	C.1.7 Improve work methodology of internal audit	Guidelines / Manual
*14)	C.1.8 Strengthen the CHU capacities for assessing the FMC and IA quality	Guidelines / Manual
	C.1.9 Updating the guidelines for establishing risk management	Guidelines / Manual

NOTE: The continuous activities in this area are regarded as completed in 2017, given

PFM	SUB-SYSTEM	ACTIVITY	Type of the activity
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D) Financial reporting and accounting			
D.1. Transition from the cash-based to the accrual accounting and financial reporti			

		D.1.1 Provide general training of on accrual accounting for public accountants	Training
		D.1.2 Develop new accrual-based accounting policies	Legal act (new / revision)
*20)		D.1.3 Adapt the Chart of Accounts to new accounting requirements	Legal act (new / revision)
		D.1.4 Develop the IT system to support double-entry bookkeeping	Computerization
		D.1.5 Develop new implementing legislation and reporting templates	Legal act (new / revision)
		D.1.6 Provide training for public sector accountants on new implementing legislation, templates and the IT system	Training
*17)		D.1.7 Implementation of the Commitment Module for two ministries	Computerization
*18)		D.1.8 Implementation of the Asset Management Module	Computerization
*19)			
*18)		D.1.9 Provide training for public sector accountants on new implementing legislation and usage new Assets Management Module	Training
*13)		D.1.10 Amending legislation, Year-end report should contain also information on assets and performance indicators	Legal act (new / revision)
*19)			

PFM	SUB-SYSTEM	ACTIVITY	Type of the activity
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E) The development and strengthening of external audit

E.1. Strengthen SAI capacities

*22)	E.1.1 Analyse the Instruction on methodology for financial audit and regularity audit and draft the Manual for financial audit and regularity audit in line with ISSAI standards	Guidelines / Manual
*22)	E.1.2 Analyse the Instruction on methodology for performance auditing and draft recommendations for improving methodology for performance auditing	Instructions
	E.1.3 Analyse the current practice in monitoring implementation of audit recommendations in the SAI in relation to best EU practice and draft guidelines for monitoring implementation of audit recommendation	Guidelines / Manual
	E.1.4 Development of the Human Resource Management Strategy and Communication Strategy	Strategic / Planning document
*22)	E.1.5 Improvement of the manual for examination for state auditors; implementation of trainings (1 pilot audit and training for implementing the Financial and Regularity Audits Manual) and improvement of audit capacities for the application of IT tools	Guidelines / Manual Training
	E.1.6 Guidelines for auditing final state budget accounts and organize a workshop (training) for the audit staff in implementing guidelines for auditing of final state budget account	Guidelines / Manual Training
	E.1.7 Guidelines on assessment of the fiscal accountability assessment	Guidelines / Manual
	E.1.8 Provide adequate necessary premises for work of the SAI with aim to increase audit capacities	Facilities

PFM	SUB-SYSTEM ACTIVITY	Type of the activity
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4		
E) The development and strengthening of external audit		
E.2. Audit Authority		
	E.2.1 Assessment of training needs, development and implementation of training program for the auditors	Strategic / Planning document Training
	E.2.2 Improvement of the audit manual for different types of audits according to the international audit standards	Guidelines / Manual
	E.2.3 Improvement of the capacity of the staff for applying specific audit techniques (IT)	Computeri- zation Training
	E.2.4 Development of AA strategic plan and Action Plan for its implementation	Strategic / Planning document
	E.2.5 Development of quality assurance guidelines	Guidelines / Manual

BD ... Budget Directorate
 Treas. ... Treasury Department
 MSDT ... Ministry of Sustainable Development and Tourism
 DPV ... Directorate of Public Works
 MTMA ... Ministry of Transport and Maritime Affairs
 DT ... Directorate of Transport
 Tax A. ... Tax Authority
 Cus. A. ... Customs Authority
 PPA ... Public Procurement Agency
 SA ... State Aid
 CHU ... Central Harmonization Unit
 HRMA ... Human Resources Management Authority
 Ger. Gvnmnt. ... German Government
 Prop. Admin. ... Property Administration
 Monstat ... Statistical Office of Montenegro
 DEPD ... Directorate for Economic Policy and Development

Indicator / goal 5	TA required (IPA, IMF, UNDP...) 6	Implementing agency / Directorate 7	Type of the activity 9
Fiscal Strategy prepared.	IPA II	MoF - BD	1 (A.1.2) (B.5.5)
Set of possible fiscal policy measures prepared. Plan of fiscal policy measures prepared.	IMF IPA II	MoF - BD	1 (A.1.1)
Training materials prepared. Number of staff trained.	IPA II	MoF - BD	2 (A.1.5)
Training materials prepared. Number of staf trained.	IPA II	MoF - BD	2 (A.1.5)
The analysis of the functionality of the existing system of strategic planning including the comparative analysis of the systems that exist in neighboring countries prepared.	SIGMA	MEA	1 (A.1.6)
Adopted unique methodological guidance on how to prepare strategic documents and established minimum requirements for the content of strategic documents.	SIGMA	Govt SG, MPA, MoF - BD, MPA	1 (A.1.5) (A.1.6) (A.1.8)
The Decree amending the Decree on the Organisational Setup and Functioning of Public Administration adopted. Decision on amendments to the Rules of Procedure of the Government adopted.		Govt SG	2 (A.1.7)
Presentation of multiannual commitments in the budget documentation. Presentation of multiannual commitments in the budget law.	IPA II	MoF - BD	2
Specifications for development and upgrading the budget planning system prepared. Individual upgrades/enhancements/modules developed.	IPA II	MoF - BD	1 (A.2.9) (A.3.9)
Budget Circular prepared (each year)	IPA II	MoF - BD	1 (A.2.7)

Indicator / goal 5	TA required (IPA, IMF, UNDP...) 6	Implementing agency / Directorate 7	Priority 9
New/updated Decision on the Manner and content of the Programme Budget (in 2016 and if needed in 2017 and next years). Possible also other (new) legal act if needed.	IPA II	MoF - BD	1
Detailed Implementation Plan and Activity Plan prepared	IPA II	MoF - BD	1 (A.1.5)
Draft Manual/Handbook prepared in II Q 2017. Update of the Manual/Handbook in II Q 2018	IPA II	MoF - BD	1
Revised programme structure prepared (draft). Revised programme structure prepared (final) and implemented in the budget.	IPA II	MoF - BD	1 (A.2.5) (A.2.6)
Missions, goals and descriptions of programmes / sub-programmes defined (and published in the budget documentation) for budget 2017 and needed updates for budget 2018.	IPA II	MoF - BD	1 (A.2.4) (A.2.6)
Performance indicators defined (and published in the budget documentation)	IPA II	MoF - BD	2 (A.2.4) (A.2.5) (C.1.4) (D.1.10)
Budget Circular prepared (each year)	IPA II	MoF - BD	1 (A.1.11)
Number of staff trained.	IPA II	MoF - BD	1
Specifications for development and upgrading the budget planning system prepared. Individual upgrades/enhancements/modules developed.	IPA II	MoF - BD	1 (A.1.10) (A.3.9)
Presentation of budget designed and internet pages developed. Format of the Budget Law revised and updated.	IPA II	MoF - BD	2
Monthly and quarterly reports prepared and published on MoF web pages.	IPA II	MoF - BD	2
Draft Manual/Handbook prepared. Staff trained.	IPA II	MoF - BD	1 (B.1.6) (B.2.8)

Indicator / goal 5	TA required (IPA, IMF, UNDP...) 6	Implementing agency / Directorate 7	Priority 9
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New legal act / guidelines prescribing the manner and the content of capital budget planning.	IPA II	MoF - BD	1
New format of the budget law (capital budget) prepared.	IPA II	MoF - BD	2
New format of the budget law (capital budget) prepared.	IPA II	MoF - BD	1
Guidelines prepared. Statements of reasons for each project prepared.	IPA II	MoF - BD	2
Public register established. Register published on MoF web pages	IPA II	MoF - BD MoF - Treas. MSDT - DPV MTMA - DT	1 (D.1.7)
Training materials prepared. Number of staff trained.	IPA II	MoF - BD	2
New format of the budget law (capital budget) prepared.	IPA II	MoF - BD	2
Specifications for development and upgrading the capital budget planning system prepared. Individual upgrades/enhancements/modules developed.	IPA II	MoF - BD	1 (A.1.10) (A.2.9)

Indicator / goal 5	TA required (IPA, IMF, UNDP...) 6	Implementing agency / Directorate 7	Priority 9
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Putting in place the assumptions for improving the model	IPA II	MoF - DEPD	1
Manual for using the new model	IPA II	MoF - DEPD	1
A number of staff trained	IPA II Budget CC	MoF - DEPD Other line ministries	1

Putting in the assumptions for improving the 2nd module	IPA II	MoF - DEPD Other line ministries	1
Manual for using the 2nd module	IPA II	MoF - DEPD Other line ministries	1
New model applied and the DEPD staff trained to apply it and line ministries' staff trained to use it	IPA II	MoF - DEPD	1

Indicator / goal 5	TA required (IPA, IMF, UNDP...) 6	Implementing agency / Directorate 7	Priority 9
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Growth of the share of submitted electronic tax returns (corporate income tax, VAT)	IPA II	MoF - Tax A.	2
Software implemented.	IPA II	MoF - Tax A	2
Software implemented.	IPA II	MoF - Tax A	2
Legislation update / defined business processes in accordance with EU requirements	IPA II	MoF - Tax A	1
Implementation of "IRMS" in accordance with business processes		MoF - Tax A	1



Indicator / goal 5	TA required (IPA, IMF, UNDP...) 6	Implementing agency / Directorate 7	Priority 9
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Procedure put in place. Software implemented.	IPA II	MoF - Cus A.	1
Procedure put in place. Software implemented.	IPA II	MoF - Cus A.	1
Staff trained.	IPA II	MoF - Cus A.	2
Staff trained. Software upgraded	IPA II	MoF - Cus A.	2
Increased number of economic operators	IPA II	MoF - Cus A.	2
Legislation revised. Procedures in place. Software implemented.	IPA II	MoF - Cus A.	2

Indicator / goal	TA required (IPA, IMF, UNDP...)	Implementing agency / Directorate	Priority
5	6	7	9

PP Law and relevant secondary legislation amended and approved.		MoF - PPA	1
Table of concordance prepared.		MoF - PPA	1
PP Law adopted.	IPA II	MoF - PPA	1
Training materials prepared. Number of staff trained.	IPA II	MoF - PPA	2
Training materials prepared. Number of staff trained.	IPA II	MoF - PPA	2
Campaign launched and finished.	IPA II	MoF - PPA	1
Software implemented.	IPA II	MoF - PPA	1

Indicator / goal	TA required (IPA, IMF, UNDP...)	Implementing agency / Directorate	Priority
5	6	7	9

Organizational change implemented i.e. special body (organizational independent, part of MoF or attached to some other ministry)	IPA II	MoF - DP	1
Fulfillment of the closing benchmarks	IPA II	MoF - DP	1 (B.4.3)
Analyses of 3-4 cases done.	IPA II	MoF - DP	1 (B.4.2)
Software implemented.	IPA II	MoF - DP	1

Training materials prepared. Number of staff trained.	IPA II	MoF - DP	2
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Indicator / goal 5	TA required (IPA, IMF, UNDP...) 6	Implementing agency / Directorate 7	Priority 9
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ement and foreign cooperation

Debt Management Division restructured.		MoF - Treas	1
Training materials prepared and available. Number of staf trained.	IMF SIGMA	MoF - Treas	1
Software implemented.		MoF - Treas	1
Upgrade of software implemented.		MoF - Treas	3
Draft Public Debt Management Strategy 2018 - 2020 prepared.	IMF	MoF - Treas	1 (A.1.1)

Indicator / goal 5	TA required (IPA, IMF, UNDP...) 6	Implementing agency / Directorate 7	Priority 9
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Legislation adopted		MoF - BD	1 (B.6.2)
Software implemented		MoF - BD	1 (B.6.1)

Indicator / goal 5	TA required (IPA, IMF, UNDP...) 6	Implementing agency / Directorate 7	Priority 9
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Analysis of financial reporting in the public sector in pilot institutions done.	IPA II SIGMA	MoF - CHU MoF - Treas	2 (C.1.9)
Analysis of managerial accountability in the public sector in pilot institutions done.	IPA II	MoF - CHU MoF - BD , MPA	1 (C.1.3)
Draft Manual/Handbook explaining the mechanisms for delegating responsibilities and powers prepared.	IPA II	MoF - CHU MoF - BD	1 (C.1.2)
Training materials prepared. Number of staff trained.	IPA II	MoF - CHU HRMA	2 (C.1.6) (C.1.7)
Training materials prepared. Number of staff trained.	IPA II	MoF - CHU HRMA Ger. Gvnmt.	2 (C.1.5) (C.1.7)
Training materials prepared. Number of staff trained.	IPA II	MoF / CHU HRMA	2 (C.1.5) (C.1.6)
Draft of improved methodology of internal audit prepared.	IPA II	MoF - CHU	2
Guidelines prepared	IPA II SIGMA	MoF - CHU	1 (C.1.1)
Updated guidelines for establishing a risk management prepared.	IPA II	MoF - CHU	1

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Indicator / goal	TA required (IPA, IMF, UNDP...)	Implementing agency / Directorate	Priority
5	6	7	9

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Training materials prepared and available. Number of staf trained.	UNDP CEF, CIPFA	MoF - Treas	1
Approved Law on Public Accounting		MoF - Treas	1
Updated classifications (organizational, economic, functional, assets...)	UNDP	MoF - Treas	2 (D.2.1) (D.2.2) (D.2.3)
IT system implemented		MoF - Treas	2
New legislation and reporting templates approved.		MoF - Treas	2
Training materials prepared and available. Number of staf trained.		MoF - Treas	2
IT system implemented and used by Ministry of Transport and Directorate of Public Works (capital budget)		MoF - Treas	1 (A.3.5)
IT system implemented and used by all first line budget users		MoF - Treas. DfP MoF - PrA	1 (D.1.9) (D.1.10)
Number of staf trained.		MoF - PrA	2 (D.1.8)
Legislation amended and approved.		MoF - Treas MoF - DfP MoF-PrA.	2 (A.2.6) (C.1.4) (D.1.8)

Indicator / goal	TA required (IPA, IMF, UNDP...)	Implementing agency / Directorate	Priority
5	6	7	9

Draft Manual for financial audit and regularity audit in line with ISSAI standards prepared.	IPA II	SAI	1 (E.1.5)
Recommendations for improving methodology for performance auditing prepared.	IPA II	SAI	1 (E.1.5)
Draft Guidelines for monitoring implementation of audit recommendation prepared.	IPA II	SAI	1
Draft Human Resource Management Strategy prepared. Draft Communication Strategy prepared.	IPA II	SAI	2
Training manuals for the SAI auditors prepared. Certain number of staff trained. Improved IT tool implemented.	IPA II	SAI	2 (E.1.1) (E.1.2)
Draft Guidelines for auditing final state budget accounts prepared. Number of staff trained.	SIGMA	SAI	1
Guidelines on assessment of the fiscal accountability assessment prepared.	SIGMA	SAI	1
Premises provided.		SAI	1

TOTAL:
TOTAL:

Indicator / goal 5	TA required (IPA, IMF, UNDP...) 6	Implementing agency / Directorate 7	Priority 9
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Number of trainings/ seminars/ workshops per auditor	IPA II	AA	1
Level of audit methodology improvement – Audit Manual	IPA II	AA	1
Share of audits done using the audit software tool	IPA II	AA	2
Level of implementation of AA Strategy and Action PPlan	IPA II	AA	2
Level of implementation of standards to assure quality of audit work	IPA II	AA	2

Indicator / goal	TA required (IPA, IMF, UNDP...)	Implementing agency / Directorate
10	11	12

Q2 2017	Q2 2017	IPA II (A I) Budget
Q3 2016	Q2 2017	IPA II (A I) Budget
2018	2019	IPA II (A I) Budget
2018	2019	IPA II (A I) Budget
Q4 2016	Q2 2017	Budget
Q4 2016	Q3 2018	Budget
Q4 2016	Q3 2018	Budget
Q4 2017	2019	IPA II (A I) Budget
2018	2020	IPA II (A II) Budget
Q2 2017	2019	IPA II (A I) Budget
TOTAL:		
TOTAL:		

Planned start date 10	Planned completion date 11	Source of Funding 12
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Q2 2017	2018	IPA II (A I) Budget
2018	2019	IPA II (A I) Budget
2018	2019	IPA II (A I) Budget
2018	2019	IPA II (A I) Budget
2018	2019	IPA II (A I) Budget
2019	2020	IPA II (A I) Budget
2018	2019	IPA II (A I) Budget
2018	2019	IPA II (A I) Budget
2018	2020	IPA II (A II) Budget
2019	2020	IPA II (A I) Budget
2019	2020	IPA II (A I) Budget
2017	2019	IPA II (A I) Budget

TOTAL:

Planned start date	Planned completion date	Source of Funding
10	11	12

2018	2020	IPA II (A I) Budget
2018	2020	IPA II (A I) Budget
2018	2020	IPA II (A I) Budget
2018	2020	IPA II (A I) Budget
2018	2020	IPA II (A I) Budget
2018	2019	IPA II (A I) Budget
2018	2019	IPA II (A I) Budget
2018	2020	IPA II (A II) Budget

TOTAL:

Planned start date	Planned completion date	Source of Funding
10	11	12

Q2 2017	Q4 2017	IPA
Q3 2017	Q1 2018	IPA
Q3 2017	Q3 2018	IPA and Budget

Q2 2017	Q1 2018	IPA
Q1 2018	Q3 2018	IPA
Q1 2018	Q4 2020	IPA
TOTAL:		

Planned start date	Planned completion date	Source of Funding
10	11	12

2018	2019	IPA II 2016 (draft), Budget
2019	2020	IPA II 2017 (draft), Budget
2017	2018	IPA II 2015 (draft), Budget
Q2 2017	2018 (5 years)	IPA II (B) Budget
Q1 2017	2021 (5 years)	Budget WB loan
TOTAL:		

Planned start date	Planned completion date	Source of Funding
10	11	12

2019	2020	IPA II (C) Budget
2018	2020	IPA II/ Budget/Other
2018	2020	IPA II/ Budget/Other
2018	2020	IPA II/ Budget/Other
2018	2020	WB project
2018	2020	WB project

TOTAL:

Planned start date	Planned completion date	Source of Funding
10	11	12

Q2 2016	Q3 2016	Budget
Q2 2016	Q3 2016	Budget
Q3 2016	Q2 2017	IPA II (A IV) Budget
Q1 2017	Q4 2018	IPA II (A IV) Budget
Q1 2017	Q4 2018	IPA II (A IV) Budget
Q3 2017	Q4 2018	IPA II (A IV) Budget
Q1 2017	2020/2021	IPA II (D) Budget
TOTAL:		

Planned start date	Planned completion date	Source of Funding
10	11	12

Q2 2018	Q4 2020	IPA II (A IV) Budget
Q3 2018	continuous	IPA II (A IV) Budget
Q3 2017	continuous	IPA II (A IV) Budget
Q4 2018	Q4 2020	IPA II (A IV) Budget

Q3 2018	continuous	IPA II (A IV) Budget
TOTAL:		

Planned start date	Planned completion date	Source of Funding
10	11	12

Q2 2015	Q4 2017	Budget
Q1 2016	Q4 2018	Budget
Q2 2015	Q1 2016	Budget
Q1 2016	2019	Budget
Q1 2017	Q1 2018	Budget
TOTAL:		

Planned start date	Planned completion date	Source of Funding
10	11	12

2014	Q2 2016	Budget
Q4 2016	2018	IPA II (A III) Budget
TOTAL:		

Planned start date	Planned completion date	Source of Funding
10	11	12

Q2 2016	Q4 2017	IPA II (A I) Budget
Q3 2016	Q4 2017	IPA II (A I) Budget
2018	2019	IPA II (A I) Budget
Q3 2017	Kontinu.	Budget- Uprava za kadrove
Q3 2017	Kontinu.	IPA II (A I) Budget
Q3 2017	Kontinu.	IPA II (A I) Budget
Q2 2016	Q4 2017	IPA II (A I) Budget
Q2 2016	2020	IPA II (A I) Budget
Q3 2018	2018	IPA II (A I) Budget
TOTAL:		

Planned start date	Planned completion date	Source of Funding
10	11	12

Q1 2016	Q4 2020	Budget 2016-UNDP 2017-USD SLOVENIAN EMBASSY AND GOVERNMENT
Q1 2017	Q4 2020	Budget
Q1 2018	2020	Budget UNDP
2019	2020	Budget
2019	2020	Budget
2020	2020	Budget
Q3 2015	Q4 2016	Budget
Q3 2015	Q4 2016	Budget
Q3 2015	Q4 2016	Budget
2019	2020	Budget
TOTAL:		

Planned start date	Planned completion date	Source of Funding
10	11	12

Q1 2019	Q22020	IPA II (A V) Budget
Q1 2019	Q22020	IPA II (A V) Budget
Q1 2019	Q22020	IPA II (A V) Budget
Q1 2019	Q22020	IPA II (A V) Budget
Q1 2019	Q22020	IPA II (A V) Budget
Q1 2018	Q2 2018	SIGMA/ Budget DRI
Q3 2016	Q2 2017	SIGMA/ Budget DRI
2018	2019	Budget

Planned start date	Planned completion date	Source of Funding
10	11	12

2019	2020	IPA II (A V) Budget
2019	2020	IPA II (A V) Budget
2019	2020	IPA II (A V) Budget
2019	2020	IPA II (A V) Budget
2019	2020	IPA II (A V) Budget
TOTAL:		