

STRATEGIC ACTION PLAN 2015 - 2018



Ministry of Finance &
Treasury Maldives



MAY 03, 2015



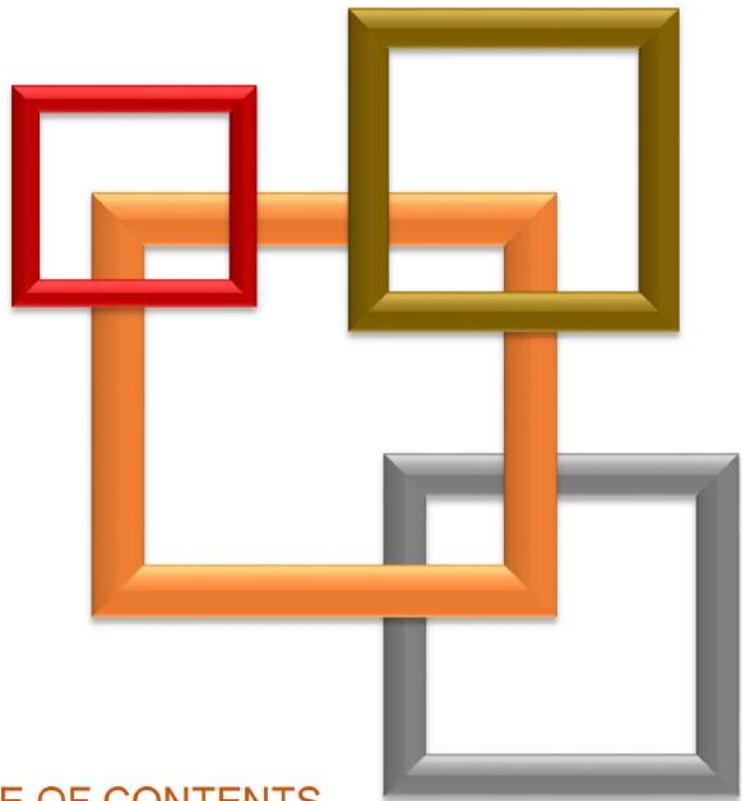


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Maldives portrayed continuous improvement over the years and had achieved the status of a middle income country. Nevertheless during the past several years we have seen an increasing gap between revenue and expenditure with public finance imbalances more on the expenditure side.

Due to the important role by Ministry of Finance and Treasury (MoFT) to support the State in managing public finances, government's priority for limiting unproductive expenditure and accelerate economic development, demands for the MoFT's efforts to build capabilities to strengthen public finance management.

Hence, we are pleased to present the Strategic Action Plan (SAP) for the Ministry of Finance and Treasury 2015 - 2018.

MoFT's SAP as an indicator of the government's policy priority is articulated to address the socio-economic challenges, and facilitate sustainable development of the Maldives, while restoring fiscal and debt sustainability.

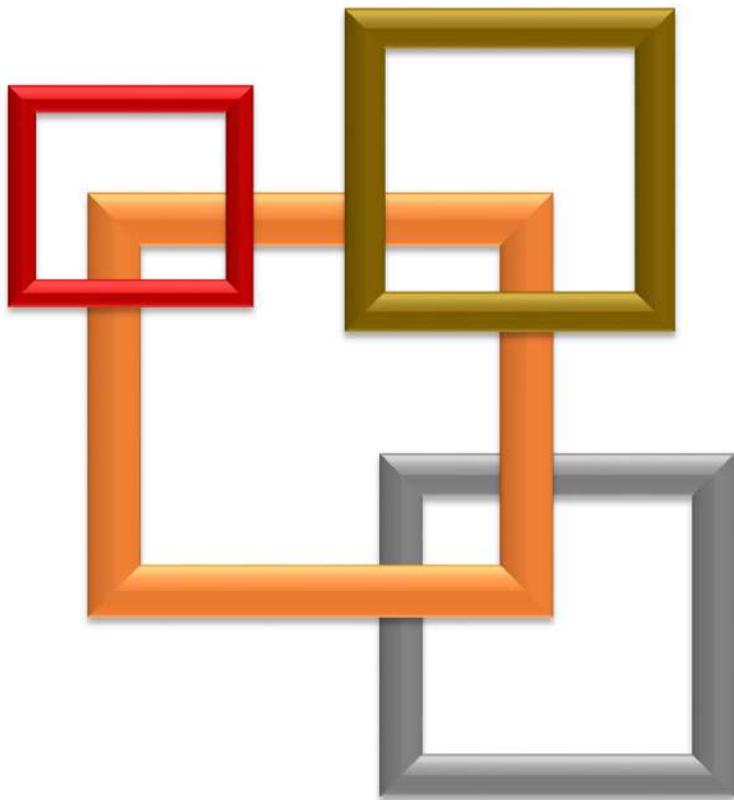
SAP outlines collective strategic action initiatives by various divisions within MoFT to support government's endeavour in national development while maintaining fiscal discipline and integrity. Initiatives and actions outlined in SAP are result-oriented and geared towards strengthening stakeholder confidence as a crucial step to realize the desired goals and outcomes of MoFT, resultantly creating a positive impact on the economy and the society. Promoting inter-divisional unity and a healthier working relationship between MoFT and its umbrella organizations are among the key aims of SAP.

I would like to acknowledge the support rendered by the senior management team of MoFT. Similarly, I would also like to acknowledge and commend the invaluable contributions and active participation of divisions and umbrella organizations during the process. In particular, technical expertise, guidance and inputs provided by the Economic and Development Policy Division as well as the Corporate Division towards formulation and compilation of this strategic action plan.

On a concluding note, these contributions provide clarity on what we need to do to meet our new demands ultimately assisting how MoFT is required to change and develop in the upcoming years.

SAP will act as a blueprint for stakeholders engaged in the implementation. Nevertheless, we trust that it will be of significance to all the stakeholders interested in the management of public finances and delivery of government programmes.

Abdulla Jihad
Minister of Finance and Treasury



ABBREVIATIONS AND ACRONYMS

ADB	Asian Development Bank
ADMIN	Administrative Section
AGO	Auditor General's Office
BML	Bank of Maldives
CAD	Corporate Affairs Division
CSC	Civil Service Commission
CSDRMS	Commonwealth Secretariat Debt Reporting and Management System
DCU	Development Coordination Unit
EDPD	Economic and Development Policy Division
ESPU	Economic and Social Policy Unit
FA	Finance and Accounts Section
FAD	Fiscal Affairs Division
HR	Human Resources Section
HRD	Human Resource Development
IA	Internal Audit and Investigation Division
ICT	Information Communication Technology
LA	Legal Affairs Unit
MB	Minister's Bureau
MCS	Maldives Customs Service
MIRA	Maldives Inland Revenue Authority
MMA	Maldives Monetary Authority
MoFT	Ministry of Finance and Treasury
MU	Maintenance Unit
OE	Organizational Excellence Unit
PAS	Public Accounting System
PEFA	Public Expenditure and Financial Accountability
PEMEB	Public Enterprises Monitoring and Evaluation Board
PFM	Public Financial Management
PO	President's Office
PR	Public Relations Unit
PPD	Public Procurement Division
PROC	Procurement Unit
PRU	Pay Review Unit
PS	Permanent Secretary
RMDMD	Resource Mobilization and Debt Management Division
RSU	Research and Studies Unit
SAP	Strategic Action Plan
SAP Application	Systems, Applications, and Products Application
SBD	Standard Bidding Document
SOE	State Owned Enterprises
SOEFPM	State Owned Enterprises Financial Performance Monitoring Division
SPMD	State Property Management Division
TPAD	Treasury and Public Accounts Division

The main purpose of the Strategic Action Plan (SAP) is for Ministry of Finance and Treasury (MoFT) to have a clear blueprint for the activities that need to be carried out to achieve MoFT's goals and objectives. It also includes indicators to assist MoFT to develop, maintain and support the State's primary financial systems. Furthermore, SAP enables to measure and monitor outcomes, which would determine the results achieved.

A formal Finance function of the Government was first established in 1932 as "Vazeerathul Maaliyya" which was renamed in 1975 as Department of Finance. Later, in 1989 Department Finance was changed to Ministry of Finance and Treasury.

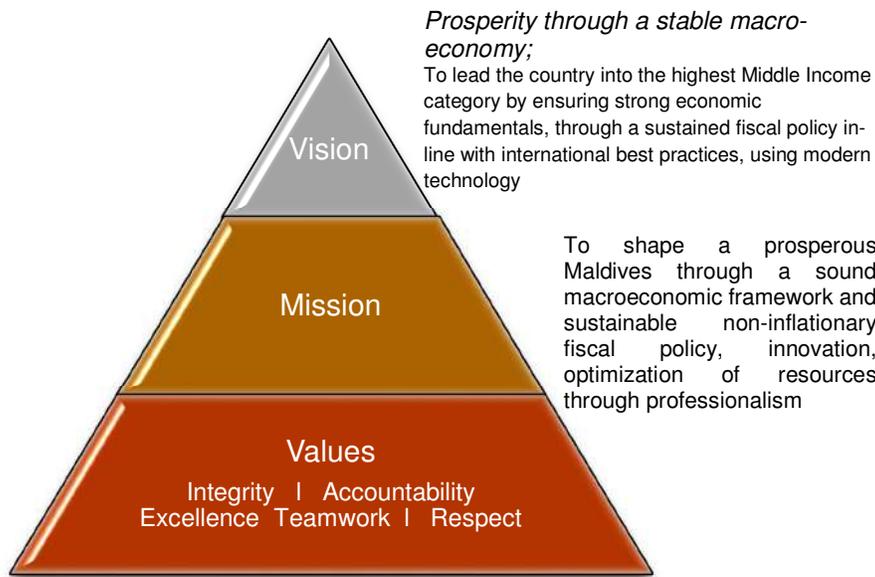
The mandate of MoFT has changed over the years with increase in scope. Existing mandate of MoFT includes:

- 1) Formulate and implement the national budgetary, income, expenditure, and national debt policy
- 2) In collaboration with the central bank, carry out all the needed to implement medium term fiscal policy every fiscal year
- 3) Before commencement of each fiscal year, present national budget along with income forecast for the following year to the parliament, and actual income and expenditure statement of the concluding year
- 4) Manage national income and expenditure in a sustainable manner, based on medium term budget
- 5) Guide and advise state institutions to prepare medium term budgets and compile national budget by coordinating with relevant institutions
- 6) Extend tax base, conduct research on government taxation and formulate tax policies
- 7) Implement government income policy in collaboration with Maldives Inland Revenue Authority
- 8) Monitor and evaluate public spending and formulate policies to reduce public expenditure
- 9) Manage public expenditure in a transparent manner
- 10) Formulate and implement national debt policies and strategies in collaboration with relevant institutions
- 11) Ensure foreign loans and grants are being disbursed in accordance with the covenants
- 12) Maintain records of loans and grants from foreign countries and international financial institutions, and formulate policies and maintain records on government lending

- 13) Analyze the loans obtained by the state with regard of repayment burden and its impact on economy.
- 14) Prepare national development framework required for state budget
- 15) Assist in deciding on development projects that need to be allocated for annual national budget and assist in formulating public sector investment program that are in-line with national development framework
- 16) Support and advise relevant authorities to ensure equity and sustainability in distribution of wealth in conducting projects to achieve national and local development targets
- 17) Research, formulate and evaluate national development strategy and collaborate with relevant institutions to align the national development strategy with the development policies articulated by the government
- 18) Prioritize individual national development projects at national level, generate a pipeline for foreign aid based on priority and provide guidance to relevant authorities in designing projects for foreign aid
- 19) Collaborate with regional and international bodies in coordinating national development
- 20) Develop positive relationships with international financial institutions and perform the activities that need to be carried out by the state
- 21) Assist government institutions in designing development projects that would lead to achieving international development targets
- 22) Participate in development programs aimed at regional level and at international level for small island states and find ways to maximize the benefit for the country.
- 23) Manage all the existing state properties in Maldives and aboard which are not allocated to any party and sustainably manage items drifting on territorial waters or drifted onto Maldivian shores, unearthed antiques and natural resources
- 24) Facilitate to provide statutory pension to pensioners in collaboration with Maldives Pension Administration Office
- 25) Formulate External Resources Mobilization policy and strategy in collaboration with relevant government institutions
- 26) Seek, evaluate and facilitate financing opportunities for local businesses from international financial institutions
- 27) Analyze and expand on opportunities for development and obtain prospective foreign aid with and assessment of policies and actions of international financial institutions and identify development opportunities in collaboration with relevant government authorities
- 28) Provide guidance and assistance in designing projects for government institutions in order to utilize foreign aid opportunities
- 29) Manage and execute all statutory mandates of Ministry of Finance and Treasury
- 30) Prepare concept paper for draft laws and regulations which are required for the legal framework of long term development activities
- 31) Formulate and implement population and regional development policies, and plan and coordinate regional development activities
- 32) Study and examine public financial statements

- 33) Manage and maintain public finance and accounting system in accordance with the procedures set by the Auditor General
- 34) Ensure if the receipt, managing, payment or investment of public funds are in accordance with the law
- 35) Ensure if the procurement, storage, usage, auction or disposal of public property are in accordance with the law
- 36) Provide guidance on public book-keeping in accordance with established principles and standards
- 37) Coordinate procurement activities of government institutions in accordance with public procurement policies, regulations, guidelines and standards
- 38) Establish and implement a cost-effective and efficient public procurement system pertaining to obtaining goods, services and maintenance for Government institutions
- 39) Establish and implement a transparent and efficient system to obtain goods and services for government institutions
- 40) Evaluate public procurement tenders which are eligible for tender evaluation and inform about the awarding party as per tender evaluation board's authorization to the requested institution
- 41) Make necessary amendments to improve efficiency of public procurement system and establish an electronic procurement system
- 42) Maintain record of public procurement (goods and services) and provide these information in a convenient manner to state agencies as requested
- 43) Provide guidance and advise to relevant government institutions to improve public procurement system
- 44) Manage and operate all legal work in relation to mandate of Ministry of Finance and Treasury

MoFT's divisions include Treasury and Public Accounts, Fiscal Affairs, Resource mobilization and Debt Management, State Property, SOEs Financial Performance Monitoring, Internal Audit, Public Procurement, Corporate Affairs and Economic and Development Policy Division (Refer to Annex: 1 for Organogram).



ORGANIZATION TENETS

Vision:
Prosperity through a stable macro-economy

Mission:
To shape a prosperous Maldives through a sound macroeconomic framework and sustainable non-inflationary fiscal policy, innovation, optimization of resources through professionalism

Our Values Statements

Integrity

We are honest and ethical, and uphold the laws, regulations and standards

Accountability

We are accountable as individuals and as an organization for our activities and accept responsibility for our work in a transparent manner

Excellence

We provide quality service through efficiency, effectiveness and innovation

Teamwork

We achieve our goals through synergy

Respect

We encourage an atmosphere of mutual respect among ourselves and to all our stake holders

STRENGTHS, WEAKNESSES, OPPORTUNITIES & THREATS

Strengths

Our success is quantified by the strength of the MoFT team especially, the technical expertise and know-how. Over the years MoFT is successful in building capacity of qualified senior management with vast experience in operational technicalities and legal context within which the MoFT operates.

The ease of obtaining the essential resources for MOFT's workforce to carry out their work is also noteworthy to highlight.

Weaknesses

The weaknesses identified in Public Financial Management – Performance report (2014) by IMF jointly with World Bank and Government of Maldives include weaknesses in the areas of budget credibility, comprehensives and transparency; policy based budgeting; predictability and control in budget execution, accounting, reporting; reporting, data quality and consistency, and external scrutiny and audit. Refer to Annex: 2 for summary of PEFA scores.

The weaknesses identified in the Report on restructuring of MoFT (2012) by IMF comprises of shortages of experienced professional staff in critical areas such as economics, finance, and accountancy; weak performance of managers; morale and motivation of junior staff; internal communications within the ministry, and pay and grading structures not being flexible. Furthermore, lack of strategy for developing the MOFT's human and information and communication technology (ICT) resources.

PFM project appraisal document (2014) by the World Bank identified gaps, overlaps and inconsistencies in PFM legislative framework; shortage of skilled professional staff in critical areas such as debt management, procurement, finance and accountancy; medium term development of HR capacity not in place; no explicit multi-year perspective in fiscal planning; key modules of SAP application not fully rolled out; public account system is not integrated with revenue, budget systems, personnel databases, or debt management systems; internal controls and internal audit; management and oversight of state owned enterprises and weak coordination among divisions as weaknesses.

Additionally MoFT's current infrastructure and security level is below the requirements for MoFT to function effectively.

Opportunities

Government's strong economic agenda in support of creating a strong economic, fiscal and investment climate provides backing to the activities of MoFT. Budgetary support and

continuous guidance from the President's office also is a crucial opportunity for MoFT to leverage its activities.

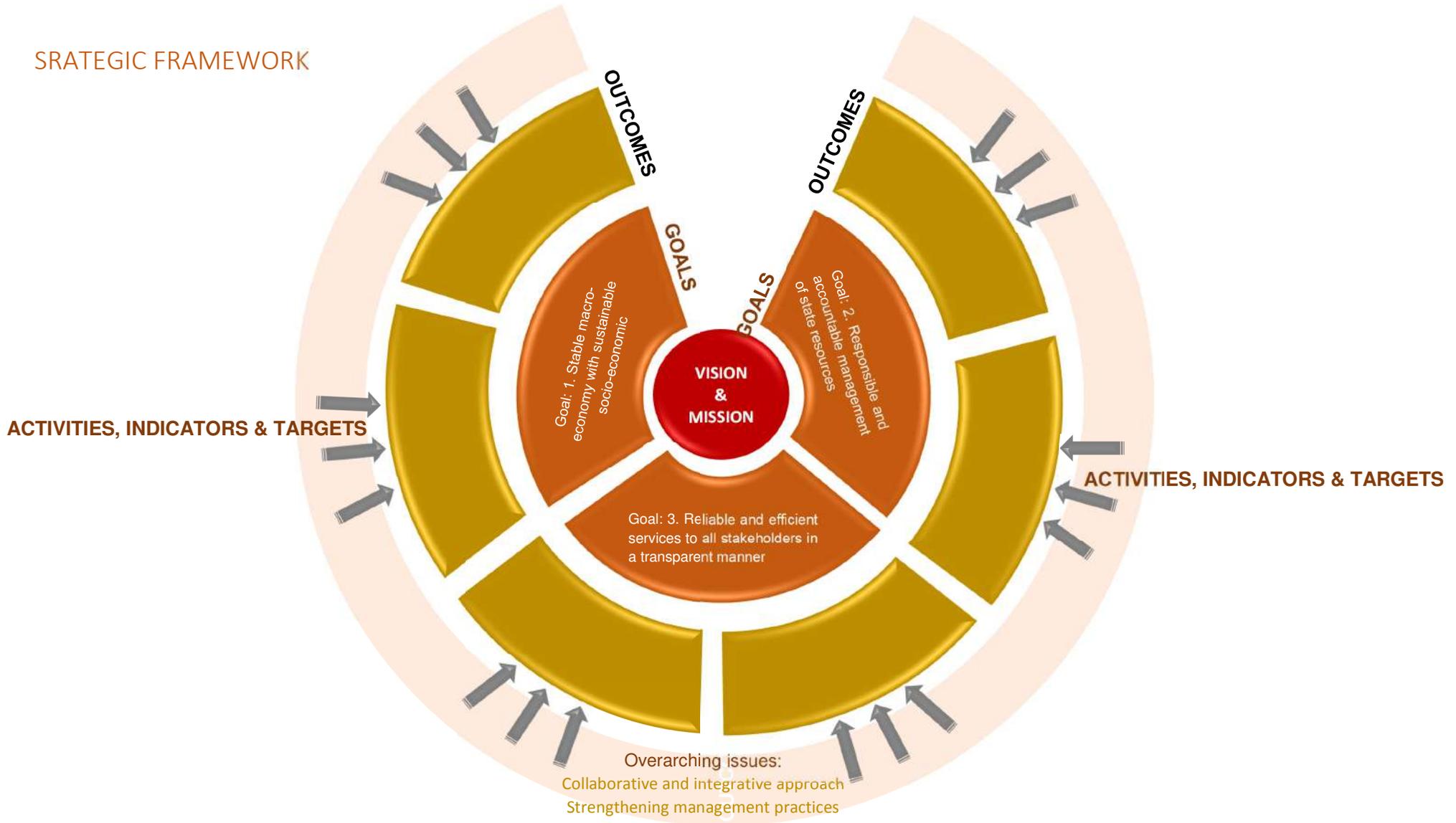
MoFT maintains a strong relationship and have access to consultation and advice from with all sectors of the government.

Local and international financial institutions have been integral partners in supporting the agendas of MoFT throughout. Relationship with the support institutions has only grown stronger with commitments to render financial support to our activities. As such Public Finance Management (PFM) project to enhance budget credibility, transparency, and financial reporting of central government offices of five years, funded by the World Bank commenced in 2014. Furthermore technical assistance, interest of their own for MoFT's capacity building and access to financial assistance from various international Institutions indicate their future commitments.

Threats

Changing political climate and priorities in the country is the key concern that may bring hindrance to progressive and sustained fiscal and economic developmental initiatives spearheaded by the MoFT. Other threats to MoFT include inability to retain MoFT's key staff, and lack of reliable service providers and suppliers at a national level to support MoFT's information technology and procurement requirements.

STRATEGIC FRAMEWORK



STRATEGIC GOALS AND OUTCOMES

In the pursuit to achieve MoFT's vision, achievement of three key strategic goals are identified below are deemed paramount.

- 1) Stable macro-economy with sustainable socio-economic development and growth
- 2) Responsible and accountable management of state resources
- 3) Reliable and efficient services to all stakeholders in a transparent manner

In drawing MoFT's Action Plan, close reference is made to MoFT's mandate, Public Expenditure and Financial Accountability (PEFA) assessment and its action plan, Government's manifesto, Legal Frameworks, standards or code of conducts that are followed with regards to the functions of the divisions and international obligations or conventions related to the work of the division.

Hence, successful achievement of key strategic goals are measured through achievement of targeted strategic outcomes.

Goal: 1

Stable macro-economy with sustainable socio-economic development and growth

Outcomes:

- 1.1 Liquidation of companies that have been identified for liquidation
- 1.2 Management of funds is improved through realistic cash flow forecasting
- 1.3 Strong and sustainable government financial position
- 1.4 Economic and development policies and decisions are evidence based
- 1.5 National Development Plan (NDP) is formulated and implemented
- 1.6 Socio-economic parities are identified
- 1.7 Monitoring and evaluation of program budget are results based
- 1.8 Informed economic and development policy formulation
- 1.9 Minimized government spending through efficient sectoral spending



Goal: 2

Responsible and accountable management of state resources

Outcomes:

- 2.1 State employees' wages are harmonized
- 2.2 Established Cadre-based payroll system
- 2.3 Submission of National Wage Policy Bill to Parliament
- 2.4 Establishment of secretariat of pay commission
- 2.5 Board of Directors are appointed in accordance with PCB endorsed criteria
- 2.6 Enhanced performance of monitoring and evaluation of all SOEs
- 2.7 Budget of SoEs are reviewed and monitored
- 2.8 Resources mobilized and monitored for loan and grant funded development projects
- 2.9 Formulated strategies and management of risk through debt related research, analysis and reporting
- 2.10 Legal framework for Public finance management is strengthened
- 2.11 Government payments processed on time
- 2.12 Improved financial reporting through timeliness, accuracy, comprehensiveness and transparency
- 2.13 All government employee information captured in the SAP HR module
- 2.14 Revised Public Finance Regulation is implemented
- 2.15 A government property portfolio that is responsive, affordable, sustainable and safe, leveraging property as a tool to generate income and assist in the delivery of services to the public.
- 2.16 Established Internal Audit function in government offices.
- 2.17 Established Internal Audit function in local councils and LGA
- 2.18 Institutional legal mandate and international standards on internal auditing obtained
- 2.19 Performance of Public Procurement effectively monitored
- 2.20 Harmonized Standard Bidding Documents (SBD) and guidelines for public procurement
- 2.21 Efficient and effective financial management and accountability
- 2.22 Resources are managed in line with National Priorities and Foreign Assistance
- 2.23 Establish a sustainable and transparent Project appraisal and approval mechanism

- 2.24 Align the monitoring and evaluation system with results-based management
- 2.25 Strengthen Public Sector Investment Programme (PSIP) process aligning with National Development Plan
- 2.26 Legal framework for Public finance management is strengthened
- 2.27 Amendments to Public Finance Act are proposed, approved and published

Goal: 3

Reliable and efficient services to all stakeholders in a transparent manner

Outcomes:

- 3.1 Updated database of borrowings and debts of SOEs
- 3.2 Regular payments of dividends from SOEs
- 3.3 Human resource capacity building activities are implemented
- 3.4 Learning and development (L&D) function is managed in line with L&D policy, L&D needs, with emphasis to management and staff development, and essential skills enhancement
- 3.5 Improved performance of workforce through shared understanding of achieving at organization level and proper employee performance appraisals and performance management system
- 3.6 Business solutions and state of the art technology that are customized and integrated to all required business areas are rolled out to support and improve efficiency and operations of the relevant Divisions
- 3.7 Efficient, reliable and secure Information Communication Technology services to Ministry of Finance and Treasury and other stakeholder agencies connecting to MoFT resources
- 3.8 Appropriate organizational structures are adopted within the Ministry and Divisions and improved management and operating of Divisions
- 3.9 Filling in the vacant positions on time
- 3.10 Appropriate working conditions and employee motivation techniques are adopted within the Ministry
- 3.11 Improved employee relations function
- 3.12 Frameworks, systems, business processes and procedures are reviewed or compiled and established
- 3.13 Established mechanism for timely recording and reporting of loan and grant statistics, and ensuring validity of records

- 3.14 Service delivery and outcomes exceeds customer expectations by delivering quality and reliable services
- 3.15 Improved customer trust and confidence through transparency, honesty, consistency and impartiality and up-to-date information
- 3.16 Transparent and clear work procedures maintained
- 3.17 Administrative tasks improved
- 3.18 Office inventory's par stock is consistently maintained
- 3.19 Improved managing, maintaining and recording of office assets
- 3.20 Procuring of office items are completed on time
- 3.21 Effective handling of office maintenance and cleaning issues
- 3.22 Enhanced internal customer satisfaction with regards to business travel arrangements
- 3.23 MoFT wide file classification scheme for electronic and manual documentations established
- 3.24 Physical infrastructure and security system is improved
- 3.25 MoFT brand is enhanced
- 3.26 Improved performance and coordination at division level & umbrella organizations
- 3.27 Published Standardized (IPSAS) financial Statements on a timely manner
- 3.28 Filing system for procurement projects established
- 3.29 Improved efficiency and accuracy of operational procedures
- 3.30 Legal documentations are drafted or completed on time
- 3.31 Reports of Finance and Accounts are compiled on time

OVERARCHING ISSUES

Critical overarching issues identified during the SAP planning process that can have an impact on achieving the three strategic goals are collective and integrated approaches, and strengthening of management practices.

In achieving the strategic goals of the MoFT, MoFT must work to develop innovative collaborations with stake holder institutions, umbrella organizations and also within MoFT in a manner that will result in integration of different functions for collective optimum performance at minimum cost and in a sustainable manner resulting in long term benefits to the country. For this, various activities are planned in SAP to enhance and promote working together and encourage joint efforts in achieving the main strategic goals.

Furthermore managerial practices within the MoFT is to be enhanced across all aspects of management. Thus, strengthening of management practices is also addressed in SAP. MoFT's L&D plan, a supporting document for SAP will have a strategic focus on facilitating and development of necessary soft skills to promote work place teamwork and integration among various divisions as well as enhancing management practices. Consequently, management team will be better equipped to engage with others in collective change management, staff development and group tasks geared to achieving the key objectives of the strategic plan and service quality enhancements.

3 YEAR STRATEGIC ACTION PLAN IN DETAIL

GOAL 1: Stable macro-economy with sustainable socio-economic development and growth									
Outcome Statement	Activity	Indicator	Baseline	Target				Lead Division/ Section/ Unit	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
1.1 Liquidation of companies that have been identified for liquidation	1.1.1 Identify companies, advise President's Office and obtain an executive decision	% progress in completion of activities	90%	100%	Sustain	Sustain	Sustain	SOEFPM	
	1.1.2 Allocation of necessary budget for liquidation		70%	75%	80%	90%	100%	SOEFPM	
	1.1.3 Assign liquidator for SOEs		10%	40%	60%	80%	100%	SOEFPM	
	1.1.4 Monitor the liquidation process		Not monitored	40%	60%	80%	100%	SOEFPM	
1.2 Management of funds is improved through realistic cash flow forecasting	1.2.1 Revenue and expenditure captured in forecast by consolidation of agencies' individual cash flows	% of revenue and % expenditure captured in cash flow forecasts	90% of revenue forecasted and expected not forecasted	To record 90% of revenue, 90% of expenditure	To record 100% of revenue, 100% of expenditure			TPAD	
				Establishment of a Cash management committee					TPAD
	1.2.2 Monitor cash flow variance for actual vs budgeted	Monthly variance reports	Currently not calculated	Regular monthly variance reports	Sustain	Sustain	Sustain	TPAD	

GOAL 1: Stable macro-economy with sustainable socio-economic development and growth

Outcome Statement	Activity	Indicator	Baseline	Target				Lead Division/Section/Unit	Support Division(s)/Section(s)/Unit(s)
				2015	2016	2017	2018		
	1.2.3 Process Agency project payments through SAP application	All Agency project payments processed through SAP	SAP not used by 21 agencies to process project payments	Carry out all configurations necessary in PS module to start recording project payments through SAP	Start recording all payments using SAP			TPAD	
	1.2.4 Capture Agency commitments	SAP-MM module rolled out	40% of agency commitments not captured in SAP's MM module	Roll-out SAP-MM to all agencies by end of 2015 to record all the commitments				TPAD	
1.3 Strong and sustainable government financial position	1.3.1 Prepare Medium term expenditure framework (MTEF)	MTEF	MTEF(2008-2017)	2008- 2018	2009- 2019	2010- 2020	2011- 2021	FAD	
	1.3.2 Budget advisory Committee	Number of meetings	6 meetings	15	Sustain	Sustain	Sustain	FAD	
1.4 Economic and development policies and decisions are evidence based	1.4.1 Conduct adhoc socio economic research	Number of issues presented for decision making with evidence		8%	15%	30%		EDPD	
	1.4.2 Migration analysis based on census 2014								
	1.4.3 Youth situation analysis based on census 2014 (unemployment, socio-economic issues and patterns)	Number of research/studies completed							

GOAL 1: Stable macro-economy with sustainable socio-economic development and growth

Outcome Statement	Activity	Indicator	Baseline	Target				Lead Division/ Section/ Unit	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	1.4.4 Research on tax and subsidy reform (widening tax, tax leakages, double tax, income tax)								
	1.4.5 Conduct research needed to formulate policies (population policy, PDC, industrial areas)								
	1.4.6 Establish a mechanism to access data from relevant agencies for socio-economic research in National GIS system			8%	15%	30%			
	1.4.7 Identification of potential and available economic resources								
1.5 National Development Plan (NDP) is formulated and implemented	1.5.1 Formulation of a long-term development plan (10-15 years)	Formulated NDP Formulated NDP Act Number of projects approved that are linked to NDP	-	15%	40%	60%		EDPD	
	1.5.2 Formulation of a Strategic Action Plan (SAP) for government manifesto (medium-term plan)								
	1.5.3 Formulation and localization of Sustainable Development Goals (SDGs)								
	1.5.4 Monitor and report (SDGs)								

GOAL 1: Stable macro-economy with sustainable socio-economic development and growth

Outcome Statement	Activity	Indicator	Baseline	Target				Lead Division/Section/Unit	Support Division(s)/Section(s)/Unit(s)
				2015	2016	2017	2018		
	1.5.5 Monitor and report SAARC Development Goals with updated data								
	1.5.6 Formulation of NDP Act								
1.6 Socio-economic parities are identified	1.6.1 Research on the socio-economic disparities	Number of research done on disparities						EDPD	
	1.6.2 Publish report and recommendations based on the research	Volume of required data received from stakeholders		5%	15%	45%			
	1.6.3 Coordinate research with related stakeholders								
1.7 Monitoring and evaluation of program budget are results based	1.7.1 Formulate a monitoring framework for 2016 budget							EDPD	
	1.7.2 Conduct (x no.) of trainings for ministries, departments and councils								
	1.7.3 Coordinate with PO to identify the main programs for the budget	Number of programs and projects approved that are result based		5%	30%	80%			
	1.7.4 Align 2017 budget with national priorities and develop a framework (including recurrent and PSIP)								

GOAL 1: Stable macro-economy with sustainable socio-economic development and growth

Outcome Statement	Activity	Indicator	Baseline	Target				Lead Division/Section/Unit	Support Division(s)/Section(s)/Unit(s)
				2015	2016	2017	2018		
	1.7.5 Compile the Result Based M&E framework from stakeholders								
1.8 Informed economic and development policy formulation	1.8.1 Research on necessary economic indicators (Tax, inflation, Consumer price index (CPI), unemployment, national income, etc)	Number of researches Number of policies formulated based on research findings		5%	10%	25%		EDPD	
	1.8.2 Advise and Assist stakeholders on the necessary actions to be taken based on the research findings								
	1.8.3 Build and maintain strong database on socio-economic indicators, national accounts, and demographic data								
1.9 Minimized government spending through efficient sectoral spending	1.9.1 Review on Sectoral spending cost for development framework	Total government expenditure		10%	25%	40%		EDPD	

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
2.1 State employees' wages are harmonized	2.1.1 Develop database system n for state owned employee pay related information through MOFT's ICT	Number of technical issues related to database system is solved	85% of database system has been developed and fine-tuning of database in progress	Solve 98% of issues	Complete fine-tuning the technical aspects of database system	-	-	PRU/ ICT	
		Number of reports that can be generated from the database as per stated requirement	Current have issues related to entering large amount of data into the database system	All reports generated					
	2.1.2 Data entry for data received in December 2014 pertaining to civil servants	% progress in completion of activity	75% completed	100%	-	-	-	PRU	
	2.1.3 Verification and updating of data in the Database	Verified and updated data (received on or before December 2014)	20% of data is verified and updated	Complete verification and updating of all data	-	-	-	PRU	
	2.1.4 Maintain the database	Up-to-date database	Nil	Daily update of database	Sustain	Sustain	Sustain	PRU	
	2.1.5 Identify pay gaps	Pay gap report		Uncertain	Uncertain	Uncertain	Uncertain	PRU	
	2.1.6 Conduct information sessions for Government institutions and public	Number of information sessions held		Uncertain	Uncertain	Uncertain	Uncertain	PRU	
	2.1.7 Implement pay structures	Pay structures		Uncertain	Uncertain	Uncertain	Uncertain	PRU	
2.2 Established Cadre-based payroll system	2.2.1 Hire a local consultant	Local Consultant	Local Consultant hired	Local Consultant hired				PRU	

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
	2.2.2 Develop the methodology for job classification and salary structuring for the state employees	Document on methodology for job classification and salary structuring	Methodology for job classification and salary structuring developed	Document developed				PRU	
	2.2.3 Consultant led training sessions for PRU staff to transfer knowledge on how to develop comprehensive job grading and salary structures	Number of trainings conducted by the consultant as per the timeline	Nil	Conduct all the needed trainings	-	-	-	PRU	
	2.2.4 Develop cadres for state owned employees	Number of developed cadres	Nil	100% of cadres		-	-	PRU	
2.3 Submission of National Wage Policy Bill to Parliament	2.3.1 Include in the MOFT Legislative Agenda	Inclusion in legislative agenda	Included in legislative agenda	Completed	-	-	-	PRU	
	2.3.2 Discuss the wage policy bill internally and bring amendments	Frequency of wage policy bills amendments discussion	40%	100%	-	-	-	PRU	
	2.3.3 Discuss with the relevant stakeholders	Frequency of wage policy bills amendments discussion with stake holders like attorney general and parliament members	0%	100%	-	-	-	PRU	
	2.3.4 Send suggestive amendments to the parliament through Attorney General's Office	Suggestive amendments sent within three days	0%	100%	-	-	-	PRU	

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
2.4 Establishment of secretariat of pay commission	2.4.1 Develop a comprehensive National level job grading and salary structure including SOEs	Number of grading and salary structures completed	0%	Uncertain	Uncertain	Uncertain	Uncertain	PRU	
	2.4.2 Make provision for a set of professional standards, which may be relied upon or referred (compared) by those with authority to determine the salary and benefit given to public servants.	Percentage of adoption of the standards to the authorities on the provisions given	0%	Uncertain	Uncertain	Uncertain	Uncertain	PRU	
	2.4.3 Support in making provision for a centralized system through which salary, increase in salary and benefit are determined, or benefit is increased, decreased or harmonized based on economic realities and social justice.	Percentage of adoption of the standards based on the economic realities given on the provisions	0%	Uncertain	Uncertain	Uncertain	Uncertain	PRU	
	2.4.4 Determine, consolidate, revise and renew policies and principles in relation to salary and benefits of public servants and employees of companies in which the Government of Maldives owns 50% (fifty percent).	Percentage of adoption of renewal of policies and revision of pay structure	0%	Uncertain	Uncertain	Uncertain	Uncertain	PRU	
	2.4.5 Support in protecting the employment rights of the public servants within the State's capability	Percentage of employment rights that have been protected after the pay commissions secretariat work has been established	0%	Uncertain	Uncertain	Uncertain	Uncertain	PRU	

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
	2.4.6 Provide a sustainable solution for the State to the problems caused by the rising levels of the national debt of the Maldives.	Percentage of national debt problem has been resolved after the pay commissions secretariat work has been established	0%	Uncertain	Uncertain	Uncertain	Uncertain	PRU	
2.5 Board of Directors are appointed in accordance with PCB endorsed criteria	2.5.1 Evaluation of academic qualification	Number of Board Directors fitting PCB criteria	35% board directors are competent and capable	70%	100%	Sustain	Sustain	SOEFPM	
	2.5.2 Evaluation of career and field experience							SOEFPM	
	2.5.3 Screening of criminal records							SOEFPM	
	2.5.4 Conduct training on corporate governance and policies	Published SOE board appointment process	Not published	40%	80%	100%	100%	SOEFPM	
	2.5.5 Publish SOE board appointment process							SOEFPM	
2.6 Enhanced performance of monitoring and evaluation of all SOEs	2.6.1 Collect all audited annual financial statements	% progress in completion of activities	90%	100%	Sustain	Sustain	Sustain	SOEFPM	
	2.6.2 Regular meetings with companies that do not comply with reporting requirement	% of reports shared with Internal Departments, President's Office and Parliament	40%	100%	Sustain	Sustain	Sustain	SOEFPM	

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
	2.6.3 Regular financial review and publishing of quarterly bulletin		In progress	80%	100%	Sustain	Sustain	SOEFPM	
	2.6.4 Provide financial and strategic guidance to all needed SOEs		-	30%	60%	90%	100%	SOEFPM	
2.7 Budget of SoEs are reviewed and monitored	2.7.1 Annual collection of budget reports	% progress in completion of activities Variance of actual and budgeted figures	-	50%	70%	100%	Sustain	SOEFPM	
	2.7.2 Annual review of the budget		-	50%	70%	100%	Sustain	SOEFPM	
	2.7.3 Annual feedback based on the review		-	50%	70%	100%	Sustain	SOEFPM	
	2.7.4 Compare the variance of the budget		-	0%	50%	70%	100%	SOEFPM	
2.8 Resources mobilized and monitored for loan and grant funded development projects	2.8.1 Formulate donor profiles	Donor profile	Donor profiles prepared but no standardized format	Prepare donor profiles according to a standardized format	Prepare donor profiles according to a standardized format	Prepare donor profiles according to a standardized format	Prepare donor profiles according to a standardized format	RMDMD	
	2.8.2 Formulate a resource mobilization strategy	Resource mobilization strategy	No formal strategy	Formulate a strategy for 2016	Formulate a strategy for 2017	Formulate a strategy for 2018	Formulate a strategy for 2019	RMDMD	

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
	2.8.3 Provide information on donors' country partnership strategies for development planning purposes	Country partnership strategy made available to stakeholders such as implementing agencies	Country partnership strategy is shared with stakeholders	Publish all country program documents on MOFT website; Share copies with implementing partners	Publish all country program documents on MOFT website; Share copies with implementing partners	Publish all country program documents on MOFT website; Share copies with implementing partners	Publish all country program documents on MOFT website; Share copies with implementing partners	RMDMD	
	2.8.4 Mobilize resources for public sector development projects	No. of projects funded under public sector external loan	5 Projects externally financed in 2014	Maintain consistency with MTDS	RMDMD/EDPD				
	2.8.5 Mobilize resources for private sector development projects	No. of projects funded under private sector external loan	No records of private sector external loans	Maintain consistency with DSA	RMDMD/EDPD				
	2.8.6 Formulate pipeline	Detailed list of pipeline projects	Only a brief list	Detailed list of pipeline projects	RMDMD/EDPD				
	2.8.7 Process loans and grants according to standard operating procedures and donor guidelines	No. of loans and grants processed according to SOP and donor guidelines	90% of loans and grants processed according to SOP and donor guidelines	100% of loans and grants processed according to SOP and donor guidelines	100% of loans and grants processed according to SOP and donor guidelines	100% of loans and grants processed according to SOP and donor guidelines	100% of loans and grants processed according to SOP and donor guidelines	RMDMD	
	2.8.8 Coordinate missions through a mission plan	No. of missions coordinated according to mission plan	90% of missions coordinated according to plan	100% of missions coordinated according to plan	100% of missions coordinated according to plan	100% of missions coordinated according to plan	100% of missions coordinated according to plan	RMDMD	
	2.8.9 Quarterly review of ongoing projects	Quarterly review report	Quarterly review is not conducted	Quarterly review of all projects	RMDMD				

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
	2.8.10 Maintain and manage the contract ledger	Up to date contract ledger	Daily update of contract ledger	Daily update of contract ledger	Daily update of contract ledger	Daily update of contract ledger	Daily update of contract ledger	RMDMD	
2.9 Formulated strategies and management of risk through debt related research, analysis and reporting	2.9.1 Formulate a Medium Term Debt Strategy (MTDS)	Medium Term Debt Strategy	Latest MTDS was formulated in 2011	Formulate MTDS 2016-2018	Formulate MTDS 2017-2019	Formulate MTDS 2018-2020	Formulate MTDS 2019-2021	RMDMD	
	2.9.2 Implement the MTDS	Debt ratios maintained as per MTDS	Ratios not maintained as per MTDS 2011	Achieve MTDS target ratios by 40%	Achieve MTDS target ratios by 60%	Achieve MTDS target ratios by 80%	Achieve MTDS target ratios by 100%	RMDMD	
	2.9.3 Formulate a borrowing Plan	Borrowing plan	No proper borrowing plan	Borrowing program for 2016	Borrowing program for 2017	Borrowing plan for 2018	Borrowing plan for 2019	RMDMD	
	2.9.4 Conduct loan by loan evaluation	Loan evaluation document	Only external loans evaluated	Evaluation for 100% of external and 25% of domestic loans	Evaluation for 100% of external and 50% of domestic loans	Evaluation for 100% of external and 75% of domestic loans	Evaluation for 100% of external and 100% of domestic loans	RMDMD	
	2.9.5 Formulate policies for on-lending and contingent liabilities	Formal policy for on-lending and contingent liabilities	No formal policy	Establish a formal policy and implement	Comply with the policy	Comply with the policy	Comply with the policy	RMDMD	
	2.9.6 Develop the domestic debt market by deepening the primary market	No. of participants in auction	Currently there are 14 participants in the auction	Increase no. of participants by 10% per year	Increase no. of participants by 10% per year	Increase no. of participants by 10% per year	Increase no. of participants by 10% per year	RMDMD	
	2.9.7 Develop the domestic debt market through development of secondary market operations	Operational secondary market	No secondary market			50% of preparatory work completed	Fully operational secondary market	RMDMD	

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
	2.9.8 Restructure debt	Maturity profile	Average Time to Maturity 5 years	Average Time to Maturity 8 years	Average Time to Maturity 8 years	Average Time to Maturity 8 years	Average Time to Maturity 8 years	RMDMD	
	2.9.9 Prepare reports in compliance with legal requirements (e.g. FRL, PFA)	Reports prepared (e.g. Debt Strategy Report)	Preparatory work commenced	Prepare all required reports	Prepare all required reports	Prepare all required reports	Prepare all required reports	RMDMD	
2.10 Legal framework for Public finance management is strengthened	2.10.1 Review existing legal framework and obtain feedback	Review report on legal framework	Review completed by International Consultant and feedback obtained from Internal and External stakeholders in 2014					LA	
	2.10.2 Draft amendments recommended by the International Consultant	Draft of new legislations and amendments		June, Complete draft				LA	
	2.10.3 Send to Parliament for approval	Approved document aligned with new legislations and amendments		Send to Parliament & follow-up				LA	
2.11 Government payments processed on time	2.11.1 Proper cash planning through automated cash flow forecast and coordinate with Budget control unit in releasing budget according to the cash flow forecast	Percentage difference between cash flow forecast and actuals	No baseline maintained	Maintain a daily cash flow forecast from Government agencies	Maintain the forecast and actual with a difference not more than 95%			TPAD	
	2.11.2 Recording of commitments in SAP by increasing the number of government agencies using SAP MM module	SAP-MM module rolled	60% of Government agencies currently use SAP MM module	Complete SAP MM module roll out				TPAD	

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
	2.11.3 Start automatic payment run, so that payments will automatically be processed on the due date.	Monthly average % of payments processed before due date	40% processed in 5 days (Since January 2015 all the payments are processed within 2 days)	Start automatic payment run for MM invoices	Start automatic payment run for all payments			TPAD	
	2.11.4 Stop processing of all cheques								
	2.11.5 Start payment processing through EFT's (Electronic Fund Transfer) to avoid delays in sending payments to MMA			Start EFT payments before the end of 2016					
2.12 Improved financial reporting through timeliness, accuracy, comprehensiveness and transparency	2.12.1 Configure report formats into SAP system through BI module	Generate timely reports through SAP	No reports are generated through SAP	Complete configuration and implementation of BI module in SAP and start role out	To complete role out of BI module in SAP			TPAD	
	2.12.2 Integrate budgeting and accounting systems (by working with National Budget through BPC module in SAP)	Integrated budgeting and accounting systems	Budgeting process and accounting process carried out separately		1. Configurations to be carried out for BPC module 2. Budget to be created parallelly through BPC module as well as manually			TPAD	

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
	2.12.3 Revise GOM Chart of Accounts to incorporate all the necessary segments / changes	Being able to generate relevant reports through SAP (as this will improve accuracy of management reports)	Existing Chart of Accounts does not include mapping to specific segments (GFS, COFOG, location, etc).	1. Establishment of a COA committee 2. Preparation of a draft accounting manual 3. Preparation of a migration plan for accrual based accounting 4. Identify changes that need to be brought to the chart of accounts for BPC implementation and for accrual based accounting	1. Implement the revised chart of accounts in SAP 2. In office training for line agencies to understand COA concepts, its structure and maintenance 3. Payment Voucher and receipt voucher forms from agencies to be amended to incorporate revised CoA 4. Finalize the accounting manual			TPAD	
	2.12.4 Complete Reconciliations of previous week's transactions in the following week	% of reconciled PBA transactions (in Numbers of Transaction)	90% reconciled	100 % reconciled weekly				TPAD	

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
2.13 All government employee information captured in the SAP HR module	2.13.1 Capture remaining agencies' employee information		109 of 118 Male' based agencies employee information have been captured in the system as of now and their respective salaries are processed through the module	Capture remaining agencies' employee information within the first three months of 2015				TPAD	
	2.13.2 Complete HR module roll out. (Configuration, Training, System Update)	Number of agencies that are SAP HR live and process their respective salaries through the system	There are around 400 business areas in the atolls including the schools, hospitals, courts etc. Our plan is to for the respective Male' based agency to carry out the salary processing works once the atoll agencies go live. (E.g. - Education ministry will be carrying out the salary processing process of the schools of the atolls)	50% of all agencies	100%			TPAD	
	2.13.3 Ensure accurateness of data available in the system and avoid duplication of work by CSC and MoFT		Currently CSC and MoFT use two separate systems		Interface SAP with CSC system			TPAD	

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
	2.13.4 Implementation of time-management and attendance management system	100% accurate and up-to-date data available	Attendance recorded separately in several systems		Use NCIT's E-Admin software to record attendance across all Government agencies				
2.14 Revised Public Finance Regulation is implemented	2.14.1 Incorporate comments and obtain AG Office comments for the final draft	Published Public Finance Regulation	Draft prepared and sent to Line Ministries for comment	Publish the Revised Public Finance Regulation				TPAD	
2.15 A government property portfolio that is responsive, affordable, sustainable and safe, leveraging property as a tool to generate income and assist in the delivery of services to the public.	2.15.1 Proper designing of processes and implementation of SAP Asset Module	% progress in completion of activities	10% completed	60%	100%	Sustain	Sustain	SPMD	
	2.15.2 Complete entering of data for assets and properties, to compile a register		5 years of data exists in SAP System	60%	100%	Sustain	Sustain	SPMD	
	2.15.3 Review and amendment of chapter 7 of Public Account Act; depreciation, valuation and leasing policies and compile a cabinet paper		Policy level discussion stage	100%	Sustain	Sustain	Sustain	SPMD	
	2.15.4 Periodical reports on assets and properties of the state		Nil	40%	100%	Sustain	Sustain	SPMD	
	2.15.5 Customization & implementation of existing GIS system for non-moveables		GIS system not customized according to MoFT's needs	25%	100%	Sustain	Sustain	SPMD	

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
	2.15.6 Provide information for policy planning and decision making		Policy level discussion stage	100%	Sustain	Sustain	Sustain	SPMD	
	2.15.7 Development of state lands and properties on a long term basis		Non existent	25%	50%	75%	100%	SPMD	
	2.15.8 Valuation of all state assets and properties		Nil	25%	50%	75%	100%	SPMD	
2.16 Established Internal Audit function in government offices	2.16.1 Introductory training on internal auditing	No. of government offices that have undergone training	Training conducted for 12 government offices	8	14	14	14	IA	
	2.16.2 Intermediate level training and practical works on internal auditing		Training conducted for 8 government offices	3	3	2	1		
	2.16.3 Computer based audit training (basic level) on (SAP) central accounting software.		Training conducted for 14 government offices	0	5	5	5		
	2.16.4 Audit training on specific auditable areas.		Nil	3	3	3	3		
	2.16.5 Computer assisted audit techniques using interrogation software (IDEA)		Nil	14					
	2.16.6 Internal audit training to maintaining standards and practical capability (regular)		Nil	3	17	17	17		
	2.16.7 Drafting audit charters, manuals, hand books and other audit documentations for the governmental internal audit function.	No. of Government offices that have been established with Auditing function	Nil	1	3	3	0		

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
2.17 Established Internal Audit function in local councils and LGA	2.17.1 Research on local finance management in atoll, islands and city councils. (selected councils)	No. of atolls and city councils that research has been conducted	Research conducted for 16 councils	13				IA	
	2.17.2 Develop audit manual for local councils.	General audit manual	Nil	Develop General Audit Manual					
	2.17.3 Develop training manual for local councils.	General materials	Nil	Develop Training manual					
	2.17.4 Introductory training on internal auditing	No. of atolls and councils that have undergone training	Nil	7 councils	14 councils				
	2.17.5 Intermediate training on internal auditing		Nil	3 councils	7 councils	11 councils			
	2.17.6 Audit trainings on specific audit areas and special audits.		Nil	1 council	5 councils	7 councils	8 councils		
	2.17.7 Internal audit training to maintain standards and practical capability (regular)		Nil		10 councils	10 councils	10 councils		
	2.17.8 Drafting audit charters, manuals, hand books and other audit documentations for the internal auditors of local councils and LGA	No. of Councils that have been established with Auditing function	Nil		Establish in 7 councils	Establish in 7 councils	Establish in 7 councils		
2.18 Division's legal mandate established to meet international standards	2.18.1 Finalize the draft of public finance regulation chapter on internal auditing.	Public finance regulation chapter	Draft of chapter compiled	Finalize chapter on internal auditing					
	2.18.2 Publishing the chapter on internal auditing	Chapter on Internal Auditing		Publish chapter					

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
	2.18.3 Formulation of internal audit committee	Internal audit committee			Formulate committee			IA	
	2.18.4 Formulation of external audit report review committee	External audit report review committee	Formulated						
	2.18.5 Maintaining the ethical standards of internal auditors and issue audit permission	No.of auditors issued with Audit permission	Nil	Issue audit permits for 12 personnel (of other organizations)	Issue audit permits for 15 personnel (of other organizations)s	Issue audit permits for 21 personnel (of other organizations)s	Issue audit permits for 63 personnel (of other organizations)s		
	2.18.6 Obtain IIA (International Internal Auditing) affiliation	International Internal Auditing affiliation					Obtain affiliation		
2.19 Performance of Public Procurement effectively monitored	2.19.1 Establish Procurement Policy Section	Performance and monitoring system		25% of the contracts awarded meets required standards	50% of the contracts awarded meets required standards	75% of the contracts awarded meets required standards	100% of the contracts awarded meets required standards	PPD	
	2.19.2 Develop and establish monitoring mechanism								
2.20 Harmonized Standard Bidding Documents (SBD) and guidelines for public procurement	2.20.1 Review and update the current procurement regulations (Chapter 8 and 15)	Revised regulations, SBDs and guidelines	Requested to obtain services of a Consultant through PFM project assist with reviewing and updating current regulations, SBDs and guide lines	Hire Consultant	Implement the revised regulations, SBDs and guidelines			PPD	
	2.20.2 Review and update existing SBDs and guidelines								

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
2.21 Efficient and effective financial management and accountability	2.21.1 Budget Preparation	Prepared budget	Budget prepared annually & submitted before the deadline	25-Oct-15	25-Oct-16	25-Oct-17	25-Oct-18	FAD	
	2.21.2 Prepare budget preparation and review manual	Progress of making Budget Manual	Consultant expected to visit in 1 month No manual at present	February	Review & update	Review & update	Review & update	FAD	
	2.21.3 Prepare budget execution manual	Progress of making Execution manual	Consultant arrived No manual at present	February	Review & Update	Review & Update	Review & Update	FAD	
	2.21.4 Budget control	Number of budget controls	MDA's has to request from MoFT to approve even the minor changes to the approved budget - response rate is slow	Respond within 3 working days	FAD				
	2.21.5 Support preparation of Development budget (PSIP)	Number of Budget meetings with EDPD	PSIP budget is compiled by EPP	Provide necessary information and expertise	FAD				
	2.21.6 Implement BPC module	Percentage completion of BPC	Technical work on Identifying BPC requirement is ongoing	Testing Phase by December	Implement BPC in all Male' MDA's	Implement BPC in atolls		FAD	
	2.21.7 Conduct awareness programs (sectoral capacity building)	Number of programs conducted	Only budget trainings conducted every year	Offices in 7 Atolls	Offices in 7 Atolls	Offices in 5 Atolls	All Male' AGA's	FAD	

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
2.22 Resources are managed in line with National Priorities and Foreign Assistance	2.22.1 Align projects/programs to national priorities	No.of projects aligned with national priorities	-	20%	40%	70%		EDPD	
	2.22.2 Formulate pipelines for development partner assistance								
	2.22.3 Align projects/programs to United Nations Development Action Framework (UNDAF)	No.of projects aligned with Foreign Assistance							
	2.22.4 Advise sectors in order to fully utilize assistance and avoid duplication								
2.23 Establish a sustainable and transparent Project appraisal and approval mechanism	2.23.1 Build and maintain strong database on projects/programs	Project appraisal mechanism	-	20%	35%	60%		EDPD	
	2.23.2 Set up mechanism for submitting projects for approval	Project approval mechanism							
	2.23.3 Secretariat work for resource management committee Provide a feedback to the committee Review projects and circulate for comments Inform committee decisions to stakeholders	Number of projects shared for comments with stakeholders Number of stakeholders to whom the project appraisal and approval mechanism are shared							

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
2.24 Align the monitoring and evaluation system with results-based management	2.24.1 Formulate a result-based monitoring and evaluation system	Number of projects monitored with RBM	-	15%	35%	60%		EDPD	
	2.24.2 Monitor & evaluate projects/programs with results-based system								
	2.24.3 Provide feedback and recommendation to resource management committee and stakeholders	Number of projects evaluated with RBM							
2.25 Strengthen Public Sector Investment Programme (PSIP) process aligning with National Development Plan	2.25.1 Develop a budget framework to align with National Development Plan	Developed budget framework	-	15%	50%	80%		EDPD	
	2.25.2 Assist in prioritizing Proposed PSIP project for Budget Allocation in accordance with National Development Plan	Number of development projects in line with NDP							
2.26 Legal framework for Public finance management is strengthened	2.26.1 Review existing legal framework and obtain feedback	Review report on legal framework	Review completed by International consultant and feedback obtained from Internal and External stakeholders in 2014					LA	
	2.26.2 Draft amendments recommended by the International Consultant	Draft of new legislations and amendments		June, complete draft					
	2.26.3 Send to Parliament for approval	Approved document aligned with new legislations and amendments		Send to Parliament & follow-up					

GOAL 2: Responsible and accountable management of state resources

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support SECTION /UNIT responsible
				2015	2016	2017	2018		
2.27 Amendments to Public Finance Act and regulation are proposed, approved and published	2.27.1 Review existing Public Finance Act and regulation	Published Public Finance Act and regulation	Public Finance Regulations published in 2009	Review of Public Finance Act and regulation				LA/ FA	
	2.27.2 Obtain AG clearance, submit to Parliament and Publish		Review of Public Finance Act and regulation ongoing	Obtain clearance, submit to Parliament & Publish					

GOAL 3: Reliable and efficient services to all stakeholders in a transparent manner

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
3.1 Updated database of borrowings and debts of SOEs	3.1.1 Collect data from SOEs and ERMD for reconciliation of loans	% completion in activities Register of debts of SOEs	20%	100%	Sustain	Sustain	Sustain	SOEFPM	
	3.1.2 Identify maturity dates and inform relevant authorities		10%	100%	Sustain	Sustain	Sustain	SOEFPM	
	3.1.3 Coordinate with ERMD to update database		50%	100%	Sustain	Sustain	Sustain	SOEFPM	
3.2 Regular payments of dividends from SOEs	3.2.1 Collect dividend forecast for upcoming 3 years	% completion in activities Payment receipt of dividend	80%	100%	Sustain	Sustain	Sustain	SOEFPM	
	3.2.2 Identify the declared dividend figures from SOEs		30%	80%	100%	Sustain	Sustain	SOEFPM	
	3.2.3 Ensure the regular payments of SOEs		10%	70%	100%	Sustain	Sustain	SOEFPM	
3.3 Human resource capacity building activities are implemented	3.3.1 Provide local and foreign trainings for staff in the field of accounting & finance, monitoring & evaluation and governance	Number of staff trained	None	30%	40%	60%	70%	SOEFPM	
	3.3.2 Participate in workshops and seminar for staff in the field of accounting & finance, monitoring & evaluation and governance		None	30%	40%	60%	70%	SOEFPM	
	3.3.3 Conduct corporate governance trainings in coordination with CMDA		20%	40%	60%	80%	100%	SOEFPM	

GOAL 3: Reliable and efficient services to all stakeholders in a transparent manner

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	3.3.4 Microsoft Exchange Server Training	4 Trained Staff	None (0%)	75%	100%	100%	100%	ICT	
	3.3.5 SAP solution manager configuration for operations	3 Trained Staff	None (0%)	100%	100%	100%	100%		
	3.3.6 ABAP HCM	3 Trained Staffs	None (0%)	100%	100%	100%	100%		
	3.3.7 SAP basis training and certification	6 Trained Staffs	3 Staffs (50%)	100%	100%	100%	100%		
	3.3.8 BI(business intelligence)	3 Trained Staffs	2 Staffs (66%)	100%	100%	100%	100%		
	3.3.9 BPC Technical	3 Trained Staffs	None (0%)	100%	100%	100%	100%		
	3.3.10 Obtain Certification in the CCNP, CISCO FWSM, CCNA, MCSE, Computer hardware certification, SAP basis training and certification	4 staff each for CCNP, CISCO FWSM, MSCE and computer hardware 6 staff each for CCNA & SAP Basis training and certification	50%of CCNA program completed by 3 staff 50% of SAP Basis training and certification completed by 3 staff	3 staff each for CCNP, CISCO FWSM, MSCE and computer hardware 6 staff for CCNA 6 staff for SAP Basis training and certification	4 staff each for CCNP, CISCO FWSM, MSCE and computer hardware				

GOAL 3: Reliable and efficient services to all stakeholders in a transparent manner

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	3.3.11 Provide academic programs in BSc & MSc IT/IS/Computer Science, BSc & MSc Computer Application/ Software Engineering	4 BSc IT/IS/Computer Science 4 MSc IT/IS/Computer Science 4 MSc Computer Application/ Software Engineering 4 MSc Computer Application/ Software Engineering	3 BSc IT/IS/Computer Science 1 BSc Computer Application/ Software Engineering	4 BSc IT/IS/Computer Science 1 MSc IT/IS/Computer Science 2 BSc Computer Application/ Software Engineering 1 MSc Computer Application/ Software Engineering	4 BSc IT/IS/Computer Science 2 MSc IT/IS/Computer Science 3 BSc Computer Application/ Software Engineering 2 MSc Computer Application/ Software Engineering	4 BSc IT/IS/Computer Science 3 MSc IT/IS/Computer Science 4 BSc Computer Application/ Software Engineering 3 MSc Computer Application/ Software Engineering	4 BSc IT/IS/Computer Science 4 MSc IT/IS/Computer Science 4 MSc Computer Application/ Software Engineering 4 MSc Computer Application/ Software Engineering		
	3.3.12 Internal audit training on introductory level	No. of staff trained	11	12	0	0	0	IA	
	3.3.13 Internal audit training with practical applications		7	8	8	8	8		
	3.3.14 IT audit training		7	5	5	5	5		
	3.3.15 Performance audit training		0	0	3	0	3		
	3.3.16 Compliance audit training		0	0	12	0	0		

GOAL 3: Reliable and efficient services to all stakeholders in a transparent manner

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	3.3.17 Management audit training		0	0	0	3	0		
	3.3.18 CAAT audit training		0	3	0	0	0		
	3.3.19 Training on report writing		0	0	12	0	12		
	3.3.20 Training on public finance regulation and law		0	12	12	12	12		
	3.3.21 Training for recruits		0	5	5	5	5		
	3.3.22 BPC Training	Number of staff trained	Not yet started	All present live agencies	All present live agencies	All present live agencies	All present live agencies	FAD	
	3.3.23 Capacity building in the area of valuation	Number of staff trained	Nil	75%	All staff of valuation area			SPMD	
	3.3.24 Build capacity of FAD	Number of staff trained	Only Basics	Train all Male' MDA's	Train all atoll MDA's	Enhance all the BPC users	Enhance all the BPC users	FAD	
	3.3.25 Conduct trainings on customer service to frontline & support staff.	Number of frontline & support staff trained	Irregular and Adhoc training	95% of staff trained in 2015	All frontline and support staff trained	All frontline and support staff trained	All frontline and support staff trained	ADMIN/HRD	
	3.3.26 Seek training opportunities to meet the training requirements	No. of trainings given to staffs that meets training requirements	Skills/ knowledge gap analysis in progress	40%	60%	75%		EDPD	

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	3.3.27 Sharing of knowledge gained from the trainings to other staff	No. of times the knowledge gained was shared with the division							
	3.3.28 Conduct in-country trainings to improve staff performance (e.g. project management)	No. of staff trained	2014: No in-country trainings attended; 0%	50% of staff trained per year	50% of staff trained per year	50% of staff trained per year	50% of staff trained per year	RMDMD/HRD	
	3.3.29 Participate in overseas trainings to build required skills (e.g. Portfolio management, Debt management, Contract management)	No. of staff trained	2014: 8 staff trained in 9 trainings; 50%	50% of staff trained per year	50% of staff trained per year	50% of staff trained per year	50% of staff trained per year	RMDMD/HRD	
	3.3.30 Soft skills training for management and supervisory level	No. of staff trained		Train all management staff	Train all supervisory staff			HRD	
	3.3.31 Arrange development activities such as study tours and Secondments	No. of staff sent on study tours and Secondments		50% of management staff	All management staff			HRD	
	3.3.32 Commence mentoring activities	Mentors assigned to Divisional heads and Deputies		Conduct mentoring sessions for mentors	Assign mentors to all Divisional head and Deputies			HRD	
	3.3.33 Establish and maintain MoFT wide knowledge folder	E-folder	Established and in the process of adding documents to e-folder	Categorize areas and add documents	Update	Update	Update	HRD	
	3.3.34 Commence succession planning and talent management	Succession planning and talent management program		Background work and Check with CSC	Develop program	Implement		HRD	

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	3.3.35 Commence e-learning	E-learning application		Background work	Develop application	Implement		HRD	
3.4 Learning and development (L&D) function is managed in line with L&D policy, L&D needs, with emphasis to management and staff development, and essential skills enhancement	3.4.1 Develop and implement a MoFT wide Learning & Development plan	L&D plan	L&D needs analysis (LNA) in progress	March-Complete LNA, July-complete L&D plan Implement L&D plan				HR	
	3.4.2 Provide L&D activities for priority areas that have been identified through needs analysis	Number of L&D activities provided as per L&D plan		80%	90%	100%	Sustain	HR	
	3.4.3 Develop In-house trainers and Training documentations	Selection criteria for Trainers and Trainer List		May, Selection criteria & Trainer List. June, conduct TOT sessions	Complete Training syllabus, power points	Review and update	Sustain	HR	
	3.4.4 Revise training and induction policy including criteria to select staff for trainings, workshops etc	Training & Induction policy	Training policy in place, need to revise	May, revise policy	Review and update	Sustain	Sustain	HR	
3.5 Improved performance of workforce through shared understanding of achieving at organization level and proper employee performance appraisals and	3.5.1 Refresher trainings for supervisors on how to conduct performance appraisal	Number of staff trained		All supervisory and above staff trained	Sustain	Sustain	Sustain	HR	
	3.5.2 Design and implement a tool to measure employee performance on a regular basis	Developed tool		Develop, User acceptance testing, fine-tune and, implement the tool				HR	

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
performance management system	3.5.3 Design and Implement a new performance management system	New performance management system		Develop the system	Pilot test and amend if needed, implement			HR	
3.6 Business solutions and state of the art technology that are customized and integrated to all required business areas are rolled out to support and improve efficiency and operations of the relevant Divisions	3.6.1 Automate operational procedures (e.g. creditor profile/management, mission handling, reminders for debt service payments, contract ledgers, on-lending)	Automated procedures	Currently being done manually		10% of procedures automated	50% of procedures automated	100% of procedures automated	RMDMD	
	3.6.2 Adopt project management software	Project management software used to make regular updates of projects	System developed by OPP (or use SAP Project Management Module), but not adopted	Adopt and utilize project management software	Utilize project management software	Utilize project management software	Utilize project management software	RMDMD	
	3.6.3 Enhance Debt Management Database System	Development of web based interface and dashboard functionality	No such functionality available	100%	Sustain	Sustain	Sustain	ICT	
	3.6.4 Establish Public Accounting System Help Desk by using SAP Solution Manager	Fully functional Help Desk	Manual mechanism	100%	Sustain	Sustain	Sustain	ICT	
	3.6.5 Develop a software application to fulfill the requirements of Administration Section	Developed Software application	Discussions with ICT in progress. Requirements for Draft requirements for Documentation Management System completed	User acceptance test, fine tune and roll-out document management system	Develop other areas related to ADMIN, User acceptance test, fine tune and roll-out			ADMIN/ ICT	

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	3.6.6 Implement SAP HR modules or develop a complete HR software application	Developed HR software application	Due to slow implementation speed of SAP HR, request and discussion to develop a complete HR software application is ongoing. Phase: 1 requirements for the application submitted to ICT by HR	Develop Phase 1 & 2 requirements , User acceptance test, fine tune and roll-out	Develop Phase 3 requirements , User acceptance test, fine tune and roll-out			HR/ ICT	
	3.6.7 Integrate MoFT's relevant software applications	Applications integrated	Not integrated		Integrate Applications			ICT/ ALL RELEVANT DIVISIONS	
3.7 Efficient, reliable and secure Information Communication Technology services to Ministry of Finance and Treasury and other stakeholder agencies connecting to MoFT resources	3.7.1 Build and maintain a highly reliable ICT infrastructure	Ensuring 99% uptime	90% uptime	95%	100%	Sustain	Sustain	ICT	
	3.7.2 Provide secure access to data center resources and secure end user systems	Hourly network monitoring logs	Daily checks	80%	90%	100%	Sustain	ICT	
	3.7.3 Implement ICT policy	Complete ICT policy implementation	MoFT specific Email policy and CSC general ICT usage policy	100%				ICT	
	3.7.4 Conduct ICT refresher training programs for MoFT staff	All MoFT staff trained	60% (Trainings have been conducted on several occasions but full attendance not achieved)	80%	85%	90%	100%	ICT/ HR	
	3.7.5 Establish a proper off site disaster recovery site	Fully functional DR site	Disaster Recovery setup at NCIT is not functional due to hardware limitations	75%	100%	Sustain	Sustain	ICT	

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
3.8 Appropriate organizational structures are adopted within the Ministry and Divisions and improved management and operating of Divisions	3.8.1 Complete organization restructuring	Developed structures, TORs & responsibilities of Divisions	Approved for Corporate, ERDMD. Approval from CS for Fiscal Affairs, Legal Affairs, Internal Audit, State Property and organizational excellence unit. Approval from management for Ministers Bureau, Public Procurement. Yet to draft TPAD, ICT, EDPD & SOE FMD	Complete EDPD, TPAD, ICT and SOEs FMD				HR	
	3.8.2 Fill-in key positions and positions that need to be given priority due to operational requirements	Heads for Division/ Sections/unit and Key staff for technical areas and staffs for new areas	Head of Administration employed, Legal Affairs operated with a Consultant	Fill-in 90% of key positions, and 3 positions of Legal Affairs	100%			HR	
	3.8.3 Develop a policy to manage Personnel who do not meet the criteria of job position requirement and implement				Develop policy	Implement policy			

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	3.8.4 Update or develop Job descriptions (JDs)	Up-to-date job descriptions	Completed for Corporate, ERDMD, Legal Affairs, Internal Audit, State Property, Ministers Bureau, Public Procurement, Fiscal Affairs, State Property and Organizational Excellence Unit. TPAD, ICT, EDPD and SOEs FMD yet to complete	Update or develop JDs	Sustain	Sustain	Sustain	HR/ OE	
3.9 Filling in the vacant positions on time	3.9.1 Allocate additional staff to speed up and help with the recruitment/selection process	Number of times the position is filled in within 2 months of staff resigning/ terminating or obtaining of CSC approval	20%	80%	100%	Sustain	Sustain	HRM	
	3.9.2 Train additional staff to help with the recruitment/ selection process								
	3.9.3 Create a recruitment/ selection schedule								
	3.9.4 Follow-up and update on staff employment								
3.10 Appropriate working conditions and employee motivation techniques are adopted within the Ministry	3.10.1 Develop recreational activity calendar & have recreational activities as per the calendar	% of recreational activities held as scheduled	Not held on a scheduled basis	80%	90%	100%	Sustain	HR/ ADMIN	
	3.10.2 Celebrate Anniversary day	Anniversary day celebration	Not held on a regular basis	Celebrate Anniversary day	Sustain	Sustain	Sustain	HR/ ADMIN	

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	3.10.3 Develop and implement employee recognition program	Non-financial rewards policy	No policy	Develop	Implement			HR/ ADMIN	
	3.10.4 Provide service of a staff recreation room & fitness centre	Recreation room & fitness centre	Nil	Preliminary work and design	Establish Recreation room and fitness centre			HR/ ADMIN	
	3.10.5 Develop Occupational Health and Safety (OHS) policy	OHS policy	Nil	Ground work	Develop and implement			HR	
	3.10.6 Revise MoFT's pay structure and implementation	Number of completed pay structures for all areas of MOFT	Pay review Consultant hired	85%	90%	100%		PRU/ HR	
	3.10.7 Provide service of a staff canteen	Canteen	Nil	Establish Canteen				HR	
	3.10.8 Obtain additional office space to accommodate additional staff	Space and facilities obtained	Discussions in progress to solve the issue		Obtain office space			PS/SPMD/ ADMIN	
3.11 Improved employee relations function	3.11.1 Develop and implement Grievance policy	Grievance policy	Nil	Ground work	Develop & implement grievance policy			HR	
	3.11.2 Have regular HRMD committee meetings	Number of decisions made on a timely basis for cases submitted as per SOP	HRMD Committee meeting held once a case is received to HR Section	100%	Sustain	Sustain	Sustain	HR	
	3.11.3 Develop and implement staff feedback mechanism	Staff feedback mechanism		Develop	Implement			HR	
3.12 Frameworks, systems, business processes and procedures are	3.12.1 Review business processes and amend as required, and develop ISO standard SOPs and guidelines for all areas	Business process review documents SOPs and guidelines	Business process not done in detail, guidelines and SOPs exist only for selected areas	Commence business process review	Complete SOPs & guidelines. implement SOPs & guidelines			All Divisions in coordination with OA	

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
reviewed or compiled and established	3.12.2 Amend internal audit manual, internal audit charter, audit documentations and audit guides.	No. of audit guides formulated and implemented	Audit manual, audit charter and committee charter amended and implemented	Formulate and implement 3 specific audit guides for specific areas	Formulate and implement 3 specific audit guides for specific areas	Formulate and implement 3 specific audit guides for specific areas	Formulate and implement 3 specific audit guides for specific areas	IA	
3.13 Established mechanism for timely recording and reporting of loan and grant statistics, and ensuring validity of records	3.13.1 Timely update of debt information on CS-DRMS	Up to date records on CS-DRMS	Up to date with an unavoidable 1.5 month lag	Maintain timely updates (with 1.5 month lag)	RMDMD				
	3.13.2 Record grant data	Up to date records of grants	Not all grant data captured	Capture all grant data	Sustain	Sustain	Sustain	RMDMD	
	3.13.3 Record and manage on-lending and contingent liabilities	% of instruments recorded in secure database	None; Currently excel-based recording only	50% recorded in CS-DRMS	75% recorded in CS-DRMS	100% recorded in CS-DRMS	100% recorded in CS-DRMS	RMDMD	
	3.13.4 Record explicit contingent liabilities	No. of instruments recorded	None	50% captured	75% captured	100% captured	100% captured	RMDMD	
	3.13.5 Manage records of pension bonds	Up to date records of pension bonds	Currently being done by pension office	Maintain up to date records	Sustain	Sustain	Sustain	RMDMD	
	3.13.6 Validate data	No. of validated debt instruments	80% validated	100% validation	Sustain	Sustain	Sustain	RMDMD	
	3.13.7 Timely dissemination of data	Data dissemination according to international reporting standards (e.g. QPDS, SDDS)	15% compliance	100% compliance	Sustain	Sustain	Sustain	RMDMD	

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	3.13.8 Conduct a debt audit	Report of debt audit	Debt audit by Auditor General's Office annually No external debt audit	Debt audit by Auditor General's Office	Debt audit by Auditor General's Office Undertake external audit of debt	Debt audit by Auditor General's Office	Debt audit by Auditor General's Office	RMDMD	
	3.13.9 Carry out credit rating	Credit rating	Some assessment done			Complete preparatory work		RMDMD	
3.14 Service delivery and outcomes exceeds customer expectations by delivering quality and reliable services	3.14.1 Establish Organizational Excellence Unit	Organization Excellence Unit operationalized	No unit at the moment	Establish				ADMIN/ HR	
	3.14.2 Develop and implement MoFT wide Service Charter	Service Charter	No charter		Operationalize Service Charter			OA	
	3.14.3 Obtain Quality accreditation from International bodies for different areas of MoFT		Nil		Ground work	Quality accreditation		OA	
	3.14.4 Commence quality improvement initiatives	Customer feedback system	No formal mechanism for quality improvement	Ground work	Establish a customer feedback system			OA	
	3.14.5 Design and implement compliance framework	Developed Compliance framework	No compliance framework	Ground work	Implement			OA	
	3.14.6 Solve customer complaints within 3 days	Number of customer complaints solved	No set standard to solve complains	All complaints solved within 3 days	Sustain	Sustain	Sustain	ALL DIVISIONS	
	3.14.7 Reply and follow up on letters and e-mails within 3 days	Target % of letters replied before deadline	50% letters replied with in deadline	85%	95%	100%	Sustain	ALL DIVISIONS	
	3.14.8 Attend all incoming calls in 3 rings	% of calls answered	Call Centre established	90%	95%	100%	Sustain	ALL DIVISIONS	

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	3.14.9 Introduce program budget	Number of MDA's implementing program budget	Only program budget format is used	Overall budget programs to be identified	Implement program budget in 6 sectors	Fully implement program budget	Enhancing the program budget	FAD	
	3.14.10 Budget Monitoring (Revenue and expenditure)	Number of AGA's monitored M/Q/A	No monitoring function in place	Introduce monitoring function and make setup	Monitor all AGA's in Male'	Monitor all the AGA's including atolls	Monitor all the AGA's including atolls	FAD	
	3.14.11 Develop and administer effective in-house management	Number of queries being responded	Some queries takes more than 1 month to respond	Respond within 3 days	Respond within 3 days	Respond within 3 days	Respond within 3 days	FAD	
3.15. Improved customer trust and confidence through transparency, honesty, consistency and impartiality and up-to-date information	3.15.1 Develop a portal to view status of vendors' payment	Developed portal	No baseline maintained	Develop a portal to view status of vendors' payment				TPAD	
	3.15.2 Helpdesk to address enquiries from government agencies and external parties	% of calls answered	40% of calls to helpdesk are answered	Implement helpdesk				TPAD	
	3.15.3 Minimize arrears/ accurate and timely information/ automatic correspondence to vendors	% of complaints	10%		Automatic correspondence to vendors. Reply to queries within 1 working day			TPAD	
	3.15.4 Build and maintain strong database on projects/programs	No. of projects and program shared with public						EDPD	
	3.15.5 Formulate a mechanism to disseminate information (infrastructure maps, projects/programmes, MDG, SDG, NHDR)	Frequency of update of projects and programs info Frequency of update	-	60%	80%	95%			

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	3.15.6 Update infrastructure map	of indicators for infr. Map		45%	55%	80%			
	3.15.7 Launch the public procurement portal	Established procurement portal		25% of the awarded projects	50% of the awarded projects	75% of the awarded projects	100% of the awarded projects	PPD	
	3.15.8 Enter all the existing projects in the portal								
	3.15.9 Enter all the new projects								All the new projects on daily basis
	3.15.10 Prepare Budget in statistics	Budget in statistics book	Only 2014 Published	Prepare & Publish 2016 Budget in statistics book	Prepare & Publish 2017 Budget in statistics book	Prepare & Publish 2018 Budget in statistics book	Prepare & Publish 2019 Budget in statistics book	FAD	
	3.15.11 Prepare Budget speech book	Budget speech book	Currently not published	Prepare & Publish 2016 Budget speech book	Prepare & Publish 2017 Budget speech book	Prepare & Publish 2018 Budget speech book	Prepare & Publish 2019 Budget speech book	FAD	
	3.15.12 Prepare Budget Book in details	Budget in details book	Currently not published	Prepare & Publish 2016 Budget details book	Prepare & Publish 2017 Budget details book	Prepare & Publish 2018 Budget details book	Prepare & Publish 2019 Budget details book	FAD	
	3.15.13 Prepare Expenditure review (Monthly / quarterly/ Annually)	Number of sectors reviewed M/Q/A	Not yet started	To review 6 sectors	To review 10 sectors	To review 20 sectors	To review all the sectors	FAD	
	3.15.14 Prepare Revenue review (Monthly / quarterly/ Annually)	Number of sectors reviewed M/Q/A	Not yet started	To review 6 sectors	To review 10 sectors	To review 20 sectors	To review all the sectors	FAD	

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	3.15.15 Prepare Fiscal Strategy Report	Fiscal Strategy report	Not yet started	Prepare 2016 Fiscal Strategy Report	Prepare 2017 Fiscal Strategy Report	Prepare 2018 Fiscal Strategy Report	Prepare 2019 Fiscal Strategy Report	FAD	
	3.15.16 Prepare Cash flow report	Cash flow report	Not yet started	Prepare 2015 Cash Flow Report	Prepare 2016 Cash Flow Report	Prepare 2017 Cash Flow Report	Prepare 2018Cash Flow Report	FAD	
	3.15.17 Prepare Budget position report	Budget position report	Not yet started	Prepare 2016 Budget position report	Prepare 2017 Budget position report	Prepare 2018 Budget position report	Prepare 2019 Budget position report	FAD	
	3.15.18 Prepare Budget consultancy report	Budget consultancy report	Budget consultancy report 2014	Prepare 2015 Budget consultancy report	Prepare 2016 Budget consultancy report	Prepare 2017 Budget consultancy report	Prepare 2018Budget consultancy report	FAD	
	3.15.19 Prepare Monthly budget execution reports	Budget execution reports	Not yet started	Prepare Quarterly Reports	Prepare Monthly Reports	Prepare Monthly Reports	Prepare Monthly Reports	FAD	
	3.15.20 Prepare Mid-year budget review	Mid-year budget review	Not yet started	Prepare 2015 Mid-Year Budget Review	Prepare 2016 Mid-Year Budget Review	Prepare 2017 Mid-Year Budget Review	Prepare 2018 Mid-Year Budget Review	FAD	
	3.15.21 Prepare GRB statements	GRB statement	Not yet started	-	4	6	9	FAD	
3.16 Transparent and clear work procedures maintained	3.16.1 Develop SOPs for relevant areas	No. of SOPs developed	-	80%	90%	95%		RSU	
	3.16.2 Regular updates of work in progress shared within the division	No. of SOPs shared						Frequency of work updates shared with the division	RSU

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
3.17 Administrative tasks improved	3.17.1 Build and maintain a contact list of the stakeholder agencies and focal points	Contact list of the stakeholder agencies and focal points	50% of the administrative tasks improved	60%	80%	95%		ALL DIVISIONS	
	3.17.2 Maintain a good relationship with stakeholder agencies and focal points								
	3.17.3 Appropriate use of GEMs by all staff as per GEMS guidelines	All inward electronic documentations received with full details	Majority of the inward electronic documents are forwarded without completing required information	100%	Sustain	Sustain	Sustain		
3.18 Office inventory's par stock is consistently maintained	3.18.1 Place order when the stock level reaches 10% of minimum requirement	Minimum par level stock maintained	Adhoc ordering and maintaining of stock	Par stock maintained	Sustain	Sustain	Sustain	STK	
	3.18.2 Maintain stock through SAP Material Management (MM) module	Updated stock balance through MM module	Records currently maintained in excel sheets	Commence using of MM module to manage stock	Update stock	Sustain	Sustain	ADMIN/TPAD	
3.19 Improved managing, maintaining and recording of office assets	3.19.1 Create office asset register	Asset register	No office asset register	Collect info on assets. Create office register	Update office register	Sustain	Sustain	ADMIN	
	3.19.2 Design and implement office asset database or roll out Asset Management Module	Asset database	No database	Discussions with TPAD and ICT	Decide on application & implement			ADMIN/TPAD/ ICT	

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
3.20 Procuring of office items are completed on time	3.20.1 Procure items as per SOP	Target % of items procured within a week of receiving the request from Divisions or a week of completing the Bidding process.	Ordering of stock	80%	90%	100%	100%	PROC	
3.21 Effective handling of office maintenance and cleaning issues	3.21.1 Proper & timely maintenance of MoFT buildings	% of reported office issues resolved within three days for minor issue related to maintenance and cleaning, and within three weeks for major issues related to maintenance	50% of office maintenance issues resolved	90% resolved	100% resolved	Sustain	Sustain	M	
	3.21.2 Proper & timely cleaning of MoFT buildings		80% of office cleaning issues resolved	90% resolved	100% resolved			M	
3.22 Enhanced internal customer satisfaction with regards to business travel arrangements	3.22.1 Compile outbound and inbound monthly travel calendar for missions and business travel	Updated monthly travel calendar		Update calendar	Update calendar	Update calendar	Update calendar	PR	
	3.22.2 Timely completion of travel formalities (ticket, visa, accommodation, allowances etc)	Timely completion of formalities		100% completion of formalities on a timely basis	100% completion of formalities on a timely basis	100% completion of formalities on a timely basis	100% completion of formalities on a timely basis		
3.23 MoFT wide file classification scheme for electronic and manual documentations established	3.23.1 Implement a MoFT wide filing classification scheme for electronic and manual documentations	Filing classification scheme developed and implemented by Divisions	New filing classification scheme pilot tested in Administrative Section	Implement for 5 out of 10 Divisions	Complete implementation			ADMIN	

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
3.24 Physical infrastructure and security system is improved	3.24.1 Strengthen Security System of MoFT by installing cameras and entrance gate	Target % of security cameras installed as per surveyed requirements & new entrance gate installed	No security cameras & entrance gate installed. Survey carried out. Number of cameras not decided yet	Install cameras on outer boundaries and Gate	Complete installation of cameras			ADMIN	
3.25 MoFT brand is enhanced	3.25.1 Relaunch MoFT's website in English & Dhivehi	MoFT website in English and Dhivehi up and running	Website in English, not structured to suit MoFT's requirements & not up-to-date	Relaunch Website in English	Relaunch Website in Dhivehi			ADMIN	
3.26 Improved performance and coordination at division level & umbrella organizations	3.26.1 Conduct team building sessions	Number of trainings held	Not conducted	Team building sessions for HODs, Section and Unit heads	Team building sessions for all staff			HRD/HR	
	3.26.2 Develop and establish key performance indicators for all areas of MoFT	Developed KPIs	KPIs not developed for areas	Complete developing of KPIs	Implement KPIs Achieve 80% of KPI targets	Achieve 90% of KPI targets	Achieve 95% of KPI targets	All Divisions in coordination with OA	
	3.26.3 Conduct meetings with umbrella organizations	Quarterly		100%	Sustain	Sustain	Sustain	ADMIN/ PS	
	3.26.4 Conduct Senior Management meetings	Monthly		100%	Sustain	Sustain	Sustain	CAD	

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Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	3.26.5 Conduct Divisional Performance meetings with Divisions' 1,2,3	Monthly		Monthly	Sustain	Sustain	Sustain	ADMIN/ PS	
	3.26.6 Conduct Operational review meetings with HODs	Weekly	Held on Thursdays as Vilares Committee meeting	Weekly	Sustain	Sustain	Sustain	ADMIN/ PS	
	3.26.7 Conduct Divisional daily briefings with Division/ Section/ Unit staff	Daily		90%	Daily	Sustain	Sustain	HODs	
3.27 Published Standardized (IPSAS) financial Statements on a timely manner	3.27.1 Application and implementation of IPSAS in Financial Reporting	Complete financial reports using IPSAS basis	IPSAS cash basis being followed	1. Revision of existing Accounting and Reporting Policies.	Implement encouraged disclosures			Public Accounting Section	
				2. Revise Formats issued to prepare Financial statements of line ministries & State				Public Accounting Section	
	3.27.2 Produce consolidated Financial Statements quarterly	Quarterly and Annual Financial Statements through SAP	None	1. Prepare draft quarterly financial statement within one month after each quarter 2. Publish quarterly financial statements	1. Train & encourage line ministries' to prepare quarterly financial statement			PAS	

GOAL 3: Reliable and efficient services to all stakeholders in a transparent manner

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
	3.27.3 Send State Annual Financial Statements to Minister before 31st March of each year and State Annual Financial Statement to Audit Office before 14th April of each year	Number of timely submissions	Annual Statements being prepared on time	Send all Annual Financial Statements on time				PAS	
	3.27.4 Configuration and rollout of SAP BI module	Implementation & Rollout of SAP BI Module	Initial Configuration Started. Blueprints Prepared. Development & testing in progress	Configure and implement SAP BI module to prepare Financial statements directly from SAP.	Complete roll-out of BI module to all agencies			PAS	
Start Roll-out of BI Module to the line ministries							PAS		
3.28 Filing system for procurement projects established	3.28.1 Take inventory of the existing files/projects	Established filing system	Procurement information filed in box files	25% of the contracts awarded	50% of the contracts awarded	75% of the contracts awarded	100% of the contracts awarded	PPD	
	3.28.2 Categorize projects based on the nature (works, goods and consultancy)								
	3.28.3 Migrate to the new electronic system								
3.29 Improved efficiency and accuracy of operational procedures	3.29.1 Improve performance based on donor recommendations (e.g. DEMPA)	% of improvement	Recommendations identified; no action taken yet	20% improvement per year	20% improvement per year	20% improvement per year	20% improvement per year	RMDMD	

GOAL 3: Reliable and efficient services to all stakeholders in a transparent manner

Outcome Statement	Activity	INDICATOR	Baseline	TARGET				Lead SECTION /UNIT responsible	Support Division(s)/ Section(s)/ Unit(s)
				2015	2016	2017	2018		
3.30 Legal documentations are drafted or completed on time	3.30.1 Provide comments or draft Legal documents on a timely basis	Number of legal documents commented or drafted within target date	50%	80%	100%	Sustain	Sustain	LA	
3.31 Reports of Finance and Accounts are compiled on time	3.31.1 Prepare monthly/ annual office expenditure reports.	Number of reports completed on or before the deadline		90%	100%	Sustain	Sustain	FA	
	3.31.2 Prepare weekly "Thijoori" report							FA	
	3.31.3 Prepare annual reports for Special and MoFT budget							FA	

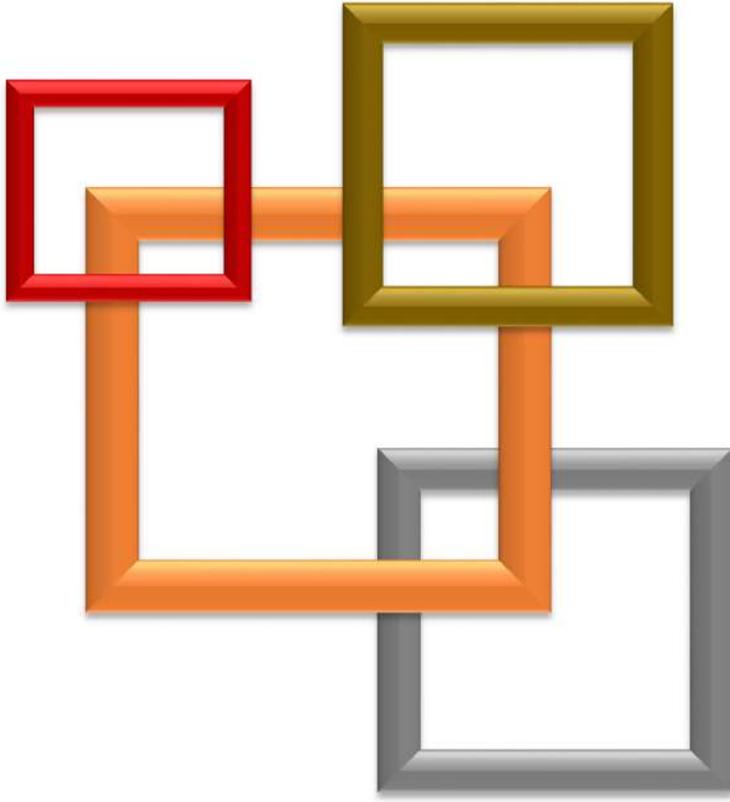
The success of SAP will be monitored and measured through outcome parameters and indicators laid down for each major goal and goals' evaluation.

Driving the implementation, monitoring and reviewing of SAP will be the responsibility of SAP committee which is appointed by the Minister. The SAP committee will sit together bi-annually to review SAP's status.

Secretariat functions of SAP will be assigned to Administrative section of Corporate Affairs division.

It is the responsibility of the Divisions to make each and every effort to ensure that the activities to achieve the outcomes are completed within the timeframe. Divisions will also periodically review SAP's progress and identify how issues related to completion can be resolved in consultation with the SAP Committee.

PROGRESS
MONITORING &
REVIEW



ANNEX

ANNEX: 1. MOFT's ORGANOGRAM

