



MINISTRY OF FINANCE

CORPORATE PLAN

2012-2016

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FOREWORD



The Ministry of Finance takes a demanding and complex role in providing policy, strategic and financial management advice to the Minister of Finance and Cabinet. This on-going advice underpins the achievement of medium term objectives as well as long term sustainable development, of which, will ultimately lead to the advancement of the national vision to achieve *“quality of life for all”* Samoan citizens.

Our Vision for the next four years is achieving **“A highly professional and a results-oriented organisation to drive a socially stable, financially sound and vibrant economy”**. This vision takes an internal and external focus! Internally, we strive and continue to be a professional organisation that drives the achievement of results through effective and efficient service delivery. Externally, we aspire to being able to provide sound analytical advice that will underpin a solid platform for sustained economic growth and development going forward.

This Corporate Plan takes into account phase 2 of the Public Finance Management Reform (PFMR) plan which provides the necessary impetus to implement financial management reforms. These reforms provide the platform for the efficient use of resources and to improve the quality of public finance management. The PFMR plan is also intended to consolidate and sustain improvements to existing government systems to support the achievement of a number of key deliverables. These include the development of sector plans linked to the SDS and budget; improved payment policy to manage arrears; improved procurement and contracting processes; effective management of aid and national debt; improved governance of SOEs; efficient tax administration and revenue collection; as well as improved internal and external audit capacities.

This Corporate Plan will run for the period July 2012 – June 2016 which is the same as the SDS period. It clearly sets out the Ministry's Vision, Mission and key strategic priorities that will be implemented in the next four years as well as how each Division of the Ministry will contribute to achieving them.

We foresee challenging times ahead. The continued uncertainties in the global economy will no doubt affect Samoa's economy. This underscores the need for the Ministry of Finance to be vigilant and prudent in financial management in support of macroeconomic stability.

To achieve the 2012/16 Corporate Plan objectives, we will continue to invest in human resource capacity development. Training will be a critical part of that strategy to enhance staff capacity so they can deliver excellent services. We will also ensure that the Ministry is structured in such a way that supports the achievement of its stated goals through innovation, ongoing pursuit of higher standards of excellence, mutual respect, accountability, transparency and teamwork.

At this point I would like to acknowledge with great appreciation the contribution of my management colleagues and every staff towards the preparation of this Plan. The adoption of the bottom-up, open dialogue and consensus building based approach during the corporate plan formulation will go a long way in sustaining the implementation of this Plan. I am confident everyone will rise to meet the demands of achieving individual outputs at the same time maintaining a culture of organisational excellence and effective team work.

Lavea Tupa'imatuna Iulai Lavea
CHIEF EXECUTIVE OFFICER

INTRODUCTION

The 2012-16 Corporate Plan presents a broad framework for the Ministry of Finance (“the Ministry”) to guide its work in the next four years. The long term goals and strategic priorities are closely linked to the divisional outputs and performance indicators. This will ensure complementarity between the Corporate Plan and the Budget Process. The Corporate Plan is divided into the following sections:

Section 2 outlines the Mandate which governs and directs the Ministry in the execution of its functions;

Section 3 discusses the current operating environment and the major factors impacting on that environment;

Section 4 outlines the assumptions underlying the 2012-2016 Corporate Plan;

Section 5 highlights the Ministry’s purpose through its vision and mission;

Section 6 outlines the values that guide our performance;

Section 7 this section outlines the Implementation Matrix which contains the Ministry’s long term goals, strategic priorities and key performance indicators to achieve these. The Long Term Goals are detailed below:

- 1. To maintain macroeconomic stability;*
- 2. To strengthen financial operations of government to achieve effective management and efficient utilisation of resources;*
- 3. To strengthen good governance in the public sector;*
- 4. To support inclusive development & strengthen coordination with all stakeholders for sustainable economic growth;*

5. To ensure excellence in staff development, practices and provision of support services for enhanced performance;

6. To strengthen customer-oriented focus.

Section 8 presents the Ministry's organisational structure highlighting its functions and responsibilities;

Section 9 provides the integrated performance system.

SECTION 2: MANDATE

- **Constitution of the Independent State of Samoa;**
- **Ministerial and Departmental Arrangement Act 2003;**
- **Public Finance Management Act 2001 & Amendment 2005;**
- **Public Bodies (Performance & Accountability) Act 2001 and Amendment 2005 and Regulations;**
- **Treasury Instructions 2012;**
- **Petroleum Act 1984;**
- **Strategy for the Development of Samoa;**
- **Cabinet Directives;**
- **Cabinet Hand Book 2011;**
- **Rules for the Conduct of Government's Legal Business;**
- **Energy Sector Plan 2012;**
- **Aid Policy 2010;**
- **Debt Management Strategy 2010;**
- **Community Service Obligation Policy 2008;**
- **Finance Sector Plan 2012;**
- **Annual Budget & associated Fiscal Strategy;**
- **Procurement Guidelines & Manuals;**
- **Ownership Performance & Divestment Policy 2003;**
- **Public Communication Strategy 2012;**
- **Tourism and Hotel Development Incentives Act 2003; and**
- **Public Service Commission Act 2004 and Amendment 2007.**

SECTION 3: OPERATING ENVIRONMENT

The Ministry of Finance recognizes the complexities of the environment it operates within in terms of social, cultural, political and technological changes. These external factors are outside the Ministry's control but they can have a significant impact on how the Ministry carries out its functions, operations, and the delivery of its services. Constant monitoring of changes in the environment and strategic realignment as a result of those changes will ensure that the Ministry's function and role remains relevant as well as being a dynamic organisation.

It is practically impossible for any organisation to be isolated or insulated from changes in the environment within which it operates. The Ministry of Finance operates within a complex and challenging environment. There are many external factors and variables which influence and impact the way in which the Ministry plans, manages and delivers its services in the next four years. Therefore, continuous strategic alignment and constant monitoring will be required to effectively address environmental changes.

Sustaining momentum of the successful implementation of economic and financial reforms will remain a challenge in the next four years. The sustainability of these reforms will continue to be a guiding principle for the implementation and achievement of the Ministry's Corporate Plan objectives.

A conducive working environment that facilitates motivation and satisfaction will generate commitment and dedication by the staff and eventually lead to higher productivity. Ensuring that such a working environment prevails will be a key goal to be pursued.

The Ministry intends to continually consult with its partners and stakeholders in the implementation of its work-plan, and ensure that there is regular feedback on how best its service delivery can be improved.

SECTION 4: ASSUMPTIONS

The Assumptions underlying this Corporate Plan for 2012-2016 are:

International:

- The potential impact of the changing global environment on world economic and political stability;
- The potential impact of the new global and regional trading arrangements;
- Compliance with WTO accession requirements ;
- Global Population mobility;
- A secure region;
- Continuing rise in oil and commodity prices;
- Impact of climate change on the environment and its flow on effects on public policy;
- Sub-regional groups(Polynesian Leaders sub-group); and
- Development partners all provide budget support.

Domestic:

- Public Sector Reform is an on-going process;
- Samoa's political environment will remain stable;
- Samoa's LDC Status will end in 2013;
- Samoa is likely to encounter increasing natural disasters;
- Donor/Multi-Lateral agency support will continue – (changing financing modalities);
- The Government Financial System will be strengthened;
- The possibility of new premises for the Ministry of Finance at the RSA site;
- Roll out of WTO accession;
- Sector planning program in place for all sectors;
- Implementation of E-Government;

- Implementation of Forward Estimates – on-going;
- Implementation of the new SDS 2012-2016;
- Enhanced Tourism development to meet growing demand;
- New Treasury Instructions & Regulations & Manuals;
- Alternative arrangements for the Government Bowser;
- Major improvements to the Power Sector and Renewable Energy;
- Climate Change finance coordination rests with the Ministry of Finance;
- Integration of climate change and Disaster risk reduction will be done at sector level;
- No more expansion of the public sector; and
- Maintenance of debt sustainability.

SECTION 5

VISION

A highly professional and a results-oriented organisation to drive a socially stable, financially sound and vibrant economy.

MISSION

The provision of sound financial and economic advice, prudent fiscal management and quality delivery of services.

SECTION 6: VALUE STATEMENT

The environment in which the Ministry of Finance operates, the perspectives that drives its decisions and the interrelationships with staff and stakeholders can affect its efficiency, effectiveness and day-to-day operations. By the adoption of an agreed set of collective values and principles to guide the performance of our work will attract the benefit of promoting organisational effectiveness at all levels of the organisational structure.

The Ministry of Finance is committed to embracing the following values and philosophies:

- Accountability and transparency;
- Commitment to integrity, objectivity, honesty and fairness;
- Commitment to quality and competence;
- Integrity of transactions and records;
- Respect and courtesy in treatment of clients and work colleagues;
- Professional approach to the delivery of services;
- Leadership by example;
- Prudent use of Government assets and resources.

SECTION 6: LONG TERM GOALS

- 1. To maintain macroeconomic stability.**
- 2. To strengthen financial operations of government to achieve effective management and efficient utilisation of resources.**
- 3. To strengthen good governance in the public sector.**
- 4. To support inclusive development & strengthen coordination with all stakeholders for sustainable economic growth.**
- 5. To ensure excellence in staff development, practices and provision of support services for enhanced performance.**
- 6. To strengthen customer-oriented focus.**

SECTION 7: STRATEGY IMPLEMENTATION MATRIX

Long Term Goal 1: To maintain macroeconomic stability				
Outcome 1.1 - Prudent macroeconomic achieved				
Output	Strategies	Key Performance Indicator	Timing	Responsibility
National Development Priorities identified and confirmed	Coordinate implementation of SDS 2012-2016	All Sector plans and annual/mid-term reviews completed.	Ongoing	EPPD/Budget
		Coordinated resources mobilization for implementation annually	Annual	
	Monitor SDS 2012-2016	Number of Sector Plans annual & mid-term review reports produced in line with SDS outcomes and strategies.	Ongoing	
	Review SDS 2012-2016	SDS Mid Term Review Report completed	FY 2014	
		End of period review completed	FY 2016	
	Compile new SDS 2016-2020	Consultations with all sectors and stakeholders completed	FY 2015-2016	
Sector priorities identified and confirmed	Coordinate implementation of Sector Plans	At least 6 Sector Coordinators Meetings coordinated	Annually	EPPD/Aid Coordination & Debt Management
		Coordinated resources mobilization for implementation		
	Monitor implementation of Sector Plans	Sector Plans Status Reports submitted to CDC	Annually	
		6 monthly reports submitted to development partners	July and January every year	
	Review implementation of Sector Plans	Sector plans reviews completed	On-going	
		12 sector advisory committee meetings attended	Quarterly	

		Sector expenditure reviews carried out	On-going	
Ministry of Finance led sector plans completed	Monitoring and provision of sector support at Sector Plan annual review meetings.	Sector plans reviews completed	On-going	EPPD/Aid Coordination & Debt Management
	Coordination of climate change & disaster risk management	Increased investment in climate resilience	Ongoing	CRICU
		Integration/mainstreaming climate resilience and disaster risk in all sector plans completed		
	Improve coordination of energy related investments through review of energy sector plan.	Energy sector plan completed	FY 2013	Energy
		Annual review of the energy sector plan completed	Annually	
	Coordination of Finance Sector Plan & monitoring of FSP implementation	Finance Sector Plan completed	FY 2013	Finance Sector
		Annual review report completed	Annual	
	Coordination of National Infrastructure Sector Plan implementation schedule	Prioritised implementation schedule and financing approved by Cabinet	Ongoing	EPPD/ Aid Coordination and Debt Management
Sound and quality socio-economic policy advice provided to Cabinet, Ministers & Public	Provision of budget strategy	Budget Strategy provided to Cabinet	Annually	Budget
		Budget Strategy passed by Parliament		
	Review cabinet submissions	Analysis & reports with clear recommendation provided to Cabinet	Regularly	EPPD/Budget/Aid Coordination and Debt Management
	Provide macroeconomic reports and forecasts	Macroeconomic forecasts and reports updated	Bi-annual	EPPD
	Appraise & monitor all public sector investment programs and make recommendations to CDC.	Number of Programs appraised	Ongoing	
		CDC approved recommendations followed up	Every two months	
		Public Sector Investment Program updated	Annually	

	Strengthen policy advice on energy issues	Regular meetings of the National Energy Coordination Committee(NECC) completed	Every two months	Energy
	Provide sound & timely legal services	Legal advice delivered for informed decision making	Regularly	Financial and Legal Services
Outcome 1.2: Prudent Fiscal Management achieved				
Output	Strategies	Key Performance Indicator	Timing	Responsibility
Effective Allocation of Public Funds	Formulate annual & Supplementary Budget and Forward Estimates	Fiscal targets achieved as reflected in the Fiscal Strategy	Annual & Bi-annual	Budget/SOEMD
	Monitor fiscal policies through Mid Term Reviews and Forward Estimates Updates	Budget Mid Term Reviews completed and Forward Estimates updated	Annual & Bi-annual	
		Budget and forward estimates trainings completed		
	Fiscal Policy reforms and strengthening of financial management reforms	Public expenditure review carried out	FY 2013	
PEFA Assessment completed				
Revenue and Tax Policy Strategy	Monitor revenue and tax policy supporting the budget	Efficiency in revenue collection improved	Ongoing	Budget
		Revenue and Tax Policy reviewed		
		Revenue Board consider and approve new revenue initiatives		
	Update of SERF model	SERF Model results incorporated into budget formulation	Bi-annual	
Procurement Policy	Develop efficient and effective mechanisms and tools for all Ministries to improve transparency in procurement systems and value for money.	Transparent Public Tender Opening process in line with Procurement Guidelines	Ongoing	Procurement
		Joint Procurement review completed	FY 2013	
		Procurement Guidelines finalised		
		Standard tender templates finalised and rolled out to		

		Ministries and SOEs		
Aid Coordination and Debt Management	Manage and coordinate flow of external financing through implementation of Aid Policy.	Maintain regular consultative process with development partners and implementing agencies to assess targets maintained	Quarterly	Aid Coordination and Debt Management
		Adoption by all donors of Joint Policy Matrix finalized to trigger budget support	End of 2012	
	Coordinate development cooperation programs.	100% utilization of all external assistance.	End FY 2013	
		Financing of all sector programs secured.		
		Reduction in number of discrete projects.		
	Manage the Medium Term Debt Strategy(MTDS)	MTDS including targets reviewed	Ongoing and annually	
		Evaluation of performance of debt management operations completed	FY2013	
	Prudent management of stock of debt.	Debt Sustainability Analysis completed	FY2013 and annually	
		Debt restructure completed.	FY2013	
		Completed consolidated database - CS-DRMS		
Public Debt Bulletin developed		End FY2013 and annually		

Long Term Goal 2:

To Strengthen financial operations of government to achieve effective management and efficient utilisation of resources.

Outcome 2.1: Improved government accounts reporting, processing and financial system support services.

Output	Strategies	Key Performance Indicator	Timing	Responsibility
Government Accounting Services	Implement Treasury Instructions 2012 and Accounting Manual	TSY Instructions 2012 approved and implemented	FY 2013	Accounting Services & Financial Reporting
		Accounting policies, procedures and processes documented and updated.	On-going	

		Improved compliance and internal controls by Ministries		
		Trainings on Treasury Instructions and Accounting Manuals completed		
	Efficiency of transaction processing	Transactions accurately processed within the set timeframe stipulated in the government payment policy	Regularly	Accounting Services & Financial Reporting/FMIS System Support
		Payroll processed in the set calendar allocated	As per Payroll Calendar	
		Revenue accurately recorded and collected	Daily/Regularly	
		Ensure on-going monitoring and training support on systems and processes		
	Coordinate Asset Management	Review of the Asset Management Policy completed	FY 2014	Accounting Services & Financial Reporting
		On-Line Asset Register utilized by Ministries	Regularly	
Government Financial Reporting	Formulate government public accounts	Draft public accounts completed and submitted to the Controller and Chief Auditor in accordance with the requirements of PFMA 2001.	End in October	
		Public Accounts tabled in Parliament	Once the audit is completed by the Office of the Controller and Chief Auditor	
	Quarterly Accounts completed and submitted to the Audit Office	Quarterly Accounts published	Quarterly (September, December and March)	
	Ensure accuracy and timeliness of data for Government reporting	Timely Bank Reconciliation	Monthly/Regularly	
		Accessible and Timely Management Reports	On-going	
		Government Reporting Requirements are easily extracted and reported on	Tax Reports Bimonthly	
		Withholding Tax		

			Reports - March Annually	
	Align Government reporting to IPSAS	Consolidated Government reporting finalized	FY 2014	
FMIS System Support Services	Strengthen technical and administrative support for the Finance One System (FMIS)	User capacity strengthened and improved user satisfaction	Ongoing	FMIS System Support
		Ongoing training as per training program.	As per Training Program	FMIS System Support & Accounting Services & Financial Reporting
		Timely support provided to all users	On-going	
		FMIS maintenance implemented		
Outcome 2.2: Strengthened cash flow management and investment.				
Output	Strategies	Key Performance Indicator	Timing	Responsibility
Bank Accounts and Cashflow Management	Implement and monitor Government Bank Accounts and investments(local and offshore investments)	Government operating bank account register maintained and monitored.	Ongoing	Accounting Services & Financial Reporting
		Public funds effectively managed and surplus cash re-invested to ensure maximum returns		
	Develop cashflow as per approved allocation and monitor accordingly	Availability of funds for government commitment at any one time assured.	Ongoing	Accounting Services & Financial Reporting/ SOEMD
		Cashflow management training for Ministries and SOEs conducted		
Outcome 2.3: Prudent Public Financial Management				
Output	Strategies	Key Performance Indicator	Timing	Responsibility
Strengthen Public Financial Management Systems	Effective implementation of the PFMR Phase II	PFM targets achieved	FY 2013	Finance Sector Coordinator
		PEFA Assessment completed		
	Roll out of PFM Reforms to Line Ministries and SOEs	PFM awareness trainings and workshops conducted for ministries and SOEs	Ongoing	
Outcome 2.4: Effective operation of internal controls across Government in compliance with relevant legislations, policies and best practices.				
Output	Strategies	Key Performance Indicator	Timing	Responsibility
Internal Audit & Investigation Services	Establish a common regulatory framework for the Internal Audit function	PFMA Regulations (Internal Audit Regulations) approved and implemented	FY 2014	Internal Audit & Investigation/Financial & Legal Services
		Internal Audit Charter approved and implemented	FY 2013	
		Internal Audit manual and practice guides adopted by all internal auditors	FY 2013	Internal Audit & Investigation

		across Government		
	Develop the infrastructure to support the internal audit function	Audit plans across government completed	Annually	
		Number of Internal Audit Forum meetings attended and chaired	Ongoing	
		Resources available to the IAID improved.	Ongoing	
		Investigation manual reviewed and implemented	FY 2013	
		Audit and Investigations follow-up and proactive enforcement mechanisms implemented.	Ongoing	
		Audit and investigation recommendations actioned and implemented by relevant Ministries & SOEs.	Ongoing	
	Establish a pattern of formal communication between internal auditors and Audit Committees, CEOs, the CCA and other stakeholders	Improved coordination between Internal Auditors with CEOs, CCA, Audit Committees & other stakeholders.	FY 2013 and ongoing	

**Long Term Goal 3:
To strengthen good governance in the public sector**

Outcome 3.1: Governance in SOEs enhanced.

Output	Strategies	Key Performance Indicator	Timing	Responsibility
Public Bodies Strengthening	Sound and quality advice on strategic issues for SOEs and on their performance.	Corporate Plans approved by Shareholding Ministers.	Ongoing	SOEMD
	Enforce compliance with reporting requirements.	Quarterly & annual reports provided to Shareholding Ministers	Quarterly and Annually	
		SOE development objectives in line with budget allocation.	Annual	
		Board's compliance with Statement of Corporate Objectives	Annual	
		Board governance enhanced		

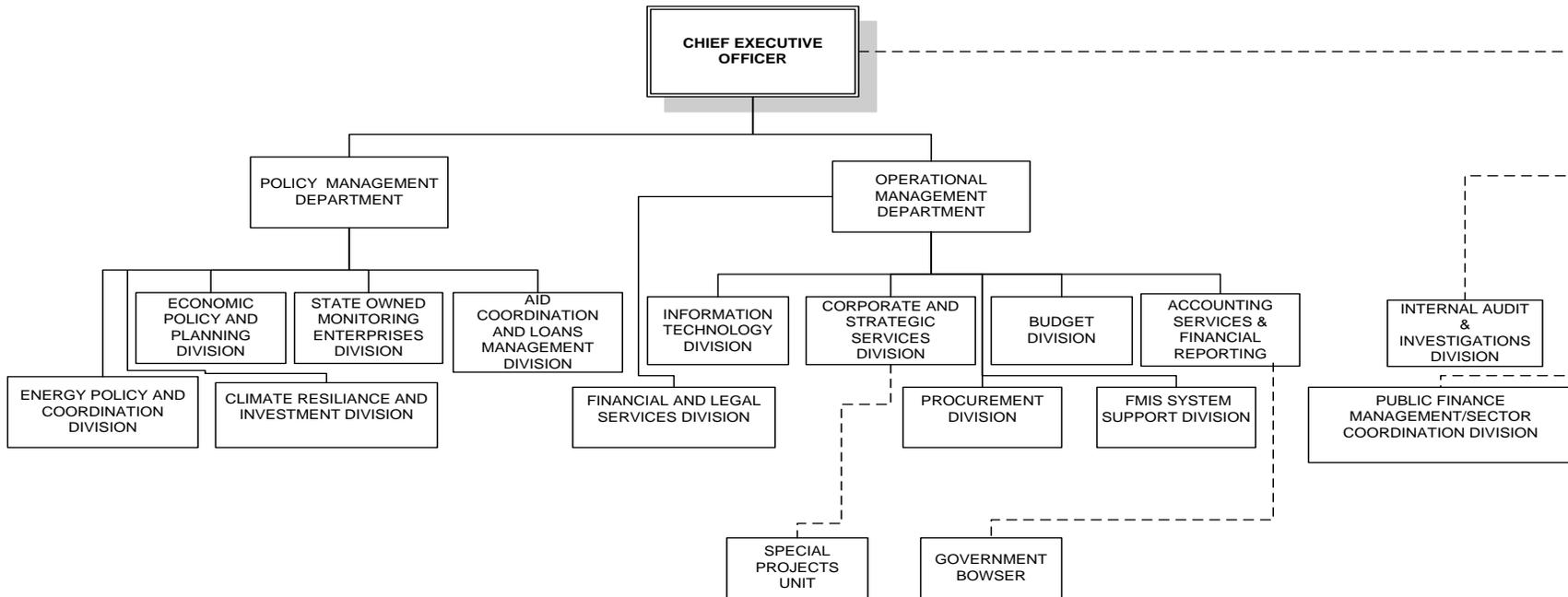
Long Term Goal 4:

To support inclusive development & strengthen coordination with all stakeholders for sustainable economic growth					
Outcome 4.1: Civil society collaboration and participation strengthened					
Output	Strategy	Key Performance Indicator	Timing	Responsibility	
Policy on inclusive development and targeted support framework	Identify and target most vulnerable and marginalised groups for development.	Annual reports on CSSP, PSSF and Parliamentary ISP prepared and used for review	Annually	Aid Coordination and Debt Management/EPPD	
		Pro poor strategies at sector level and targeted development to alleviate poverty within sector programs identified	Ongoing		
		Policy paper on vulnerable groups and integration in SDS 2012-2016 adopted	Within FY 2012/13		
Long Term Goal 5:					
To ensure excellence in staff development, practices and provision of support services for enhanced performance.					
Outcome 5.1: Staff learning and development enhanced.					
Output	Strategy	Key Performance Indicator	Timing	Responsibility	
Human resource Management & Development	Conduct a comprehensive corporate review of the organisational structure	Review of the organisational structure completed and recommendations forwarded to PSC for approval.	FY 2013	CSSD	
		Conduct capability planning and identification of key strategic competency gaps.	Annual & on-going		
	Workforce plan developed and implemented.	Job Expectations & Job Competency Profiling for all roles developed and implemented	Induction manual developed and implemented.		FY 2013
	Refine existing individual performance management and evaluation.	Performance management and feedback system linked to Corporate Plan completed and implemented.	Individual performance monitoring and feedback systems developed and implemented.		Annual & ongoing
Individual Performance Agreements developed and implemented.					

		Individual work reporting system developed and implemented.		
	Develop Staff Engagement Measurement Framework	Staff Engagement process completed and implemented.	On-going	
Internal Financial Management	Prepare and verify processing of all transactions	Purchase Order approved and printed	Within one(1) day	
		Invoice processed and cleared for submission to Accounts and Financial Reporting Division	No more than three(3) working days upon receipt of correct & valid invoice from supplier	
	Prepare Management Budget Reports	Management Budget Reports completed	Monthly	
Records Management	Adopt and use the Code of Best Practice and the Common Administrative Retention Schedule.	Code of Best Practice implemented	FY 13/14	
		Common Administrative Retention Schedule implemented		
IT Services & Support & Advice	Improve ICT Systems and services to meet requirements of MOF stakeholders and in line with National ICT.	Implementation of IT best practice in place for mission critical IT services	.FY 2013	IT
	Effective management of GWAN.	Line Ministries GWAN access and usability secured and improved.		
	Provide support to the ICT Committee	ICT meetings and ICT related workshops attended	.On-going	
Long Term Goal 6:				
To strengthen customer-oriented focus				
Outcome 6.1: Customer service enhanced				
Output	Strategies	Key Performance Indicator	Timing	Responsibility
Customer Service	Promote a corporate culture that supports customer oriented focus	High customer and stakeholder satisfaction.	Annual & On-going	CSSD
		Customer Service Survey results analysed and implemented for improved performance.		
		Service charter review completed		
Information services	Effective implementation of Communication Policy	Timely dissemination of information	Annual & On-going	CSSD & Management
		Improved access to MOF reports and information		

ANNEX 1:

**MINISTRY OF FINANCE
ORGANISATION STRUCTURE
2012-2016**



INTEGRATED PERFORMANCE MANAGEMENT SYSTEM

