



PEMPAL WHOLE-OF-NETWORK PLENARY MEETING

The Future of PFM: Strategic Alignment and Innovative Solutions

March 25-27, 2025, Vienna, Austria

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MEETING OBJECTIVES

- i. Explore the emerging trends and tools that will shape the future of public financial management (PFM) and play a central role in the PEMPAL Strategy 2026-2030 (strategic, green, and digitalized PFM).
- ii. Provide an opportunity for a wide cross-thematic and cross-country exchange of PFM experiences and networking by bringing together the entire PEMPAL network with its three communities of practice - Budget Community of Practice (BCOP), Internal Audit Community of Practice (IACOP), and Treasury Community of Practice (TCOP).
- iii. Present the draft PEMPAL Strategy 2026-2030, plan for PEMPAL activities in that period, and report on key up-to-date results and impacts.

PARTICIPANTS

The event will bring together around 200 participants from around 30 countries, including 21 PEMPAL countries. The participants are senior and mid-level managers responsible for government budget planning, preparation, execution, monitoring, and internal audit coordination from Ministries of Finance and Treasuries. Ministers/Deputy Ministers of Finance are also invited. Representatives of the World Bank, the current and potential donors of the new PEMPAL program, the hosting Ministry of Finance of Austria, and external guest speakers will also attend the event.

¹ PEMPAL, the Public Expenditure Management Peer-Assisted Learning network (www.pempal.org) is a network through which public finance officials from 21 member countries in the Europe and Central Asia region connect, collaborate, and engage in mutual learning and problem-solving to drive public financial management (PFM) reform design and implementation.

AGENDA | ARRIVALS DAY | MONDAY, MARCH 24, 2025

17:00 – 19:00 | Preparatory meeting of the Organizational Committee

19:00 – 22:00 | Welcome reception and remarks from H.E. Salomé Meyer, Swiss Ambassador to Austria

AGENDA | DAY 1 | TUESDAY, MARCH 25, 2025

08:15 – 09:00 | Registration

09:00 – 09:45 | Welcome Remarks and PEMPAL 2026-2030 Strategy

Objective: Welcome participants, present the event objectives and agenda, and give an overview of the draft PEMPAL 2026-2030 Strategy to set the scene for the event's thematic sessions.

Key messages:

- Many countries still face challenges in implementing effective PFM reforms, despite significant progress.
- This event will explore emerging trends and tools that will shape the future of PFM, focusing on strategic, green, and digitalized PFM.
- PEMPAL has a major impact on the reform progress of member countries and remains relevant as the network collectively shapes its future strategy.
- The plenary will provide opportunities for cross-thematic and cross-country exchange of PFM experiences and networking.
- The World Bank will present a draft PEMPAL Strategy 2026-2030, including plans for future activities, and report on PEMPAL key results and impacts.

Opening speeches

Adrian Fozzard, PEMPAL Steering Committee Chair; Manager, Institutions, Europe and Central Asia, The World Bank

Peter Part, Head of Staff Division, Directorate-General for Budget and Public Finances, Federal Ministry of Finance of Austria

Vincent Bigot, PEMPAL Steering Committee Member; Project Manager, Asia and Pacific, Directorate-General for International Partnership, European Commission

Chigomezgo Mtegha-Gelders, Team Leader, Public Financial Management & Macroeconomics, Foreign, Commonwealth, and Development Office of the United Kingdom

Presentation of the draft PEMPAL 2026-2030 Strategy

Arman Vatyan, PEMPAL Program Lead; Lead Financial Management Specialist, Institutions, The World Bank

09:45
—
11:00

Ministerial Panel: Meeting the Challenges and Opportunities of Future PFM

Objective: Understand the high-level vision of the future of PFM and how it could better support national development priorities, as well as how PEMPAL can support member countries in achieving this in 2026-2030.

Key messages:

- Ministers of Finance will share their perspectives on the future of PFM and its importance for the achievement of national development priorities.
- Ministers of Finance will share their PFM reform priorities.
- The panel will explore the opportunities for cross-thematic and cross-country exchange of PFM experiences and networking including with the contribution of the PEMPAL network.

Victoria Belous, Minister of Finance, Moldova

Lasha Khutsishvili, Minister of Finance, Georgia

Gordana Dimitrieska Kocoska, Minister of Finance, North Macedonia

Ruslan Suinaliev, First Deputy Minister of Finance, the Kyrgyz Republic

Attila Gyorgy, State Secretary, Ministry of Finance, Romania

Alija Aljovic, Assistant Minister, Federal Ministry of Finance, Bosnia and Herzegovina

Spomenka Wurzburger, Assistant Minister of Finance, Serbia

Shamsullo Khairullozoda, Deputy Minister of Finance, Tajikistan

Moderator: **Fabian Seiderer**, Manager, Institutions, Europe and Central Asia, The World Bank

11:00
—
11:30

Group photograph followed by coffee & networking break

11:30
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13:30

Thematic Session 1. Strategizing PFM: Using PFM to Support National Development Priorities

Objective: Provide advice to the Ministries of Finance of PEMPAL countries on mechanisms to effectively utilize the PFM system for advancing national development and achieving strategic objectives.

Key messages:

- PFM systems need to sharpen to help the governments more effectively and efficiently address national development priorities.
- Strategic planning and budgeting should be closely linked via, inter alia, performance targeting and management; adequate planning tools and documents and institutional arrangements are essential.
- The European Union's economic policy framework links mid-term budgetary planning with priority structural reforms and investment in growth and is a best practice for aligning PFM and development policy planning.
- Internal audit has a role in enhancing organizational performance and decision-making through strategic advice.
- World Bank offered support in designing strategic planning linked to PFM.

PFM through a Strategic Planning Lens with Performance Focus (25 min)

Ivor Beazley, PEMPAL BCOP Thematic Consultant

Emil Nurgaliev, PEMPAL BCOP Executive Committee Deputy Chair, State Expert in the Budget Directorate, Ministry of Finance, Bulgaria

European Union Mechanisms for Linking Strategic Planning and PFM (25 min)

Christian Weise, Head of Unit, National Fiscal Frameworks and Institutions, Directorate-General for Economic and Financial Affairs, European Commission

How Internal Audit Can Assist Its Stakeholders to Achieve Their Objectives (25 min)

Keynote speaker: **Agnieszka Kazmierczak**, Director General of the Internal Audit Service, European Commission

Insights from the World Bank: Are Strategic Planning and Modern Budgeting Really Married (25 min)

Andzs Ubelis, Senior Institutions Specialist, The World Bank

Panel Joint Q&A (20 min)

Moderator: **Iryna Shcherbyna-Taferner**, PEMPAL BCOP Resource Team Leader; Senior Public Sector Specialist, The World Bank

13:30
—
14:30 | Lunch

14:30
—
15:15 | Thematic Session 1. Table Discussions

Objective: Create a collaborative space for participants to brainstorm key opportunities and challenges in enhancing the alignment of strategic planning with PFM in PEMPAL countries, and to propose activities and tools that PEMPAL can provide to support member countries.

- Table discussions (25 min)
- Reports from three selected tables (15 min)
- Wrap Up (5 min)

15:15
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15:45 | Coffee & networking break

15:45
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17:45 | Thematic Session 2. Greening PFM: Climate Change and Sustainability Responsiveness

Objective: Explore ways to effectively integrate green government policies into PFM.

Key messages:

- A whole-of-government approach is needed to achieve climate goals through risk assessment, strategic planning, and policy tools.
- Since 2018, Ireland has been introducing progressive reforms to embed climate and environmental goals within PFM, through the performance budgeting framework, green bond issuance and a sustainable finance agenda, as well as in macroeconomic analysis to improve outcomes.
- There are international climate-related disclosure standards to enhance transparency and accountability in PFM.
- Switzerland has integrated climate into fiscal sustainability analysis and is a member of the Coalition of Finance Ministers for Climate Action.
- Serbia (and some other PEMPAL countries) are introducing green budgeting, modeled after the French practices.

Greening Policy Instruments and the PFM Cycle (20 min)

Richard Anthony Sutherland, Senior Governance Specialist, The World Bank

Green Budgeting Initiatives and Sustainable Finance in Ireland (20 min)

David Owens, Head of the Climate Unit in Department of Finance, Ireland

Josh Lernihan, Climate Division, Department of Public Expenditure, Infrastructure, Reform and Digitalization, Ireland

International Sustainability Reporting Standards (20 min)

Ross Smith, Program and Technical Director, the International Public Sector Accounting Standards Board (IPSASB)

Panel Remarks

Swiss Practices and Cooperation with the Coalition of Finance Ministers for Climate Action (15 min)

Benjamin Lerch, Economist, Federal Finance Department, Switzerland

Introduction of Green Budgeting in Serbia (15 min)

Milesa Marjanovic, Budget Department Head, Ministry of Finance, Serbia

Joint Q&A (30 min)

Moderator: **Adrian Fozzard**, PEMPAL Steering Committee Chair; Manager, Institutions, Europe and Central Asia, The World Bank

18:15

21:30

Networking event

AGENDA | DAY 2 | WEDNESDAY, MARCH 26, 2025

09:00

10:45

Thematic Session 3. PFM Data Harvesting: Data Digitalization, Governance, and Use for Decision Making

Objective: Familiarize the Ministries of Finance in PEMPAL member countries with emerging technologies for the utilization of PFM data and identify opportunities and challenges in PFM data harvesting.

Key messages:

- Unlocking the full potential of PFM data calls for addressing the challenges related to data governance and system interoperability, transparency, and accountability, and capacity development in data analytics and data science.
- There are common global trends and good practices in PFM digital transformation, approaches to data governance, and implementing data-driven solutions across the PFM cycle with country examples.
- South Korea has an advanced fiscal data system that integrates financial and performance data for enhanced decision-making and early warning systems.
- Austria uses data analytics and AI in internal audit to identify fraud, inefficiencies, and optimize public financial management.
- In a high-level panel, three PEMPAL country examples of digitalization potentials across different PFM functions will examine opportunities and challenges in unlocking the PFM digitalization potential in PEMPAL countries.

Unlocking the Data Potential in PFM: Overview of Global Trends and Challenges (30 min)

Cem Dener, IFMIS COP Chair, The World Bank

Integrated Fiscal Data System in South Korea (30 min)

Sangwook (Paul) Nam, dBrain+ Settlement System Operation Division Head, Korea Fiscal Information Service

Using Data for Enhancing PFM Performance in Austria (30 min)

Markus Erlmoser, Chief Audit Executive, Internal Audit, Federal Ministry of Finance, Austria

Joint Q&A (15 min)

Moderator: **Elena Nikulina**, PEMPAL TCOP Resource Team Leader; Senior Public Sector Specialist, The World Bank

10:45 — Coffee & networking break
11:15 —

11:15 — Thematic Session 3 continued. High-Level Panel of PEMPAL Countries
12:30 —

Digitalizing the Treasury Function in PEMPAL Countries (15 min)

Nazim Gasimzade, Head of the State Treasury of Azerbaijan

Digitalizing the PFM Function in Uzbekistan (15 min)

Gulnora Rakhimova, Deputy Minister of Economy and Finance of Uzbekistan

Digitalizing the Budget Function: General Global Potentials and Efforts in Bosnia and Herzegovina (15 min)

Alija Aljovic, Assistant Minister for Budget and Public Expenditure, Federal Ministry of Finance, Bosnia and Herzegovina

Joint Q&A (30 min)

Moderator: **Elena Nikulina**, PEMPAL TCOP Resource Team Leader; Senior Public Sector Specialist, The World Bank

12:30 — Lunch
13:30 —

13:30 — PEMPAL Reporting and Work-Planning Session
15:30 —

Objective: Outline key PEMPAL results and impacts and plans for 2026-2030. Collect feedback/inputs from participants.

Key messages:

- Overview of COPs' achievements in 2018-2025 and plans for thematic core activities from 2026-2030.
- Member countries' testimonials and success stories highlight PEMPAL achievements.
- PEMPAL COPs are jointly planning to support cross-cutting PFM reforms from 2026-2030 and engage a broader set of institutions.

COP results in 2018-2025 and plans for thematic core COP activities in 2026-2030 (20 min per COP)

Aynur Bakaybaeva, PEMPAL BCOP Executive Committee Chair; Division Head, State Budget Policy Department, Ministry of Economy and Finance, Uzbekistan

Albana Gjinopulli, PEMPAL IACOP Executive Committee Chair; Director, Directorate of Harmonization of Internal Audit, Ministry of Finance, Albania

Erekle Gvaladze, PEMPAL TCOP Executive Committee Chair; Deputy Head, Cash Flow Forecasting and Management Department, Treasury Service, Ministry of Finance, Georgia

Plans for supporting cross-cutting PFM reforms in 2026-2030 (15 min)

COP Chairs and World Bank Resource Team

Joint Q&A and feedback from participants (45 min)

Moderator: **Arman Vatyán**, PEMPAL Program Lead; Lead Financial Management Specialist, Institutions, The World Bank

15:30 — Coffee & networking break
16:00 —

16:00 | Closing Remarks and Meeting Summary

16:30

Fabian Seiderer, Manager, Institutions, Europe and Central Asia, The World Bank

Adrian Fozzard, PEMPAL Steering Committee Chair; Manager, Institutions, Europe and Central Asia, The World Bank

19:00 | Dinner at the hotel

22:00

AGENDA | DAY 3 | THURSDAY, MARCH 27, 2025

09:00 | Parallel COP meetings

13:00

Objective: The three COPs will meet to discuss ongoing topics of activity and to agree future thematic priority areas.

13:00 | Lunch

14:00

14:00 | PEMPAL Steering Committee meeting

16:00

Objective: The Steering Committee will meet to discuss the PEMPAL budget, progress of COPs against their activity plans, and progress 2026-2030 strategy.

16:00 | Parallel COP Executive Committee meetings

18:00

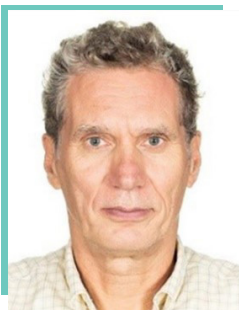
Objective: The Executive Committees of the three COPs will meet to discuss progress with respective COP Action Plans and agree future activities, including cross-COP opportunities.

19:00 | Dinner at the hotel

22:00

Departures in the afternoon of March 27 or the morning of March 28.

BIOS OF THE SPEAKERS



ADRIAN FOZZARD

Manager, Institutions, Europe and Central Asia, The World Bank

Mr. Adrian Fozzard is Practice Manager for the Institutions Department in the Europe and Central Asia region of the World Bank. He joined the Bank in 2001 as a Senior Public Sector Specialist in the East Asia and Pacific Region and has held various managerial and operational positions, including World Bank Representative in Honduras, Coordinator of the Stolen Asset Recovery Initiative, Head of the Public Finance Practice, and Practice Manager for

Governance in Europe and Central Asia, and subsequently in the South Asia Region. Mr. Fozzard has a Ph.D. from Durham University and a B.A from Oxford University.



PETER PART

Head of Staff Division, Directorate-General for Budget and Public Finances, Federal Ministry of Finance of Austria

Mr. Peter Part is Head of the Staff Division on Budget Strategy, International Affairs, and Budget Analyses at the Federal Ministry of Finance of Austria, where he has worked since 1995. He serves as Vice-Chairman of the Board of the Austrian Federal Financing Agency (OeBFA) and is a member of the Green Bond Board and the Board of the Austrian Galerie Belvedere. He

co-chairs the Austrian Commission on Monitoring and Analysing Inflation Developments (EBAI) and previously served as Vice-President of the EU Economic Policy Committee and Chairman of EU Working Groups on Ageing, Fiscal Sustainability, and the Quality of Public Finances.

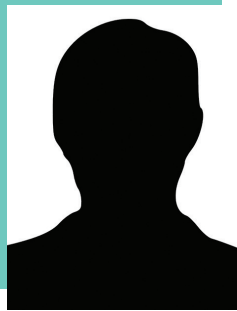


VINCENT BIGOT

PEMPAL Steering Committee Member; Project Manager, Asia and Pacific, Directorate-General for International Partnership, European Commission

Vincent Bigot is an economic and policy analyst in the European Commission's Directorate-General for International Partnerships, where he is a member of the team responsible for investments, public finance management and budget support for the Asia-Pacific region. His previous experience at the European Commission consisted of monitoring the

European Commission's budget support operations in African countries and supporting the improvement of domestic resource mobilisation. He has field experience in Senegal and Kenya. The first part of his career was devoted to tax law in French legal journals.



CHIGOMEZGO MTEGHA-GELDERS

Team Leader, Public Financial Management & Macroeconomics, Foreign, Commonwealth, and Development Office of the United Kingdom

Coming shortly.



ARMAN VATYAN

PEMPAL Program Lead; Lead Financial Management Specialist, Institutions, The World Bank

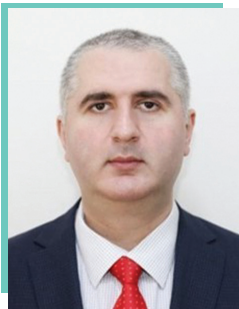
Mr. Arman Vatan, a UK and Canadian chartered accountant, is PEMPAL Program Manager and a World Bank Governance Global Practice Focal Point overseeing the implementation of the World Bank's Governance activities in Central Asia including the financial management work program. He has more than 20 years of experience in leading critical financial management initiatives and reforms, including in public sector and corporate accounting and financial reporting, public internal and external audit, financial management information system (FMIS), and public internal control in 24 countries in the Europe and Central Asia, Latin America, and Middle East and North Africa regions. He also leads the PULSAR Program and other successful regional PFM programs. Prior joining the World Bank he worked at KPMG providing corporate governance, strategic planning, MIS, restructuring, acquisition, and privatization advice to governments and large public interest entities. He has around 20 years teaching experience at ACCA courses and as visiting lecturer at universities, regional, and MBA programs.



VICTORIA BELOUS

Minister of Finance of the Republic of Moldova

Ms. Victoria Belous was appointed as the Minister of Finance of Moldova on July 31, 2024. Prior to her current role, she served as the Deputy Director of the State Tax Service from August 2022 to July 2024 and held various positions within the State Tax Service since 2007. She holds a Master of Public Administration from the Academy of Public Administration and a Bachelor of Law from the State University of Moldova.



LASHA KHUTSISHVILI

Minister of Finance, Georgia

Mr. Lasha Khutsishvili has served as the Minister of Finance of Georgia since April 2021. Beginning his career as a member of the Council of Tax Resolution at the Ministry of Finance of Georgia in 2007, he then moved to Ernst&Young LLC, where he worked for 5 years in the Tax and Legal Division. Mr. Khutsishvili re-joined the civil service in 2013 as the Director General of the Revenue Service of Georgia and was then Deputy Minister of Finance of Georgia from 2014. From 2014 to 2020 he supervised the Tax Dispute Council at the Ministry. Mr. Khutsishvili is a graduate of the Free University Business School (ESM) and the University of Preston in the field of business administration.



GORDANA DIMITRIESKA KOCOSKA

Minister of Finance, North Macedonia

Ms. Gordana Dimitrieska-Kochoska is Minister of Finance of North Macedonia. Her career spans roles in financial consulting and corporate banking, including positions at Makedonski Telecom, the Ministry of Finance, Stopanska Banka, and as a member of the Board of Directors and Chief Finance Officer at AD Elektrani na Makedonija. From 2020 to 2024, she served as a financial consultant at KFK DOOEL and was elected Additional Deputy Minister of Finance in 2020. She has specialized in finance and controlling, earning various certificates from institutions such as the Management Center Belgrade and ABIT Academy Skopje. She is a Master of Economic Science who graduated top of her class in macroeconomics from the Faculty of Economics at Ss. Cyril and Methodius University.



RUSLAN SUINALIEV

First Deputy Minister of Finance, the Kyrgyz Republic

Mr. Ruslan Suinaliev is an experienced specialist in public finance management and tax administration, with many years of service in government institutions of the Kyrgyz Republic. Since 2022, he has held the position of First Deputy Minister of Finance of the Kyrgyz Republic, overseeing public finance management, budget planning, and expenditure control. His efforts are aimed at strengthening fiscal discipline, improving the efficiency of budgetary resources, and refining mechanisms for medium-term financial planning. He earlier worked for over 20 years in the tax administration system, holding various leadership positions, including the head of regional tax offices and deputy chairman of the State Tax Service. His work was focused on tax revenue administration, ensuring timely and efficient collection, implementing modern tax control mechanisms, and enhancing the transparency of fiscal processes. Mr. Suinaliev has a higher education degree in economics from Tokmok Technical Institute and Kyrgyz National University named after Jusup Balasagyn. For his significant contributions to public service and the financial system, he has been honored with several state awards and commendations.



ATTILA GYORGY

State Secretary, Ministry of Finance, Romania

Mr. Attila Gyorgy has been a secretary of state in the Romanian Ministry of Finance since April 2014. He is currently in charge of the coordination of the Treasury and Public Accounting Department, through which he offers support to the 202 treasury units that exist at a local level, analyzes the revenue and expenses of public institutions and the budgetary implementation. He is also professor at Bucharest University of Economic

Studies for more than 20 years.



ALIJA ALJOVIC

Assistant Minister, Federal Ministry of Finance, Bosnia and Herzegovina

Mr. Alija Aljovic is Assistant Minister in the Federal Ministry of Finance, Bosnia and Herzegovina, responsible for the Sector for Budget and Public Expenditure which prepares annual and medium-term budget and fiscal documents and all budget policy and methodology activities for the Government. He gained professional experience in the field of public finance and accounting in several institutions, most notably at different levels in

the Federal Ministry of Finance. He has additional training through numerous international and local professional bodies. Mr. Aljovic holds an economics degree from the University of Sarajevo. He is also a member of the Budget Community of Practice Executive Committee of PEMPAL (Public Expenditure Management Peer Assisted Learning - a demand-driven peer-learning network, through which public finance officials from 20+ countries connect, collaborate, and engage in mutual learning and problem-solving).



SPOMENKA WÜRZBURGER

Assistant Minister of Finance, Serbia

Ms. Spomenka Würzburger is Assistant Minister, Ministry of Finance, Republic of Serbia and has been the Head of the Central Harmonization Unit since 2018, overseeing central harmonization, coordination, monitoring of implementation, and quality review of financial management and control and internal audit in the public sector. Since the beginning of her career in public administration, she has been engaged in modernization across

various fields. She gained professional experience in the internal control framework within the nationally accredited IPA system at the Ministry of Finance, where she has been working since 2011.

Ms. Würzburger holds a national certificate for Internal Audit in the Public Sector of the Republic of Serbia. She earned a degree in psychology from the Faculty of Philosophy at the University of Belgrade. She is also a member of the Internal Audit Community of Practice of PEMPAL.



SHAMSULLO KHAIRULLOZODA

Deputy Minister of Finance, Tajikistan

Mr. Shamsullo Khairullozoda is the Deputy Minister of Finance of Tajikistan. Before his current position, Mr. Khairullozoda held various important roles within the Ministry of Finance, where he contributed to the management of state budgets, fiscal policy, and economic reforms. His expertise in public financial management has played a significant role in shaping Tajikistan's economic strategies and enhancing financial governance. He holds a degree in Economics and has extensive experience in financial management and public administration.



FABIAN SEIDERER

Manager, Institutions, Europe and Central Asia, The World Bank

Mr. Fabian Seiderer is the Practice Manager for Governance, Public Sector and Financial Management in the Europe and Central Asia region of the World Bank. Mr. Seiderer, a German national, joined the Bank in 2010 as a Senior Public Sector Specialist in the Middle East and North Africa region. He has since held various positions including Lead Public Sector Specialist for the South Asia region, based in Sri Lanka and Lead Public Sector Specialist for the East Asia and Pacific region, based in Thailand. In these capacities, he has led policy dialogues, teams, and programs in middle income countries on a broad range of issues, including public financial management, fiscal and performance budgeting reforms, state-owned enterprises reforms, operational financial management, and monitoring and evaluation. He graduated in economics at the Sorbonne University in Paris, and completed a master's in development economics in Paris and a master's in European integration in Bonn, Germany.



IVOR BEAZLEY

PEMPAL BCOP Thematic Consultant

Mr. Ivor Beazley is an independent consultant with over 30 years of experience implementing financial management reforms in governments and state-owned enterprises around the world. He recently retired from the OECD Secretariat where he variously led the work streams on performance and results, financial management and reporting, and fiscal sustainability of health finances. Previously Ivor spent 18 years at the World Bank, where he advised on public finance management in East, Central, and South Asia, and Europe. Prior to joining the World Bank, he was Deputy Head of Governance at the U.K. Department for International Development and before that a senior consultant at Coopers and Lybrand working on reforms in public utilities in the UK, South Asia, and Central and Eastern Europe. He is a UK chartered accountant and a graduate of Cambridge University. His publications include *Toward Next Generation Performance Budgeting: Lessons from Seven Reforming Countries* and *the OECD Good Practices on Performance Budgeting*.



EMIL NURGALIEV

PEMPAL BCOP Executive Committee Deputy Chair, State Expert in the Budget Directorate, Ministry of Finance, Bulgaria

Mr. Emil Nurgaliev is State Expert in the Budget Directorate of the Ministry of Finance of the Republic of Bulgaria. His main current responsibilities include the improvement of budget legislation (including ensuring compliance with the provisions of the relevant European legislation), as well as the development of key mid-term and annual budget documents.

His other tasks are related to the development of the budget methodology, improvement of program and performance budgeting, development of guidelines for drafting budgets, budget forecasts, and reports in program format, assistance to first-level spending units in preparing their budget documents, introduction of best practices for public finance management, and increasing budget transparency. Since 2017 he has been a member of the Executive Committee of the Budget Community of Practice of PEMPAL, currently as Deputy Chair, and has led its Program and Performance Budgeting Working Group. He holds a master's degree in international economic relations and international project management from the University of National and World Economy in Sofia.



CHRISTIAN WEISE

Head of Unit, National Fiscal Frameworks and Institutions, Directorate-General for Economic and Financial Affairs, European Commission

Mr. Christian Weise is Head of Unit at the European Commission's Directorate-General for Economic and Financial Affairs where he is responsible for the work on national fiscal frameworks and institutions. He gained broad experience in economic surveillance, being Head of Unit for Portugal, Ireland, and Denmark as well as managing ECFIN's work on Latvia,

Estonia, Sweden, and the UK, inter alia preparing the adoption of the euro in Latvia. Previously, he has worked at the European Commission on cohesion policy and the budget as well as on national microeconomic policies to enhance competitiveness. Before joining the European Commission in 2003, he covered European economic integration at the German Institute for Economic Research (DIW Berlin). He holds a doctorate degree in economics.



AGNIESZKA KAZMIERCZAK

Director General of the Internal Audit Service, European Commission

Ms. Agnieszka Kaźmierczak is Director-General of the Internal Audit Service (IAS) at the European Commission. Prior to her nomination, she served as Director-General of the Euratom Supply Agency, where she was responsible for ensuring the security of supply of nuclear materials and fuel for all EU users. From 2014 to 2019, she was Director of the Shared Resource Directorate at DG ENER and DG MOVE, managing financial, human, and IT

resources. From 2007 to 2014, she served as Director for Horizontal Affairs and Audit in Agencies within the IAS and previously held the role of Principal Adviser in the same department. Before joining the Commission in 2005, she worked, among other roles, as Director of the Internal Audit Coordination Department at the Ministry of Finance of Poland.



ANDZS UBELIS

Senior Institutions Specialist, The World Bank

Mr. Andzs Ubelis is a senior governance specialist in the World Bank, working on issues of public finance management, public investment, and governance of state-owned enterprises. He has more than 20 years of robust professional experience in economic and financial management, in both the public and private sectors. As a senior official in the central government and international financial institutions, he managed high-profile files related to public sector economic and governance issues. In the Ministry of Finance of the Republic of Latvia he led the design and implementation of two multiannual public investment programs. The job included multiannual policy planning across various fields of the economy, budgeting and public investment management, and securing a sound control environment. Mr. Ubelis was part of a team of senior officials in the Latvian government handling lending programs by the International Monetary Fund, the European Commission, and the World Bank Group when the country was hit severely by the economic crisis of 2008-2010. He took a leadership role in managing the restructuring of two system-critical state-owned banks during the crisis, as well as leading reforms to enhance the effectiveness of public expenditure and support economic recovery. He holds an undergraduate degree in political science and international relations (University of Latvia), as well as master's degrees in European law and policy (University of Nancy, France) and international economics and public policies (Cardiff University, UK).



IRYNA SHCHERBYNA-TAFERNER

PEMPAL BCOP Resource Team Leader; Senior Public Sector Specialist, The World Bank

Ms. Iryna Shcherbyna-Taferner has around 40 years of practical experience in public finance management (PFM), including intergovernmental fiscal relations. She served as a public official in Ukraine for 20 years, starting her career as a local economist and gradually advancing to the position of Head of the Financial Department of Yalta City Council and later to the Head of the Local Budgets and Inter-Budgetary Transfers Department of the Ministry of Finance of Ukraine. After leaving public service, she worked for several international organizations as a PFM consultant and joined the World Bank in 2013. Ms. Shcherbyna-Taferner has authored around twenty publications, mostly centered on public finances. In her current role as a Public Sector Specialist at the World Bank, she supports Ukraine and Moldova in modernizing PFM, tax administration, and public investment management. Since 2019, she has also served as the Lead of the PEMPAL Budget Community of Practice Resource Team.



RICHARD ANTHONY SUTHERLAND

Senior Governance Specialist, The World Bank

Mr. Richard Sutherland is a Senior Governance Specialist in the Public Finance and Procurement Global Unit of the World Bank's Institutions Department. Since joining the World Bank in 2013, he has worked across 29 countries, focusing on strengthening public sector performance and public financial management (PFM) to improve development outcomes. In his current role, he specializes in climate governance, supporting countries in building more climate-responsive fiscal systems. As the Global Lead for Climate Change Governance, Mr. Sutherland contributes to knowledge, analytics, and reform initiatives focused on climate-responsive budgeting, climate-smart public investment management, and fiscal resilience. He also serves as the technical chair for the Bank's Climate Change Governance Community of Practice, collaborating with colleagues and partners to explore how PFM can better support climate action. He is a contributing author of the Climate PEFA and co-authored the recent Conceptualizing Disaster Risk-Based Budgeting report. He also oversees the Financial Management Umbrella Program, a global trust-funded initiative dedicated to optimizing PFM systems in client countries. Prior to joining the Bank, Mr. Sutherland was an Assistant Professor of Economics at the University of the West Indies, Jamaica. He holds a master's degree in economics and is finalizing a Ph.D. in public administration.



DAVID OWENS

Head of the Climate Unit in Department of Finance, Ireland

Mr. David Owens currently works on sustainable and climate finance in the Irish Department of Finance and was appointed to the Housing Finance Agency Board in May 2022. He has extensive public service experience gained in Ireland and overseas including in the Department of Public Expenditure and Reform and in the European Commission. He has worked in financial services in the private sector and also in the Central Bank of Ireland and was previously appointed to serve on the Pensions Board. He has a BComm and a Master's in Business from UCD - Dublin.



JOSH LARNIHAN

Climate Division, Department of Public Expenditure, Infrastructure, Reform and Digitalization, Ireland

Mr. Josh Larnihan leads the Climate Coordination Unit in the Irish Department of Public Expenditure, Infrastructure, Reform and Digitalisation. His unit is responsible for departmental policy on climate action, the implementation of green budgeting initiatives in expenditure, and advising on national and EU climate policy & public expenditure in support of government objectives. His previous roles include work in expenditure management in relation to defense, communications, and the environment, and in climate adaptation at the European Commission.



ROSS SMITH

Program and Technical Director, the International Public Sector Accounting Standards Board (IPSASB)

Ross leads the IPSASB staff team in its standard setting and outreach activities. Recently, Ross' focus has been on strategic initiatives to broaden the IPSASB's funding, strengthen the institutional support needed for public sector sustainability reporting, and determine the work plan priorities to account for the increasing use of IPSAS globally. Ross joined IPSASB in 2013, and led the implementation of the Board's governance activities and the establishment of the Consultative Advisory Group. Ross also developed and oversaw the IPSASB's financial instruments projects, IFRS alignment activities, and the strategy and work program. Before joining the IPSASB, Ross worked for several years for a big-4 accounting firm in Canada and Japan. Ross focused on complex accounting and audit assignments related to public utilities, industrial companies, and financial institutions. Ross is a Canadian Chartered Professional Accountant.



BENJAMIN LERCH

Economist, Federal Finance Department, Switzerland

Mr. Benjamin Lerch is an economist at the Federal Finance Administration of the Swiss Federal Department of Finance, where he analyzes long-term structural challenges to public finances, including demographic shifts and climate change. He contributed to the flagship 2024 Fiscal Sustainability Report conducting a pilot study to assess the long-term fiscal impacts of the energy transition in Switzerland. He holds a Ph.D. in macroeconomics and labor economics from the Università della Svizzera italiana and has also conducted research as a visiting scholar at Stanford University. He has co-authored several publications in peer-reviewed journals.



MILESA MARJANOVIC

Budget Department Head, Ministry of Finance, Serbia

Ms. Milesa Marjanovic oversees the Budget Department of the Serbian Ministry of Finance, which prepares the annual and medium-term budget, develops and implements budget IT software, drafts and implements budget system regulation, and prepares public finance methodologies. She gained professional experience in the field of public finance in several institutions at different levels of government, including the Ministry of Finance, State Audit Institution, and local government. She is a lecturer at the National Academy for Public Administration. Ms. Marjanovic holds an economics degree from the University of Belgrade. She is also a member of Budget Community of Practice Executive Committee of PEMPAL.



CEM DENER

IFMIS COP Chair, The World Bank

Mr. Cem Dener is a lead governance specialist in the Institutions Global Department of the World Bank. He has contributed to the modernization of public financial management information systems and digital government programs in more than 60 countries over the past two decades. He has extensive system design and application development experience gained in private and public sector projects. Presently, he is the Coordinator of the Financial Management Information Systems Community of Practice. He represents the World Bank Group in regional and international events to share and discuss experiences and trends in digital governance and transition to whole-of-government approach, as well as the use of open-source software and innovative solutions in the public sector. He holds a BSME degree from the Middle East Technical University in Türkiye, a M.Sc. from Cranfield Institute of Technology in the U.K., and a Ph.D. from Vrije Universiteit Brussel in Belgium.



SANGWOOK (PAUL) NAM

dBrain+ Settlement System Operation Division Head, Korea Fiscal Information Service

Mr. Sangwook Nam is a Senior Advisor in the External Affairs Division at the Korea Fiscal Information Service. With over 30 years of experience in information and communication technology, he is a renowned expert in financial management information systems. He has demonstrated exceptional leadership as a principal IT consultant and project manager, spearheading digital transformation projects across key sectors such as public finance, taxation, customs, and procurement during his time at Samsung SDS and LG CNS. His global contributions include collaborating on international development projects with countries like Ecuador, Colombia, Panama, Costa Rica, Indonesia, the Philippines, Vietnam, Sri Lanka, and Nepal. He holds a doctorate in international development cooperation from Kyung Hee University, an MBA in management information systems from Korea University in Seoul, and a bachelor's degree in resource engineering from Hanyang University.



MARKUS ERLMOSER

Chief Audit Executive, Internal Audit, Federal Ministry of Finance, Austria

Mr. Markus Erlmoser is Chief Audit Executive of the Internal Audit Department of the Austrian Federal Ministry of Finance. Prior to this, he spent more than 15 years as an auditor and team leader of audit teams responsible for conducting performance audits in the area of responsibility of the Ministry of Finance, the Tax and Customs Administration, and outsourced companies of the Republic. He is an expert in performance audits and the audit methods used. He also acts in an advisory capacity at national and international level and has been involved in several EU projects in Europe and Africa as an expert and component leader in the field of internal auditing. Since September 2024, he has been a board member of the Austrian Institute of Internal Auditors. He has a master's degree in public management and a postgraduate master's degree in public auditing.



ELENA NIKULINA

PEMPAL TCOP Resource Team Leader; Senior Public Sector Specialist, The World Bank

Ms. Elena Nikulina is currently a Senior Public Sector Specialist at the Regional Director's Office for the Prosperity Practice Group of the World Bank. She has been with the World Bank for more than 25 years and a significant part of her career is closely linked with the PEMPAL program. Elena joined the PEMPAL core team from its inception in 2006 and served as a PEMPAL team leader between 2009 and 2019. In that capacity she supervised all aspects of preparation and implementation of the first phase of the program and led preparation of the strategy for the current second phase that is coming to closure. She has also been leading the World Bank resource team working with the PEMPAL Treasury CoP since 2008. She has extensive experience with client countries in the Europe and Central Asia and the Middle East and North Africa regions and has led or contributed to policy dialogue, analytical work, as well as the design and implementation of multiple lending operations that support public financial management reforms and the broader public sector reform agenda in client countries. Elena graduated as an economist from the Moscow State University named after Lomonosov and holds a master's degree in financial economics from the University of London.



NAZIM GASIMZADE

Head of the State Treasury of Azerbaijan

Mr. Nazim Gasimzade is Director of the Azerbaijan State Treasury Agency. Over the years, he has successfully led several large and medium-sized projects. Notably, he spearheaded the transition of the Treasury Information Management System from a distributed legacy platform to a consolidated ERP platform and was the architect behind establishing the State Treasury's private cloud infrastructure. Before joining the State Treasury Agency, Mr. Gasimzade gained valuable experience working for several private banks, consulting companies, and Fortune 500 companies. In addition to his professional achievements, he shares his knowledge by teaching Project Management courses in his hometown and abroad whenever time permits. As an expert in program, project, and strategic management, he also serves as the deputy head of the Executive Committee of PEMPAL. Mr. Gasimzade's contributions have been recognized with several prestigious awards, including the Medal for Distinction in Civil Service by the Order of the President of the Republic of Azerbaijan and the gold medal for the Medium Implementation category in the C.I.S region from SAP AG. He also holds various other state and international awards for his contributions on both domestic and international levels. Mr. Gasimzade has a BA in economics, an MA in information technology, and is a graduate of the Executive Leadership program at the Kennedy School of Harvard University. He is fluent in English, Russian, and Turkish, alongside his native language.



GULNORA RAKHIMOVA

Deputy Minister of Economy and Finance of Uzbekistan

Ms. Gulnora Rakhimova is the Deputy Minister of Economy and Finance of the Republic of Uzbekistan. Throughout her career, she has made a significant contribution to the organization and implementation of the Treasury's activities in Uzbekistan, including the consolidation of all revenues of the state budget and state trust funds, as well as receipts of budgetary organizations from extra-budgetary funds into a single treasury account. Ms. Rakhimova also actively participated in the promotion of gender budgeting, as well as development of a new edition of the Law of the Republic of Uzbekistan "On Public Procurement". This law was adopted in order to improve the legislative framework regulating the public procurement system, establish the main principles of professionalism and responsibility, justification, rationality, economy and efficiency, competition and impartiality, proportionality, and prevention of corruption in the use of financial resources. Additionally, Ms. Rakhimova has participated in international and national programs, successfully completing them and integrating the resulting certifications into her professional work.



AYNUR BAKAYBAEVA

PEMPAL BCOP Executive Committee Chair; Division Head, State Budget Policy Department, Ministry of Economy and Finance, Uzbekistan

Ms. Aynura Bakaybaeva is Head of Division of the Uzbekistan Ministry of Economy and Finance, responsible for budget methodology, as well as green and gender budgeting. Her duties also include support to budget policy, preparing annual and medium-term budgets, and overseeing budget reporting. She has extensive experience in public finance across various institutions, including budget accounting and international public sector accounting standards. Ms. Bakaybaeva plays an active role in interministerial meetings focused on public financial management reforms and regularly participates in international workshops organized by international financial institutions such as the World Bank, International Monetary Fund, Asian Development Bank, and Agence Française de Développement. She currently actively participates in the UNDP project on the Sustainable Development Goals (SDGs), including the SDG and green budget tagging. Ms. Bakaybaeva holds a degree in economics from Tashkent State University of Economics and a PhD from the Higher Attestation Commission. She serves as the Chair of the Budget Community of Practice Executive Committee of PEMPAL.



ALBANA GJINOPULLI

PEMPAL IACOP Executive Committee Chair; Director, Directorate of Harmonization of Internal Audit, Ministry of Finance, Albania

Ms. Albana Gjinopulli is the Director of Audit Strategy and Methodology for the Internal Audit Central Harmonization Unit of the Albanian Ministry of Finance. She has 17 years of expertise in internal and external auditing. She is skilled in internal auditing, enterprise risk management, quality assurance and control, strategic thinking, and audit management, and specializes in professional development and public auditors' certification. Since 2005, Ms. Gjinopulli has been a "Certified Internal Auditor in the Public Sector" in Albania. In 2008, she became a Certified Public Accountant with an internationally recognized certificate and diploma issued by CIPFA. Throughout her career, she has worked with various public institutions, including the Ministry of Finance, the Supreme Audit Institution of Albania, and the Audit Authority of EU Funds. Ms. Gjinopulli is chair of the PEMPAL Internal Audit Community of Practice Executive Committee. She holds a bachelor's degree in accounting and finance and a master's in public administration.



EREKLE GVALADZE

PEMPAL TCOP Executive Committee Chair; Deputy Head, Cash Flow Forecasting and Management Department, Treasury Service, Ministry of Finance, Georgia

Mr. Gvaladze has worked at the Cash Flow Forecasting and Management Department of the State Treasury of Georgia from its founding in 2015 and has led it since 2022. During this time, he implemented several important innovations in managing government cash, notably, supported the introduction of active cash management through temporary investment of idle funds. Before joining the Cash Flow Forecasting and Management Department he led other units at the State Treasury of Georgia since 2008. Prior to joining the Ministry of Finance, in 1995-2008, he worked for the National Bank of Georgia where he led several units and contributed to implementation of various projects, including reserve management division, new accounting project team, SWIFT project, etc. Mr. Gvaladze has been a member of the Executive Committee of the PEMPAL Treasury Community of Practice since 2022 and was elected as its Chair in 2024.

