**FY21 Work Plan - May 2020 to April 2021:  Government Finance Statistics (GFS)**

| TA Area | Objective | Country | Outcome Targeted | Activity | May 2020 - April 2021 (in person-days) PFTAC resident advisors | ST experts | Total | Number of Missions/ Activities | Updated Post COVID Inputs at Jul 31, 2020 (person-days - changes in red) PFTAC resident advisors | ST experts | Total | Number of Missions/ Activities | % of updated plan delivered at end-Jul | Delivery Status | COVID Status | Milestones | Comments | Planned Date | Experts |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Government Finance Statistics | 1. Strengthened macroeconomic and financial statistics compilation and dissemination for decision making: compilation methodologies in line with international standards for GFS | Cook Islands | 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. | Refine compilation techniques for using various administrative data sources to reduce statistical discrepancies | 5 | - | 5 | 1 | 10 | - | 10 | 1 | 100% | Jun 1 - 12, 2020 (remote) | 3 - Moderately COVID Related | • Cook Islands National Statistics Office (CINSO) and Crown Accounts Divisions (CAD) to work with departments to reconcile discrepancies for the flows recorded in the accounting system and the asset registers, as well as reconciliation of changes in cash balances for the financial balance sheet • CoA reform to include the automation of the GFS with GFSM 2014 economic and functional codes | Improve data for GFS compilation and dissemination | Aug, 2020 | Temes |
| | | | 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. | | | | | | | | | | | | • The CINSO to compile and disseminate public sector debt data quarterly with the World Bank • The CINSO to produce and disseminate quarterly data for the International Financial Statistics (IFS) • Compile and disseminate annual GFS data for GG FY2019 | GFS for general government operations and PSDS are compiled and disseminated on a annual/quarterly basis | | |
| | | 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. | Refine compilation techniques for using various administrative data sources to reduce statistical discrepancies | 5 | - | 5 | Remote | 10 | - | 10 | 1 | 0% | Nov 16 - 27, 2020 (in-country) | 2 - Indirectly COVID Related | • Investigate the detail and reconcile grants / transfers between levels of gov. • Identify, reconcile and validate the loan transactions between general government units and its associated interest expense / revenue cost for elimination • Estimate incomplete transactions for local government data breaks preparing data for consolidation • Review the economic codes in the new CoA and ensure that grants and subsidies are clearly distinguished. | GFS compilation for the BCG is automated through the new CoA. | Dec, 2020 | Temes |
| | | | 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. | | | | | | | | | | | | • Compile and disseminate annual data for BCG FY 19 • Compile and disseminate consolidated general government annual data • Convert the State of the Nations Report with GFS level 2-3 data for BCG in the Government Finance Statistics Manual 2014 format for quarterly submission for International Financial Statistics • Compile and disseminate public sector debt data quarterly with the World Bank | GFS for general government operations are compiled and disseminated on a annual basis. | | |
| | | | 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 | | | | | | | | | | | | • Compile a methodological guideline for GG GFS compilation which addresses annual and quarterly compilation and dissemination. • Update the metadata of GFS for GG and PSDS on the e-GDDS website | Enhanced metadata and compilation guidelines are produced. | | |
| | | FSM | 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. | Refine compilation techniques for using various administrative data sources to reduce statistical discrepancies | 5 | - | 5 | 1 | 10 | - | 10 | 1 | 0% | Aug 31 - Sep 10, 2020 (remote) | 2 - Indirectly COVID Related | • Investigate and reconcile grants/transfers between levels of government • Identify, reconcile and validate the loan transactions between general government units and its associated interest expense / revenue cost for elimination • Investigate and resolve statistical discrepancies enabling the compilation and dissemination of quarterly BCG GFS | Improve data for GFS compilation and dissemination | Jan, 2021 | Temes |
| | | | 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. | | | | | | | | | | | | • Compile and disseminate BCG&SG FY19 • Compile and disseminate quarterly data for the 4 state governments • Compile and disseminate quarterly data for the 4 state governments • Compile and disseminate consolidated general government annual data | GFS for general government operations are compiled and disseminated on a annual basis. | | |
| | | Nauru | 1.5 Data are compiled and disseminated using the coverage and scope of the latest manual/guide. | Compile the institutional unit table for the public sector and investigate source data for GFS compilation purposes. | 3 | - | 3 | Remote | 3 | - | 3 | 1 | 0% | H2 FY21 (remote) | 1 - Not COVID Related | • Review and refine the list of all institutional units covered for public sector GFS. • Introduce a first draft of the budget summary statements in the GFSM 2014 format. • Investigate all possible data sources for the compilation of GFS | The institutional scope includes all significant central government institutional units and its associated transactions. | Nov, 2020 | Temes |
| | | | 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. | Mapping the national chart of accounts (CoA) to GFS. | | | | | | | | | | | | • Automate the GFS economic and functional codes in the financial system\ • Compile and disseminate annual GFS data for BCG FY2019 • Produce basic compilation procedures | Bridge tables from national source data to GFS classifications have been constructed and are used to compile GFS. | | |
| | | Palau | 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. | Refine compilation techniques for using various administrative data sources to reduce statistical discrepancies | 5 | - | 5 | 1 | 10 | - | 10 | 1 | 0% | Aug 10 - 21, 2020 (remote) | 2 - Indirectly COVID Related | • Investigate the detail and reconcile grants / transfers between levels of government • Identify, reconcile and validate the loan transactions between general government units and its associated interest expense / revenue cost for elimination | Improve data for GFS compilation and dissemination | Jan, 2021 | Temes |
| | | | 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. | | | | | | | | | | | | • Compile and disseminate consolidated general government annual data • Start incorporating state governments quarterly data at minimum Koror and Arai States • Compile and disseminate general government debt data in the World Bank quarterly public sector debt statistics template for publication • Compile and disseminate annual data for BCG FY 19 | GFS for general government operations are compiled and disseminated on a annual basis. | | |
| | | PNG | 1.12 Higher frequency data has been compiled and disseminated internally and/or to the public. | Assist in the verification and revisions of the COA mapping and associated compilation procedures for quarterly reporting. | 12 | - | 12 | 1 | 12 | - | 12 | 1 | 0% | Feb 8 - 19, 2021 (in-country) | 3 - Moderately COVID Related | •Compilation process for completing quarterly GFS reports and provisions for regular revisions to be completed. • GFS for BCG operations are compiled and disseminated on a quarterly basis. | GFS for budgetary central government operations are compiled and disseminated on a monthly (or quarterly) basis. | Mar, 2021 | STX |
| | | | 1.15 Macroeconomic data sets used by policy-makers have been made more intersectorally consistent (reduced discrepancies). | Prepare a reconciliation and include data for the financial balance sheet and public sector data to the monetary statistics and balance of payments. | | | | | | | | | | | | • Consistent reporting of financial assets and liabilities data (financial balance sheet) for consolidation with GFS on a annual and quarterly basis for general government. • Refine and improve the process for collecting debt and foreign aid data. • Collect and compile accounts receivable and payable (arears) information for at least 1 completed fiscal year and continue to produce the data. | GFS and debt are consistent or reconcilable with monetary and financial statistics and external sector debt statistics. | | |
| | | | 1.18 A new data set has been compiled and disseminated internally and/or to the public. | Assist in the verification and revisions of data compiled for GFS. | | | | | | | | | | | | • Annual GFS are compiled and disseminated for the GG FY2019. • Institutional table need to be updated to cover statutory bodies | A new set of GFS are compiled and disseminated for the general government as recommended by the GFSM 2014 guidelines. The institutional table need to be updated to in parallel to cover all statutory bodies. | | |
| | | RMI | 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. | Refine compilation techniques for using various administrative data sources to reduce statistical discrepancies | 5 | - | 5 | 1 | 10 | - | 10 | 1 | 100% | Jul 13 - 24, 2020 (remote) | 2 - Indirectly COVID Related | • Investigate the detail and reconcile grants / transfers between levels of government • Identify, reconcile and validate the loan transactions between general government units and its associated interest expense / revenue cost for elimination | Improve data for GFS compilation and dissemination | Feb, 2021 | Temes |
| | | | 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. | | | | | | | | | | | | • Compile and disseminate annual data for budgetary central government, FY19 and start expanding the coverage to the general government. • Compile and disseminate annual public sector debt statistics. • Compile and disseminate consolidated general government quarterly data | GFS for general government operations are compiled and disseminated on a annual basis. | | |
| | | 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. | - | 16 | 16 | 1 | - | 16 | 16 | 1 | 0% | Mar 8 - 19, 2021 (in-country) | 3 - Moderately COVID Related | • Compile and disseminate GG consolidated data for FY19. • Start expanding coverage to public sector and start disseminating public sector debt statistics. • Refine the process and resolve statistical discrepancies derived from using source data • Compile and disseminate public sector debt data quarterly with the World Bank | GFS for general government operations are compiled and disseminated on a annual basis. | Oct, 2020 | Temes |

| Country | Milestone | Planned Activity | Base L | Base S | Base T | Base # | Upd L | Upd S | Upd T | Upd # | % | Timing | COVID Rating | Activities | Verifiable Indicators | Date | Resource |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Solomon Islands | 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. | Refine compilation techniques for using various administrative data sources to reduce statistical discrepancies | 12 | - | 12 | 1 | 12 | - | 12 | 1 | 0% | Jan 18 - 29, 2021 (in-country) | 3 - Moderately COVID Related | • Establish work group between MOF, CBSI and National Statistics Office (NSO) to resolve discrepancies<br>• Complete integration of adjustments of "subventions and grants" for BCG, and for financial flow data and submit revised annual GFS time series to IMF database | GFS for general government operations are compiled and disseminated on a annual basis. | Sep, 2020 | Temes |
| | 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. | | | | | | | | | | | | • Compile and disseminate annual data for BCG FY2019.<br>• Investigate statistical discrepancies and reconcile changes in cash balances.<br>• compile GG consolidation FY2010-19.<br>• Compile and disseminate annual public sector debt statistics. | GFS for general government operations are compiled and disseminated on a annual basis. | | |
| Timor-Leste | 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. | Imbalances using various data sources to compile GFS are investigated and resolved. | 3 | - | 3 | Remote | 3 | - | 3 | 1 | 0% | H2 FY21 (remote) | 1 - Not COVID Related | • Review and complete updates between various source systems to resolve discrepancies, e.g. balance sheet transactions.<br>• Updates to the COA in ProClarity transparency portal to facilitate GFS compilation.<br>• Finalize institutional sectorization enabling complete coverage for GFS compilation<br>• Resume the compilation and dissemination of the quarterly GFS report.<br>• Develop GFS tables for inclusion in the Budget documents.<br>• Compilation procedures are designed to minimize processing errors, such as coding, editing, and tabulation errors<br>• Begin to publish annual GFS data on MoFP website, including revised/ benchmarked series | Statistical discrepancies and other potential indicators of problems in statistical outputs are investigated. With support of the Information Technology Free balance international team. | Nov, 2020 | Temes |
| | 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. | | | | | | | | | | | | • Compile and disseminate public sector debt data quarterly with the World Bank<br>• Compile GFS for BCG FY 2019<br>• Revise quarterly and annual compilation processes to reflect results of cash balance reconciliation<br>• Refine the general government quarterly data process by updating with May 2019 mission recommendations | GFS for general government operations are compiled and disseminated on a annual basis. | | |
| Tonga | 1.5 Data are compiled and disseminated using the coverage and scope of the latest manual/guide. | Complete the institutional unit table for the public sector and investigate source data for GFS compilation purposes. | 5 | - | 5 | 1 | 5 | - | 5 | 1 | 0% | Nov 30 - Dec 4, 2020 (in-country) | 2 - Indirectly COVID Related | • Review and finalize the list of institutional units for the public sector | The institutional scope includes all significant general government institutional units and its associated transactions. | May, 2020 | Temes |
| | 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. | Mapping the national chart of accounts (CoA) to GFS. | | | | | | | | | | | | The revised CoA for BCG include the GFSM 2014 economic and functional coding for automating the GFS compilation. | Bridge tables from national source data to GFS classifications have been constructed and are used to compile 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. | | | | | | | | | | | | • Compile and disseminate annual data for BCG for FY2018 and FY19.<br>• Compile and disseminate annual public sector debt statistics. | GFS for general government operations are compiled and disseminated on a annual basis. | | |
| Tuvalu | 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. | 7 | - | 7 | 1 | - | - | - | - | 0% | Cancelled | | • Compile and disseminate annual data for BCG FY2019.<br>• Compile and disseminate annual public sector debt statistics | GFS for general government operations are compiled and disseminated on a annual basis. | Jul, 2020 | Temes |
| Vanuatu | 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. | Imbalances using various data sources to compile GFS are investigated and resolved. | 12 | - | 12 | 1 | 12 | - | 12 | 1 | 0% | H2 FY21 (in-country) | 2 - Indirectly COVID Related | • Establish a GFS technical workgroup between DoFT, VNSO and RBV to reconcile data before its published and disseminated.<br>• A reconciliation of transactions in the net investment of nonfinancial assets between various source data causing statistical discrepancies be finalized.<br>• Update the Financial Management Information System with GFSM 2014 economic and functional codes enabling the automation of the GFS for BCG. | Statistical discrepancies and other potential indicators of problems in statistical outputs are investigated. | Apr, 2021 | Temes |
| | 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. | | | | | | | | | | | | • Compile and disseminate annual data for BCG FY2018.<br>• Compile and disseminate annual public sector debt statistics. | GFS for general government operations are compiled and disseminated on a annual / quarterly basis. | | |
| Regional | Capacity Development in GFS. | GFS methodological training, practical workgroup exercises and country data compilation. | 5 | 13 | 18 | 1 | 5 | 13 | 18 | 1 | 0% | Apr 12 - 16, 2021 (in-country) | 4 - Predominantly COVID Related | Workshop delivered and staff trained. | Workshop for selected PFTAC member countries to be held in Fiji. This activity will include a segment of country specific technical assistance to Kiribati. | Aug, 2020 | Temes/ STX |

| | Base L | Base S | Base T | Base # |
|---|---|---|---|---|
| **Total Days:** | 84 | 29 | 113 | 11 |

| | | | | |
|---|---|---|---|---|
| Updated Post COVID-FY21 Workplan: | 102 | 29 | 131 | 13 |
| Increase from Baseline Plan: | 21% | 0% | 16% | 18% |
| | | | | |
| Delivered as at Qtr. 1 | 20 | - | 20 | 2 |
| Percent Delivered of Updated Plan | 20% | 0% | 15% | 15% |

**COVID Distribution**

| | | | | |
|---|---|---|---|---|
| 1 - Not COVID Related | 6 | - | 6 | 2 |
| 2 - Indirectly COVID Related | 57 | - | 57 | 6 |
| 3 - Moderately COVID Related | 34 | 16 | 50 | 4 |
| 4 - Predominantly COVID Related | 5 | 13 | 18 | 1 |