DEPARTMENT OF FINANCE & TREASURY
GOVERNMENT OF VANUATU

MINISTRY OF FINANCE & ECONOMIC MANAGEMENT
MFEM

Vanuatu Bureau of Statistics
Bureau des Statistiques du Vanuatu

V A N U A T U
CUSTOMS & INLAND REVENUE
SERVICE DE LA DOUANE ET DES CONTRIBUTIONS INDIRECTES

Ministry of Finance and Economic Management

Corporate Plan 2026-2030



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List of Abbreviations

AA: Area Administrators
AMVU: Asset Management and Valuation Unit.
AML/CFT: Anti Money Laundering/Counter Financing of Terrorism
BoPMCA: Bureau of Price Monitoring and Consumer Affairs.
BPA: Business Process Analysis
CGBE Act: Commercial Government Business Enterprises Act.
CBT: Central Budget Team
CIU: Commercial Investments Unit
CSU: Corporate Services Unit
CTB: Central Tenders Board
DCDT: Department of Communication and Digital Transformation
DCIR: Department of Customs and Inland Revenue.
DLA: Department of Local Authorities
DOFT: Department of Finance and Treasury
DOIA: Department of Internal Affairs
DSPPAC: Department of Strategic Planning, Policy and Aid Coordination
ECO: Economics section of the NSDP.
ENV: Environment section of the NSDP
FMIS: Financial Management and Information System
FSB: Financial Services Bureau
GBEU: Government Businesses Enterprises Monitoring Unit.
GDP: Gross Domestic Product
GSBPM: Government Statistical Business Process Model
IAU: Internal Audit Unit
ICT: Information and Communications Technology
IFMIS: Information and Financial Management Information System.
JPRG: Joint Policy Reform Group.
M&E: Monitoring and Evaluation.
MFEM: Ministry of Finance and Economic Management
MIS: Management Information System
NSDP: National Sustainable Development Plan
NSS: National Statistics Strategy
NTR: Non-Tax Revenue
PFM: Public Financial Management.
PMCA: Price Monitoring and Consumer Affairs
PSC: Public Service Commission
PSI: Provincial Statistical Indicator
RBV: Reserve Bank of Vanuatu
SAC: Statistics Advisory Committee.
SEEA: System of Environment Economic Accounts
SLO: State Law Office
SOC: Society Indicator.
SPC: South Pacific Community
SW: Single Window
TIN: Taxpayer Identification Number
TPRU: Tax Policy and Revenue Unit
TWG: Technical Working Group
UN: United Nations
VAT: Value Added Tax
VBoS: Vanuatu Bureau of Statistics
VCA: Vanuatu Competent Authority
VCCI: Vanuatu Chamber of Commerce and Industry
VFIPA: Vanuatu Foreign Investment Promotion Authority
VFIU: Vanuatu Financial Intelligence Unit
VFSC: Vanuatu Financial Services Commission
VIPA: Vanuatu Investment Promotion
VNSDS: Vanuatu National Statistics Development Strategy
VSS: Vanuatu Statistical System

Minister's Preface:

Vanuatu's public finances are at a turning point. This Corporate Plan 2026–2030 marks a deliberate shift toward major home-grown reform: building the systems, institutions, and capacity that a modern state requires.

The center piece of that agenda is replacing our Integrated Financial Management Information System. The existing system has served the government for twenty years, but a new, modern system is required, with better reporting, analytics and controls. A new IFMIS will transform how government manages and accounts for public money. Alongside this, the introduction of the Vanuatu Sales Monitoring System will close VAT compliance gaps, while modernisation of our Tax Identification Number framework will bring us into line with international standards. Together, these investments support our target of a 30 percent increase in government revenue by 2030.

Sound debt management and stronger SOE governance are also vital to our plans. The Medium-Term Debt Strategy approved in 2025 sets our course on fiscal sustainability and is fully integrated into this corporate plan. The new Commercial Government Business Enterprises Act gives us the tools to hold our state-owned enterprises to account. And expansion of MFEM's presence across all six provinces ensures these reforms benefit the whole country, not just Port Vila.

The people of Vanuatu deserve a ministry equal to the moment. This Plan is our commitment to deliver one.

REPUBLIC OF VANUATU
Ministry of Finance & Economic Management
DEPUTY PRIME MINISTER
REPUBLIQUE DE VANUATU

Hon. Johnny Koanapo NIES RASOU (MP)
Deputy Prime Minister and Minister of Finance and Economic Management

Director General's Introduction & Overview:

This Corporate Plan 2026–2030 sets out MFEM's strategic direction across public financial management, revenue administration, debt management, statistical systems, SOE governance, border control, and consumer affairs. It is grounded in the National Sustainable Development Plan and the Government's fiscal priorities.

The dominant systems investment of this period is IFMIS replacement. The current system needs renewal to help us meet our ambitions and modern PFM demands. Procurement will follow a full steering committee process, with parallel running and rigorous migration testing to protect continuity.

Simultaneously, we will implement the Vanuatu Sales Monitoring System, and deploy point-of-sale integration across the business sector to strengthen VAT compliance and replace the broader Revenue Management System to support anticipated policy expansion into income and corporate taxation. The TIN modernisation program will underpin all of this, creating a unified taxpayer identifier that interfaces across DCIR, VFSC, VIPA, and provincial licensing systems.

On debt, we will implement the 2025 Medium Term Debt Strategy including quarterly reporting, a domestic issuance calendar, a treasury bill framework, a government guarantee policy, and a maintained internal Debt Sustainability Analysis model.

We will work to expand reporting broadly, ensuring timely publication of fiscal, debt, revenue and other reporting to keep the public informed.

We will operationalise a new SOE oversight regime with standardised reporting, audited financials, and performance frameworks aligned to government priorities across all 29 entities in our portfolio.

To support decentralisation we will continue to invest in capital and staffing, with provincial offices across all six provinces being resourced, connected, and brought into full operational status over this planning period.

This Plan will be reviewed annually. Where we fall short, we will say so and adjust. Where we deliver, we will provide the evidence and build on it even further.

Roan Lester SUNGHK (Mr.)
Director General
Ministry of Finance and Economic Management

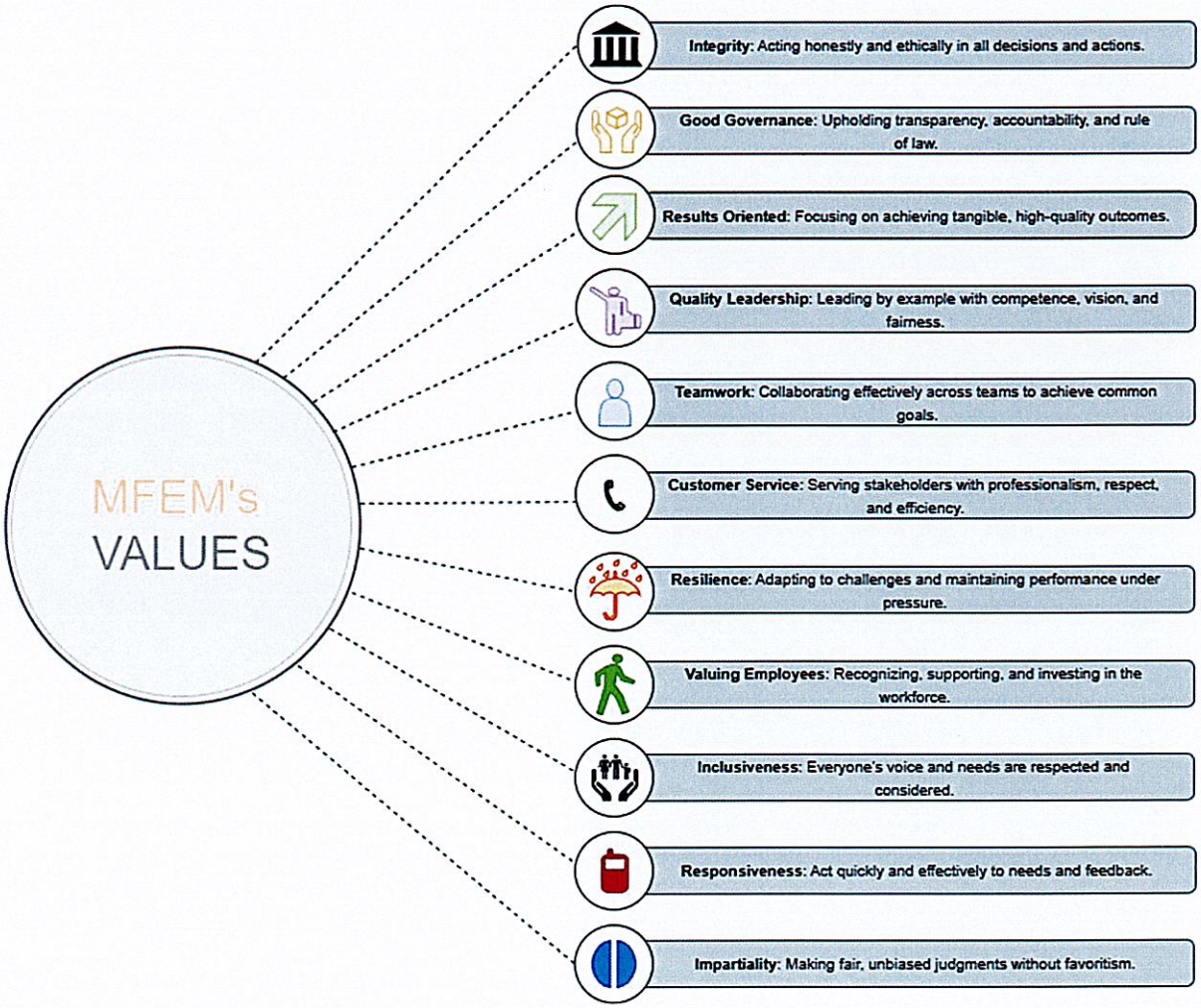
About Us

Our Vision

The Ministry of Finance and Economic Management (MFEM) is the model for integrity, good governance and results-based performance.

Our Mission

MFEM exists to provide strategic economic and fiscal advice, ensure transparent and effective public financial and statistical management, and support evidence-based policymaking to drive inclusive, sustainable development in line with the NSDP. It is accountable for securing government revenue, managing borders, and fostering economic stability, managing public finance processes and IT systems, and growth through sound governance and resource stewardship.



Our Strategic Objectives

We have aligned our strategic objectives explicitly with the NSDP policy objectives by drawing from them where they are most relevant to the work of the Ministry of Finance and Economic Management. These objectives comprehensively cover the work of the Ministry, as they align with our work in the accountability, growth policy and analysis, fiscal management, data and statistics, revenue generation, debt management, border protection, asset management and state-owned enterprises spaces. The following NSDP policy objectives are the ones which the Ministry contributes to:

- **SOC 6.1** Enhance the capacity and accountability of public officials, and ensure the impartiality and effectiveness of performance management systems
- **SOC 6.2** Reform state-owned enterprises and statutory bodies to improve performance that is aligned to government priorities
- **SOC 6.9** Strengthen research, data and statistics for accountability and decision-making/ **ECO 3.5** Improve the collection, analysis and dissemination of market data on the rural economy and communities
- **ENV 5.4** Protect our borders and environment through effective customs and biosecurity services
- **ECO 1.1** Promote stable growth through responsible fiscal, and a counter-cyclical monetary policy targeting stability in inflation
- **ECO 1.2** Improve government revenue generation
- **ECO 1.3** Ensure public debt is sustainably managed and finances are directed towards projects with positive economic return
- **ECO 2.5** Improve partnerships and the cost-effective use of resources to ensure sustainable asset management and maintenance
- **ECO 2.9** Increase use of and access to information and communications technologies, including on-line government services
- **ECO 3.6** Improve the provision of government services in rural areas / **ECO 2.3**: Ensure that all public infrastructure, including health, education and sports facilities are safe, accessible, secure and maintained in compliance with building codes and standards – Decentralization focus.
- **ECO 4.1** Create an improved business environment with a stable regulatory framework, which promotes competition, protects consumers, attracts investment, and reduces the costs of doing business

Our organization

MFEM continues to decentralise functions with the goal of improving customer service. It has improved infrastructure by establishing offices in the six provinces. Staff are gradually moving to provincial offices as systems and offices are established.



MFEM SHEFA Province – Vila main Office construction in progress.



MFEM SANAMA Province – Luganville Santo Office



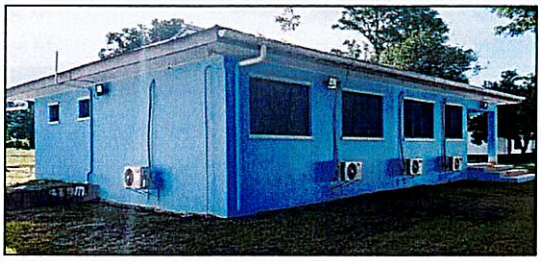
MFEM TAFEA Province – Tanna Office



MFEM MALAMPA Province – Malekula Office

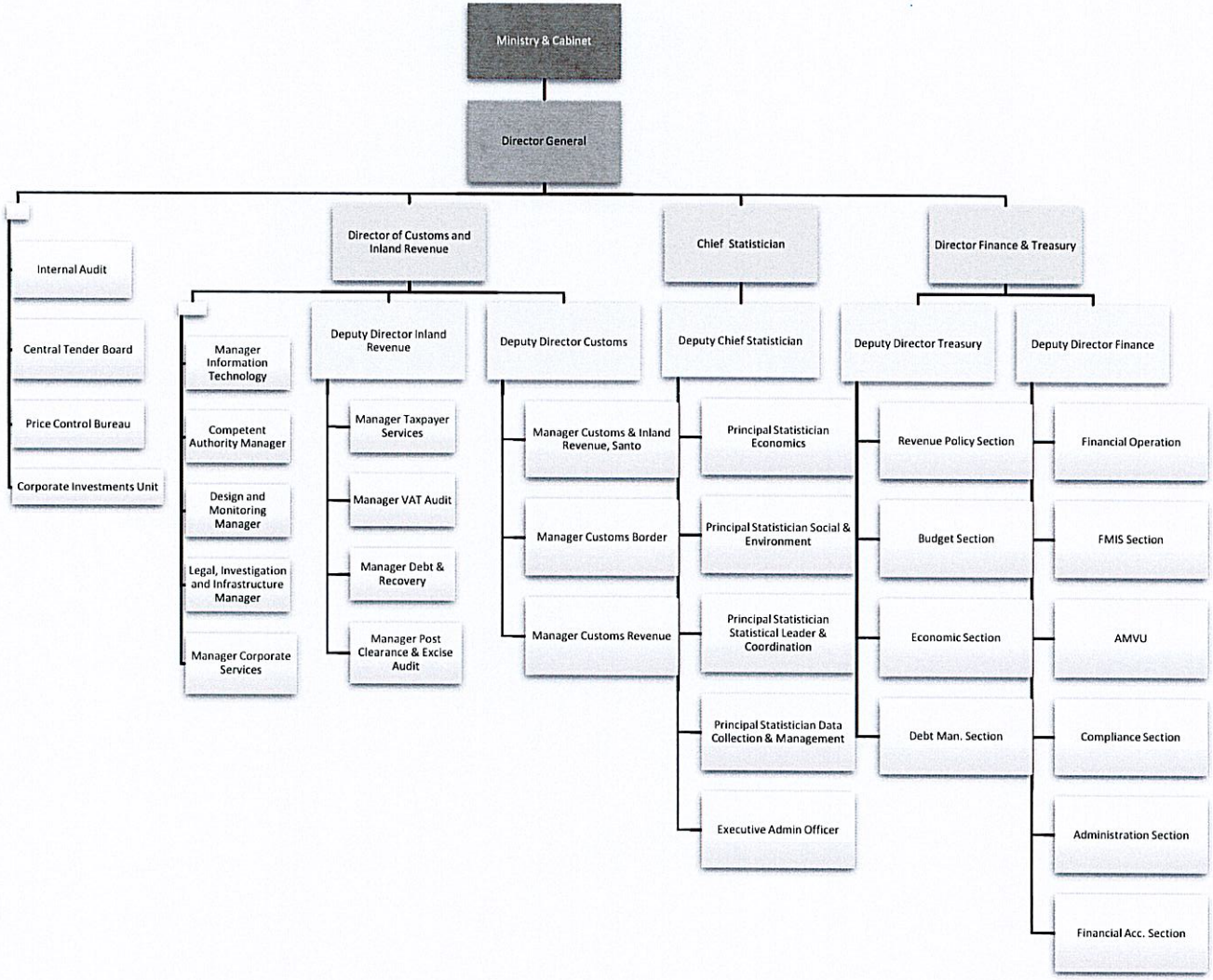


MFEM TORBA Province – Vanua-Lava Sola Office



MFEM PENAMA Province – Saratamata Office

MFEM Organization Structure



MFEM Statutory and non-Statutory Bodies

With the passage of the *Commercial Government Business Enterprises Act 2024* (CGBE Act), MFEM has responsibility, through the newly created Commercial Investments Unit (CIU), for providing advice and reports on behalf of Government to the Minister for Finance and Economic Management for the performance of the following statutory bodies and investments in commercial enterprises:

Majority owned commercial enterprises:

1. Airports Vanuatu Limited (AVL)
2. Air Vanuatu (Operations) Limited (AVOL)
3. Asset Management Unit (AMU) (in liquidation since 2023)
4. AV3 Limited (AV3)
5. Metenesal Estates Limited (MEL)
6. National Housing Corporation (NHC)
7. Vanuatu Agriculture/Rural Development Bank (VADB/VRDB)
8. Vanuatu Broadcasting and Television Corporation (VBTC)
9. Vanuatu Commodities Marketing Board (VCMB) (in liquidation)
10. Vanuatu Livestock Development Company Limited (VLD)
11. Vanuatu Post Limited (VPL)

Minority owned commercial enterprises:

12. Ifira Port Development and Services Company Limited (IPDSCL). From the 2019 financial year, IPDSCL assumed all assets and liabilities of Ifira Wharf and Stevedoring (1994) Limited.
13. Ifira Wharf and Stevedoring Limited (IWSL)
14. Interchange Limited (ICL)
15. National Bank of Vanuatu (NBV)
16. National Management of Vanuatu Limited (NMVL)
17. Northern Islands Stevedoring Company Limited (NISCOL)
18. Sino-Van Fisheries Company Limited (SVL)
19. Vanfly Corporation Ltd (Vanfly)
20. Vanuatu Abattoir Limited (VAL)

Non-commercial statutory bodies

21. Reserve Bank of Vanuatu (RBV)
22. Telecommunications, Radiocommunications and Broadcasting Regulator (TRBR)
23. Utilities Regulatory Authority (URA)
24. Vanuatu Financial Services Commission (VFSC)
25. Vanuatu Foreign Investment Promotion Agency (VIPA)
26. Vanuatu National Sports Commission (VNSC)
27. Vanuatu Primary Producers Authority (VPPA)
28. Vanuatu Qualifications Authority (VQA)
29. Vanuatu Tourism Office (VTO)

Statutory body (Mutual Fund)

30. Vanuatu National Provident Fund (VNPF)

Functions of the Ministry

The principle overarching responsibility of MFEM is to provide sound economic policy and financial management advice to Government and to execute functions allocated to it under a range of legislation. These include the Public Finance and Economic Management Act (PFEM Act), Government Contracts and Tenders Act (GCT Act), Price Control Act (PC Act), Customs and Inland Revenue Act (CIR Act), Vanuatu Bureau of Statistics Act (Statistics ACT) and the Commercial Government Business Enterprises Act 2024 (CGBE Act). The main functions include:

Prudent Fiscal Management

Manage prudently the fiscal risks facing the State.

Positive Net worth

Achieving and maintaining levels of State net worth (SNW) that provide a buffer against factors that may impact adversely on SNW in the future.

Manageable State Debt

Manage fiscal policy such that total state debt is kept at prudent levels with capacity to raise additional funding in an emergency.

Consistent & Predictable Policy

Promoting economic policies that are consistent with stable economic growth and development.

DEPARTMENT OF FINANCE & TREASURY
GOVERNMENT OF VANUATU

Promote efficient and effective allocation and management of Government resources. Promote good governance by agencies responsible for implementation of Government programs, including procurement processes and audits

Vanuatu Bureau of Statistics
Bureau des Statistiques du Vanuatu

Collect, compile and disseminate statistical data that is useful for socioeconomic planning

VANUATU
CUSTOMS & INLAND REVENUE
SERVICE DE LA DOUANE ET DES CONTRIBUTIONS INDIRECTES

Ensure timely collection of Government revenue in accordance with the law. Facilitate legitimate trade and promote compliance with regulated business procedures.

MFEM Strategic Directions

MFEM has developed its strategic directions through a comprehensive process that has considered the alignment of its vision, mission, and core values, ensuring a clear structure for internal responsibilities and a defined path toward achieving its desired goals and outcomes. The below areas are the strategic directions for MFEM:

- **Institutional and Human Capacity Development**: Strengthen staff skills, professionalism, and internal management systems to ensure responsive, high-quality public financial services.
- **Digital Transformation and Systems Modernization:** Replace outdated IT systems (e.g., IFMIS, Revenue Management, VAT Monitoring), expand ICT infrastructure, and digitize public interactions and financial operations.
- **Decentralization and Infrastructure Investment**: Expand MFEM's presence and service delivery across all provinces through construction, renovation, and resource deployment in provincial offices.
- **Governance, Partnerships, and Strategic Alignment**: Enhance coordination with stakeholders, improve M&E processes, support strategic policy implementation (e.g., PFM Road Map, NSDS), and maintain strong donor engagement.

Strategies in Support of our Objectives

These strategies will support our objectives. In respect of MFEM capacity to improve its ability to deliver on the objectives outlined above, the following strategies are targeted:

Key Strategies for delivering on the Objectives	Risk and mitigation	Supports at minimum
Promote development of all MFEM's human resources to address staff capacity constraints, enhance professionalism and responsiveness and deliver a highly regarded service.	Training needs to be matched closely to actual needs; staff retention to avoid brain drain to other industries.	
Modernize work processes and promote the use of information technology as a platform for delivering a professional, responsive, and highly regarded service, and digitize interactions with the public.	Addressing any system failures; issues with adopting new work processes; cybersecurity vulnerabilities; ensuring maintenance funding	
Promulgate Orders under the CGBE Act to reflect the current SOE management environment;	Ensuring engagement with all SOEs, and resourcing to establish the team.	
Implement the updated Public Financial Management (PFM) Road Map, as part of the corporate plan, inc. external reporting, asset management, procurement, and audit.	Capacity to implement reforms; fragmented implementation; requirement for capacity to execute	
Establish building infrastructure: construct or renovate staff accommodation and offices across all provinces, including a dedicated office building for the Department of Customs and Inland Revenue in SHEFA, Port Vila	Cost overruns; construction staffing delays; vulnerability to natural disaster vulnerability	
Facilitate the renovation of the newly constructed central MFEM office building in SHEFA, Port Vila that was damaged by the December 2024 earthquake;	Ensuring timely structural assessment, adequate funding, disaster resilience in reconstruction.	
Support decentralized MFEM financial services through expanded ICT infrastructure to facilitate effective and efficient decentralized services to the population.	Avoiding ICT outages in provinces; and ensuring capacity to use systems widely, while finding ways to address cost of network maintenance.	
Replacement of Revenue Management Systems including VAT Sales Monitoring System to enhance tax compliance and improve revenue collection efficiency.	Ensure understanding from taxpayers and integration of system through outreach, pilot testing, and legislative backing.	
Upgrade operational border control equipment and technologies, including X-ray machines and surveillance systems, to strengthen enforcement and trade facilitation	Ensure training staff to aid usage, ensure maintenance contracts, and integrating usage into SOPs.	
Decentralize public interfacing roles of MFEM to all six (6) provinces and ensure appropriate resources (human, physical & financial) are in place for effective service delivery.	Ensure funds in budget ceilings for offices and closely monitor provincial performance to aid startup.	

Key Strategies for delivering on the Objectives	Risk and mitigation	Supports at minimum
Strengthen and expand coordination, cooperation, participation, partnership, and support with government agencies and other stakeholders to improve services to the people of Vanuatu.	To avoid inter-agency coordination challenges potentially formalise partnerships and ensure regular communication.	
Replacement of the IFMIS, to replace the existing system.	Risks of data loss, downtime or user rejection can be mitigated through a robust process from steering committee including migration testing, change management, and a dual-run period.	
Support engagement with donors, including through the JPRG mechanism.	Avoid donor disengagement or overlapping priorities; through consistent communication and aligning with NSDP.	
Improvement to Monitoring and Evaluation process of MFEM, including annual review of CP.	Need to ensure available M&E data and building M&E staff capacity, and oversight, embedding feedback loops into planning.	
Improve CSU internal service delivery, to strengthen internal management and systems of the Ministry.	Ensure viable performance targets and periodic staff feedback reviews.	
Implement the National Strategy for the Development of Statistics launched in 2024	Ensure funding available to mitigate risk of partial implementation.	
Implement the Medium Term Debt Strategy approved in 2025	Ensure funding available to mitigate risk of partial implementation	

NSDP actions from 5-year review Leaders' Understanding Document

The following MFEM relevant actions have been extracted from the: Prime Minister's Office review to take stock of the implementation of the three pillars outlined in the NSDP (Leaders' Understanding) document. The table below details the actions from the Leader's Understand and maps to the NSDP Objectives and provides a summary of what MFEM is doing to implement these actions.

See the tables in the section below for full details.

Action from Leaders' Understanding	NSDP Objective it relates to	MFEM summary of implementation
Provincial Governments		
All of Government to commit to decentralization by committing funds to the budget using Provincial and Area Council cost centres	**ECO 3.6** Improve the provision of government services in rural areas	Planned expansion and opening of FSBs in the provinces. To increase service delivery of MFEM to all provinces.
The Economy Pillar		
Increase revenue base at the national and subnational level including introducing income tax access to new market opportunities	**ECO 1.2** Improve government revenue generation	Increase in revenue collection efficiency measures.
Establish relevant framework to address high inflation during disaster events and/or shocks	**ECO 1.1** Promote stable growth through responsible fiscal, and a counter-cyclical monetary policy targeting stability in inflation	Fiscal policy will be used in conjunction with monetary policy to manage inflation.

MFEM Outputs and Activities linked to NSDP

The following pages detail the NSDP Objectives and MFEM's planned contribution to the achievement of these Objectives. The planned contributions include:

- **Outcomes:** The result or effect of an action or event.
- **Targets/Indicators**: A specified goal that indicates the number, timing and location of that which is to be realised.
- **Outputs**: The quantity, quality, and timeliness of the products, goods or services that are the result of an activity.
- **Activities**: Actions taken, or work performed through which inputs, such as funds, technical assistance and other types of resources are mobilised to produce specific outputs.
- **Responsibility:** The responsible Unit with MFEM to perform the Activity.

This is presented as recommended by the National Planning Framework. The Targets/Indicators, Outputs and Activities will be used to form each Department's Annual Business Plans annually, as outlined in the following tables starting on the next page.



Process for Compilation of Corporate Plan

This Corporate Plan has been developed following a process grounded in the principles of the National Planning Framework, including a two-day planning workshop held on 24th and 25th April 2025. The workshop was led by the Director General and included Directors, senior managers, and staff representatives from across the Ministry, ensuring wide participation and ownership. The process began with a functional analysis to assess the Ministry's current position relative to the NSDP goals, identify institutional challenges, and align priorities, outcomes and outputs with the National Sustainable Development Plan (NSDP). A key results matrix was used to evaluate deficiencies, set standards, and assign responsibilities for targeted improvements. The resulting plan reflects the collective set of strategic actions to close identified gaps from "where we are now", enhance performance, and support the effective implementation of Government policy.

This plan is a rolling plan, and will be reviewed each year to track progress, and updated if required.

Monitoring and Evaluation

Our Ministry will implement Monitoring and Evaluation (M&E) in line with the National Planning Framework (NPF), the National M&E Policy, and the NSDP M&E Framework to ensure effective tracking of results and improved accountability. We will maintain a performance matrix to monitor our contribution to NSDP targets, using SMART indicators and clear baselines.

Each year, we will compile and submit our annual report to the Public Service Commission and provide updates to DSPPAC for the Annual Development Report. We will work closely with the Vanuatu National Statistics Office to verify the accuracy of data and ensure alignment between our planning, budgeting, and reporting. Internally, we will promote both vertical sharing of progress with national-level stakeholders and horizontal collaboration across departments to strengthen performance monitoring and use of evidence in decision-making.

Table: MFEM Outputs and Activities linked to NSDP Objectives

Objective SOC 6.1 Enhance the capacity and accountability of public officials, and ensure the impartiality and effectiveness of performance management systems				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
1. Coordinate and manage government tender process for high value procurements	Number of Board approved tender submission	**1.1** Tender submission received	Keep record number of submission	CTB
		1.2 Tender Data system	Input value amount into Tender data base	CTB
2. Enhanced capacity of public officials through the adoption of enhanced Digital Transformation	Achieve 90% Digital transformation by 2030	**2.1** Skilled and digitally literate workforce within government	Employ digital transformation strategy of the DCDT Offer training and support to each Department within MFEM including Units and statutory bodies under MFEM	Ministry of Finance CSU - working closely with the Department of Communication and Digital Transformation (DCDT)
		2.2 Digitization of documents and forms	Adopt Smart systems for FMIS and SmartStream to consistently roll out Digital Transformation	FMIS
		2.3 Online meetings and access of documents via website interface	Online meetings and public access MFEM and related Department forms online including online payments capability	FMIS
3. Impartial and effective performance management	Achieve 100% Performance Management System aligning NSDP by 2030	**3.1** MFEM Performance Management System to track high level NSDP by every agency including	Purchase a PM System	FMIS and each agency designate under MFEM

Objective SOC 6.1 Enhance the capacity and accountability of public officials, and ensure the impartiality and effectiveness of performance management systems				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
systems in place for the MFEM including related Statutory bodies under the MFEM		statutory bodies under MFEM	Ensure SMART linkages of each agency targets/goals defined Training for input of data (GiGo – garbage in garbage out)	
4. Improved internal controls and organizational risk management within the Government	At least 70% of audit reports issued are risk based.	**4.1** Risk based audits are performed.	4.1 Develop annual audit plan based on risks.	MFEM CSU – Internal Audit Unit (IAU)
	At least 33.5% of audit recommendation is implemented by 2027, 67% by 2029 and > 95% by 2030	**4.2** Top 25 recommendations from the audits conducted in the last 5 years are implemented by Management from the responsible department or ministry.	Follow-up of audit recommendation	MFEM CSU – Internal Audit Unit (IAU) & RAC
	Risk consultations are performed Annually	**4.3** Government risk matrix is reviewed and updated annually using an incremental process.	Consult with stakeholders to identify key risk within their processes and update the risk universe.	MFEM CSU – Internal Audit Unit
	At least one (1) Audit is outsourced (ICT audit).	**4.4** Risk based audit on areas with limited auditing capacity is outsourced and audit report is issued.	Perform audit planning to identify and schedule audits surrounding areas of extreme organizational risk Schedule and perform audits.	MFEM CSU – Internal Audit Unit (IAU)

Objective SOC 6.1 Enhance the capacity and accountability of public officials, and ensure the impartiality and effectiveness of performance management systems				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
Continued from above	By 2030 MFEM-IAU continue using TeamMate auditing software and collaborate with IAUs from other Government line Agencies to obtain a separate Teammate Auditing Software License; with updates made annually and is not hosted inhouse (Cloud).	**4.5** Legislations are reviewed to facilitate hosting of systems used by IAU and we continue using and updating guidance in Teammate and determine the additional features of the Teammate software that can be used to manage risks, manage time, and conduct surveys.	Consult with agencies responsible for feasibility of reviewing the legislation. Attending Teammate University, conference, and trainings	MFEM CSU-Internal Audit (IAU)
	By 2030, at least 80% of IAU staffs hold certifications in specialised fields or a Certified Internal Auditors.	**4.6** Maintained and increased membership with professional institutions and continue professional training for MFEM-IAU and other IAs within government line Ministries	Appropriate training is taken by MFEM-IAU staffs and IA's from other government line ministry.	MFEM CSU – IAU & IA's in other Government Line Ministries
	By 2030, at least three (3) government ministries have their own RAC and Internal Audit Function.	**4.7** Establishment IAU function & Risk and Audit Committee for other Government Line Ministries and Procedures and Policies	MFEM-IAU continued to provide support and guidance to the establishment of IAs in other government line ministries.	MFEM CSU – IAU

Objective SOC 6.1 Enhance the capacity and accountability of public officials, and ensure the impartiality and effectiveness of performance management systems				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
Continued from above	100% of IAU legal framework is reviewed with an internal review of the framework is performed by 2029.	for MFEM – IAU function are reviewed and updated with alignment to the PFEM Act and Public Finance Regulation.	Update the legal framework followed by an internal quality review of the function.	*Continued from above*
5. Staff performance is increased	By 2027 sufficient budget is in place to be able to fully pay staff entitlements.	**5.1** Implement GRT findings including prompt payment of increments, awards and allowances.	Review of conditions and remuneration is performed, including assessing need for insurance.	CSU

Objective SOC 6.2 Reform state owned enterprises and statutory bodies to improve performance that is aligned to government priorities				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
6. SOE and statutory body performance improved and aligned to government priorities	By 2030 all SOEs and statutory bodies are fully compliant.	**6.1** All SOEs and statutory bodies are fully compliant with their statutory obligations	New Act passed in Parliament Consultations made and Act fully implemented. SOEs must adhere to all their obligations required by all the laws of the land.	GBEMU
		6.2 Approve Structure and Establishment of newly Commercial Investment Unit	Budget allocation and Recruitment of staff.	CSU

Objective SOC 6.2 Reform state owned enterprises and statutory bodies to improve performance that is aligned to government priorities				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
Continued from above	*Continued from above*	**6.3** Gazette regulation and sign new standard operating procedures	Drafting of regulation and standard operating procedures	CSU
7. Improved efficiency in operations of state-owned enterprises and statutory bodies	Updated 100% Annual Reports by 2030 All agencies produce Audited financial statements by 2030 Reduced costs by 20% while streamlining of operations by 2030	**7.1** Audit Reports Completed and Submitted	Annual Reports completed. Audited reports submitted.	Ministry of Finance all line agencies
		7.2 Progressive sectional forecast per annum on cost cutting to achieve 20% by year 2030	Develop sectional forecast	Ministry of Finance all line agencies
8. Innovation and growth for bodies under the Ministry of Finance	Implemented upgraded systems and software	**8.1** Upgraded systems and software	Assess and evaluate system to ensure relevancy Updated systems where relevant	FMIS

Objective SOC 6.9 Strengthen research, data and statistics for accountability and decision-making / **Objective ECO 3.5** Improve the collection, analysis and dissemination of market data on the rural economy and communities				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
9. Improved coordination, and management of the Vanuatu Statistical System (VSS)	Statistical Advisory Council (SAC) to meet twice annually Economics Statistics TWG – quarterly meetings Social Statistics TWG – quarterly meeting Environment Statistics TWG – quarterly meeting VBoS organisation restructure approved by PSC and funding secured	**9.1** Governance committees' establishment and meetings	Regular SAC meetings and TWG meetings,	Chief Statistician, Statistics Advisory Council (SAC) and Technical Working Groups (TWG)
		9.2 VBoS Restructure to facilitate NSS coordination	VBoS organization structure review	Chief Statistician, Statistics Advisory Council (SAC) and Technical Working Groups (TWG)
		9.3 Secure Funding of VSS planned activities	Raising financing for VNSDS activities Implement Actions and activities required to improve coordination and management of the VSS as per NSDS	Chief Statistician, Statistics Advisory Council (SAC) and Technical Working Groups (TWG)
10. Better communication, access, and use of official statistics	Establishment of MOUs with Vanuatu National University and University of the South Pacific Annual awareness with Vanuatu media Annual NSS data user training Facilitate annual use and access to Pacific Statistics Data Hub	**10.1** Websites and data portals upgraded	Website upgrade, NSDP Indicator platform update, Establishment of Disaster MIS, Microdata access protocols developed and use,	Chief Statistician, Statistics Advisory Council (SAC) and Technical Working Groups (TWG)
		10.2 Publicity & promotion	Implement Actions and activities required to improve communication, access, and use of statistics as per NSDS	Chief Statistician, Statistics Advisory Council (SAC) and Technical Working Groups (TWG)

Objective SOC 6.9 Strengthen research, data and statistics for accountability and decision-making / **Objective ECO 3.5** Improve the collection, analysis and dissemination of market data on the rural economy and communities				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
Continued from above	Disaster MIS launched and use NSDP Indicator platform updated	**10.3** User training	Coordinate training for media and data users Facilitate annual use and access to Pacific Statistics Data Hub	Chief Statistician, Statistics Advisory Council (SAC) and Technical Working Groups (TWG)
11. Effectively manage resources and increase statistical capability	Training needs assessment of NSS conducted Annual NSS data analysis training Annual NSS Data Visualization training Coordination of external trainings through UN, SPC, and others for NSS Launching of Annual Report project linkage with FMIS	**11.1** Efficient systems Learning and development **11.2** Documentation, standards, protocols, methodology	Performance management system (Annual Reporting linkage to budget). Implement GSBPM model, NSS training courses, on-the-job training, and mentoring established and implemented Implement Actions required to effectively manage resources and increase statistical capability as per NSDS	Chief Statistician, Statistics Advisory Council (SAC) and Technical Working Groups (TWG)
12. Improved quality and range of statistics to better meet users' needs	Timely Annual publication of National Accounts (GDP). System of Environment Economic Accounts (SEEA) production and publication Population & Housing statistics production on annual basis.	**12.1** National and provincial statistics produced with quality assessments	Implement Actions and activities required to improve the quality and range of statistics as per NSDS Regular and timely economic, environment and social statistics produced. Implement the following work programs as per NSDS;	Chief Statistician, Statistics Advisory Council (SAC) and Technical Working Groups (TWG)

Objective SOC 6.9 Strengthen research, data and statistics for accountability and decision-making / **Objective ECO 3.5** Improve the collection, analysis and dissemination of market data on the rural economy and communities				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
Continued from above	Provincial Statistical Indicator (PSI) reports produced	*Continued from above*	(a) Macroeconomic statistics (b) Industry and sector statistics (c) Environment statistics (d) Population, households and social statistics. Regular and timely provincial and area council statistics, infographics and maps, Use other data sources or big data sources for official statistics production. Use Statistical Innovations through Data Science such as Artificial Intelligence, Satellite Imagery Analysis, Machine Learning, Reproducible Analytical Pipeline. Conduct quality assessments of the Vanuatu Statistical System (VSS) data collection systems, analysis and dissemination	*Continued from above*
13. Improved National price monitoring	Complete Feasibility study of suitable system by February 2026 for national price monitoring system	**13.1** Feasibility Study Undertaken and Report	Expert to work with CEO PMCA and MFEM ICT Department to undertake Feasibility Study;	Bureau of Price Monitoring and Consumer Affairs

Objective SOC 6.9 Strengthen research, data and statistics for accountability and decision-making / **Objective ECO 3.5** Improve the collection, analysis and dissemination of market data on the rural economy and communities				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
Continued from above	Achieve the full establishment of the National Price Monitoring System by December 2026	**13.2** National Price Monitoring System	Purchase NPMS System through assessment and evaluation by the FMIS	Bureau of Price Monitoring and Consumer Affairs
14. Improved data collection and analysis on rural economic and communities	Establish data collection software by 2027	**14.1** Electronic pricing portal traders' data	Purchase ePricing Portal	Bureau of Price Monitoring and Consumer Affairs
		14.2 Staff/capacity	Employ additional staff	Bureau of Price Monitoring and Consumer Affairs
15. Improved dissemination of data on rural economy and communities	Establish Website with appropriate interface for the publication of pricing information by 2026	**15.1** New Website	Engage service provider and consultant to develop and host website	Bureau of Price Monitoring and Consumer Affairs
16. Improved executive access to information and data	Establishment of data dashboards for executive decision making	**16.1** Expanded and new dashboards with regular, comprehensive data	Design and develop dashboards for fiscal, economic and other data as required	DOFT, VBOS

Objective ECO 1.1 Promote stable growth through responsible fiscal, and a counter-cyclical monetary policy targeting stability in inflation				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
17. Responsible fiscal policy in place	Annual balance Budget appropriation	**17.1** Timely budget appropriations developed	Coordination and management of budget process is in line with legal requirements of the PFM Act	DOFT
18. Ministries to effectively implement their programs and activities	100 percent warrant release	**18.1** Budget implementation by 31 December and strengthened cashflow planning	Submission of cashflow. Submission of Annual procurement plan Warrant release in a timely manner	DOFT
19. Government Agencies to comply with financial procedures	Four Financial circular release annually	**19.1** Publication of four financial circular	Release financial circular in a timely manner	DOFT
	Four Finance Managers meeting annually	**19.2** Quarterly Finance Managers meeting minutes	Regular Finance Managers meeting	DOFT
	70 percent of payment of LPO's received	**19.3** Timely processing of supply payments	Processing Government payments.	DOFT
	100 percent of Government employee paid in time	**19.4** Timely processing of Government payroll	Processing Government payments.	DOFT
	Complete and Submit Final Financial statement by 30 June	**19.5** Sign financial statement and table in Parliament	Accounts Team to compile and consolidate whole Government Accounts.	DOFT
20. Growth is stable and growth drivers understood	Three Macroeconomic meeting annually	**20.1** MEC decision publish	Treasury to prepare GDP forecast and other relevant documents for MEC discussion.	DOFT, RBV, VBOS, DSSPAC
	Updated macroeconomic model	**20.2** Updated macroeconomic model	Treasury prepare an updated macroeconomic model	DOFT, RBV, VBOS

Objective ECO 1.1 Promote stable growth through responsible fiscal, and a counter-cyclical monetary policy targeting stability in inflation				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
Objective ECO1.2: Increase Government Revenue				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
21. Change in revenue policy to increase Government revenue.	By 2030, government revenue increases by 30%	**21.1** Gazette Act and regulation for revenue policy change	Ensure any revenue policy change is in line with legal requirements.	DOFT / DCIR
		21.2 Develop and implement a new comprehensive Revenue Strategy	Development of the revenue strategy including a plan for implementation	DOFT / DCIR
	Annual audits of 20% of taxpayers'	**21.3** Annual Audits.	Perform annual audits	DOFT / DCIR
		21.4 Compliance	Investigation and pursue legal proceedings of non-compliance in civil or criminal proceedings VAT returns. VAT Compliance of non-compliances	DOFT / DCIR
	Tax debt is reduced by 40%.	**21.5** Debt is reduced and reported.	Debt strategy developed	DOFT / DCIR
		21.6 Awareness	More awareness for taxpayers to comply	DOFT / DCIR
		21.7 Legal Proceedings	Undertake legal proceedings	DOFT / DCIR
	Easier and faster cross border transactions to encourage more trade	**21.8** Trade Facilitation	Simplified customs procedures; use single window system to encourage imports and exports	DOFT / DCIR

Objective ECO 1.1 Promote stable growth through responsible fiscal, and a counter-cyclical monetary policy targeting stability in inflation				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
22. Increased Government Tax Revenue	By 2030, government revenue increases by 30%	**22.1** Review report	Review of taxpayer charges, with recommendations for increases.	TPRU/DCIR
		22.2 Gazettal of increased rates.	Review of taxpayer charges, with recommendations for increases.	TPRU/DCIR
		22.3 New tax policy directives issued	Policy consultations and policy papers formulated and submitted to Government	TPRU/DCIR
		22.4 Reliable tax systems in place easing compliance by taxpayers	Procure upgrades/replacement of current tax and revenue systems Intergrade systems and improve access through online portals	DCIR/DG/CBT
		22.5 Improved capacity/institution strengthening	Employ targeted trainings to address risk Create pool of auditors and compliance team with sufficient funding support	DCIR
		22.6 Centralize monitoring, supervision and oversight of business registration, business licensing, business permits, and all other business requirements	Develop Tax Identification Number (TIN) module that interfaces with other Government Agencies i.e. Vanuatu Financial Services Commission (VFSC); Vanuatu Investment and Promotion Authority (VIPA); Department of Customs and Inland Revenue (DCIR); Tafea Provincial Government; Shefa Provincial Government; Malampa Provincial Government; Penama	DCIR DOFT VBOS VFSC VIPA DLA

Objective ECO 1.1 Promote stable growth through responsible fiscal, and a counter-cyclical monetary policy targeting stability in inflation				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
Continued from above	*Continued from above*		Provincial Government; Sanma Provincial Government; Torba Provincial Government; Expand on the role and function of the Vanuatu Competent Authority (VCA) to improve exchange of information for tax purposes.	
23. Stabilize Government Non-Tax Revenue	Overall Government revenue movement is with 40% of the budgeted figures.	**23.1** Right policies and legislations in place	Review of legislative frameworks in place and implementations	DCIR/TRPU
		23.2 Current rates and charges are reviewed, simplified and aligned with international best practices	Review all NTR rates and charges Centralize common rates & charges applied by line agencies/departments Legislate recommended changes	DCIR/TPRU
		23.3 Establish dedicated Project Development Unit for the purposes of documenting "Business Process Analysis (BPA)", developing and deploying of web-based solutions to improve licensing regimes and taxation operations	Develop and deploy web-based solutions for the current business operations, including future operations in response to government policy priorities and objectives: Current Business Operations 1. TIN Module 2. Business License module 3. VAT Registration Module 4. Gambling License Module 5. Casino License Module 6. Driving License Module 7. Road Tax Module	DCIR Project Management Unit DoFT VBOS

Objective ECO 1.1 Promote stable growth through responsible fiscal, and a counter-cyclical monetary policy targeting stability in inflation				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
Continued from above	*Continued from above*		Future Business Operations: 1. Salary and wages tax module 2. Personal Income Tax module 3. Corporate Income Tax module 4. Capital Gains Module 5. Withholding Tax Including all interfacing with other government agency systems Develop web-based dashboard solutions to monitor government revenue on service sector i.e. Business Licence revenue, VAT revenue, road tax revenue, gambling revenue, Interactive gaming revenue, casino revenue, etc.	
		23.4 Respond to Gap Analysis Report on AML/CTF	Improve licensing processes through development of web-based environment for application, due diligence, processing, payment and issuance of licenses. Outsource marketing and promotion. Develop monitoring and supervision programs. Outsource necessary supervision and monitoring services in accordance with work programs	DCIR VFIU National Coordinating Committee *Continued from above*

Objective ECO 1.1 Promote stable growth through responsible fiscal, and a counter-cyclical monetary policy targeting stability in inflation				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
		Continued from above	Conduct regular join supervision and monitoring of licensed operators in accordance with work programs.	
24. Increased Government Grant support with consideration to new statutory bodies and Units under MFEM	Government grant estimates from the annual Budget Estimates.	**24.1** JPRG Matrix and Donor agreements	JPRG meetings conducted JPRG matrix developed and expanded Donor agreements undertaken	CSU
		24.2 Establishment of the Project Management Unit (PMU) in the CSU to oversee donor projects, provide support for the same, and manage budget support	Establishment and recruitment of the PMU Engaging of donors and absorption of role of managing donor projects and budget support	CSU

Objective ECO 1.3 Ensure public debt is sustainably managed and finances are directed towards projects with positive economic return				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
25. Public Debt is sustainable and Debt portfolio well managed	Debt to GDP ratio is below 60% Share of domestic debt to GDP below 20%. External debt to GDP below 40%	**25.1** Revise-Debt Management strategy approved by COM and published	Update debt management strategy Debt Unit to update Debt Management strategy in consultation with stalk holder.	DOFT
		25.2 100 percent implementation of Debt Management System.	Debt Unit to proper collect and file any debt related source documents.	DOFT

Continued from above	*Continued from above*	**25.3** Quarterly Debt Reports	Up to date publication of debt quarterly reports.	DOFT
		25.4 Strengthened debt analytical and operational capacity	Ensure adequate staffing for the debt analytical function	DOFT
		25.5 Domestic debt market development	Develop a framework for alternative domestic instruments, including treasury bills	DOFT
		25.6 Predictable domestic issuance	Design and implement a domestic issuance calendar aligned with cash-flow planning	DOFT
		25.7 Strengthened legal framework for debt management	Develop and update Debt Law, domestic debt issuance regulations and related legal instruments	DOFT
		25.8 Government guarantees and guarantee risks managed	Develop and approve a policy framework for government guarantees and on-lending and a risk framework	DOFT
		25.9 Improved debt market transparency and investor liaison	Prepare and institutionalize a template for the release of auction results Develop and implement an effective investor relations program	DOFT
		25.10 Enhanced debt market analysis	Develop a draft yield curve for analytical purposes	DOFT

	Continued from above		Develop and maintain an internal Debt Sustainability Analysis (DSA) model	
		25.11 External financing aligned with priorities	Identify prioritized concessional external financing sources consistent with debt strategy	DOFT
26. Finances are directed to projects with positive economic return	Over 70 Percent of the approved budget for the financial year is implemented.	**26.1** 100 percent release of budget request.	Better coordination of budget implementation with line agencies Budget implementation must be in line with the PFM Act and CTB Act.	DOFT

Objective: ECO 3.6 Improve the provision of government services in rural areas / **Objective ECO 2.3**: Ensure that all public infrastructure, including health, education and sports facilities are safe, accessible, secure and maintained in compliance with building codes and standards				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
27. Improved access to government services in rural areas, in buildings built to code or online.	Number of service interactions on the outer islands is increased by 15% by the end of 2030.	**27.1** Completed building to code, with improved customer experience.	Renovation of MALAPA FSB offices	CSU
		27.2 Increased ability for public to interact with MFEM online.	During system upgrades (FMIS and tax), focus is on increasing ability to deliver services remotely.	CSU

Objective ECO 4.1 Create an improved business environment with a stable regulatory framework, which promotes competition, protects consumers, attracts investment, and reduces the costs of doing business				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
28. Business environment is improved, and cost of business reduced, and Fair Trade is monitored	Achieve an amended Price Monitoring and Consumer Affairs Act No.5 of 2023 by 2026	**28.1** BoPMCA name is changed to Vanuatu Competition and Consumer Commission	Consultants engaged to research and gap analysis undertaken	Bureau of Price Monitoring and Consumer Affairs
	Achieve an Anti-Dumping Law by 2026	**28.2** CoM approved and Parliament passed amended PMCA Act; Anti-Dumping Law; and Trade Protection Act	Consultant to undertaken to produce Drafting instructions for office of Attorney General	Bureau of Price Monitoring and Consumer Affairs
	Achieve a Fair-Trade Policy and Trade Protection Act by 2026	**28.3** CoM approved Fair Trade Policy	Consultations to be undertaken	Bureau of Price Monitoring and Consumer Affairs
	By 2030 investment portfolios increased	**28.4** Increased FDI right across all sectors	Streamline existing market access and regulatory requirements	DCIR/VIPA

Objective ECO 4.1 Create an improved business environment with a stable regulatory framework, which promotes competition, protects consumers, attracts investment, and reduces the costs of doing business				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
Continued from above	*Continued from above*	*Continued from above*	and work with other regulatory agencies. Introduced online services	*Continued from above*
29. Regulation is stable	Achieve a Safeguard Measure and Countervailing Duties by 2026	**29.1** Safeguard and Countervailing Regulation	Stakeholder Consultations including CoM approvals; Office of Attorney General drafting	Bureau of Price Monitoring ad Consumer Affairs
30. Competition is promoted and Consumers Protected	Commence implementation of a Competition and Consumer Act by 2026	**30.1** Competition and Consumer Act No. Of 2025	Consultants engaged to research and gap analysis undertaken Consultant to undertaken to produce Drafting instructions for office of Attorney General Consultations to be undertaken	Bureau of Price Monitoring and Consumer Affairs
	Establish a Vanuatu Consumer Council beyond 2026	**30.2** Establishment of Vanuatu Consumer Council	Work with Ministry of Trade and the World Consumer Rights Day Committee	Bureau of Price Monitoring and Consumer Affairs
	Establish a Consumer Complaint System by 2026	**30.3** Customer Complaint Application	Develop an application via RFP process	Bureau of Price Monitoring and Consumer Affairs

Objective ECO 4.1 Create an improved business environment with a stable regulatory framework, which promotes competition, protects consumers, attracts investment, and reduces the costs of doing business				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
31. Legal and Regulatory Framework - Develop and implement new corporate structure of BoPMCA post new amendment	Develop and implement fully new corporate structure beyond 2026	**31.1** Grant Agency under MFEM	Engage and discuss with MFEM on resources	Bureau of Price Monitoring and Consumer Affairs
		31.2 Recruit appropriate capacity for new structure	Engage Donor Partners	Bureau of Price Monitoring and Consumer Affairs

Objective ENV 5.4 Protect our borders and environment through effective customs and biosecurity services				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
32. Vanuatu Borders protected	A safe border is established by 2030	**32.1** Single window system is extended to other agencies that are operating at the borders	Expand relevant system modules with Biosecurity, Immigration and TNC Unit.	DCIR/Line Agencies
		32.2 Securing our border	Protecting against illegal entry, illegal activity and other threats. Work with other border agencies through different task forces/committees	DCIR/Line Agencies
		32.3 Combatting Transnational crime	Detecting, deterring, and disrupting transnational organized crime Work with other border agencies through different task forces/committees	DCIR/Line Agencies
		32.4 Resources used for monitoring and surveillances at the seaport, airports and postal functions are expanded	Adequately resource team with recommended tools, equipment and systems	DCIR

Objective ENV 5.4 Protect our borders and environment through effective customs and biosecurity services				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
Continued from above	*Continued from above*	*Continued from above*	Install star link devices in all centres to improve network connectivity during down time/natural disasters	*Continued from above*
		32.5 Delegation of powers to local authority (Ministry of Internal Affairs) to perform the role of Customs at community level is operationalized	Consult and formalize agreement with DOIA Provide training to Area Administrators (AA) Effect delegation instrument	DCIR/DOIA

Objective ECO 2.5 Improve partnerships and the cost-effective use of resources to ensure sustainable asset management and maintenance				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
33. Cost effective use of resources in asset management and maintenance of assets	Registration of all Government assets.	**33.1** Stock take and valuation of all Government fixed assets.	Valuation and registration of all Government assets.	DOFT

Objective ECO 2.9 Increase use of and access to information and communications technologies, including on-line government services				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
34. Access to ICT in government services increased	Reduced clearance time at the border. VSMS is implemented.	**34.1** Reduce clearance times for cross border trade facilitation and improve supervision and oversight monitoring of government revenue collection	Develop and deploy new web-based solutions to improve monitoring and supervision of onsite inspections and other processing requirements, thereby interfacing with other government agencies. Develop dash-board solutions to inform government on revenue trends in timely manner: Revenue trends on import duties, excise, VAT, etc	DCIR SW Project Unit SW Environment i.e. all government agencies connected to SW VBOS
		34.2 Implement Vanuatu Sales Monitoring System (VSMS)	Conduct Feasibility Study Sole source software and Hardware Deploy Point of Sales (POS) systems across businesses throughout Vanuatu Enrol businesses into VSMS Roll out deployment. Amendments of VAT Act [CAP 247] and Tax Administration Act No.37 of 2018. Draft VSMS Regulations. Sign up Information Exchange Agreements with other government agencies Grant user-read only access Design and develop web-based dashboard for monitoring and oversight.	DCIR DTI VCCI SLO VBOS Price Monitoring Unit

Objective ECO 2.9 Increase use of and access to information and communications technologies, including on-line government services				
Outcome	**Targets/Indicators**	**Outputs**	**Activities**	**Responsibility**
Continued from above	*Continued from above*	**34.3** Review Tax Identification Numbers (TIN) to address Vanuatu's conformity to international standards on Anti-Money Laundering, Counter Terrorism Financing, EU and OECD listing	Develop TIN policy framework Review legislative Framework to align with TIN policy framework i.e. Tax Administration Act; Business License Act; Road Traffic Act; Customs Act; VAT Act; Vanuatu National Identity Act; Civil Registration and Identity Management Act. Business Registration Act; Companies Registration Act; VIPA Act; Offshore Companies Act; Casino Licence Act; Interacting Gaming Act; Lottery Act; Gambling Act	DCIR, DOFT, VBOS, VFSC, VIPA, DLA, VFIU, SLO National Coordinating Committee
	100 percent implementation of new FMIS system	**34.4** Government to procure a new FMIS system.	Establishment of steering committee Recruitment of project Management staff Completion of feasibility study Budget and Procurement of new FMIS system Testing of new FMIS system Full implementation of the FMIS system	DOFT

MFEM Human Resources

MFEM's current organization structure has three departments, with three directors each of which has two deputies. Currently, MFEM has a total number of 363 staff (excluding Cabinet staff) working under the three Departments and branches in the provinces. Most Department approved structures/positions are yet to be fully resourced.

Focus for next 5 years:

Within the next five years, MFEM will focus on filling the vacant positions and converting non-permanent staff to permeant. Additional effort will be made to recruit more diploma and degree holders, enable MFEM to deliver at the highest standard in relation to service delivery to all its clients/customers.

Vertical Analysis and Human Resource Development Plan:

Alongside the above aim to fill vacant positions to ensure agency effectiveness in 2026, MFEM will perform a Vertical Analysis. The Vertical Analysis will identify areas to streamline functions, improve information flow, eliminate decision-making bottlenecks, and enhance cost efficiency and service delivery. The analysis will ensure staff are aligned with core functions, doing the "right things," and supported by clear expectations, ultimately creating a more results-oriented and effective organisation.

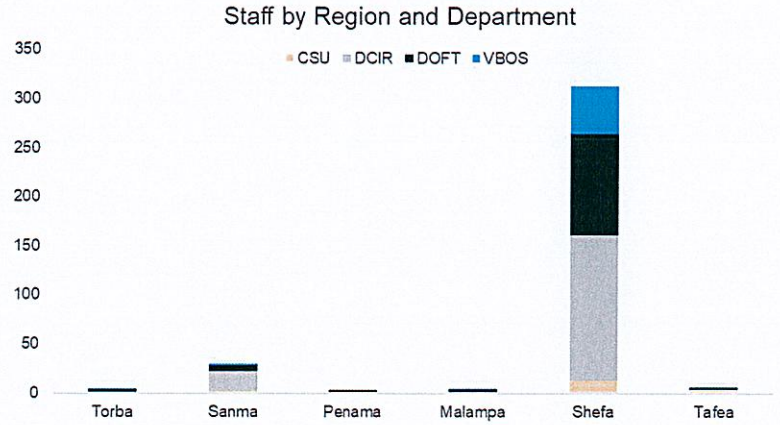
We will undertake the Vertical Analysis using the Vertical Analysis framework, which will inform a targeted Human Resource Development plan (our "Workforce Development Plan").

MFEM Structure and affiliated SOEs and Statutory Authorities:

MFEM employs more than 363 staff including Cabinet staff. 86% of staff are stationed in Port Vila of the SHEFA province while 14% are stationed across the other five (5) provinces.

Dept:	Torba	Sanma	Penama	Malampa	Shefa	Tafea	Total
CSU		1			13	2	16
DCIR	1	21	1	1	148	2	174
DOFT	3	6	2	3	103	2	119
VBOS	1	2		1	49	1	54
Total:	5	30	3	5	313	7	363

The majority of staff within MFEM are employed on Efate within the Shefa Region, with the Santo office in Sanma being the second largest region.



MFEM consists of three departments, three units and a bureau. These are:

- Department of Finance and Treasury,
- Department of Customs and Inland Revenue,
- Bureau of Statistics
- Corporate Services Unit
- Internal Audit Unit
- Central Tenders Board
- Price Monitoring Bureau
- Commercial Investments Unit

This structure is reflected in the Corporate Org Chart on page 9. The structure of departments, units and bureaus are presented in more detail in their respective business plans.

Table: Retirement Plan and Succession Plan

MFEM Departments/Sections/Units	Employee 2023 Actual	Employee 2024 Actual	By type (2024)			Succession Plan		Gender		Staff Location	
			Permanent	Temporary	Contract	To be retired	To be advertised/Recruited	Male	Female	Vila	Other
Corporate Services Unit		16	13	0	3			9	7	13	3
Dept. Finance and Treasury		174	135	2	37			103	71	148	26
Dept. Customs and Inland Revenue		119	106	2	11			30	24	103	16
Vanuatu National Statistics Office		54	47	0	7			54	65	49	5
Overall Total		**363**	**301**	**4**	**58**			**196**	**167**	**313**	**60**

1. In 2024, total number of MFEM staff stood at 363, this figure includes both permanent and non-permanent/contract staff.
2. Currently, PSC retirement benefits are two months for every year served; the retirement of long serving officers within the next four years, should be urgently considered for budgetary, otherwise a liability for the Ministry.
3. Directors work closely with HR Manager to identify individuals who are retiring over the next four years and will need to be included as part of succession plan within their departments.
4. In terms of gender, as presented in Table 2 above, MFEM employed more males than females.
5. The majority of MFEM staff are stationed in SHEFA Province, with the remainder stationed in the other provinces, with MFEM increasing its presence in the provinces in line with the decentralisation strategy.

MFEM Budget Resources

The table below is a summary of the 2025 appropriation for MFEM and the forecast future resources.

	Budget	Forward Estimates			
	2025 VUV million	2026 VUV million	2027 VUV million	2028 VUV million	2029 VUV million
Ministry of Finance and Economic Management	**13,822.6**	**9,869.3**	**9,679.0**	**10,594.0**	**10,508.2**
Border Control and Enforcement	137.3	137.3	137.3	137.3	137.3
Cabinet Support	90.6	90.6	90.6	90.6	90.6
Emergency	2,968.1	400.0	400.0	400.0	400.0
Executive Management and Corporate Services	814.5	803.5	803.5	803.5	803.5
Financial And Economic Management	1,272.2	1,272.2	1,272.2	1,272.2	1,272.2
Government Contributions to International	48.0	48.0	48.0	48.0	48.0
Grants to Institutions	1,136.2	1,152.0	1,152.0	1,152.0	1,152.0
National Statistics	161.4	106.4	106.4	106.4	106.4
Payments on Behalf of Government	6,804.0	5,468.9	5,278.7	6,193.6	6,107.8
Revenue Collection	390.4	390.4	390.4	390.4	390.4

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