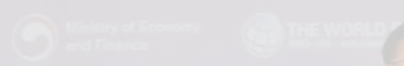




# 2022 PEMNA Plenary Conference

Fiscal Soundness and Sustainability for the Post COVID-19 Era  
2022. 9. 27 - 9. 29 | Seoul, Korea



# 2022 PEMNA Plenary Conference

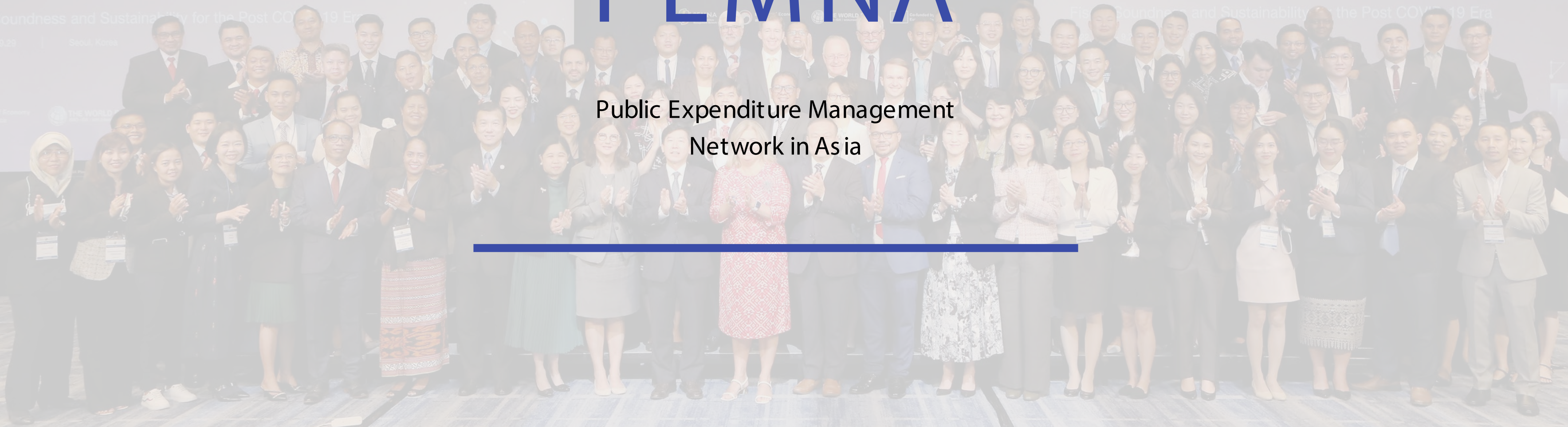
# PEMNA

Public Expenditure Management  
Network in Asia



# 2022 PEMNA Plenary Conference

Fiscal Soundness and Sustainability for the Post COVID-19 Era



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- 4 PEMNA-PEMPAL EXCHANGES

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# About PEMNA



## Peer-Learning Network of PFM officials in the Asia Region

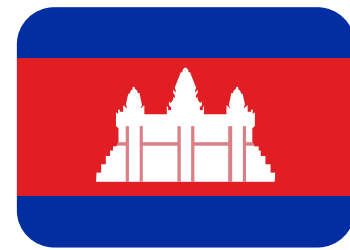
Established in 2012, the network aims to strengthen the efficiency, effectiveness, and transparency of PFM systems in the region by helping individual officials to better understand the attributes of a sound PFM system.

Public Expenditure Management Network in Asia

# 14 Member Countries



Brunei



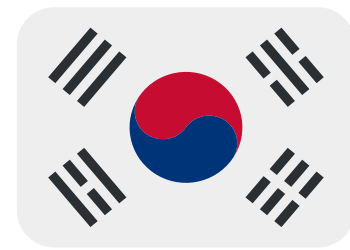
Cambodia



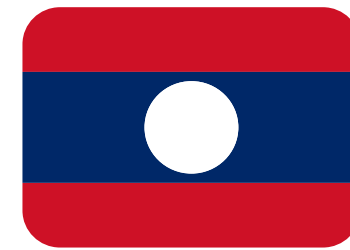
China



Indonesia



Korea



Lao PDR



Malaysia



Mongolia



Myanmar



Philippines



Singapore



Thailand

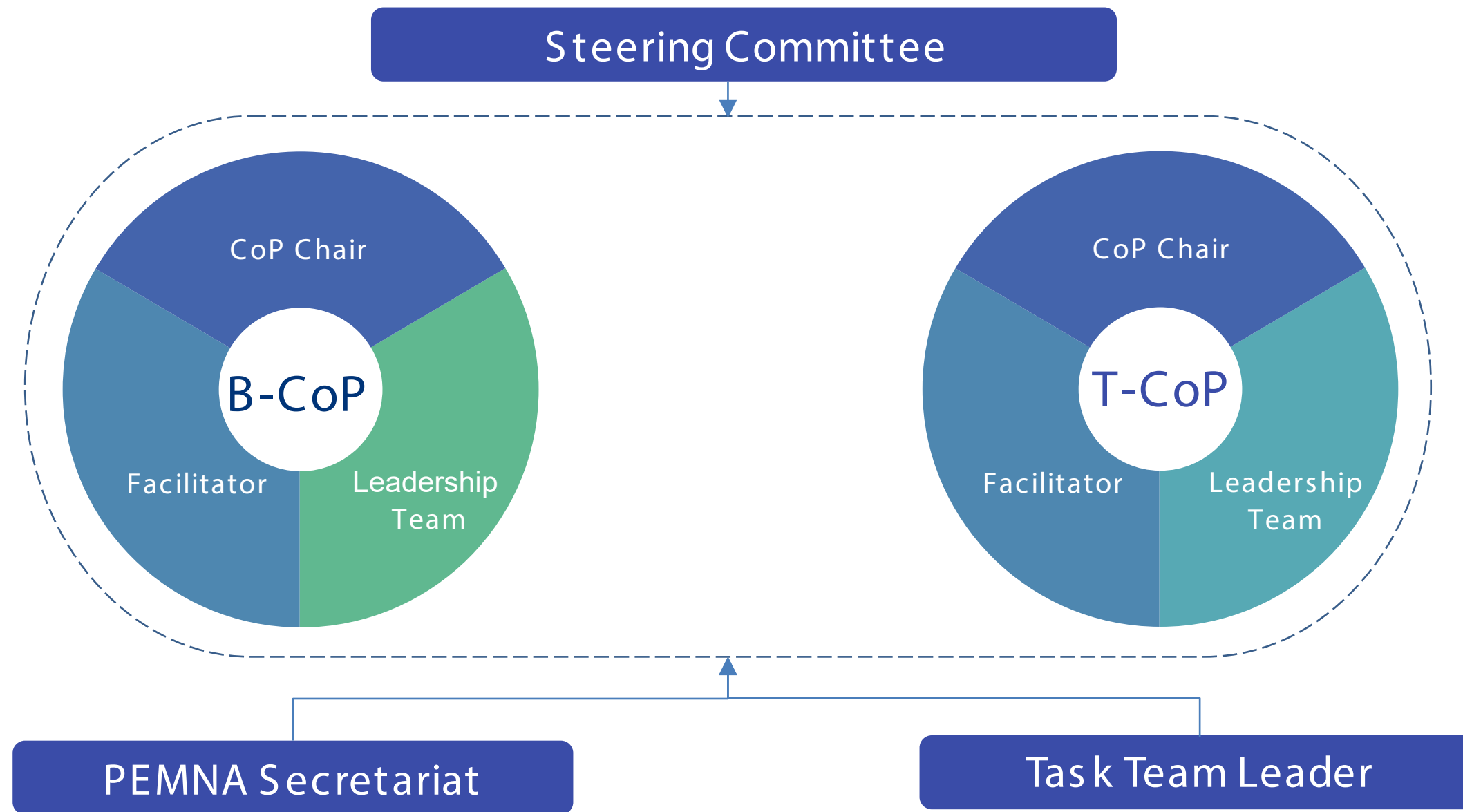


Timor-Leste



Vietnam

# PEMNA Structure



The Public Expenditure Management Network in Asia

# PEMNA Development Partners

## PEMNA MDTF Donors



Ministry of Economy  
and Finance



Co-funded by the  
European Union



Korean Government Affiliated Research Institute

# Korea Institute of Public Finance

## Knowledge & Ideas for a Prosperous Future

Founded in July 1992 as the only national research institute in the areas of tax and public finance. KIPF works closely with international organizations (OECD, IMF, World Bank, IDB, ADB, AMRO, and IPSASB).



362 employees



Tax Policy



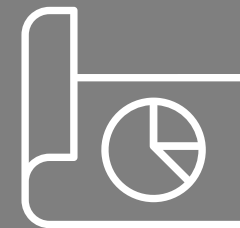
Fiscal Policy



Government Accounting



State -Owned Enterprises

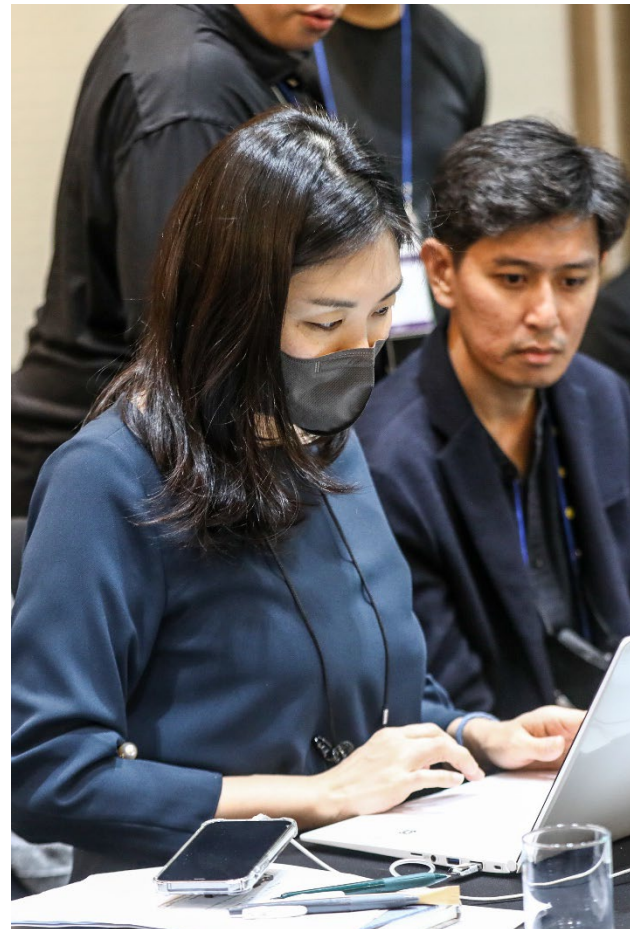


Performance Evaluation



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# PEMNA Secretariat



The center of the network operation

Head of the Secretariat and 6 Program Officers



- Provide administrative and logistical support
- Conduct monitoring and evaluation of PEMNA activities
- Prepare an annual work plan
- Facilitate communication between PEMNA members
- Conduct research on PFM issues

\* Visit the PEMNA Website for more information.



Public Expenditure Management Network in Asia

# PEMNA Secretariat

Head of the Secretariat

Kyoungsun Heo



Overall Operation

Senior Program Officer  
Jae Young Lee

Financial Management

Senior Program Officer  
Lloyd S. Choi

Treasury CoP

Program Officer  
Rufio, Yi-joo Kim

Budget CoP

Program Officer  
Youngmi Lee

Communication

Program Officer  
Jamie, Dohyun Park

Study Visit

Program Officer  
Seunghyun Han

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# PEMNA Activities



Peer Learning Activities



Research &  
Advisory Services Program



Communication, Reporting  
and M&E

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# PEMNA T-CoP Activities

35

- 11 PLENARY CONFERENCE
- 19 COP MEETINGS
- 5 STUDY VISITS

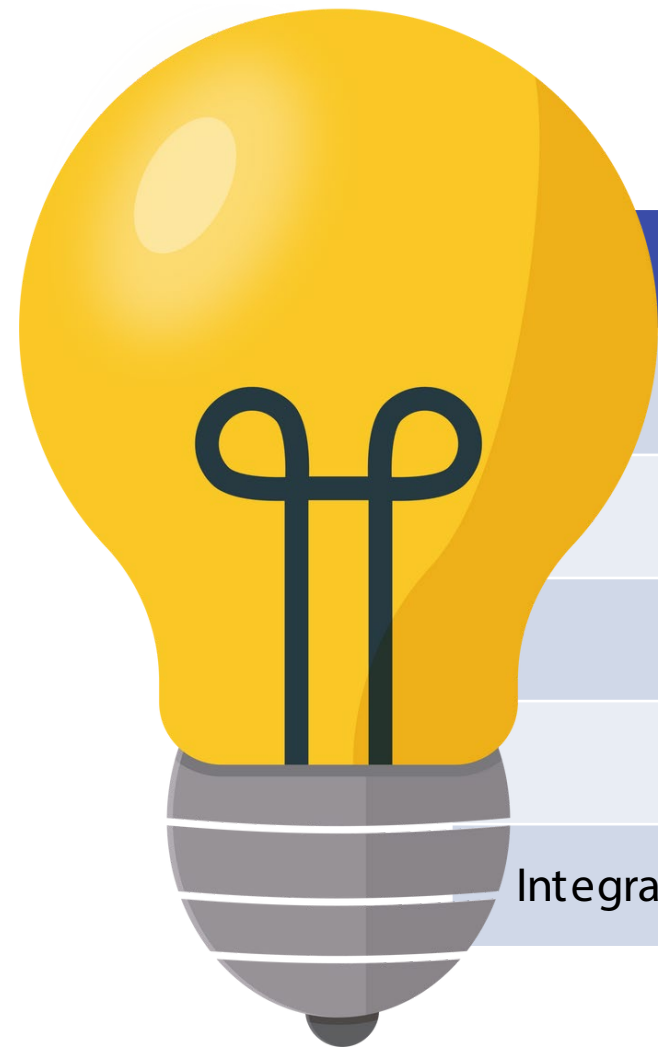
in 10 different member countries



# PEMNA T-CoP Activities

Date	Name	Location	Topic
2019.3.6-7	T-CoP Meeting	Seoul, Korea	Digital Transformation in Government Treasuries in East Asia - Trends and Opportunities
2019.5.22-24	2019 Plenary Conference	Quang Ninh, Vietnam	Budget restructuring and public debt management for national financial prudence and sustainability
2019.10.1-3	T-CoP Meeting	Moscow, Russia	Russian Treasury - PEMNA Knowledge Exchange in Public Finance Management
2020.6.3	T-CoP Meeting	<i>Webinar</i>	Impact of COVID-19 on the Core Functions of Treasury and the Governments' Responses
2020.12.17-18	2020 Plenary Conference	<i>Webinar</i>	Enhancing the effectiveness and sustainability of public finance to COVID-19
2021.4.28	T-CoP Meeting	<i>Webinar</i>	Cash management with a focus on the impact of COVID-19 on cash flows and liabilities
2021.9.8-9	2021 Plenary Conference	<i>Webinar</i>	Sustainable and resilient capital expenditures for a post-COVID recovery
2021.11.30	T-CoP Meeting	<i>Webinar</i>	Fixed Asset Management, Valuation and Registries
2022.2.16	T-CoP Meeting	<i>Webinar</i>	Korea's Public Asset Management
2022.9.27-29	2022 Plenary Conference	Seoul, Korea	Fiscal Soundness and Sustainability for the Post COVID-19 Era
2023.1.18-19	T-CoP Meeting	Bangkok, Thailand	Making the Treasury More Efficient and Accountable to Enhance Service Delivery

# PEMNA T-CoP Activities



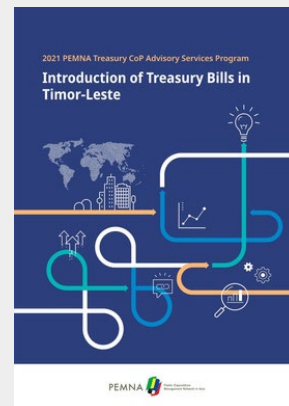
TOPICS	COUNTRIES
Public Asset Management	Korea, Malaysia, Philippines
Cash Management	Indonesia, Korea, Philippines
Modernization of Treasury	Mongolia, Philippines
Transition from Cash to Accrual Accounting	Indonesia, Korea, Malaysia
Integrated Financial Management Information System (IFMIS)	Indonesia, Korea, Vietnam

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# PEMNA T-CoP Activities Phase 2



## Advisory Services Program

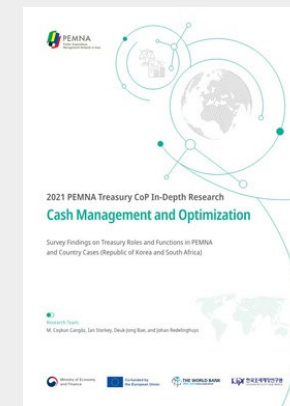


Introduction of Treasury Bills in Timor-Leste



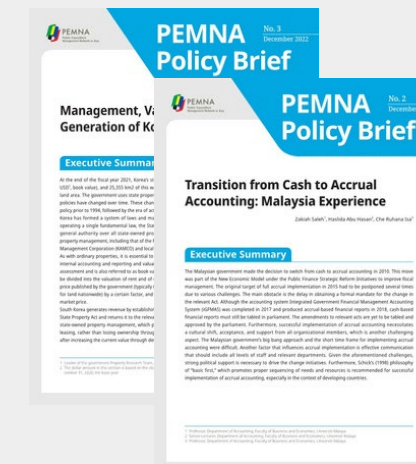
## Research Activities

### In-Depth Research



Cash Management and Optimization

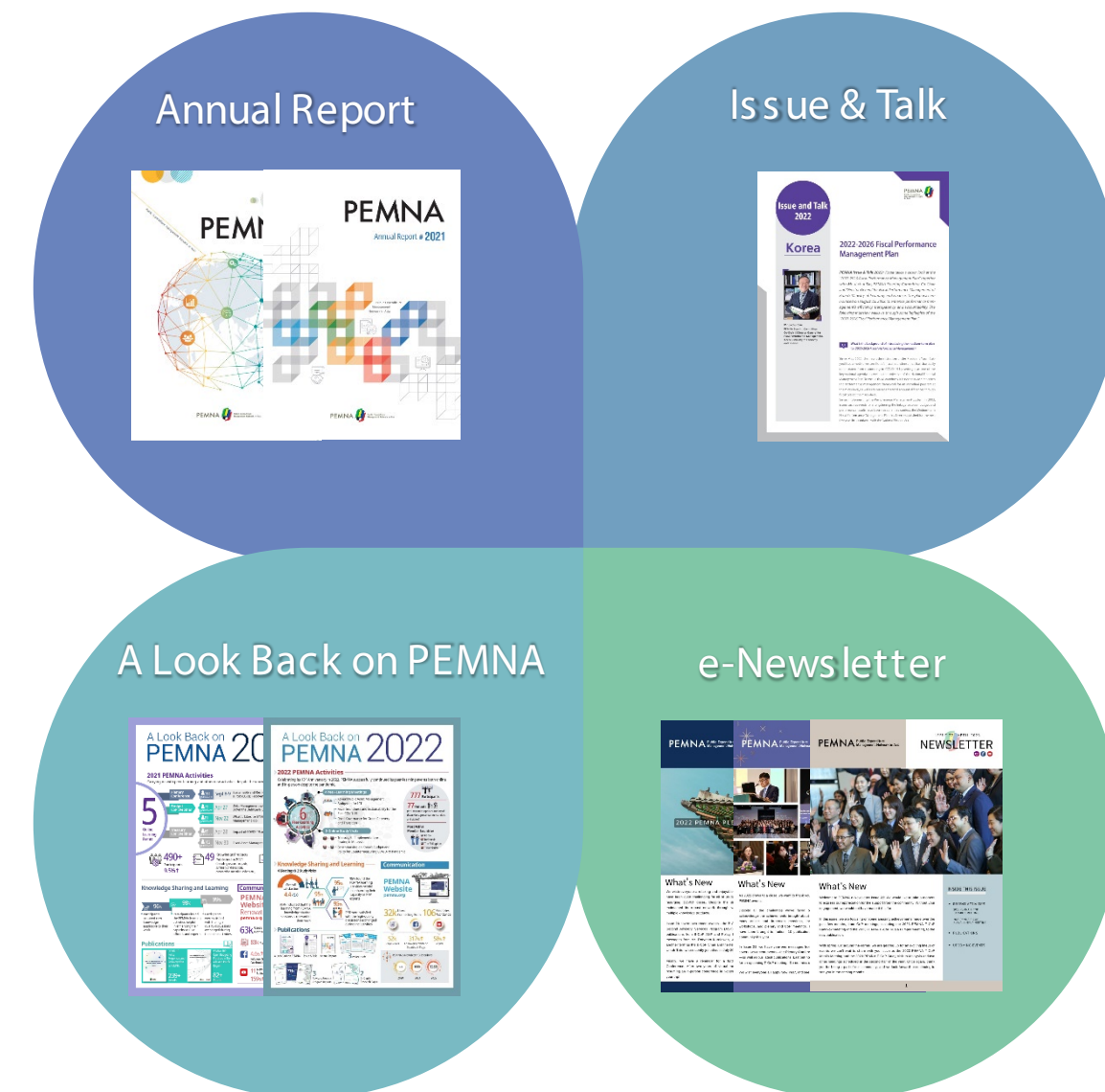
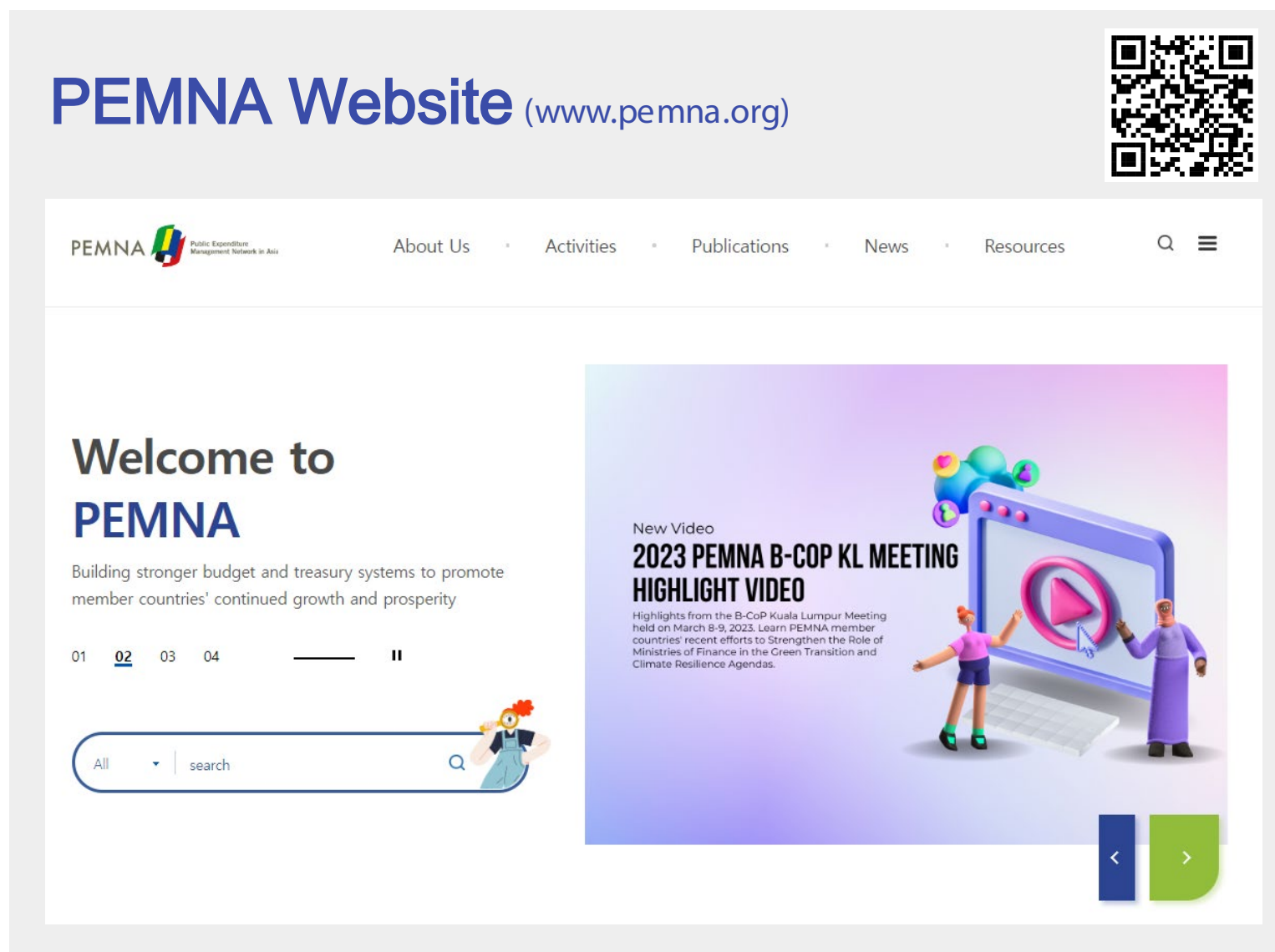
### Policy Brief



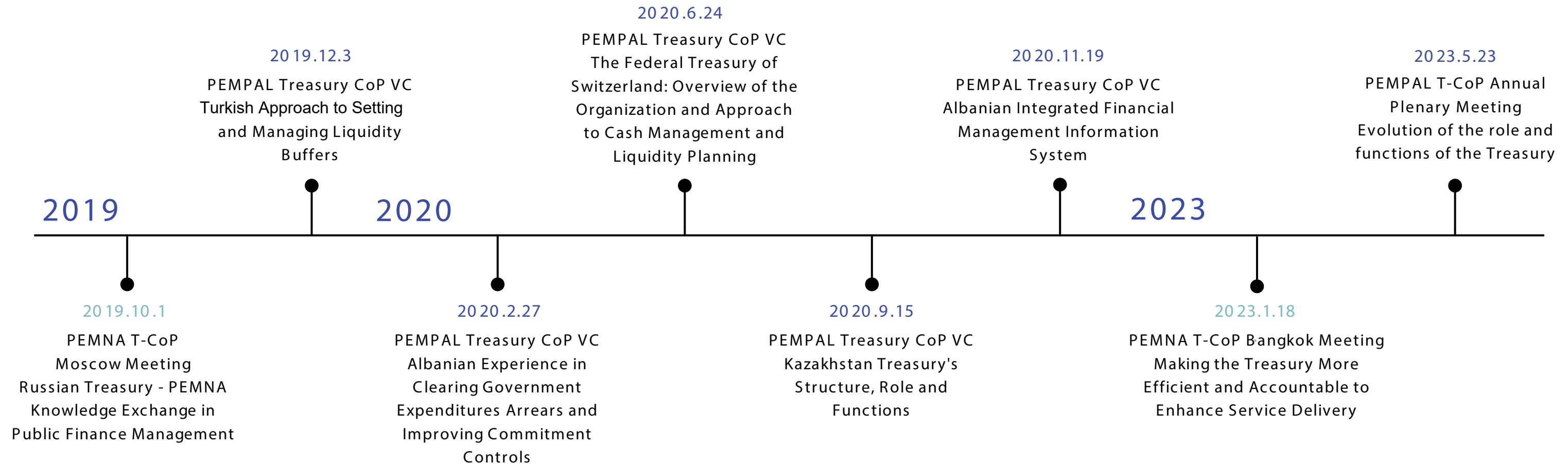
Transition from Cash to Accrual Accounting (2021); Management, Valuation, and Revenue Generation of Korean State Properties (2022)

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# PEMNA Communications



# PEMNA T-CoP-PEMPAL Exchanges





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# 2023 PEMNA T-CoP Work Plan



## 2023 PEMNA T-CoP Meeting

July 19-21, 2023 | Manila, the Philippines

Adapting to Change: Managing Fiscal and Disaster Risks in a Digital World



## 2023 PEMNA Plenary Conference

November 7-9, 2023 | Lao PDR

Topic: TBD

# Public Sector Accounting in Georgia

- Supported by the Economic Governance and Fiscal Accountability Project funded by EU
- Supporting State Treasury to train 420 accountants in IPSAS using PwC's "IPSAS in Box Application". The App can be used on and offline and has been translated into Georgian.
- Providing Technical Assistance to strengthen consolidation of financial statements and fixed asset register.
- Reviewing existing accounting manuals to strengthen IPSAS compliance.

# Public Sector Accounting in Georgia

- On the audit side, training 80 State Audit Office auditors in IPSAS using “IPSAS in a Box” App but also providing specialized audit training on how to audit financial statements that comply with IPSAS.
- Providing technical assistance to strengthen the audit of State consolidated financial statements, revenue audits, quality control and quality assurance. This involves reviewing and strengthening existing audit manuals and providing training and on the job support.

# Thank You



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