

FY20 PFTAC Work Plan - May 2019 to April 2020: Samoa - 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	Samoa	To be established in CDPort	Second follow-up mission from the Regional Workshop on Insurance Legislation and Prudential Standards	0	10	10	1	-	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	Samoa	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.	3	0	3	Remote	5	-	5	1	100%	5	-	5	1	100%	Sep 2 - 4, 2019	• Complete GG consolidation FY2018. • Start expanding coverage to public sector and start disseminating public sector debt statistics. [RBM – GO – 12.3]	GFS for general government operations are compiled and disseminated on an annual basis.	Remote	Luis	
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.	Samoa	1.3 Staff capacity increased through training, especially on developing source data, compilation methods, and dissemination	Further train local staff to produce independent estimates of GDP	12	0	12	1	12	20	32	1	100%	12	20	32	1	100%	Jul 22 - Aug 2, 2019	• Training on data extrapolation according to high frequency data in order to improve the reliability of most recent NA estimates has been given. • GDP(E) estimates to be compiled and published conforming to 2008 SNA • A documentation about data sources and methods concerning GDP(P) estimates to be published.		Feb-20	Scheiblecker/ Freeman	
			1.5 Data are compiled and disseminated using the coverage and scope of the latest manual/guide	Further develop new estimates of GDP by expenditure																				
			1.20 Metadata released internally and to the public have been strengthened consistent with the dataset to enhance interpretation and analysis.	Development of GDP methodology guides for users																				
Macroeconomic Management	1. Improved macroeconomic policy advice to government and central bank management	Samoa	1.3 Sound medium-term macroeconomic framework	Support the use of the Samoa Economic and Revenue Forecasting (SERF) Model.	5	0	5	1	5	-	5	1	100%	5	-	5	1	100%	May 6 - 10, 2019	(1) The SERF Model continues to be used in budget preparations (Jun. 19). (2) The SERF model is used to undertake sustainability analysis of policy scenarios (Apr. 20).		Nov-19	Claus	
Public Financial Management	1. Improved laws and effective PFM institutions	Samoa	1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	Developing PFM Roadmap					9	-	9	1	0%	8	8	16	1	100%	Jan 20 - 31, 2020				Kubasta/ Goel	
	3. Improved Budget Execution and Control		3.1 Controls over expenditure and payments are strengthened	Establishing a warrant system		5	10	15	1	-	-	-	-	0%	-	-	-	-	0%	Cancelled	Assisting the authorities with establishing a warrant system for expenditure controls	STX Days 5 days in country, 2 travel and 3 post mission days.		Kubasta STX - TBD
				Planning a risk based procurement audit								15	15	1	100%	-	15	15	1	100%	Sep 30 - Oct 12, 2019			Morrison
				Reporting on a risk based procurement audit								7	7	1	100%	-	7	7	1	100%	Oct 28 - Nov 1, 2019			Morrison
4. Improve coverage and quality of fiscal reporting	4.2 Comprehensiveness and quality of fiscal reports is enhanced	Improving Financial Reporting		5	10	15	1	3	15	18	1	0%	8	8	16	1	100%	Jan 20 - 31, 2020		STX Days 5 days in country (but consistent with another mission), 2 travel and 3 post mission days.		Kubasta/ Goel		
Revenue Administration	1. Strengthened revenue administration management and governance arrangements	Samoa	1.5.1 - 1.5.4. Corporate priorities are better managed through effective risk management	Review industry partnership strategy		10	10	1	-	10	10	1	100%	-	10	10	1	100%	Aug 30 - Sep 6, 2019	An industry partnership initiative targeting high risk industry segments showing compliance improvements by 6/30/20.	An industry partnership strategy to improve compliance has been introduced but due to staff shortages has struggled to get off the ground.	Aug-19	Shrosbree	
			1.5.1 - 1.5.4. Corporate priorities are better managed through effective risk management	Renew compliance improvement strategy		16	16	1	-	16	16	1	0%	-	-	-	-	0%	Cancelled	New generation CIP designed and implemented	Current Compliance Improvement Plan is evaluated	Aug-19	Matthews	
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised	Pacer Plus mission							12	24	36	1	0%	-	24	24	1	100%	Jan 20 - 31, 2020			Mullins/ Li Liu (HQ)
			1.1 - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations overlapping with STX review of core tax function		2	-	2	1	-	-	-	-	-	0%	-	-	-	-	0%	Cancelled	Review PFTAC recommendations and status of implementation	Review status of PFTAC recommendation	Jul-19
	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities		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	6	6	1	-	6	6	1	100%	-	6	6	1	100%	Aug 12 - 15, 2019	On-time filing operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current compliance levels.	Jun-19	Scott
			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	10	10	1	-	10	10	1	100%	-	10	10	1	100%	Aug 16 - 23, 2019	On-time payment operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current compliance levels.	Jun-19	Scott
			2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Improve taxpayer services		0	6	6	1	-	6	6	1	100%	-	6	6	1	100%	Aug 26 - 29, 2019	Improved delivery of taxpayer services by 31/12/2020 and measured against TADAT dimensions.	Visit included under objective 1 A taxpayer services function in place with potential to further improve service delivery and an create an environment that improves voluntary compliance.	Aug-19	Shrosbree
			2.5.1.-2.5.2 Audit and other verification programs more effectively ensure accuracy of reporting	Review audit modernisation plan		0	16	16	1	-	16	16	1	100%	-	16	16	1	100%	Sep 9 - 20, 2019	The audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	A PFTAC audit modernization plan has been accepted by the authorities but additional TA is required to assist with implementation.	Jun-19	Sutherland
	2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations		3	0	3	1	-	-	-	-	0%	-	-	-	-	0%	Cancelled	Review PFTAC recommendations and status of implementation	Visit included under objective 1 Review status of PFTAC recommendation	Jul-19	Eysselein		
TOTAL					35	94	129	11					46	155	201	12								

Updated Plan Total Days	46	155	201	12
Delivered by Oct 31:	22	90	112	7
Percentage of Revised Plan:	48%	58%	56%	58%

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Revenue Administration	Tax Policy & Legal	Samoa	1.8. Effective implementation of a new tax or modernized legislation	POS Regulation					-	5	5		100%	-	-	-	-	0%	Cancelled				Burns
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TOTAL	0	0	0	0					0	5	5	0
Updated Plan Total Days									0	5	5	0
Delivered by Oct 31:									-	5	5	-
Percentage of Revised Plan:									0%	100%	100%	0%

TOTAL	35	94	129	11					46	160	206	12
Updated Plan Total Days									46	160	206	12
Delivered by Oct 31:									22	95	117	7
Percentage of Revised Plan:									48%	59%	57%	58%

Actual Outturn at April 30, 2020:
 Percentage of Mid-Year Revised Plan:
 Percentage of Original Plan:

38	130	168	10
83%	81%	82%	83%
109%	138%	130%	91%