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For Ministry of Finance and Economic Management (Executing Agency) in cooperation with
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Asian Development Bank

*Department of Economic and Sector Planning,
Ministry of Finance and Economic Management
Government of the Republic of Vanuatu*

Medium Term Expenditure Framework Final Report

***Asian Development Bank TA No. 4362
Development of a Medium Term Strategic Framework***

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I. Overview

The Medium Term Expenditure Framework (MTEF) Advisor was engaged for the time mid-June-early November 2006. The assignment was completed on 2 November. The assignment included two field visits (30 June-6 August and 7 October-2 November) and intermittent home office time. The Terms of Reference are provided as Attachment A.

The work activities concentrated on:

- Review of financial data and capacities (mainly within Ministry of Finance and Economic Management) including past MTEF activities.
- With the Department of Economic Sector Planning (DESP) and the Department of Finance (DoF) designing an MTEF approach that would work within Vanuatu.
- Collecting financial data (recurrent and development expenditure), linking data together into an MTEF framework, and designing data collection and reporting templates.
- Preparation of an MTEF Operations Manual and training, mainly for DESP and DoF counterparts
- Use of the MTEF data by preparing Policy Notes that provide analysis, trend information and policy options for past, current and future government expenditure, mainly regarding recurrent funding, debt servicing and the Government Investment Programme
- Linkages of the MTEF as a part of the annual budget process and as part of the Medium Term Strategic Framework.
- The identification of steps and actions to solidify the MTEF as an ongoing government activity including preparation of a Council of Ministers position paper to gain formal acceptance of the MTEF, a revised annual budget process to include the main MTEF activities, and an allocation of roles and responsibilities between units within the MEFM (DESP and DoF) and line ministries/agencies.
- The identification of steps to transition the MTEF activities to follow-on long term advisors to be provided by AusAid.
- Discussions with the DoF to have the MTEF templates and financial reports as part of the Financial Management and Information System (FMIS).

Overall, the main objectives of the technical assistance were achieved. However, a final MTEF assessment was not completed given that the FY07 budget envelopes were not finalized and transparent adjustments were required to the Fiscal Framework that were not made.

As shown in other countries, it takes an MTEF 2-3 budget cycles to mature. While the initial steps are in place, further emphasis on the MTEF is needed as well as skill development in its application and use. This follow-up should be enhanced by the future AusAid TA envisioned.

II. Summary of Activities and Outputs

The initial mission period was spent reviewing various documents. The most important of these were: past MTEF work documents and memos, the CRP documents, draft Priorities and Action Agenda 2006-2015, ministry Corporate Plans, Public Finance and Economic Management Act No. 6 of 1998, the National Budget Manual, and the 2006 Budget Documents (Volumes 1, 2 and 3). Meetings were also held initially with DESP management and staff, the DoF Director and several managers and staff, key ministry managers and staff, the Reserve Bank of Vanuatu, and key donors (AusAid, NZAID and the EU; a meeting with the Millennium Challenge Corporation representative took place during the second mission). A workshop was conducted to describe the MTEF to ministries and agencies and help to receive their inputs for various parts. A workshop on the Medium Term Strategic Framework (including the MTEF) was scheduled to be provided to MFEM managers and staff but the workshop did not materialize because of non attendance by MFEM managers. Both of these workshops were coordinated by DESP.

The first part of the mission focused on developing an MTEF approach for the Government based on the Financial Management Information System (FMIS) and current processes and procedures already in place. The initial assessment found that various pieces of a well developed planning structure were in place. This structure included various levels of planning and reporting. However, there is more of an emphasis on planning with less of an emphasis on management, implementation, monitoring and evaluation. There is little actual reporting of progress in a production or performance manner. For the reporting that does occur, it does not feed back directly into decision making and future planning. The Financial Management Information System, including budgeting and reporting, is very suitable to be extended to a medium term time frame. Thus, in the design of the MTEF structure, an emphasis was placed on using information that was available and furthering the use of the information in a medium term and performance oriented manner.

An initial approach was drafted and provided to the MFEM management including the Director General, DESP Acting Director and the DoF Director. After discussions of the draft approach, the initial information gathering was started. While this step proved time consuming, it is believed that the information is present to allow the MTEF design and implementation to proceed. Certain financial and other information was gathered and formatted. There are a variety of other information needs (listed below) which are required for the MTEF to be realized.

The major mission outputs are the following:

- A. MTEF Guidelines and Work Program- This document outlined the MTEF approach and included the templates for the necessary information to include:
 - i. Fiscal Framework Tables, FY04-09: These tables include Revenue Performance and Projections, Operating and Capital Expenditure Performance and Projections, and Budgeting Financing. The tables mainly follow the existing Government format with very slight additions.
 - ii. Expenditure Framework by Ministry/Agency, Program/Cost Centre and Government Investment Programme, FY04-09: These tables provide a breakdown of each ministries' and agencies' expenditure. Information was provided by DoF for FY04, FY05 and partial year FY06. FY06 Budget numbers were added in. The purpose of these tables is to show complete past, current and planned/forecast expenditure so that the resource envelopes are known and financing gaps shown.

- iii. Summary MTEF by Ministry/Agency- A summary of the tables identified in ii above.
 - iv. Ministry/Agency Activity and Finance Performance Template- This draft template was prepared to show a linkage of the ministry/department financing (by Program/Cost Centre and by GIP programs/projects) and link the financing to the organization's objectives, means of service delivery and performance measures as identified in their respective corporate plans. The aim is to link finance performance with activity performance and changes in sector macro and activity indicators.
- B. Government Investment Programme Summary by Expended, Committed and Proposed Funding Table- An effort was made to review information sources and funding streams of domestic and development partner provided capital and development funding. The information reviewed was the GIP database, GIP project applications, GIP project information submitted to the Ministerial Budget Committee which decides on GIP programs and projects, DESP Sector Analyst information and DoF spreadsheets on such expenditure.
- There is no one consistent source to provide a complete picture of domestic and development partner capital/development funding. Such information for externally-funded programs/projects should be collected and updated accurately in the GIP database in a multi-year basis. This will take collaboration with development partners.
- Domestic-funded capital expenditure should continue to be collected by the DoF (including solely funded capital projects which is captured by the DoF, and government contributions to externally-funded projects) but its data could be better organized so that it can be reported in a more user-friendly manner, i.e. by ministry/agency, project/program, and year (to be rolled up into a multi-year table).
- The GIP database is outdated in terms of the software (the finance template only goes to 2006) and GIP project planning is mostly done on an annual basis.¹ A table to collect the information necessary for the first MTEF was drafted (with the available financial data) and is to be completed by the DoF and DESP Sector Analysts. Thus, Government recurrent and capital funding and development partner funding can be added to provide a more complete picture of funding envelopes by ministry/agency and, possibly, by PAA Strategic Priority.
- C. MTEF Breakdown by Strategic Priority- An effort was made to organize the MTEF by Strategic Priority. This was done by identifying budget codes and categorizing per PAA Strategic Priority activities. This breakdown is only a draft and will need to be further refined in future months. It is likely possible that the Strategic Priorities can be coded and responsive activities/cost centres linked within the FMIS.
 - D. Outline of a Draft MTEF- An outline for the MTEF was prepared so that there is a realization of how the financial and other information will be used on an annual

¹ New Zealand AID is providing technical assistant to upgrade the database. The database should be the main source of development planned, ongoing and committed projects complete with financing information (domestic and development partner provided) over the MTEF term. The GIP template and table provides formats needed for an MTEF.

basis and as a component of the MTSF. It will also give counterparts a better idea of what value the MTEF brings to their work.

- E. Operational Manual Outline- An outline for an Operations Manual was drafted.

The activities during the interim period between missions were:

- A. Further data gathering- Data was provided by DESP and DoF to help fill the templates and tables identified above. Linkages between the tables and templates were also improved.
- B. Operation Manual Drafting- The Operations Manual was drafted. Upon completion, it was sent to DESP for review to be finalized during the in-country mission.
- C. Work Program preparation- The work program for the second in-country mission was identified. This was communicated within the weekly reports circulated by the MTSF Team Leader and by e-mails to the DESP Acting Director.

The second mission concentrated on finalizing templates, tables and charts; training and illustrating the use of the MTEF; application of the use of the data collected; and identifying next steps to solidify the MTEF and its further development. The main activities were:

- A. MTEF Tables and Templates Updating- The tables and templates were further updated, mainly with FY07 budget data available during the mission.² The Fiscal Framework formatted to be part of the MTEF. Importantly, linkages were made between the Fiscal Framework and the Ministry/Agency MTEF templates so that future funding envelope estimates could be made. Also, a table of external debt obligations and servicing was added. The table was seen as important given increase servicing requirements in the medium term. Data was also gathered for domestic debt.

To do future estimates, a separate spreadsheet was prepared to help determine future estimates based on 1) past trend year information; 2) future major programs coming on line or policy shifts; and 3) adjustments responding to the fiscal situation, mainly the size of the overall recurrent budget envelope as well as debt servicing obligations. An example was made to make budget estimates based on FY07 budget allocations (please refer to footnote 2). This approach was taken given forecast no growth in the overall recurrent envelope; 2) increasing debt obligations in the medium term; and 3) the ability to build recurrent costs from proposed development programs into future recurrent costs.

- B. GIP Data and Analysis- With a combination of information gathered from the DoF (for project/program funds that run through the budget or are recorded by DoF), GIP database (within DESP) and by Sector Analysts (to review projects and programs within their respective sectors), a GIP data table was prepared. The table also included financial information from programs submitted for the MTSF. Since the program template for the MTSF programs includes a breakdown of recurrent and external development funding over a multi-year period, the funding

² The FY07 were still being adjusted by the DoF at mission end so the numbers used are not final FY07 budget envelopes. The Fiscal Framework FY07-09 estimates also had to be adjusted based on the FY07 and other fiscal adjustments. This was not completed by the DoF by the end of the mission. Thus, the overall and ministry/agency budget envelopes estimated by the MTEF are only illustrative and in no way should be used as possible future numbers.

is broken down in the MTEF GIP table in the same manner. This will allow the information to be rolled-up and see if ministries/agencies can afford such recurrent costs and help decision makers when reviewing projects based on affordability. It will also help in identifying funding gaps.

The GIP information is provided by ministry/agency and is broken down for each ministry/agency by 1) programs/projects with expended/committed funds; and 2) proposed programs and projects. The second category contains programs/projects that are either approved by the Ministerial Budget Committee or part of the MTSF.

To provide a first example of how the MTEF data could be used, a Policy Note (#1) was prepared. The Policy Note reviews the information in the table and tries to draw out findings in terms of: 1) finance flows for projects/programs with expended or committed funds and proposed projects/programs; 2) GIP allocations per sector and areas that require emphasis; 3) impacts on recurrent costs; and 4) next steps to improve GIP data collection, management and use.

- C. MTEF Policy Note- A Policy Note on the overall MTEF was planned to be prepared. But, as described in Footnote 2, the necessary data was not available. A detailed outline of the Policy Note was prepared. It was discussed in the training workshop.
- D. Operations Manual Completion and Training- The Operations Manual was completed and training provided mainly to DoF Budget Office and DESP personnel. Given the timing of the assignment and other demands, it was determined to concentrate on DESP and DoF training since there was not sufficient time to deal with each ministry and given that some ministries (health and education) were undertaking their own MTEF exercises. There needs to be sufficient capability developed in DESP and DoF first so that there is the capability to bring the approach to the ministries/agencies. As indicated above, an MTEF workshop was provided to ministries/agency as well as individual meetings with the main ministries.

The training provided included: 1) further description of the MTEF to DESP and DoF management and staff; 2) entering data into the templates and worksheets and how the worksheets are linked (DESP and DoF Budget Office and FMIS personnel); and 3) Policy Note preparation (including DESP, DoF Budget Office and the two DESP Economists). More day-to-day training and work occurred with the two DESP Economists.

- E. MTEF Sustainability- A number of activities were undertaken to help make the MTEF an ongoing process of activities. Relevant notes were provided to the MFEM Director General for presentation to the Development Committee of Officials (DCO) and the Council of Ministers. Most notably, a Council of Ministers table was prepared to 1) accept the MTEF as an ongoing process that the Government will use; 2) a revised annual budget schedule with key MTEF steps inserted; and 3) the delineation of functions and roles within MFEM and between/with line ministries and agencies.

Key activities included:

- Linkages of the MTEF as a part of the annual budget process and as part of the Medium Term Strategic Framework- As part of the initial phase and as part of the Operations Manual, the MTEF process was integrated into the

annual budget cycle of activity to be a complimentary activity to annual budget preparation. Direct linkages were also formed with the MTSF in terms of 1) integrating new program proposals into the GIP; and 2) allowing for future expenditure to be planned in future years based on the MTSF. The later point allows ministries/agencies to do future budget planning taking into account their future program needs.

- Follow-on steps for future technical assistance- Discussions were held with AusAid and New Zealand Aid advisors on follow-on work for the MTEF.

With AusAID providing further long term assistance under the Governance for Growth program, there is the potential to continue filling in some of the needs to make the MTEF more useful. This is especially applicable to linking the MTEF financial information with performance information and bringing the MTEF to the ministry/agency level using DESP and the DoF as the focal points. Steps are identified below to help transition the MTEF activities to the proposed AusAid long term advisors

With NZODA, discussions were held with the GIP Database Advisor. While this aspect was covered under another component of TA VAN 4326, it was important to reiterate the need for a functional and up-to-date GIP database given the size of the development budget (including domestic recurrent related to development activities and external development assistance). It was also pointed out for the DoF and/or DESP to have adequate personnel to manage and use the database effectively.

- Discussions with the DoF to have the MTEF templates and financial reports as part of the FMIS- This is a very important step to make the MTEF sustainable. Since the tables and templates had to be prepared using data from a variety of sources, it became evident that the DoFs FMIS should have the reports and templates built-in to the system since the DoF is the source of the majority of the information. This was discussed with the DoF AusAid FMIS advisor. The tables and templates could either be built into the existing FMIS or, more likely built into the upgraded FMIS software that the DoF is procuring. The software has some forecasting capability. Also, there is the potential that the software can capture the GIP financial information. This would be useful since then the FMIS would capture recurrent and development (GIP) expenditure. Currently, the DoF only captures a small portion of development expenditure.
- MTEF Roles and Functions- As part of the MTEF design and operations, the allocation of MTEF roles and functions was assessed given the responsibilities and capacities of 1) DESP; 2) DoF; and 3) line ministries and agencies. Since some MTEF functions and data exist between these groups, it was determined that the main MTEF role is with the DoF in regard to data compilation and organization with more of the analysis done by DESP. DESP and DoF should collaborate on forecasts. Ministries and agencies have the role to complete future expenditure allocations and GIP program formulation. The role and functional allocations were identified in the Operations Manual as well as presented to the MFEM Director General in a memo and discussion. A discussion was also held with the DoF so as to have an agreement of which units/individuals do what work. These recommendations may eventually have to be adjusted given other discussions regarding the existence of different policy, coordination and aid management units that now

exist. Another component of the TA 4326 VAN has looked at these organizational issues with an eye to streamline the number of units and further delineates roles and functions.

III. Next Steps

While there was initial progress to design an MTEF approach, implement that approach, analyze the data from a fiscal and sector perspective, and conduct training, there are various follow-on steps needed for the MTEF to become an integral part of overall strategic planning and annual budget planning and management. As mentioned above, as proven in other countries it takes 2-3 budget cycles for an MTEF to work effectively and to be seen as part of the policy, programming and budget process. Vanuatu is only at the first stage of this effort and further advancement and adjustment of the MTEF will be needed in order to make it a success. It also should be noted that the MTEF was done in the midst of the FY07 budget process. As shown on the MTEF timetable, it is best to do much of the MTEF preparation and updating work in the first quarter of the year so that more final past data is available and better future estimates can be made to help the budget cycle and sector planning.

The following are 3 main areas of follow-up:

1. MTEF with a Performance Orientation Linked to PAA Performance

The MTEF, as designed, shows the flow of recurrent and development financing over time. It was originally envisioned that given the substance of the corporate plans and the acceptance of the PAA as the guiding development document, there could be more of a tie between the PAA, corporate plans and the MTEF. However, this could not be done within the TA timeframe and since many of the indicators and other performance measurements of the PAA and within the corporate plans had to be refined and a more systematic monitoring and evaluation approach taken. Thus, it was thought best to concentrate the MTEF on financial flows to get the numbers in order so they can eventually be linked with performance measurement. This was drawn into the MTEF in two ways: a) by breaking down recurrent funding by activity and cost centre that mirror ministry/agency budgets and corporate plans/strategies; and 2) breaking down GIP information by discerning between projects/programs with funding and those that are proposed (and do not have funding). The further breakdown of some and future GIP information into recurrent and development expenditure will also help this effort.

The AusAID Governance for Growth program will provide assistance on monitoring and evaluation strengthening. The MTEF documents will be shared with the incoming team. As well, the performance linkages were discussed within the MFEM (with the Director General, DESP and DoF) and with line ministries/agencies. A template to link the MTEF and ministry/agency performance was drafted. This template provides a summary of financing over the medium term broken down by activity/cost centre. It then shows a break down of the corporate strategies by Program/Activity areas (which are the same as in the finance table) with a set of objectives, means of service delivery and performance measurements for each. A more macro table of key sector indicators (which should be linked to the PAA) was inserted. And, a section was added on Key Results/Achievements per Program/Activity area.

There will be much added value to the MTEF if it is aligned with performance measurement. This will help in overall and sector progress as well as in budget planning and management.

2. MTEF Integration into the FMIS

The MTEF templates and worksheets were designed and completed given the gathering of data from different sources and the categorization of data that current software and templates could not provide.

After discussions with DoF, it seems possible to create reports from the FMIS that can help in better reporting of MTEF data both for recurrent expenditure and development expenditure. It needs to be determined if this can or should be done within the current FMIS or integrated as part of the new software that the DoF is procuring. A review of the upgraded DoF software shows that it could be used to handle most MTEF information needs. While there should be no problem with formatting reports for past and current year reports, there should be attention to 1) capturing all GIP data (that flows through the budget as well as funds provided directly by donors to end users that is not captured by DoF); and 2) doing forecasts. The forecast spreadsheet can most likely be added on and linked to the recurrent historical reports.

Given that the two long term AusAID advisors (Economic Advisor and Sector Advisor) will each have a role in advancing the MTEF, it is advisable that the integration within the FMIS be further developed. To do this, it may be appropriate to have a Working Group, as discussed below, to help link the MTEF into the FMIS. Such integration within the FMIS will help the MTEF to be a part of budget planning and activity and not a stand alone effort.

3. MTEF Central and Ministry/Agency Activity

The activities accomplished to date do not fully implement the MTEF. While the main aspects have been established, an MTEF has been accepted as an approach at the senior level and working level, and training provided, there is more work to be done at the central level and at the ministry/agency level.

At the central level, the main points are indicated in the above 2 steps. With the follow-on work planned to be provided by the AusAID advisors, it may be worthwhile to have the Economist concentrate more on MTEF activities at the central level mainly working with both DoF and DESP. This should be done in a manner agreed by the two units since both are essential for any future MTEF progress. As part of this mission's output, a division of roles and functions were identified and discussed, as indicated above. The identification of these functions should help in delegating the MTEF work activities. The implementation of these roles and functions need to be advanced in the medium term.

The MTEF does need to be brought to the ministry/agency level so that each ministry/agency can develop their future year budgets over the medium term. The historical and current year data is present to do this. The work that has been done to date is: 1) further education on the MTEF and what the approach is for the Government of Vanuatu; and 2) within the MTSF programs a requested breakdown of GIP proposed program information over a multiyear period and breakdown into recurrent and externally-provided development funding. It should also be noted that the Ministries of Health and Education have attempted to prepare an MTEF. However, these have been prepared without any guidelines on overall sector envelope availability or affordability screening.

The further steps needed include:

1. Based on estimated future year recurrent funding envelopes, corporate plans and MTSF programs, the ministries/agencies provide a breakdown of future expenditure over the MTEF future year term. The ministries/agencies would need support from DESP/DoF to perform this activity.

2. For the GIP, as shown by the work done to date, more realistic programs based on affordability need to be designed and screened. As it stands, there is no affordability analysis until it gets to the Ministerial Budget Committee and more so when projects/programs are attempted to be 'fit' into the budget. The manner in which the MTEF is set-up allows affordability questions to be raised at the design stage. Ministries/agencies should be required to: 1) fit recurrent costs related to development programs into their recurrent envelope; or 2) make a better case to allow decision makers to reallocate recurrent costs between ministries/agencies in order to meet defined development objectives as stated in the PAA.
3. Questions of Fiscal Discipline- The MFEM through DoF and DESP strengthening, the FMIS, and other steps, such as provided through ADB TA VAN 4326, have advanced budget management and overall planning. While these are positive steps, with the information that is available through the FMIS and now the MTEF, there is more of an opportunity to use the information for better future program and policy decision making. The ongoing work provided by PFTAC on improving GDP estimates and the Fiscal Framework should also help in identifying better revenue and expenditure estimates.

Broader discussions on current and future fiscal discipline and accountability are needed. Such discussions have the potential to more effectively use the recurrent and development funding that, respectively, the Vanuatu economy generates and development partners provide. These discussions will become more apparent in the future as domestic and external debt servicing obligations rise in the medium term and the forecast moderate economic growth is expected.

To manage the above 3 points, it is suggested that a MTEF Working Group be established. The Working Group would consist of representatives from the DoF, DESP with a rotating chair for a ministry/agency (to help in their future estimates and programming). The AusAID Economist and Sector Advisor could provide technical support to this working group. The objective of the working group would be to further refine the MTEF, integrate it in a practical way into the FMIS, and advance the MTEF to the ministry/agency level.

Attachment A: Terms of Reference

*Economist/Economic Management Advisor, Medium Term Expenditure Framework
Asian Development Bank TA 4326 VAN Development of a Medium Term Strategic
Framework*

Phase I TOR

- Review the current state of design of the MTEF processes and procedures (or enhance one that is present).
- Work with the Department of Finance and the Sector Analysis Division and Economic Policy Division of DESP to provide medium term expenditure forecasts, analysis and policy advice to Government.
- Identify mechanisms for the regular and coordinated reporting of sector expenditure trends and prospects.
- Identify mechanisms for coordinated reporting and policy advice to Government about sector expenditure trends and prospects drawing on the inputs from the MTEF and other key Government agencies and private sector organizations.
- Initiate drafting of a Medium Term Expenditure Plan.

Phase II TOR

- Phase II will finalize the MTEF as appropriate for the stage of development of the Vanuatu MTEF processes and involved sectors. This appropriate scale and form of the MTEF will be agreed during Phase I of this input.
- The results expected by the end of the input are:
- Further strengthening of the Department of Finance and the Sector Analysis Division and Economic Policy Division in DESP to provide medium term expenditure forecasts, analysis and policy advice to Government.
- The finalization of a Medium Term Expenditure Plan.
- A manual explaining the framework procedures required for entering data into the MTEF operating the MTEF and updating it.
- Mechanisms for the regular and coordinated reporting of sector expenditure trends and prospects.
- Mechanisms for coordinated reporting and policy advice to Government about sector expenditure trends and prospects, drawing on the inputs from the MTEF and other key Government agencies and private sector organizations.
- Training and professional development of the Sector Analyst, Economist within DESP and staff from Budget section within the Department of Finance and other internal and external staff.

Attachment B: List of Individuals and Organizations Met

Arnhambat, Antonneth	Budget Office, Department of Finance, Ministry of Finance and Economic Management (MFEM)
Athy, Simeon	Director General, MFEM
Bangalini, Thomas	Sector Analyst, Department of Economic and Sector Planning (DESP), MFEM
Bleakley, Chris	World Bank (Sydney Regional Office)
Colwick, John	DPC, NZAID, Vanuatu
Convard, Nancy	Senior Programs Specialist/Economist, Pacific Liaison and Coordination Office, Asian Development Bank
Davis, Derrin	Team Leader, TA 4326 VAN Development of a Medium Term Strategic Framework
Hililan, Michael	Director, Financial Market Development, Reserve Bank of Vanuatu (others from RBV also attended meeting)
Hosea, Fred	Acting Director, DESP, MFEM
Hughes, Tony	Institutional Development Specialist, TA 4326 VAN Development of a Medium Term Strategic Framework
Hutton, David	Financial Management Advisor, TA 4326 VAN Development of a Medium Term Strategic Framework
Kalsaria, Flora	Sector Analyst, DESP, MFEM
Patel, Kunal	Budget Office, Department of Finance, MFEM
Lapi, Jerry	Sector Analyst, DESP, MFEM
Letlet, August	Economist, Budget Office, Department of Finance, MFEM
Molu, Paul	GIP Database Advisor, NZAID
Mourgues, Adrien	Programme Office, Delegation of the European Commission, Vanuatu
Murray, Peter	Internal Audit Advisor, European Union
Oliver, Mary	Deputy High Commissioner, NZAID Manager, Vanuatu
Rantes, Jimmy	Economist, DESP, MFEM
Shing, Ben	Director, Department of Finance, MFEM
Simon, Lucy	Development Accountant, Department of Finance, MFEM
Stubbs, Jeffrey	Resident Country Director, Millennium Challenge Corporation, Vanuatu
Tavi, Collin	Principal Economist, DESP, MFEM
Toa, Betty	Manager, Budget Office, Department of Finance, MFEM
Toner, Brendan	FMIS Advisor, AusAID, Department of Finance, MFEM
Tranter, Robert	Director, AusAID, Vanuatu
Veremaito, Leith	Deputy Manager, Governance for Growth, AusAID
Vora, Johnson	Development Programme Administrator, NZAID, Vanuatu
Webb, Sara	Advisor, Governance for Growth, AusAID
Willie, Rex	Sector Analyst, DESP, MFEM

Ministries Met With in Groups (led by Director General's):

Ministry of Agriculture, Quarantine and Forestry
Ministry of Education
Ministry of Health
Ministry of Infrastructure and Public Utilities
Ministry of Internal Affairs
Ministry of Lands, Geology and Mines