

## **3rd Public Finance Management Policy Dialogue between the EU and BiH**

**Venue: Hybrid, Delegation of the European Union**

**Sarajevo, April 22, 2026**

### **Minutes of the meeting and 3<sup>rd</sup> PFM Dialogue conclusions**

#### **Meeting Co-chairs:**

- **Ms Vera Letica**, Assistant Minister in the Ministry of Finance and Treasury of BiH and member of the Working Group for the monitoring of the implementation of the Comprehensive Public Financial Management Strategy in Bosnia and Herzegovina 2021-2025 and
- **Mr Karel Lizerot**, Head of the Operations Section 1 - “Good Governance” in the European Union Delegation to Bosnia and Herzegovina

#### **Meeting Agenda**

##### **Welcoming and introductory statements**

##### **1. 2021 – 2025 PFM Strategy - Monitoring and initial lessons learnt**

- 1.1 Status of Adoption of the Comprehensive PFM Strategy Monitoring Reports for 2024 and 2025
- 1.2 State of play in implementing the PFM Strategies 2021-2025 - Initial Lessons Learnt for implementing 2021-2025 strategies (challenges as per reform area)
- 1.3 State of play in following up 2nd dialogue PFM recommendations

##### **2. New PFM Strategies 2026–2030**

- 2.1. Alignment with joint priorities Coordinated strategic objectives; Challenges identified in PEFA 2023, PIMA 2024, and the 2024 OECD/SIGMA Assessment
- 2.2 Costing of Activities

##### **3. Progress in Programme budget introduction and medium-term budgetary framework (case study: F BiH)**

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##### **5. Transparency and Oversight**

- 5.1. Steps taken in fiscal risks oversight and preparation of registers of state-owned enterprises
- 5.2. Reform steps on Public Internal financial Control (PIFC), including establishment of AFCOS, establishment of Irregularity Management System (IMS)
- 5.3. Open Budget Survey 2025

##### **Discussion and conclusions**

## **Welcoming and introductory statements**

Mr Karel Lizerot, welcomed all colleagues from the Headquarters of the European Commission (from Brussels, present online), the Delegation of European Union to Bosnia and Herzegovina, development partners in Bosnia and Herzegovina and the Working Group for the monitoring of the implementation of the Comprehensive Public Financial Management Strategy in Bosnia and Herzegovina 2021-2025 to the Third Public Finance Management Policy Dialogue between Bosnia and Herzegovina and the European Union. Mr Lizerot stressed that the Third dialogue is taking place two days before the 9<sup>th</sup> Public Administration Reform Special Group between the EU and Bosnia and Herzegovina and that today's EU recommendations will be taken into account on the 9<sup>th</sup> PAR Special Group Meeting. Well-developed Public Finance Management is crucial for Bosnia and Herzegovina, especially for the purpose of providing budget support from the European Union. The Dialogue is a great opportunity for exchange information and achieved development regarding the policy improvements, having in mind that PFM has an utmost importance for the European Union in light of future implementation of the Growth Plan for Western Balkans. Mr Lizerot emphasized that valid PFM reform strategic framework is a sine qua non condition for disbursement of the second (final) tranche of the Energy Support Package under IPA 2023, as well as for disbursement of the pre-financing payment from the Growth Plan. Mr Lizerot thanked to the EU's partners (Switzerland, World Bank and OECD-SIGMA) for implementing projects in the PFM area in Bosnia and Herzegovina. In addition, Mr Lizerot emphasized once again that recommendations from today's meeting will be the basis for upcoming PAR SG, and that PFM should be more involved in the PAR Action plan. Regarding the Reform Agenda, Mr Lizerot explained the Commissioner Marta Kos had informed the Chairwoman of the Council of Ministers of Bosnia and Herzegovina that Bosnia and Herzegovina has a risk to lose 373 million EUR because of cost of inaction.

Ms Vera Letica, Assistant Minister in the Ministry of Finance and Treasury of BiH and a member of the Working Group for the monitoring of the implementation of the Comprehensive Public Financial Management Strategy in Bosnia and Herzegovina 2021-2025, welcomed all colleagues present at the Third Public Finance Management Policy Dialogue between Bosnia and Herzegovina and the European Union. Ms Letica noted that colleagues from the Ministries of Finance at all levels of government in BiH will present today the main progress and achievements in implementation of the Comprehensive PFM Strategy.

### **1. 2021 – 2025 PFM Strategy - Monitoring and initial lessons learnt**

#### **1.1 Status of Adoption of the Comprehensive PFM Strategy Monitoring Reports for 2024 and 2025**

Regarding the Comprehensive PFM Strategy Monitoring Report for 2024, Ms Letica stressed that most of activities have been implemented during 2024 and 2025. Monitoring report for 2024 for the Comprehensive strategy has been drafted, but not adopted yet. The main reason for delays in adoption of the Monitoring report is outdated and challenging methodology. The monitoring process should be improved in the near future,

primarily through digitization of the reporting tool, which will allow those annual reports to be prepared earlier. Ms Letica informed that the main achievements, contained in draft report for 2024, will be presented in today's Dialogue. Regarding the Monitoring report for 2025, Ms Letica informed that the individual monitoring reports are under preparation and that deadline for the adoption of the Comprehensive Monitoring Report is September 2026. The Working group will make additional efforts to prepare the Report for 2025 on time and submit it to the Council of Ministers of Bosnia and Herzegovina.

During the discussion, Ms Maja Perić, Assistant Minister in the Ministry of Finance of the Republika Srpska and a member of the Working Group, informed participants that representatives of the Working Group, as the PAR Supervisory Team members, had requested technical assistance for digitalization of the monitoring of the PFM strategies under the IPA 2020 project. Unfortunately, except for technical specifications, there is no progress achieved regarding this request. Mr Lizerot emphasized that the European Union only could provide technical assistance for the monitoring of new PFM strategic framework, probably through SIGMA project. Mr Swarbrick, SIGMA project, explained that current methodology is not practical and not focused on results and that indicators in a new strategic framework will be more results based and simplified. In terms of digitalization, SIGMA is ready to support the methodological development new IT solution however not the software itself. Ms Letica stressed that the priorities and measures in individual strategies were very similar, but indicators were not harmonized, which made monitoring of the Comprehensive PFM Strategy difficult. This would be a good lesson learned for defining indicators in new PFM strategic framework for 2026-2030. Ms Aida Soko from the European Union Special Representative in Bosnia and Herzegovina, noted that the Action Plan should be adopted earlier for current year, having in mind that it wasn't be the case in current PFM framework 2021-2025.

To conclude, deadline for the adoption of the new comprehensive PFM strategic framework 2026-2030 is Q3 2026, bearing in mind that the new Comprehensive strategy is a condition for disbursement of the second tranche of the Energy Package (final deadline September 2026), as well as for disbursement of Pre-financing under the Growth Plan. As for the final tranche of the budget support package, it was clarified that the disbursement is possible by 31 December 2026. Mr Lizerot informed that absence of PFM Strategy could be an obstacle for the implementation of the Reform Agenda. Ms Letica informed that initially there were no plans for extending the validity of the previous PFM reform strategies as the institutions had committed to adopt the new ones, but if there is a risk of disbursement of funds, that option will be considered. Ms Nisida Gjoksi, DG ENEST, clarified that, besides all legal steps undertaken, a valid PFM Strategy is one of the preconditions for the European Commission to disburse Pre-financing under the Growth Plan. Regarding the internal audit of the Reform Agenda (Irregularity Management System and AFCOS), Bosnia and Herzegovina has to put in place the clarity about the institutional responsibilities on anti-fraud coordination service as soon as possible.

## **Recommendations:**

Adopt a new comprehensive PFM strategic framework 2026-2030 with coordinated strategic objective, measures activities, common indicators and ensure a functioning institutional set up for the coordinated planning, implementation and monitoring of PFM reforms (Q3 2026). Improve the PFM annual monitoring methodology to provide a clear overview on countrywide results and not only implemented activities, reflecting on countrywide challenges and risks per PFM pillar.

## **1.2 State of play in implementing the PFM Strategies 2021-2025 - Initial Lessons Learnt for implementing 2021-2025 strategies (challenges as per reform area)**

Regarding the implementation of the Comprehensive PFM Strategy in 2024, Ms Leticia presented the main achievements in 2024 by pillars, based on draft Comprehensive PFM Strategy Monitoring Report. Across all 6 pillars and 270 activities in the Comprehensive PFM Strategy, a significant improvement has been achieved in 2024.

- In pillar I – Fiscal framework, improvements are significant in a field of fiscal consolidation and projections at all levels of government under the very successful IPA 2018 project Support to ERP.
- Activities under pillar II, public revenues, were implemented very successfully, which contribute to a significant increase of collected indirect and direct taxes in 2024 compared to 2023.
- Under the pillar III – Planning and budget preparation, activities were implementing regularly, primary in the field of the preparation of the budget in programme format. It is important to stress that all activities in this field were harmonized across all levels of government. Preconditions for the preparation budget in programme based format have been met at all levels through the preparation of methodologies, guidelines and staff training.
- In pillar IV – Budget execution, partially progress has been achieved, primary in a field of introducing new treasury software and related IT modules.
- Regarding pillar V and pillar VI, harmonized activities have been conducted at all levels of government.

It is important to stress that there are very successful ongoing and finished reforms in the PFM area, such as fiscal data standardization and consolidation for the preparation of the ERP, programme budgeting and digitalization of planning and execution of the budget. Ms Leticia noted that all these successful reforms have been supported by the technical assistance of the European Union. Further, the implementation of significant PFM reforms will be continued in the new PFM strategic framework 2026-2030. The key challenges for the successful implementation of the activities were delays due to the availability of receiving technical assistance, as well as legal changes and capacities at the ministries of finance at all levels of government.

During the discussion, Mr Lizerot asked about the state of play of the preparation of the budgets in programme based format. Ms Letica explained that progress has been achieved at all levels. Budget of the Institutions of BiH for 2026 was prepared in programme budget format as annex, because it is necessary to change the legal basis to introduce a programme budgeting. It is important to note that the administration and IT solutions are ready for the preparation of the budget in programme format. The need to adhere to the prescribed calendars for budget preparation and adoption was also stressed. Ms Perić emphasized that in the Republika Srpska there are significant improvements regarding the introduction of programme budgeting. Software solutions and guidelines for the Ministry of Finance have been prepared, but the Law on budget system still needs to be changed. Ms Ilić, Directorate for Finance Brčko District, informed that activities in introducing of programme budgeting are ongoing, with the specific IT solution. Ms Dudo, Assistant Minister in the Federal Ministry of Finance and a member of the Working Group, informed that the Federation of BiH had introduced programme budget and adopted the budget for 2026 in programme format. Implementation of programme budgeting in cantons has started and it is expected that cantons will prepare budgets for 2028 in programme format, while the cantonal authorities are considering procuring the software needed for preparations of the budgets in programme format. In the previous period, the software has been tested, training and consultations were conducted, with the main aim of establishing a realistic and functional programme structure with all budget users. In the Federation of BiH, there are 68 budget institutions and 120 programmes (1–6 per institution). Key tools have been developed: programme “profile” (programme fiche) and Indicator “passport”. Next steps include monitoring results through performance indicators, further improvement of reporting and analytics, implementation at the cantonal level and strengthening institutional capacities.

To conclude, Mr Lizerot explained that the agenda’s point 3 - Progress in programme budget introduction has been finalized in this session.

### **1.3 State of play in following up 2nd dialogue PFM recommendations**

The representatives of the European Union and the Working Group agreed on new deadlines for the recommendations as follows:

1. Adopt a new comprehensive PFM strategic framework 2026-2030 with coordinated strategic objective, measures activities, common indicators and ensure a functioning institutional set up for the coordinated planning, implementation and monitoring of PFM reforms (Q3 2026). Improve the **PFM annual monitoring methodology** to provide a clear overview on countrywide results and not only implemented activities, reflecting on countrywide challenges and risks per PFM pillar.

2. **Advance following PFM reforms** in the new PFM strategy 2026-2030, and as part of the forthcoming **PFM dialogue**:

- 2.1.1 Adopt a legally mandated mechanism and methodology for systematic appraisal of major capital projects and establish a public investment

- department at the Brcko District level with adequate staff (Q4 2026).
- 2.1.2 Improving the **quality of the budget process** by adhering to state budget law, timely adoption of the global fiscal framework as a precondition for the next budget cycle (Q3 2026). Ensure that all reforms/processes having fiscal impact are properly reflected in the fiscal frameworks/budgets.
  - 2.1.3 Enhancing the **credibility of the medium-term budget frameworks** by (1) improving the links between annual strategic planning and annual budget process and (2) strengthening capacities for forecasting and modelling and by enhancing coordination in this area (Q4 2026).
  - 2.1.4 All levels of governance should work towards ensuring legal conditions to implement the application of the IT system to align budget presentation with **programme budgeting** and **medium-term budget planning** principles and adopt the relevant legislation at state level and in the Republika Srpska entity by (Q4 2026).
  - 2.1.5 Ensure effective fiscal risk oversight function (also covering fiscal risks from **state-owned enterprises (SOEs)**) by ensuring that this function is clearly assigned to units in both entities, that tasks are clearly defined and corresponding staff and resources are allocated (Q4 2026).
  - 2.1.6 Create and update in both entities a **publicly available SOE register** with a complete, searchable list of all SOEs including comprehensive financial statements, audits and organizational information **based on a defined methodology** (Q4 2026).
  - 2.1.7 Improve the capacities on **internal audit, risk management** effectiveness and anti-fraud and **establish relevant institutional and legal framework for irregularity management** of budgetary and EU funds while establishing and AFCOS and prioritizing these areas under the new PFM strategy 2026-2030 (Q4 2026).

To conclude, Mr Lizerot explained that the European Union will provide recommendations which will be confirmed at the 9th Public Administration Reform Special Group between the EU and Bosnia and Herzegovina.

## **2. New PFM Strategies 2026–2030**

### **2.1. Alignment with joint priorities Coordinated strategic objectives; Challenges identified in PEFA 2023, PIMA 2024, and the 2024 OECD/SIGMA Assessment**

Regarding the preparation of new PFM strategies 2026-2030, Ms Letica informed participants that activities started in June 2025 with SIGMA technical assistance. All ministries of finance have invested significant efforts in the preparation of new strategic framework, while technical assistance will be essential for defining indicators. The first deadline for adopting the Comprehensive Strategy 2026-2030 was Q3 2025, but deadline has been extended. The Working Group held 5 meetings in 2025 and 5 meetings in 2026, which resulted in agreed strategic objective and harmonized priorities across all levels of government. The preparation of strategic platforms at all levels of government is in a final stage, while measures for all 6 pillars are defined. Ms Letica also explained that SIGMA

experts provided the methodological approach for defining indicators, which will be considered in the coming period. Activities in the coming period will also include costing and defining the format of monitoring reports for the individual strategies as well as for the Comprehensive Strategy.

During the discussion, Mr Swarbrick, SIGMA, emphasized that SIGMA expects that the individual strategies and the Comprehensive Strategy will be drafted in Q2 2026 and adopted in Q3 2026. All measures and activities were finalized in individual strategies. Regarding the costing, Mr Swarbrick noted that costing will be prepared in next stage, but it would be better to prepare it in parallel with defining measures. SIGMA proposed the structure of the Comprehensive Strategy, and drafting of the Comprehensive Strategy will be the biggest challenge in coming period. Ms Taru Kernisalo, from the Delegation of the European Union to Bosnia and Herzegovina, informed that new contract with SIGMA technical assistance will start in May 2026. If there is a need for other TA, the EU could consider its needs, which will be financed through EUIF component of the IPA 2025-2027, after it is adopted by BiH. Mr Swarbrick noticed that SIGMA would provide technical assistance for the finalization of new strategic framework in accordance with a new contract, with the possibility of couple of weeks' delays for technical reasons.

To conclude, Mr Lizerot emphasized that it is of utmost importance to finish the ratification process of the Financial Agreement IPA 2025-2027 by the end of 2026, to enable consideration because of financing future EU support in the PFM area.

## **2.2 Costing of Activities**

Mr Lizerot asked if the new strategic framework 2026-2030 will have a costing of activities. Mr Swarbrick explained that SIGMA could prepare a costing for the strategies, bearing in mind that full costing will be challenging. SIGMA will need additional resources for that purpose.

During the discussion, Mr Lizerot informed the participants that EU is planning to launch a new PEFA assessment which would be conducted in 2026 or whenever 2025-2027 EUIF funds are available. Mr Swarbrick announced that new SIGMA assessment would be conducted in 2027. Ms Gjoksi emphasized the importance of defining indicators for new strategic framework as well as costing of the activities. Mr Swarbrick noticed once again that indicators will be developed with the Working Group members in upcoming period. Ms Dudo confirmed that indicators will be defined with SIGMA experts in next weeks. Ministries of finance at all levels will define a planned cost in budgets, while additional costs and donor's aid will be defined in cooperation with SIGMA experts.

To conclude, Ms Kernisalo emphasized that the ratification of the Financial Agreement IPA 2025-2027 is a precondition for financing PEFA assessment because that is the only possible source of EU-funding for PEFA at the moment. Mr Lizerot concluded that the Working Group in cooperation with SIGMA will prepare the costing of the activities.

### **3. Progress in Programme budget introduction and medium-term budgetary framework (case study: FBiH)**

This topic has been discussed under point 1.2 of the Agenda.

### **4. Reforming public investment management**

Jonas Arp Fallov, World Bank, presented the main activities and achievements of the World Bank's regional technical assistance programme on infrastructure governance, financed by DG ENEST. The programme has two components: Strengthening Fiscal Responsibility Framework and Enhancing Infrastructure Governance Through Strengthening Public Investment and Asset Management (PIAM) with Sectoral and Institutional Focus. Under component 2, activities include improvements to the PIM legal framework, capacity building of Ministries of Finance and support to define requirements for improved PIMIS. Some of the greatest challenges are: key segments of PIM are missing or poorly developed, capacity building on PIM has been mostly ad hoc, SOE investment management remains inconsistent and creates fiscal risks and climate considerations have been introduced, but climate-sensitive PIM is still at an early stage and requires stronger institutionalization. In upcoming period, the project will support the beneficiaries to update PIM legislative framework to address gaps in PIM system, establish a more sustainable approach to PIM capacity building and strengthen policy frameworks and PIM capacities in SOEs. Mr Fallov informed the participants that the programme ends at the end of 2026 and that there are a lot of planned activities under this component.

During the discussion, Mr Mihai Damascan, DG ENEST, informed the participants about new regional projects available for technical support for the PFM area. One of them is the IMF' Southeast Europe Technical Assistance Center (SEETAC), a regional capacity development center which will be operational from January 2027 with a main aim to provide tailored technical assistance in key areas for macroeconomic management, such as fiscal policy, monetary and financial sector policies, macroeconomic frameworks and forecasting, statistics, and legal issues. Ms Gjoksi asked to which extent the activities in new strategic framework will be harmonized. Jamie Carter, IMF, noted that the IMF in previous period has supported the Republika Srpska in the area of fiscal risks and that the IMF will continue to support Bosnia and Herzegovina in upcoming period. Regarding the state of play of public investment system, Ms Perić informed the participants that the Ministry of Finance of the Republika Srpska prepared Methodology for capital projects and Decree on determining the priorities of public investment projects, while the software solution is in testing phase. Ms Letica explained that PIMIS system and methodologies are harmonized among all levels of government. Ms Dudo also informed that the Federation of BiH adopted Decree on determining the priorities of public investment projects, improved IT system and established the Evaluation Committee.

To conclude, the representatives of the Working Group confirmed that activities related to public investment management will be included in new strategic framework 2026-2030.

## **5. Transparency and Oversight**

### **5.1. Steps taken in fiscal risks oversight and preparation of registers of state-owned enterprises**

Mr Carter informed the participants that the IMF has been working with the Republika Srpska on fiscal risks and state-owned enterprises and that significant progress has been made. Next steps will include a further work on management of fiscal risks in the Republika Srpska and the IMF mission to the Federation of BiH regarding fiscal rules.

During the discussion, Mr Damascan underlined to the authorities that having an institutionalised comprehensive fiscal risk monitoring established is essential in informing the budget, while having an independent fiscal oversight body established is part of the Chapter 17 (Economic and Monetary Policy) *acquis* requirements. Ms Perić informed that the Ministry of Finance of the Republika Srpska is preparing the reports on fiscal risks of state-owned enterprises within the Budget Framework Document and the ERP. Ms Dudo explained that there is no significant progress regarding fiscal risks in the Federation of BiH, but some activities in this area are planned in coming period. Ms Soko asked about the public company registers state of play in the entities. Ms Perić informed that the register will be prepared in accordance with the World Bank till the end of 2026. Ms Gjoksi asked about definition of joint activities at all levels of government. Ms Letica informed that the Working Group harmonized strategic objective and all 6 pillars of new strategic framework in individual strategies and the Comprehensive strategy.

### **5.2. Reform steps on Public Internal financial Control (PIFC), including establishment of AFCOS, establishment of Irregularity Management System (IMS)**

Regarding the establishment of the AFCOS and IMS system, Ms Letica informed that there is no significant progress in this area from the reason Bosnia and Herzegovina doesn't have an indirect management of IPA funds. However in Bosnia and Herzegovina there are well functioning systems of FMC and IA. There is a need to establish a functioning IMS within FMC at all levels of general government, procedures and reporting lines activities related to management of irregularities will be included in new strategic framework by CHUs. Ms Letica asked the representatives of the EU to which extend Bosnia and Herzegovina needs to establish AFCOS, as a separate system or it could be included in existing FMC system. Ms Gjoksi answered that OLAF could provide training regarding the establishment of AFCOS as well as answers to all requested questions. It is important to note that establishing AFCOS and IMS is one of the most important tasks, especially in light of the Growth Plan.

To conclude, the Working Group will send a specific question about AFCOS to the Delegation of the EU and those questions will be submitted to the OLAF. Regarding the request for IMS, the Working Group will inform the Delegation about future activities related to the IMS in next 10 days.

### 5.3. Open Budget Survey 2025

Mr Andrés Ponce Morales, International Budget Partnership, explained that the Open Budget Survey measures the actual, practical question of whether people and their representatives — parliaments, audit institutions, civil society — can see what is happening with public money, question it, and have a real say in it. The OBS 2025 assessed seven countries in the Western Balkans and Türkiye including Bosnia and Herzegovina. Mr Morales presented the main results as well as recommendations for improvement of budget process. Recommendations for Bosnia and Herzegovina include the improvement of timely publication of budget documents and improvement of budget transparency through strengthening the comprehensiveness of the executive budget proposal and other documents.

### Conclusions

Mr Lizerot and Ms Letica thanked all participants for very successful meeting.

Recommendations received from the European Union at the third dialogue will be confirmed at the 9th Public Administration Reform Special Group between the EU and Bosnia and Herzegovina.

### Recommendations from the 3<sup>rd</sup> PFM dialogue

1. Adopt a new comprehensive PFM strategic framework 2026-2030 with coordinated strategic objective, measures activities, common indicators and ensure a functioning institutional set up for the coordinated planning, implementation and monitoring of PFM reforms (Q3 2026). Improve the **PFM annual monitoring methodology** to provide a clear overview on countrywide results and not only implemented activities, reflecting on countrywide challenges and risks per PFM pillar. (Q4 2026)

**2. Advance following PFM reforms** in the new PFM strategy 2026-2030, and as part of the forthcoming **PFM dialogue**:

2.1.1 Adopt a legally mandated mechanism and methodology for systematic appraisal of major capital projects and establish a public investment department at the Brcko District level with adequate staff (Q4 2026).

2.1.2 Improving the **quality of the budget process** by adhering to state budget law, timely adoption of the global fiscal framework as a precondition for the next budget cycle (Q3 2026). Ensure that all reforms/processes having fiscal impact are properly reflected in the fiscal frameworks/budgets. (Q4 2026)

2.1.3 Enhancing the **credibility of the medium-term budget frameworks** by (1) improving the links between annual strategic planning and annual budget process and (2) strengthening capacities for forecasting and modelling and by enhancing coordination in this area. (Q4 2026)

2.1.4 All levels of governance should work towards ensuring legal conditions to implement the application of the IT system to align budget presentation with **programme budgeting** and **medium-term budget planning** principles, and adopt the relevant legislation at state level and in the Republika Srpska entity by (Q4 2026).

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2.1.6 Create and update in both entities a **publicly available SOE register** with a complete, searchable list of all SOEs including comprehensive financial statements, audits and organizational information **based on a defined methodology**. (Q4 2026)

2.1.7 Improve the capacities on **internal audit, risk management** effectiveness and anti-fraud and **establish relevant institutional and legal framework for irregularity management** of budgetary and EU funds while establishing and AFCOS and prioritizing these areas under the new PFM strategy 2026-2030. (Q4 2026)