

FY20 PFTAC Work Plan - May 2019 to April 2020: Fiji - MID-YEAR Update at 31Oct2019

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	Delivery Status	Milestones	Comments	Planned Date	Experts
					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%	Shift to FY21	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.	01-May-19	TBC	
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	1.1.2 Higher frequency data has been compiled and disseminated internally and/or to the public.	Bridge tables facilitate the compilation of budgetary central government (BCG) GFS. Compile, review and disseminate data to the IMF Statistics Department.	12	0	12	1	14	-	14	1	100%	Sep 16 - 27, 2019	<ul style="list-style-type: none"> 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 subsidiaries are clearly distinguished in the coding for consolidation purposes. Reduce miscellaneous categories for revenue and expense. [RBM-GO 9.4] Identify and reconcile general government (GG) elimination entries for consolidation (grants / transfers / loans and revenue and expense interest cost). Finalize estimates for local government data needs for the cashflow statements (FY2010-16) in preparation for general government consolidation. Compile and disseminate annual GFS data for RCG (FY 2018). Compile and disseminate consolidated annual GFS for GG (FY2010-16). Compile annual public sector debt statistics (PSDS) covering GG and Public Nonfinancial Corporations (PNFC). [RBM - GO - 12.1 and 12.3] 	GFS compilation for the RCG is automated through the new CoA.	Sep-19	Lutz
					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.									<ul style="list-style-type: none"> Compile a methodological guideline for GG GFS compilation which addresses annual and quarterly compilation and dissemination. Update the metadata data for GG and PSDS on the e-GD05 website. [RBM-GO-10] 	Enhanced metadata and compilation guidelines are produced.		
					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	10	0	10	2	12	-	12	1	100%	Jun 24, Jul 5, 2019	<ul style="list-style-type: none"> GDP data on expenditure and income side conforms concept and definitions of 2008 SNA. Review corrected Operating Surplus and Social Security formulas in advance of the 2018 GDP release. Publication of QNA in the dimensions of ANA. 	Methods and data used on expenditure and income side of GDP have to be reviewed.
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	1.20 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	0	12	12	1	-	12	12	1	100%	Jul 8 - 19, 2019		Review corrected Operating Surplus and Social Security formulas in advance of the 2018 GDP release.	Jul-19	Tennis
					1.3 Staff capacity increased through training, especially on developing source data, compilation methods, and dissemination	Assist in the production of External Debt Statistics												
Macroeconomic Management	1. Improved macroeconomic policy advice to government and central bank management	Fiji	1.3 Sound medium term macroeconomic framework	Develop the fiscal sector in the Fiji macroeconomic programming framework.	5	0	5	1	-	-	-	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%	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%	Apr-20	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%	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/Kaufmann
			1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	Developing PFM Roadmap					5	14	19	1	0%	Jan 27 - Feb 7, 2020			Short	Kaufmann
			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%	Feb-20	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%	Other donor	Chart of Accounts structure is adopted by MOE	One on site mission and additional WAH days.		Kubasta STX: TBD
			4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Improved presentation of budget execution reporting and analysis.	1	17	20	1	-	-	-	-	0%	Relinquished	Quarterly execution reports are published	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days		Kubasta STX: TBD
			4.3 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%	Apr-20	Fiscal risk framework and reporting process is adopted by MOE.		May-19	Expert
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%	Jun 3 - 14, 2019	An effective CS facilitating high levels of compliance.	PFTAC has assisted Fiji in the development of a CS approach now in its third year. A review will be carried out to measure its effectiveness and suggestions for its further improvement.	Jun-19	Adelt
			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%	Shift to FY21	A dispute resolution process in place by 12/31/20.	Work has commenced on a dispute 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%	Jun 3 - 14, 2019	Quality assurance review completed	Recommendations to FRCS on business issues resolution and high risk areas	May-19	Norhusus
			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%	Apr 6 - 18, 2020	Industry partnership developed by 31/12/2019	Design industry partnership strategy to improve compliance	Jun-19	Shrodbree
			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	1	0%	Jan 22 - 24, 2020	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%	Aug 5 - 9, 2019/Apr 15 - 18, 2020	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	-	20	50%	Aug 9 - 16, 2019/Apr 17 - 24, 2020	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	-	3	0%	Jan 22 - 24, 2020	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
TOTAL:					74	251	325	23										
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%	Sep 9 - 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%	Feb 3 - 14, 2020			
TOTAL					0	18	18	1										

Updated Plan Total Days: 0 28 28 2

Delivered by Oct 31: - 12 12 1
 Percentage of Revised Plan: 0% 43% 43% 50%

TOTAL: 74 269 343 24

Updated Plan Total Days: 66 229 295 16

Delivered by Oct 31: 50 108 158 8
 Percentage of Revised Plan: 76% 47% 54% 50%