

## TERMS OF REFERENCE

### Project 2.9 Consolidating and Aligning the Audit of Public Debt with ISSAI 100

#### I. BACKGROUND

Under the Strategic Development Plan (SDP) for the INTOSAI Framework of Professional Pronouncements (IFPP), Priority 2 refers to an improved INTOSAI Guidance (GUID) to support audits. In order to come up with such GUID by 2019, all existing materials developed by different INTOSAI working groups must be utilized.

Project 2.9 on the Consolidating and Aligning the Audit of Public Debt (PD) with ISSAI 100 was included among the tentative projects outlined under Priority 2 in order to clear repetitions and merge redundancies among public debt-related ISSAIs, which include:

- ISSAI 5410 - Guidance for Planning and Conducting an Audit of Internal Controls of Public Debt
- ISSAI 5411 - Debt Indicators/Endorsed 2010
- ISSAI 5420 - Public Debt: Management and Fiscal Vulnerability: Potential Roles for SAIs/2003
- ISSAI 5421 - Guidance on Definition and Disclosure of Public Debt
- ISSAI 5422 - An Exercise of Reference Terms to Carry Out Performance Audit of Public Debt/Endorsed 2007
- ISSAI 5430 - Fiscal Exposures: Implications for Debt Management and the Role for SAIs/2003
- ISSAI 5440 - Guidance for Conducting a Public Debt Audit – The Use of Substantive Tests in Financial Audits/ Endorsed 2007

In alignment with ISSAI 100, Project 2.9 will mainly cover the conduct of financial, performance, and compliance audits of PD. The following conditions/circumstances were noted and, thus, call for the Project 2.9 to materialize:

- ISSAIs on PD are not harmonized yet with the Fundamental Principles of Public-Sector Auditing (ISSAI 100) which was endorsed in 2013;
- Presence of repetitions and numerous redundancies in the existing ISSAIs as contained in the SDP IFPP, 2017-2019;
- Inconsistencies in the existing ISSAIs, e.g. definition of PD, types of risks, roles of SAIs, types of public sector audits, among others;
- ISSAIs on PD are due for revision as scheduled and published in the INTOSAI ISSAI website, to wit:

ISSAI No./Title/Date Issued	Frequency of review
ISSAI 5410 – Guidance for Planning and Conducting an Audit of Internal Controls of Public Debt	Every five (5) years, first review due 2016

ISSAI No./Title/Date Issued	Frequency of review
ISSAI 5411 –Debt Indicators/Endorsed 2010	Every five (5) years, first review due 2016
ISSAI 5420 – Public Debt: Management and Fiscal Vulnerability: Potential Roles for SAIs/2003	Every five (5) years, first review due 2016
ISSAI 5421 – Guidance on Definition and Disclosure of Public Debt	Every five (5) years, currently being reviewed
ISSAI 5422 – An Exercise of Reference Terms to Carry Out Performance Audit of Public Debt/Endorsed 2007	Every five (5) years, first review due 2016
ISSAI 5430 – Fiscal Exposures: Implications for Debt Management and the Role for SAIs/2003	Every five (5) years, first review due 2016
ISSAI 5440 – Guidance for Conducting a Public Debt Audit – The Use of Substantive Tests in Financial Audits/Endorsed 2007	Every five (5) years, first review due 2016

Table 3 (Tentative Projects on Guidance to Support the Use of the ISSAIs), Priority 2 – Guidance by 2019 to Support ISSAI Implementation, of the SDP IFPP for CYs 2017-2019 categorized Project 2.9 as subject specific audits. Thus, the project output is in the form of a GUID. An existing ISSAI related to PD Audit is no longer classified as ISSAI (standard) but Guidance (GUID), specifically it is classified as “Subject Matter Specific Guidance.” (Ref: Strategic Development Plan for the IFPP, pages 12-16).

## II. GOALS AND OBJECTIVES

The Project aims to provide guidelines to be used by Supreme Audit Institutions (SAIs) that would facilitate audit of PD and produce quality audit reports beneficial to sound public debt management and good governance, while the project objective is to develop a GUID applying the fundamental auditing principles in ISSAI 100 in the conduct of financial, performance, and compliance audits of PD.

## III. SCOPE

The GUID covers all ISSAIs relating to public debt, as follows:

ISSAI No.		ISSAI Title	Remarks
• ISSAI 5410	-	Guidance for Planning and Conducting an Audit of Internal Controls of Public Debt (PDC)	For co-opting with WGITA under Project 2.5 of the SDP for IFPP 2017-2019.  This ISSAI would be used as reference and would be considered (financial, performance, compliance) under <b>Content- Planning an Audit of the three audit streams of the GUID.</b>

ISSAI No.		ISSAI Title	Remarks
			After publication of the new pronouncement (GUID), this ISSAI shall be proposed to be withdrawn.
• ISSAI 5411	-	Debt Indicators	<p>Review the eight ISSAIs and determine which ISSAIs will still exist and be harmonized with ISSAI 100, and which will be dissolved or may be used as <b>reference material in the GUID</b>. Further, it may be <b>appended in the GUID</b>, if later found necessary.</p> <p>After publication of the new pronouncement (GUID), this ISSAI shall be proposed to be withdrawn.</p>
• ISSAI 5420	-	PDM & Fiscal Vulnerability: Roles for SAIs Potential	<p>Prior to the last XXIII INCOSAI in Abu Dhabi, the WGPL had undertaken various initiatives under ISSAIs' Harmonization Project to revise the existing professional standards on public debt, viz., ISSAIs 5410, 5421, 5422, 5430, and 5440. Based on this revision the working group had also proposed withdrawal of ISSAI 5420. However, since the translated versions in all INTOSAI languages were not available, the issue of withdrawal of this ISSAI was not taken up. Now the revision of these ISSAIs has to be undertaken afresh in light of the revised due process to remove redundancies and to align them with ISSAI 100. (Ref. E-mail dated 19 June 2017 of the KSC)</p> <p>Recognizing the relevance of this ISSAI as a reference material for auditors, this can be enhanced to form <b>part of the GUID as an Appendix</b>.</p> <p>After publication of the new pronouncement (GUID), this ISSAI shall be proposed to be withdrawn.</p>
• ISSAI 5421	-	Guidance on Definition and Disclosure of Public Debt	<p>This ISSAI would be used as reference and would be considered under <b>Background-Definition of the GUID</b>.</p> <p>After publication of the new pronouncement (GUID), this ISSAI</p>

ISSAI No.		ISSAI Title	Remarks
			shall be proposed to be withdrawn.
• ISSAI 5422	-	An Exercise of Reference Terms to Carry Out Performance Audit of Public Debt	<p>This ISSAI may be used as reference and may be considered, only when relevant<sup>1</sup>, under <b>Content-Performance Audit Planning and Conducting Section of the GUID.</b></p> <p>After publication of the new pronouncement (GUID), this ISSAI shall be proposed to be withdrawn.</p>
• ISSAI 5430	-	Fiscal Exposures: Implications for Debt Management and the Role for SAIs	<p>This ISSAI would be used as reference and would be considered under <b>Content- Performance Audit, Planning and Conducting Section of the GUID.</b> Further, it may be <b>appended in the GUID</b>, if later found necessary.</p> <p>After publication of the new pronouncement (GUID), this ISSAI shall be proposed to be withdrawn.</p>
• ISSAI 5440	-	Guidance for Conducting a Public Debt Audit – Use of Substantive Tests in Financial Audits	<p>This ISSAI would be used as reference and would be considered under <b>Content-Financial Audit, Planning and Conducting Audit Section of the GUID.</b></p> <p>After publication of the new pronouncement (GUID), this ISSAI shall be proposed to be withdrawn.</p>
• ISSAI 5450	-	Guidance on Auditing PDM Information System but the general process shall be considered when planning an audit of PDMIS	<p>For co-opting with WGITA under Project 2.5 of the SDP for IFPP 2017-2019, but at the same time, will form part of the GUID under the <b>planning phases of the financial, compliance, and performance audits.</b> Consistency in presentation and discussion will be the primary purpose for the co-opting activity.</p> <p>After publication of the new pronouncement (GUID), this ISSAI shall be proposed to be withdrawn.</p>

<sup>1</sup> PAS commented that it has looked into the ISSAI 5422, and does not regard the document as an authoritative reference for a GUID. Some of the contents are not relevant, or have, at best, limited value for a GUID on conducting performance audits of public debt. ISSAI 5422 should therefore be analyzed very critically, or possibly even discarded as is. Given the project team's well planned process towards developing a GUID, Project 2.9 may benefit more from starting over without paying too much attention to ISSAI 5422. It is intended as an extensive document, but in its view, it fails to be comprehensive and precise when it comes to performance audit.

## IV. EXPECTED OUTPUTS

The expected output of the project is a GUID for the audit of PD with Appendices containing detailed discussions on: a) Debt Indicators (ISSAI 5411); b) Public Debt: Management and Fiscal Vulnerability: Potential Roles for SAIs (ISSAI 5420); c) Fiscal Exposures: Implications for Debt Management and the Role for SAIs (ISSAI 5430); and d) other matters relevant to each audit stream.

## V. PROJECT MILESTONES

Per project proposal submitted to the Forum for INTOSAI Professional Pronouncements, thru the KSC, the stages and milestones of the project are as follows:

Stage		Due process milestones		
1.	Project Proposal	Start Date	End Date	Expected Time in Total
		08 August 2017	07 November 2017	90 Days
2.	Exposure draft (See details below)	Start Date	End Date	Expected Time in Total
		12 April 2018	10 July 2018	188 Days
	Exposure period	Start Date	End Date	Time in Total (not negotiable)
		09 October 2018	06 January 2019	90 Days
3.	Endorsement version	Start Date	End Date	Expected Time in Total
		12 January 2019	11 April 2019	90 days
4.	Final pronouncement, including translation into all official INTOSAI languages <sup>2</sup>	Start Date	End Date	Expected Time in Total
		10 July 2019	08 October 2019	90 days

The Project shall include timelines for the following activities to be observed by the Task Lead and Sub-Tasks in accordance with the Due Process for IFPP as shown in the next table:

Activity	Output	Timeframe	Submission		
			By	To	Deadline
<b>1. Project Proposal</b>	Approved Project Proposal	08 August - 07 November 2017	Task Lead	FIPP	
<b>2. Exposure Draft</b>					
Development of the initial Exposure Draft, including	Initial Exposure Draft per audit stream: • Financial Audit	December 2017 – 23 May 2018	All Sub-Task Leads	Task Lead	23 May 2018

<sup>2</sup> Unless other mechanisms have been established, the working group is responsible for translation of the approved endorsement version into the five official languages." (Due Process, p. 9)

Activity	Output	Timeframe	Submission		
			By	To	Deadline
quality processes as defined under Exposure Draft of the Due Process for the IFPP (Stage 2 of 2.1 <i>The process for developing pronouncements</i> , pp. 7-9), as applicable <sup>3</sup>	<ul style="list-style-type: none"><li>• Compliance Audit</li><li>• Performance Audit</li><li>• Appendices<sup>4</sup></li></ul>				
	Background <ul style="list-style-type: none"><li>• Introduction</li><li>• Objective</li><li>• Definition of Terms from Sub-Tasks’ outputs</li><li>• Scope</li><li>• Roles of SAIs</li></ul> General Discussion of Audit Planning Phase		Task Lead	SAI Philippines Technical Working Group on Project 2.9 Chair/Co-Chair/Vice Chair	23 May 2018
Submission of the initial Exposure Draft through the involvement of the Technical Expertise on specific subject matters	Reviewed initial Exposure Draft	24 – 25 May 2018	All Sub-Task Leads	FAAS/CAS/ PAS	25 May 2018
	<ul style="list-style-type: none"><li>• Financial Audit with pertinent Appendices</li></ul>		Sub-Task 1 Lead	FAAS	
	<ul style="list-style-type: none"><li>• Compliance Audit with pertinent Appendices</li></ul>		Sub-Task 2 Lead	CAS	
	<ul style="list-style-type: none"><li>• Performance Audit with pertinent Appendices</li></ul>		Sub-Task 3 Lead	PAS	
	<ul style="list-style-type: none"><li>• Appendices Consolidated and updated ISSAIs</li></ul>		Sub-Task 4 Lead <sup>5</sup>	Sub-Task 1,2, 3 Leads	
	<i>Note: Sub-Task Leads shall furnish the Task Lead a copy of the initial exposure draft submitted to the Sub-Committees for monitoring purpose as well as the definition of terms relevant to each audit stream for consolidation purposes.</i>				
Review of initial Exposure Draft	Reviewed 1 <sup>st</sup> revised Exposure Draft	28 May 2018- 08 June 2018	FAAS/PAS/CAS	Sub-Task Leads, copy furnished Task Lead	08 June 2018
Consideration of Sub-Committee comments and revision of Exposure Draft	2 <sup>nd</sup> revised Exposure Draft per audit stream including Matrix of Disposition of Comments <sup>6</sup>	10-19 June 2018	Sub-Task Leads	Task Lead	19 June 2018
Consolidation of Exposure Draft by	Consolidated Exposure Draft	20 June 2018 – 05 July 2018	Task Lead and Sub-Task Leads	WGPD Chair thru the Secretariat	05 July 2018

<sup>3</sup> At this stage, any draft output may be submitted to the concerned Sub-Committee (FAAS/CAS/PAS) for review.

<sup>4</sup> (1) Each Sub-Task shall be represented in Sub-Task 4 (Appendices) to work jointly on the preparation of the appendices related to their respective Sub-Tasks; and (2) The designated representatives from Sub-Tasks 1, 2, and 3 shall ensure that the Appendices are referred and cross referred to the draft GUID by audit stream (FA, CA, PA).

<sup>5</sup> Sub-Task 4 Lead shall submit the relevant appendices to the concerned Sub-Task Leads thru each Sub-Task representative, for inclusion in the draft outputs to be submitted to the Sub-Committees for review.

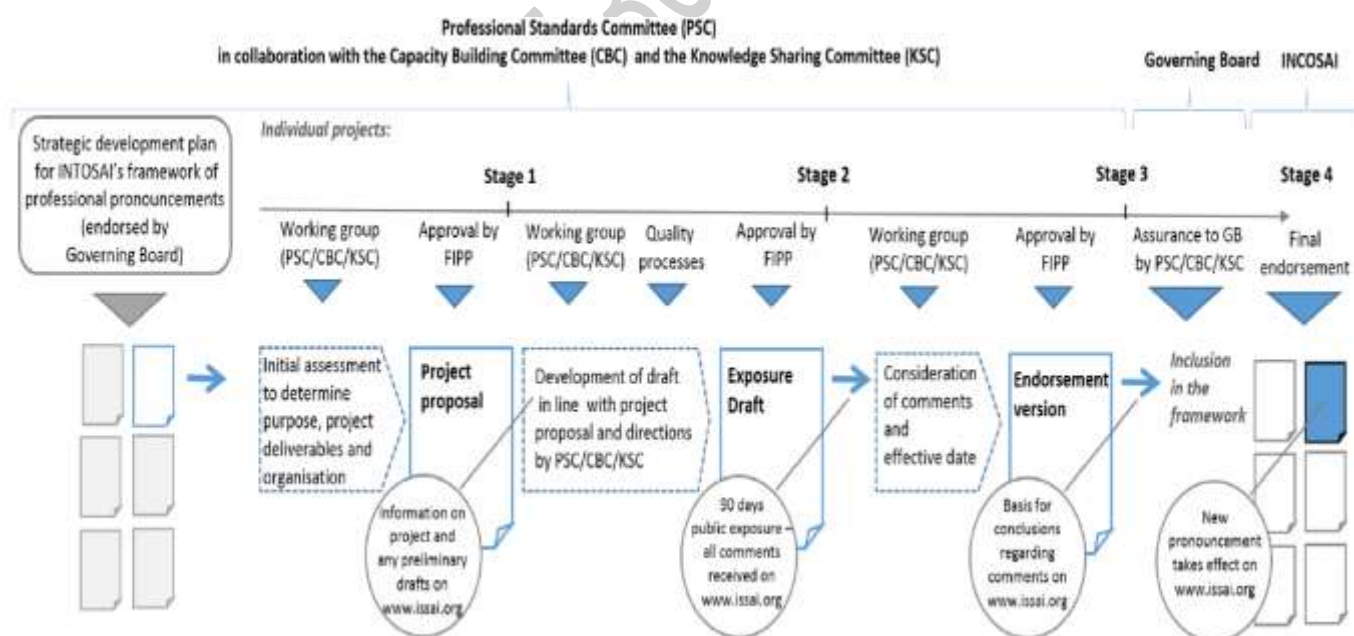
<sup>6</sup> Matrix of Disposition of Comments shall include comments of the Sub-Committees, Actions Undertaken by Sub-Tasks, and Remarks.

Activity	Output	Timeframe	Submission		
			By	To	Deadline
audit stream, appendices, background and general discussion on Audit Planning					
Submission of consolidated Exposure Draft for approval	Submitted consolidated Exposure Draft	10 July 2018	WGPD Chair thru Secretariat	FIPP	10 July 2018
FIPP review	Reviewed and approved 2 <sup>nd</sup> revised Exposure Draft	11 July 2018 – 08 October 2018	FIPP	WGPD Chair	08 October 2018
Consideration of comments of FIPP			Task Lead and Sub-Task Leads	WGPD Chair thru Secretariat	
Submission of 2 <sup>nd</sup> revised Exposure Draft			WGPD Chair thru Secretariat	FIPP	
FIPP approval			FIPP	WGPD Chair	
Notification to all INTOSAI members and other stakeholders of the exposure period	Notification/Announcement of the exposure period		WGPD Secretariat	Concerned Institutions (all INTOSAI members and other relevant stakeholders)	09 October 2018
Public exposure of the approved exposure draft	Exposure draft uploaded at <a href="http://www.issai.org">www.issai.org</a>	09 October 2018-06 January 2019	FIPP	Administrator of ISSAI website	06 January 2019
<b>3. Endorsement Version</b>					
Collection, evaluation and consideration of comments from public exposure and submission of Matrix of Disposition of Comments	Matrix of Disposition of Comments	07 January 2019-07 February 2019	Task Lead and All Sub-Tasks	WGPD Secretariat	07 February 2019
Submission of the consideration of the comments from public exposure for display on <a href="http://www.issai.org">www.issai.org</a>		08 February 2019	WGPD Secretariat	FIPP	08 February 2019
Revision of exposure draft and submission to FIPP for approval	Endorsement version	09 February – 11 April 2019	Consolidation Team (Task Lead and Sub-Task Leads) thru the WGPD Secretariat	FIPP	11 April 2019
Review and approval of	Approved endorsement version <sup>7</sup>	12 April – 09 July 2019	FIPP	Consolidation Team (Task Lead	09 July 2019

<sup>7</sup> Approved endorsement version displayed on [www.issai.org](http://www.issai.org) with communication on the effective date and the consideration of the WGPD on the comments received thru the exposure period and conclusion drawn by FIPP as basis for the approval.

Activity	Output	Timeframe	Submission		
			By	To	Deadline
endorsement version				and Sub-Task Leads) thru the WGPD Secretariat	
Translation of the approved endorsement version in five official INTOSAI languages	Endorsement version in five languages	10 July 2019 30 September 2019	WGPD Secretariat in coordination with WGPD members	WGPD Chair	30 September 2019
Preparation of presentation materials and submission of the endorsement version		01 - 08 October 2019	WGPD Chair thru the Secretariat	KSC	08 October 2019
Attendance to the INCOSAI Conference and/or oral presentation of the endorsement version		November 2019 (tentative)	WGPD Chair	INCOSAI	
<b>4. Final Pronouncement of the GUID by INCOSAI</b>					

*Figure 1. Due process for the IFPP*



## VI. METHODOLOGY

The project shall ensure the observance of the Due Process for the INTOSAI's FIPP or procedures for developing and revising ISSAIs and other pronouncements, as follows:



- Initial assessment to determine purpose, project deliverables and organization of the proposed project per SDP for INTOSAI Framework of Professional Pronouncements, 2017 – 2019;
- Preparation of Project Proposal and approval by FIPP;
- Development of the Exposure Draft by Task Lead, Sub-Task Leads and Members in line with the approved project proposal and consultation with the INTOSAI-PSC Sub-Committees (FAAS, PAS, CAS);
- Approval by FIPP of the Exposure Draft;
- Ninety-day public exposure of the Exposure Draft;
- Evaluation and consideration of comments on the Exposure Draft;
- Preparation of the Endorsement Version by the Task Lead and Sub-Task Leads;
- Review and approval by FIPP of the Endorsement Version; and
- Final pronouncement by INCOSAI.

## VII. COMPOSITION OF THE TASK AND SUB-TASKS

The Project 2.9 is composed of 17 SAIs which signified interest to participate in the project during the Annual Meeting of the WGPD in the Philippines and based on the result of the survey conducted. The 17 SAIs are as follows:

1. Austria
2. Argentina
3. Azerbaijan
4. Brazil
5. Chile
6. China
7. Fiji
8. Georgia
9. India
10. Indonesia
11. Kenya
12. Philippines
13. Portugal
14. Russia
15. Ukraine
16. United States of America (USA)
17. Zambia

The structure of the GUID to be developed is in accordance with the Drafting Guide provided by the FIPP, as follows:

### Background

- A. Introduction
- B. Objective
- C. Definition
- D. Scope
- E. Roles of SAIs

## Content

- A. General discussion of the Audit Planning Phase
- B. Financial Audit of PD
- C. Compliance Audit of PD
- D. Performance Audit of PD

## Appendices

Based on the above structure, the Task Lead is assigned to develop the Background and General Discussion of the Audit Planning Phase under Letter A of the Content of the GUID. The Task members interested to participate in the Project are divided into Sub-Tasks to undertake the development of the GUID per audit stream (Letters B to D of the Content) and the Appendices. The following is the composition of the Sub-Tasks:

Sub-Task1 Financial Audit (FA)		Sub-Task 2 Compliance Audit (CA)		Sub-Task 3 Performance Audit (PA)		Sub-Task 4* Appendices	
SAI	Mandate/ Membership	SAI	Mandate/ Membership	SAI	Mandate/ Membership	SAI	Mandate/ Membership
USA (Sub-task Lead)	FA,CA, PA, EDP/	Chile (Sub-task Lead)	FA,CA, PA, EDP/ OLACEFS	India (Sub-task Lead)	FA, CA, PA/ ASOSAI	Russia (Sub-task Lead)	CA,PA/ EUROSAI, ASOSAI
Azerbaijan	FA,CA, PA/ EUROSAI, ASOSAI	China	FA,CA, PA/ ASOSAI	Georgia	Regularity, PA/ EUROSAI, ASOSAI	Portugal	FA,CA, PA, EDP/ EUROSAI, OLACEFS
Austria	FA, CA, PA, EDP/ EUROSAI	Fiji	FA,CA, PA, EDP/ PASAI	Kenya	FA, EDP, Special audit/ AFROSAI	Brazil	FA, CA, PA/ OLACEFS, ARABOSAI
Indonesia	FA, PA/ ASOSAI	Zambia	FA, CA, PA/ AFROSAI	Argentina	OLACEFS	Argentina	OLACEFS
		Portugal	FA,CA, PA, EDP/ EUROSAI, OLACEFS			Plus one representative each from Sub-tasks 1, 2, and 3	
		Argentina	OLACEFS				
Financial Audit and Accounting Sub-committee (FAAS)		Compliance Audit Sub-committee (CAS), represented by SAI Portugal		Performance Audit Sub-committee (PAS)			

Note:

1. Identification of responsible SAIs is based on: a) interest to participate in the project signified during the Annual Meeting of the WGPD in the Philippines in September 2017; results of the survey conducted; and collaboration with SAI Heads, among others; b) equal representation of regional SAIs; and c) mandate to perform audits.
2. After the approval by FIPP of the Exposure Draft per audit stream and the Appendices, including the background and the general discussion of the audit planning, Task Lead and Sub-Task Leads shall be grouped together as the Consolidation Team to prepare the Endorsement Version of the GUID.
3. All Sub-Task Leads (copy furnished the Task Lead) may coordinate and consult with the respective INTOSAI PSC Sub-Committees (FAAS/CAS/PAS) for comment on their outputs in accordance with the project timelines above.
4. Consolidation activities shall be jointly undertaken by the Consolidation Team.

## VIII. RESPONSIBILITIES

Based on the WGPD Terms of Reference (TOR), the following are the responsibilities of the Task Lead (TL), Sub-Tasks Leads (Sub-TLs), and Sub-Tasks Members (Sub-TMs):

### A. TASK LEAD (TL)

- a) To conduct initial assessment and prepare project proposal for Project 2.9 - Consolidating and Aligning the Audit of PD with ISSAI 100;
- b) To prepare Project 2.9 TOR, which shall include the project goals and objectives, scope, expected outputs, timeframe, methodology, task composition, and responsibilities, among others;
- c) To undertake the relevant activities and deliver the outputs stated under Section V. Project Milestones within the prescribed timelines.
- d) To coordinate and monitor the Project progress of the four Sub-Tasks;
- e) To inform the Sub-Tasks about the project's TOR, Work Plan (WP), agreements achieved, requirements, or relevant information provided by the WGPD Chair;
- f) To make use of information technology (e-mail, WGPD Website fora, videoconferences, etc.) to guarantee efficient and effective communication among Sub-Tasks;
- g) To maintain constant communication with the WGPD Chair, informing on established TOR, progress attained, and other relevant information;
- h) To report to the WGPD Chair on all matters, issues and concerns within the Project's TOR and WP. Any change made on the TOR and WP, as discussed among its Project members, shall be reported to the WGPD Chair;
- i) To evaluate and monitor progress, as well as the consolidation of the status reports of the Sub-Tasks of the Project vis-à-vis the WP and the Project Proposal timeframe and report the same to the WGPD Chair, as deemed necessary;
- j) To prepare report on the status/progress of the Project for presentation during the Annual Meeting of the WGPD;
- k) To initiate coordination and/or consultation with other related INTOSAI committees, Sub-Committees (FAAS/CAS/PAS), and the FIPP directly or in coordination with the Sub-TLs with respect to the specific areas of concern;

- l) To submit to the WGPD Secretariat for posting at the [www.issai.org](http://www.issai.org), the following: (i) information on Project and any preliminary drafts; and (ii) all comments on the exposure draft received from the Sub-TL.

## **B. SUB-TASKS LEADS (SUB-TLs)**

- a) To prepare the Sub-Task's WP to include, among others, responsibilities/activities, responsible Sub-TMs, expected outputs/deliverables, and timelines;
- b) To undertake the relevant activities and deliver the outputs stated under Section V. Project Milestones within the prescribed timelines;  
*Note: During the development stage, the Sub-Tasks may, in addition to the Sub-Committee review mentioned in Section V. Project Milestones, undertake other quality processes as stated under Stage 2: The Exposure Draft of the Due Process for IFPP, p. 9. Documentation of quality processes undertaken shall be submitted to the Task Lead for information.*
- c) To coordinate and supervise the project progress of the Sub-TMs, providing them with guidance and due assistance;
- d) To make use of information technology (e-mail, WGPD Website forums, videoconferences, etc.) to guarantee efficient and effective communication among Sub-TMs, co-Sub-TLs and TL;
- e) To coordinate activities with other Sub-TLs, whose outputs could be linked or could impact the Sub-Tasks' output;
- f) Sub-Task 4 to update relevant ISSAIs and each Sub-Task (1 to 3) to propose and work jointly in coordination with Sub-Task 4 on relevant Appendices that may be deemed necessary to support the content of their respective GUIDs (FA/CA/PA);
- g) To maintain close coordination and/or consultation with the respective Sub-Committees (FAAS/CAS/PAS) with respect to specific areas of concern;
- h) To report to the TL on all matters, issues, and concerns within the Sub-Task's WP. Any changes made on the WP, as discussed among its Sub-TMs, shall be reported to the TL;
- i) To evaluate and monitor progress on the WP and report the same to the TL, as deemed necessary; and
- j) To prepare report on the status/progress of the respective tasks/assignments for submission to the TL.

## **C. SUB-TASK MEMBERS (Sub-TMs)**

- a) To undertake the activities and deliver the outputs stated under the Sub-Task's WP within the prescribed timelines;
- b) During project execution and implementation, to maintain constant communication with the Sub-TL, informing of the progress attained and other relevant information;
- c) To make use of information technology (e-mail, WGPD Website forums, videoconferences, etc.) in order to guarantee efficient and effective communication among co-TMs and Sub-TL; and
- d) To prepare report on the status/progress of respective tasks/responsibilities for submission to the Sub-TL.

## **IX. BUDGET**

The expenditures to be incurred by the Task Lead and Sub-Tasks in relation to their assigned tasks such as supplies, travel and other expenses, among others, shall be charged against the budget of each member/participating SAI.

FINAL DRAFT 30 JANUARY 2018