

| TA Area                       | Objective  | Country      | Outcome Targeted  | Activity   | May 2026 - April 2027<br>(in person-days) |            |            | Number of Missions/<br>Activities | Modality   | Milestones   | Comments | Planned Date               | Experts               |
|-------------------------------|--|--------------|---|--|---|------------|------------|-----------------------------------|------------|--|----------|----------------------------|-----------------------|
|                               |  |              |   |  | PFTAC resident advisors                   | ST experts | Total      |                                   |            |  |          |                            |                       |
| Public Financial Management   | Strengthen Budget Management - SBM   | Cook Islands | Strengthened annual budget process for more efficient and effective use of resources  | Develop Climate Budget Statement   | 12  | 18         | 30         | 1                                 | In-country | Climate Budget Statement are formulated.   |          | Oct 5 - 16, 2026           | Tandberg/ STX         |
| Financial Sector Supervision  | Develop/strengthen banking regulations and supervision frameworks                                      | Cook Islands | Forward-looking assessment of banks' risk strengthened.   | Strengthen Risk Based Supervision  | 5   | -          | 5          | 1                                 | Remote     | On-site inspection scope and frequency is performed based on risk and impact of banks and are guided by off-site risk analysis   |          | Aug 17 - 21, 2026          | Arango                |
|                               | Develop/strengthen banking regulations and supervision frameworks                                      |              | Forward-looking assessment of banks' risk strengthened.   | Risk Based Supervision Implementation  | 5   | 10         | 15         | 1                                 | In-country | Structured approach to on-site examination reporting developed. Risk-based supervision manual is approved by the authorities.  |          | May 25 - 29, 2026          | Arango/ STX           |
| Government Finance Statistics | Strengthen compilation and dissemination of Government Finance Statistics (GFS) - SGF                  | Cook Islands | A new data set has been compiled and disseminated internally and/ or to the public  | Compilation of GFS for GG operations - Strengthening data analysis and building in quality assurance | 12  | -          | 12         | 1                                 | In-country | 1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis.<br>2. Consolidated general government (or public sector) GFS dataset is compiled by the statistical authorities and disseminated on an annual basis.  |          | Jul 20 - 31, 2026          | McDonagh              |
|                               |  |              | Source data are adequate for the compilation of these macroeconomic statistics  |  |   |            |            |                                   |            | 1. The data sources for the budgetary subsector of central government enable the precise mapping of economic flows and stocks to the GFSM 2014 taxonomy, with only isolated exceptions.  |          |                            |                       |
|                               |  |              | Legal and institutional environment are adequate for the compilation and dissemination of statistics  |  |   |            |            |                                   |            | 1. A formal or informal coordination forum exists to bring together GFS compilers, data suppliers, expert users and other key stakeholders at both technical and managerial levels.<br>2. A full spectrum of relevant existing administrative datasets are available to the GFS compilers for the purpose of GFS compilation, with appropriate disclosure controls applied where commercial or political sensitivities exist.<br>3. National GFS experts are involved in the updates to the chart of accounts and other changes to the format and contents of the source datasets, to ensure the needs of fiscal statistics are met. |          |                            |                       |
| Real Sector Statistics        | Strengthen compilation and dissemination of National Production, Income and Expenditure Accounts - PIE | Cook Islands | A new data set has been compiled and disseminated internally and/or to the public   | Update GDP   | 12  | -          | 12         | 1                                 | In-country | 1. Disseminate the new GDP(E) series in current prices.<br>2. Prepare a new GDP(E) series by activity at current prices.<br>3. Publish the revised sources and methodology document.   |          | Aug 10 - 21, 2026          | Grcman                |
|                               |  |              | Improved periodicity, timeliness, and consistency of data   |  |   |            |            |                                   |            | 1. Reduce delay in releasing national accounts.  |          |                            |                       |
|                               |  |              | Authorities have a baseline understanding of the current state of National Production, Income and Expenditure accounts compilation and dissemination and opportunities to strengthen these capabilities |  |   |            |            |                                   |            | 1. Backcast GDP series.<br>2. Compile rebased GDP series.<br>3. Data required for rebase is available.<br>4. Disseminate rebased GDP estimates.<br>5. Rebase strategy document prepared.<br>6. Update sources and methods document.  |          |                            |                       |
| Revenue Administration        | Strengthened revenue administration management and governance arrangements (SDG 17.1) - RAM            | Cook Islands | Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations           | Desk Review of reform progress, check-in with authorities  | 12  | -          | 12         | 1                                 | Remote     | Core tax administration issues routinely reviewed and addressed.   |          | May 1, 2026 - Apr 30, 2027 | Koukpaizan            |
|                               | Strengthened revenue administration management and governance arrangements (SDG 17.1) - RAM            |              | Organizational arrangements enable more effective delivery of strategy and reforms  | Developing Change Management   | 12  | 17         | 29         | 1                                 | In-country | Effective change management strategies developed and implementation plans agreed.  |          | Sep 7 - 18, 2026           | Koukpaizan/ Vesperman |
|                               | Strengthened revenue administration management and governance arrangements (SDG 17.1) - RAM            |              | Digital technologies are better aligned with strategic objectives   | Support Digitalization - Options and Planning  | 12  | -          | 12         | 1                                 | In-country | Requirements for a core tax system are identified.   |          | Jun 29 - Jul 10, 2026      | McAlister             |
|                               | Strengthened core tax administration functions   |              | Audit and other verification programs more effectively ensure accuracy of reporting   | Strengthening Audit Capability   | -   | 17         | 17         | 1                                 | In-country | Tax audit capacity strengthened.   |          | May 18 - 29, 2026          | Shukla                |
| <b>TOTAL</b>                  |  |              |   |  | <b>82</b>                                 | <b>62</b>  | <b>144</b> | <b>9</b>                          |            |  |          |                            |                       |