

FY20 PFTAC Work Plan - May 2019 to April 2020: Fiji - FINAL OUTTURN AS AT APRIL 2020

TA Area	Objective	Country	Outcome Targeted	Activity	May 2019 - April 2020 (in person-days)			Number of Missions/ Activities	Updated Inputs at Oct 31, 2019 (person-days - changes in red)			Number of Missions/ Activities	% of updated plan delivered at end- Oct	Updated Inputs at Apr 30, 2020 (person-days - changes in red)			Number of Missions/ Activities	% of updated plan delivered at end-Apr	Delivery Status	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total			PFTAC resident advisors	ST experts	Total							
Financial Sector Supervision	1. Develop and strengthen banking regulations in line with international standards	Fiji	To be established in CDPort	Second follow-up mission from the Regional Workshop on Insurance Legislation and Prudential Standards	0	10	10	1	-	-	-	-	0%	-	-	-	-	0%	Cancelled	To be established in CDPort	Workshop to review and establish revision plan for insurance legislation and prudential standards held in May 2018. Follow up bilateral mission held in November 2018. Second follow-up.	1-May-19	Claxton/ Rush
Government Finance Statistics	1. Strengthened macroeconomic and financial statistics compilation and dissemination for decision making: compilation methodologies in line with international standards for GFS	Fiji	1.9 Data are compiled and disseminated using appropriate statistical techniques, including to deal with data sources, and/or assessment and validation of intermediate data and statistical outputs.	Bridge tables facilitate the compilation of budgetary central government (BCG) GFS.																			
			1.12 Higher frequency data has been compiled and disseminated internally and/or to the public.	Compile, review and disseminate data to the IMF Statistics Department.	12	0	12	1	14	-	14	1	100%	14	-	14	1	100%	Sep 16 - 27, 2019	<ul style="list-style-type: none"> <li>Review the economic and functional classification segments of the new chart of accounts (CoA). Ensure grants to GG units and public corporations as well as subsidies are clearly distinguished in the coding for consolidation purposes. Reduce miscellaneous categories for revenue and expense. [RBM-GO-9.6]</li> <li>Identify and reconcile general government (GG) elimination entries for consolidation [grants / transfers / loans and revenue and expense interest cost].</li> <li>Finalize estimates for local government data breaks for the cashflow statements (FY2010-16) in preparation for general government consolidation.</li> <li>Compile and disseminate annual GFS data for BCG (FY2018).</li> <li>Compile and disseminate consolidated annual GFS for GG (FY2010-16).</li> <li>Compile annual public sector debt statistics (PSDS) covering GG and Public Nonfinancial Corporations (PNFC). [RBM - GO - 12.1 and 12.3]</li> </ul>	GFS compilation for the BCG is automated through the new CoA.	Sep-19	Luis
			1.20 Metadata released internally and/or to the public have been strengthened consistent with the dataset to enhance interpretation and analysis.	A comprehensive sources and methods document is disseminated and updated regularly.																		Enhanced metadata and compilation guidelines are produced.	
Real Sector Statistics	1. Strengthen compilation and dissemination of data on macroeconomic and financial statistics for decision making according to the relevant internationally accepted statistical standard, including developing/improving statistical infrastructure, source data, serviceability and/or metadata.	Fiji	1.4 Data are compiled and disseminated using the concepts and definitions of the latest manual/guide.	Assist with rebasing GDP by production using latest benchmark information																			
			1.20 Metadata released internally and to the public have been strengthened consistent with the dataset to enhance interpretation and analysis	Assist in production of external supporting documentation for GDP users	10	0	10	2	12	-	12	1	100%	12	-	12	1	100%	Jun 24 - Jul 5, 2019	<ul style="list-style-type: none"> <li>GDP data on expenditure and income side conforms concept and definitions of 2008 SNA.</li> </ul>	Methods and data used on expenditure and income side of GDP have to be reviewed.	Jul-19	Scheiblecker
			National accounts compiled and disseminated on a quarterly basis	Review and resumption of QNA compilation																		Review corrected Operating Surplus and Social Security formulas in advance of the 2018 GDP release.	
	1.3 Staff capacity increased through training, especially on developing source data, compilation methods, and dissemination	Assist in the production of External Debt Statistics	0	12	12	1	-	12	12	1	100%	-	12	12	1	100%	Jul 8 - 19, 2019			Training in seasonal adjustment would be beneficial but mission time seems too short.	Jul-19	Tenes	
Macroeconomic Management	1. Improved macroeconomic policy advice to government and central bank management	Fiji	1.1 Improved quality and frequency of macroeconomic surveillance and policy/research available for policymaking	Implementation of PEFA recommendations (14-16)														0%	Cancelled				Beaumont
			1.3 Sound medium-term macroeconomic framework	Develop the fiscal sector in the Fiji macroeconomic programming framework.	5	0	5	1	-	-	-	-	0%	-	-	-	-	0%	FY21	(1) Consistent economic and fiscal forecasts are produced, i.e. methodology is developed to map data between calendar and fiscal years (Apr. 20). (2) The macroeconomic and fiscal framework is used in budget preparations (Jul. 20). (3) The macroeconomic and fiscal framework is used in monetary policy settings (Apr. 20). (4) The fiscal sector in the macroeconomic and fiscal framework produces internationally comparable data, i.e. it adopts official GFS methodology (Aug. 21).		Mar-20	Expert
Public Financial Management	1. Improved laws and effective PFM institutions	Fiji	1.1 Legal Framework enacted	Prepare implementation plan for draft PFM legislation	5	15	20	1	-	-	-	-	0%	-	-	-	-	0%	Shift to FY21	Draft PFM legislation circulated for comments	STX days: 1.6 weeks in country; 1 weekend; 2 travel days; 3 pre/post mission days	Sep-19	Kubasta/ Mckenzie
			1.1 Legal Framework enacted	Review Financial Regulations and identify changes needed, updating financial regulations through work at home (WAH) and discussing draft regulations with MOE	8	32	40	3	3	15	18	1	0%	-	-	-	-	0%	Cancelled	Update regulations to support new legislation	STX days: mission #1- 2 weeks mission w 2 days travel, 1 pre-mission planning day; mission #2 - 7 days Work At Home mission #3 - 1 week +2 travel days; 3 post mission days	#1 Dec-19 #2 TBD #3 Mar-20	Kubasta/ STX-TBD
			1.2 MoF capacity can meet enacted PFM responsibilities	PEFA	10	17	27	1	24	34	58	1	100%	24	34	58	1	100%	Sep 9 - 23, 2019	PEFA self-assessment is conducted.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Feb-20	Kubasta/ Kauffman
			1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	Developing PFM Roadmap					5	14	19	1	0%	3	14	17	1	100%	Nov 2019 - Jan 2020				
	3. Improved Budget Execution and Control	3.1 Budget execution and controls are strengthened	Training is provided on implementing a risk based internal audit for procurement, review of payroll audit and prepare (or update) audit charter, audit committee structure and documentation consistent with PFM law	3	17	20	1	3	17	20	1	0%	3	17	20	1	100%	Feb 17 - 28, 2020	Payroll audit is conducted and reviewed by mission. Preparation for risk based procurement audit.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Nov-19	Kubasta/ Morrison	
		4.1 Chart of Accounts is aligned with International Standards	Training for ministries on chart of accounts and quality control of Coa manual.	3	14	17	2	-	-	-	-	0%	-	-	-	-	0%	Other donor	Chart of Accounts structure is adopted by MoE	One on site mission and additional WAH days.			Kubasta STX - TBD
4. Improve coverage and quality of fiscal reporting	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Improved presentation of budget execution reporting and analysis.	3	17	20	1	-	-	-	-	0%	-	-	-	-	0%	Postponed	Quarterly execution reports are published	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days			Kubasta STX - TBD	
6. Strengthen identification, monitoring, and management of fiscal risks	6.3 Disclosure and management of contingent liabilities and other specific fiscal risks is more comprehensive	Review of fiscal risk monitoring and management for improved reporting.	10	17	27	1	-	17	17	1	0%	-	-	-	-	0%	Shift to FY21	Fisk risk framework and reporting process is adopted by MOE.		May-19	Expert		

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Revenue Administration	1. Strengthened revenue administration management and governance arrangements	Fiji	1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Review compliance improvement strategy	0	16	16	1	-	16	16	1	100%	-	16	16	1	100%	Jun 3 - 14, 2019	An effective CIS facilitating high levels of compliance.	PFTAC has assisted Fiji in the development of a CIS approach now in its third year. A review will be carried out to measure its effectiveness and suggestions for its further improvement.	Jun-19	Aslett	
			1.7.1 Corporate priorities are better managed through effective risk management	Review and further enhance Public and Private Ruling Program	0	18	18	1	-	-	-	-	0%	-	-	-	-	0%	Shift to FY21	A disputes resolution process in place by 12/31/20.	Work has commenced on a disputes resolution process but additional technical assistance is needed to support implementation.	Jul-19	Middleton	
			1.3.3 Effective implementation of a new tax or modernized legislation	IT Quality Assurance review	0	18	18	1	-	18	18	1	100%	-	34	34	2	100%	Jun 3 - 14, 2019/ Jan 13 - 24, 2020	Quality assurance review completed	Recommendations to FRCS on business issues resolution and high-risk areas	May-19	Norkunas	
			1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Develop industry partnership strategy	0	16	16	1	-	16	16	1	0%	-	-	-	-	0%	Cancelled	Industry partnership developed by 31/12/2019	Design industry partnership strategy to improve compliance	Jun-19	Shrosbree	
	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities		1.1 - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	2	0	2	1	2	-	2	2	1	0%	-	-	-	-	0%	Cancelled	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 that need to be reviewed	Jan-20	Eysselein
			2.3.1 - 2.3.2 A larger proportion of taxpayers meet their filing obligations as required by law	Review progress and facilitate further improvements on-time filing and management of outstanding tax returns	0	12	12	2	-	12	12	2	50%	-	6	6	1	100%	Aug 5 - 8, 2019	On-time filing operating at improved efficiency levels by 31/12/2019 and measured against TADAT dimensions.	Some gains have been made reflected in on-time filing rates but more needs to be done to improve performance in this area.	Aug-19/ Jan-20	Lawrence	
			2.4.1 - 2.4.3 A larger proportion of taxpayers meet their payment obligations as required by law	Review progress and facilitate further improvements on time payment and management of tax arrears	0	20	20		-	20	20		50%	-	10	10		100%	Aug 9 - 16, 2019	On-time payment operating at improved efficiency levels by 31/12/2019 and measured against TADAT dimensions.	Visit included under 2.3.1 - 2.3.2 Progress has been made but potential to further improve.	Aug-19/ Jan-20	Lawrence	
		2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations	3	0	3		3	-	3		0%	-	-	-	0%	Cancelled	Review overall reform progress and status of PFTAC recommendation	Visit included under objective 1 PFTAC has provided TA across objective 2 that needs to be reviewed	Sep-19	Eysselein			
<b>TOTAL</b>					<b>74</b>	<b>251</b>	<b>325</b>	<b>23</b>																

Updated Plan Total Days	66	201	267	14
Delivered by Oct 31:	50	96	146	7
Percentage of Revised Plan:	76%	48%	55%	50%

Revenue Administration	Legal	Fiji	1.8. Effective implementation of a new tax or modernized legislation	Finalize renewal of Stamp Duty and VAT legislation	0	18	18	1	-	12	12	1	100%	-	12	12	1	100%	Sep 3 - 12, 2019	Modernized laws implemented by 6/30/2020.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jul-19	Burns
			1.8. Effective implementation of a new tax or modernized legislation	Presumptive Taxes, Mining provisions, Life Insurance, Transfer Pricing, Tax Treaties and Rulings Acts and Regulations						-	16	16	1	0%	-	7	7	1	100%	Mar 30 - Apr 9, 2020			
<b>TOTAL</b>					<b>0</b>	<b>18</b>	<b>18</b>	<b>1</b>															

Updated Plan Total Days	0	28	28	2
Delivered by Oct 31:	-	12	12	1
Percentage of Revised Plan:	0%	43%	43%	50%

<b>TOTAL</b>	<b>74</b>	<b>269</b>	<b>343</b>	<b>24</b>
Updated Plan Total Days	66	229	295	16
Delivered by Oct 31:	50	108	158	8
Percentage of Revised Plan:	76%	47%	54%	50%

Actual Outturn at April 30, 2020:	56	172	228	12
Percentage of Mid-Year Revised Plan:	85%	75%	77%	75%
Percentage of Original Plan:	76%	64%	66%	50%