

FY26 Work Plan - May 2025 to April 2026: Samoa - MID-YEAR UPDATE as at Oct 31, 2025

TA Area	Objective	Country	Outcome Targeted	Activity	May 2025 - April 2026 (in person-days)			Number of Missions/ Activities	Mid-Year Update at Oct 30, 2025 (in person-days)			% Delivery	Delivery Status	Modality	Milestones	Comments	Planned Date	Experts		
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total									
Public Financial Management	Improved PFM laws and effective institutions	Samoa	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Peer Review of PEFA Self-Assessment	5	-	5	1	-	-	-	0%	Rescheduled		Peer review of PEFA self-assessment completed and feedback provided.		Aug 4 - 8, 2025	O'Grady		
	Strengthened identification, monitoring, and management of fiscal risks		Analysis, disclosure and management of other specific fiscal risks are more comprehensive	Extending the use of fiscal risk tools	12	17	29	1	12	17	29	1	0%	Feb 16 - 27, 2026	In-country	Extend use of FRAT to incorporate other Specific Risks, and extend use of SOE HCT for SOEs' Corporate Plans.		Feb 16 - 27, 2026	O'Grady/ Barry	
	Improved Public Investment Management		Planning of public investments is strengthened to ensure sustainability	Conduct PIMA and C-PIMA	32	36	68	1	-	-	-	-	0%	Rescheduled		PIMA and C-PIMA undertaken and action plan agreed.		Nov 17 - 28, 2025	LTXs/ Petrie/ Du Preez HQX- Preston/ Fisher	
Financial Sector Supervision	Develop/strengthen banking regulations and supervision frameworks	Samoa	Legal/ prudential regulations for risk management, governance framework and prudential ratios on consolidated basis, developed/ strengthened.	Review of Draft Insurance Act of Samoa	-	5	5	1	-	7	7	1	0%	Jul 30 - Nov 28, 2025	Remote	CBS submits amended Banking and Financial Institutions Act to the Parliament for approval.		Sep 8 - 12, 2025	van den Broeke	
			Legal/ prudential regulations for risk management, governance framework and prudential ratios on consolidated basis, developed/ strengthened.	Review of Samoa Financial Institutions Act	-	-	-	-	-	7	7	1	0%	Jul 30 - Dec 3, 2025	Remote	CBS submits amended Banking and Financial Institutions Act to the Parliament for approval.		Sep 8 - 12, 2025	Tutsch	
Government Finance Statistics	Strengthen compilation and dissemination of fiscal statistics	Samoa	A new data set has been compiled and disseminated internally and/ or to the public	Compilation of GFS for GG operations - Continued development of GFS outputs	12	-	12	1	12	-	12	1	100%	Jun 30 - Jul 9, 2025	In-country	1. A full set of GFS tables for the extrabudgetary subsector of the general government is compiled by the statistical authorities and disseminated on an annual basis. 2. Consolidated general government (or public sector) GFS dataset is compiled by the statistical authorities and disseminated on an annual basis.		Jun 30 - Jul 9, 2025	McDonagh	
			Legal and institutional environment are adequate for the compilation and dissemination of statistics																	
			Methodological basis for the statistics follows internationally accepted standards, guidelines or good practices																	
Real Sector Statistics	Strengthen compilation and dissemination of real sector statistics- national accounts	Samoa	A new data set has been compiled and disseminated internally and/ or to the public.	2023 SUT and Rebasing GDP	-	17	17	1	-	19	19	1	100%	Sep 29 - Oct 10, 2025	In-person	Final balancing of SUT		Sep 29 - Oct 10, 2025	Abbasi	
			A new data set has been compiled and disseminated internally and/ or to the public.													Mar 9 - 20, 2026	Abbasi			
Prices	Strengthen compilation and dissemination of Consumer Price Statistics (CPP)	Samoa	A new data set has been compiled and disseminated internally and/ or to the public.	Updating Consumer Price Index	-	18	18	1	-	18	18	1	0%	Nov 10 - 21, 2025	In-person	Updated CPI compiled and published.		Aug 11 - 22, 2025	Graf	
Revenue Administration	Strengthened revenue administration management and governance arrangements	Samoa	Support functions enable more effective delivery of strategy and reforms	Conduct impact analysis of tax processing system on organization operating model	24	-	24	1	24	-	24	1	100%	Jul 14 - 18, 2025	In-country	1. Operating model impacts identified, endorsed. 2. Implementation plan developed.	Back to back with PFTAC Steering Committee	Jul 14 - 25, 2025	McAlister/ Williams	
			Organizational arrangements enable more effective delivery of strategy and reforms	Conduct Tax Gap Analysis Business Licence Renewal Improvements	-	12	12	1	-	15	15	1	100%	Oct 27 - Nov 5, 2025	In-country	1. DRM plan with specific targets developed informed by tax gap analysis.		Sep 29 - Oct 10, 2025	Shrosbree	
	Strengthened core tax administration functions		Support functions enable more effective delivery of strategy and reforms	Digital Modernization Preparation	-	-	-	-	5	11	16	1	100%	Sep 8 - 12, 2025	Hybrid		5 remote days		McAlister/ Lewis	
			Audit and other verification programs more effectively ensure accuracy of reporting	Review of Tax Audit Progress	-	17	17	1	-	17	17	1	0%	Feb 9 - 20, 2026	In-country	Complex tax audit cases have case plans and are actively managed. Increase in case closure with tangible assessments.		Feb 9 - 20, 2026	Mitchell	
Macroeconomic Programming and Analysis	Stronger analytical skills and better macroeconomic forecasting and policy analysis	Samoa	Sound medium-term macroeconomic framework (inclusive of GDP and inflation, commodity prices, the external and monetary sectors, and fiscal aggregates).	Macro-Fiscal Modeling	12	-	12	1	12	-	12	1	100%	Jun 30 - Jul 18, 2025	In-country	Ability to forecast macro-fiscal outcomes and run scenarios.		Jun 30 - Jul 18, 2025	Beaumont	
			Sound medium-term macroeconomic framework (inclusive of GDP and inflation, commodity prices, the external and monetary sectors, and fiscal aggregates).	Training on E-Views	5	-	5	1	-	-	-	-	0%	Rescheduled	In-country	Improved ability to operate EViews.		Aug 18 - 22, 2025	Beaumont	
Macroeconomic Frameworks	Develop capacity in macroeconomic forecasting and policy analysis to support policy decision making and communications	Samoa	Improved analytical skills, and better macroeconomic forecasting and policy analysis capacity	Forecasting and Nowcasting	12	-	12	1	24	-	24	1	100%	Sep 8 - 19, 2025	In-country	Nowcasting tools and FPAS process embedded into CBS monetary policy decision making.	HQ Led mission	Sep 7 - 20, 2025	Nield/ Karapetyan	
	Stronger analytical skills and better macroeconomic forecasting and policy analysis		Sound medium-term macroeconomic framework (inclusive of GDP and inflation, commodity prices, the external and monetary sectors, and fiscal aggregates).	Macro-Fiscal Modeling	8	-	8		8	-	8		100%	Jun 30 - Jul 18, 2025	In-country	Ability to forecast macro-fiscal outcomes and run scenarios		Jun 30 - Jul 18, 2025	Nield	
Debt Management	Formulate and implement a medium-term debt management strategy (MTDS)	Samoa	MTDS developed, documented and published	Debt Fundamentals Training	-	-	-	-	9	-	9	1	100%	Oct 16 - 24, 2025	In-country	1. Staff trained in MTDS AT and framework 2. Staff shows competence through presentations, discussions or practical exercises on debt management strategy formulation and implementation			Vilanova	
	Develop market infrastructure and capacity for cost effective financing		An effective primary market, with market-based issuances	Local currency bond market development Diagnostic Mission	-	-	-	-	-	18	18	1	0%	Apr, 2026	In-country	1. Officials have increased capacity in developing an issuance calendar.			STX	

Updated Mid-FY26 Workplan:  
Delivered by Oct 31:  
Percentage of Revised Plan:

106	144	250	15
94	45	139	8
89%	31%	56%	53%