

PACIFIC FINANCIAL TECHNICAL ASSISTANCE CENTRE

QUARTERLY REPORT

November 2022



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This report covers the second quarter of the 2023 Fiscal Year for the period August 1 to October 31, 2022.

I. Introduction

Following the sharp economic contractions in last the two years, Pacific Island economies are gradually recovering.

The rebound in growth is led by tourism, as countries are reopening their borders and easing travel restrictions. The risks to the outlook remain high and include inflationary pressures from higher food and fuel prices, weakening fiscal balance and elevated debt levels in some member countries. Pacific Island countries also remain vulnerable to uneven vaccination coverage, potential COVID-19 outbreak and risks of global slowdown. Travel conditions permitted PFTAC to resume in-person delivery of capacity development missions. This positive change is welcome as remote CD delivery became increasingly challenging with member countries preference for in-person engagement.

Analysis and review of program delivery and budget execution cover the first half of FY2023 (May 1 through October 31, 2022) with CD delivery at 30 percent of the original workplan (1,201 days of 3,962 planned), and 33 percent of 228 missions with 75 delivered. Actual and projected expenditure is around 34 percent of the US\$ 8.7 million budget. Workplans for the year have been closely reviewed and adjusted to reflect execution and changing circumstances. The adjusted FY2023 workplan aims to deliver 190 missions and activities versus the original plan of 228. The reduction in activities and missions reflect the need to remain within the budget as well as to have realistic workplans – some missions being rescheduled to the beginning of next fiscal year. The midyear outturn against the adjusted workplan is 42 percent in TA days (1,201 of 2,835 days) and 39 percent in missions (75 of 190 missions/activities).

II. News

Phase VI Update

PFTAC is generously funded by Australia, Korea, New Zealand, the Asian Development Bank (ADB), and the European Union, the Government of Canada from November 2019, and from December 30, 2020, the United States Treasury. From the start of Phase V in November 2016, member countries have also agreed to financially contribute to PFTAC costs. The IMF covers the salaries for the coordinator and local administrative staff, as well as various administrative costs.

A key priority in the coming months will be to secure sufficient pledges to cover the financing needs of Phase VI, with the understanding that additional pledges could materialize during Phase VI. PFTAC traditional donors expressed their support – and are unanimous in recognizing the benefits and impacts of PFTAC activities. Phase VI is ambitious, with the hiring of new advisors and a focus on gender and climate change. At end-October, current pledges cover about half of Phase VI financing needs – more efforts are needed – from existing partners but also potentially from a more diverse pool of donors. Additionally, securing member country contributions

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early on in the new phase will be critical. PFTAC and the Institute for Capacity Development of the IMF are working to that end. In addition, the IMF is pledging more resources to support its Regional Capacity Development centers across the world – this work is ongoing, and the objective is to better support fragile and small states as well as some workstreams such as climate change.

Staff Update

During October, the PFTAC team farewelled Mr. Georg Eysselein, the Revenue Administration resident advisor. Mr. Eysselein completed a four-year assignment where he led and supported important tax reform across PFTAC membership under the scaled up revenue program. He now returns to South Africa and bids adieu in his own words: *'It is with heavy heart that I have to say goodbye to the Pacific Island Region and everyone I have worked with over the past four years. I am grateful for the good cooperation and seeing so many tax administrations making successful reforms notwithstanding very challenging and difficult times. I have enjoyed working with PFTAC*



and also being able to deliver technical assistance with a very competent and experienced team of experts. The highlights include overseeing changes to functional structures, implementation of strategic and operational plans as well as compliance improvement plans, focus on large taxpayers, skills development, improving core tax functions and improving tax legislation. The new focus on international tax and people management is also exciting. I wish Katrina and John all the best and know that the Revenue program is in very good, capable hands. Thanks for all the support, engagement and friendship. All the messages and farewell gifts are deeply appreciated. I leave with many good memories and the Pacific Islands will forever be very special and my favorite part of the world.' Georg Eysselein



With Georg finishing his very successful time with PFTAC, we welcome John McAlister to the role of Revenue Administration Advisor, to work alongside Katrina Williams. John has come directly to PFTAC from Thimphu Bhutan where he was Resident Advisor (John is in Bhutanese national dress in the photo). Over 35 years, John has led large and complex change programs that have changed the way that people deal with Tax authorities, how businesses deal with government and each other. This includes working in Whole-of-Government programs, the Australian Taxation Office, private sector business change and digital enablement and with IMF. Most recently John has supported the Royal Government of Bhutan with preparation for a Goods and

Services Tax, including development of skills, capability and design processes for all aspects of the implementation along with the new Bhutan Integrated Taxation (Administration) System (BITS). John is passionate about innovation, business process reengineering and the transformational benefits of 'digital' in addressing disadvantage, creating transparency, delivering better business outcomes and improved user experience. He understands that data is the lifeblood of administration and has never been more in focus than in the modern digital economy. Yet this can only be meaningful in the unique context and culture of the people and country.

Following the re-establishment of the Government Finance Statistics (GFS) advisor position, Mr. Eduard Moskalenko joined the PFTAC team remotely in October as the new GFS and Public Sector Debt Statistics (PSDS) advisor. Eduard is an Estonian national and will join the team in Suva during mid-November. Eduard has



extensive experience in the areas of the GFS and PSDS, as well as national accounts, which he accumulated at the UK's Office of National Statistics over the last nine years. Prior to joining the IMF, he worked as the Head of Branch, leading the team responsible for methodological advice, innovation and compliance with the international framework in the GFS area. In this role, he led the UK's work on data and methodology related to the government interventions during the COVID-19 pandemic, the transition to new data collection approach for public corporations and contributed to the development of European statistical guidance in areas of high importance to the UK, such as income-contingent loans. Eduard holds a Bachelor's Degree in Economics (first Class) from the University of Exeter, United Kingdom, and a Master of Social Science in Economics from the University of Uppsala in Sweden.

RCDC Directors Retreat

The PFTAC Director, Samir Jahjah joined the regional capacity development centers (RCDC) Directors Retreat at the IMF Headquarter in Washington during October 25-27, 2022. This was the first in-person annual retreat of center directors since the outbreak of COVID-19 pandemic. The IMF's network of 17 RCDC is at



the forefront of IMF's effort to meet the technical assistance and training needs of its membership. The IMF's Managing Director Kristalina Georgieva, First Deputy Managing Director Gita Gopinath, Department Directors, partners, beneficiaries, staff, and RCDC Directors discussed how to further increase the impact of regional centers amidst ongoing shocks and transformational challenges. The retreat provided a platform to reflect on the strengths of RCDC such as providing capacity development support in tackling immediate challenges while continuing to build long term capacity; close working relationship with clients; agility and responsiveness to member's needs; ownership and enhanced coordination by bringing in partners and beneficiary countries into the governance of the center; and the excellent partnerships that are key to financing the RCDCs. It was also an opportunity to discuss ways to further strengthen the role of the centers to deliver first class service to members in both core and emerging areas including on IMF's recently adopted flagship strategies on Fragile and conflict-affected states (FCS), climate, digital money and gender.

III. PFTAC Activities

FY2023/Q2 Activity – by country and program

Activity – by program

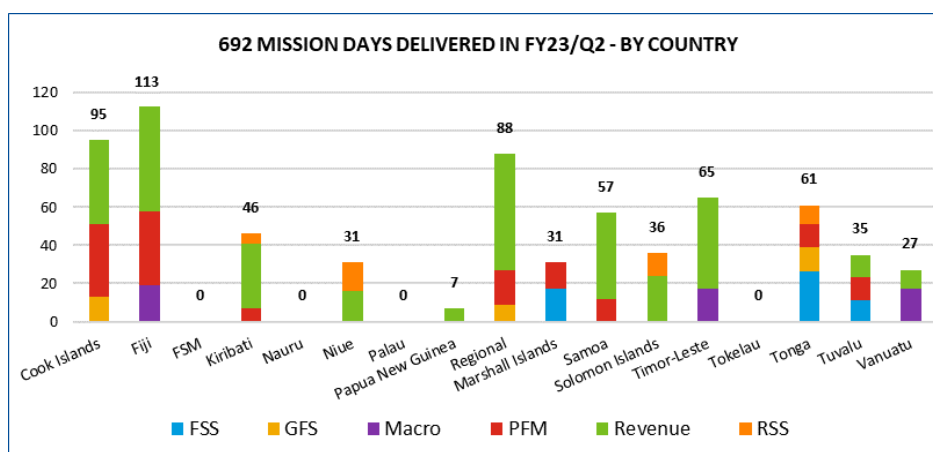
Program	Quarter 2 Outturn			
	LTX	STX	Total	Missions
Public Financial Management	44	108	152	8 ⁱ
Financial Sector Supervision	30	24	54	3
Government Finance Statistics	0	35	35	3
Real Sector Statistics	27	15	42	3
Revenue Administration	31	325	356	22
Legal/Tax Policy	0	0	0	0
Macroeconomic Programming and Analysis	38	15	53	4
Total	170	522	692	43ⁱⁱ
DM	0	32	32	1
Grand Total	170	554	724	44ⁱⁱⁱ

ⁱ Rounded figure [actual 8.4 missions inclusive of Q1 activity completed during Q2]

ⁱⁱ Rounded figure [actual 43.4 due to note i]

ⁱⁱⁱ Rounded figure [actual 44.4 due to note i]

seven regional events were convened consisting of 3 virtual workshops, 2 in-country workshops, 1 hybrid workshop and 1 in-person meeting across Revenue, Public Financial Management (PFM) and Government Finance Statistics (GFS) programs. Overall, this was a 41 percent increase in the volume of TA days over the second quarter of FY2022 (up from 491 to 692 days) and a 45 percent increase in TA activity (up from 30 to 43 missions).



Our priority is to remain agile and responsive to member countries demand as efforts intensify to create fiscal space. The focus is on restoring tax revenue through strengthening core tax functions (**Cook Islands, Fiji, Samoa, Kiribati** and **Timor-Leste**) and re-examining compliance improvement strategies (**Tuvalu**). Tax administrations are also provided support on enabling implementation of technology to collect revenues efficiently (**Papua New Guinea, Vanuatu**) with ongoing assistance on VAT implementation (**Timor-Leste**), developing organizational structure (**Samoa**) and designing performance management system (**Fiji**). A HQ led Medium Term Revenue Strategy (MTRS) mission was organized for **Solomon Islands** to provide options for tax system reform program. The PFM program assisted on cash management reforms (**Samoa, Tuvalu**) strengthening budget preparation (**Marshall Islands**) and finalizing PFM legislation (**Kiribati**). It also provided assistance on analysis of fiscal risks that impacts public sector balance sheets (**Fiji**). A new initiative on Public Investment Management Assessment (PIMA) was conducted for **Cook Islands** to assess infrastructure governance practices. On Financial Sector Supervision (FSS), there is on-going emphasis on prudential and risk management standards (**Tonga, Marshall Islands**), developing impact study templates (**Tuvalu**) and aligning the standards with Basel framework. The Macro program in conjunction with Singapore Training Institute (STI) is providing financial programming training to help authorities develop better and well informed forecasts (**Timor-Leste, Vanuatu**). A VAT model was constructed for **Fiji** to forecast VAT revenue under different policy settings. The Statistics programs continue to focus on compilation of government finance statistics (**Tonga,**

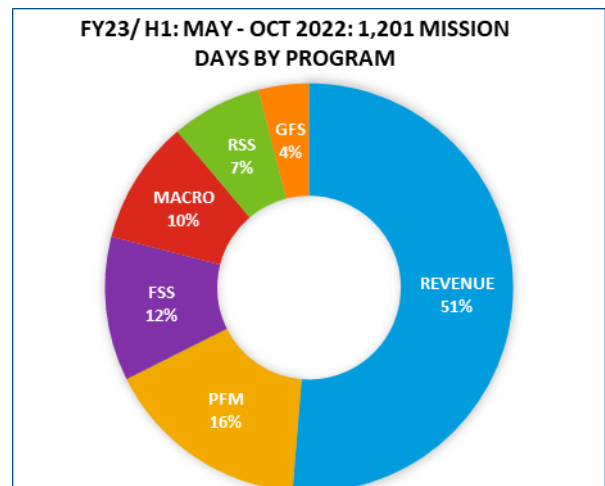
Cook Islands), updating national accounts and (**Kiribati, Niue, Solomon Islands**) provision of timely quarterly estimates of national accounts for use in policy decision making (**Tonga**).

During the second quarter, 7 regional workshops/ events were organized. PFTAC has a long association in supporting Pacific Islands Tax Administrators Association (PITAA). Several targeted events were organized in August around the 2022 annual *PITAA Heads Meeting* in Nadi. Three workshops were organized on *Gender in Tax Administration*, *Effective Information Systems Management* (virtual) and *Investing in Tax Administration*. Under Fijian chairmanship, PITAA delegates met over two days to focus on *‘Emerging Tax Challenges and Digitalization in the Pacific’* and strengthening regional collaboration and partnerships to address this. After a gap of two years, PFTAC hosted an awards function and recognized the achievements of three countries for their progress in advancing revenue reforms. The awards were presented to **Palau** for passing of new tax reform legislation, **Cook Islands** for significant improvements towards operational and strategic areas and **Niue** for its commitment to modernize its Tax and Customs Division. Between Aug 3 – 5, 2022, a virtual *GFS and Public Sector Debt Statistics (PSDS)* workshop was facilitated by Statistics Department with guest presentations from PFM and Debt Management program emphasizing the strong linkage with GFS/PSDS compilation and dissemination. At the conclusion of PIMA mission in Cook Islands during September, a hybrid workshop was convened to familiarize countries with *Climate-PIMA* framework that adds a climate-responsive dimension into the PIMA framework and assesses countries capacity to manage climate-related infrastructure. Climate change is a critical issue for Pacific region and climate financing crucial to tackle and mitigate the challenges. Better management of public managements is vital including for climate change and the C-PIMA framework helps to achieve this.

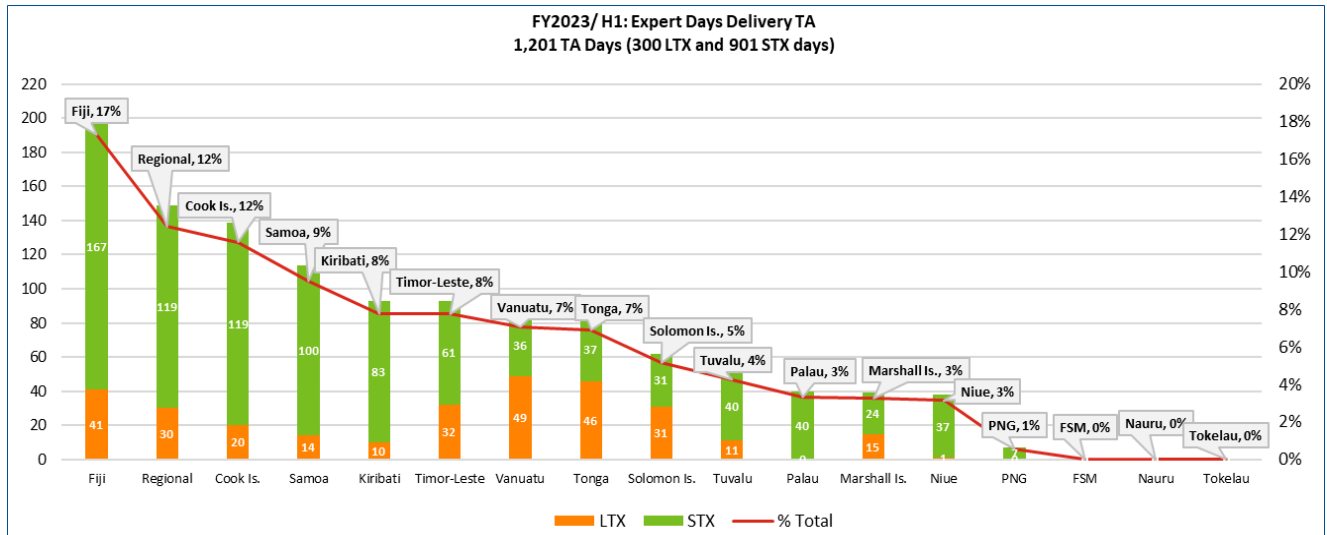
FY2023/ H1 Update

By the mid-point of FY2023, total of 1,201 days of TA and training have been delivered through 75 missions/events. In line with recent trends, half of this activity is dominated by Revenue (51 percent), while other programs account for remaining half led by PFM at 16 percent, FSS at 11 percent, Macro at 10 percent and Statistics at 11 percent. This is 30 percent outturn against the baseline FY2023 workplan (1,201 days delivered versus 3,962 days planned), and 33 percent mission outturn (75 missions versus 228 planned). However, against the proposed adjusted workplans (described below), the mid-year outturn is 42 percent of TA days (1,201 of the revised plan of 2,835 days) and 39 percent of missions (75 missions versus a revised plan of 190). The Revenue, PFM and Macro programs delivered at least 44 percent of their adjusted workplans in terms of TA days, Real Sector Statistics and FSS completed 40 percent while GFS have delivered a third of the adjusted days. While all programs are just under half executed against the adjusted workplan, the midyear outturn performed strongly against FY2022 midyear outturn with 44 percent more TA days and missions increasing notably by 50 percent.

Of the 1,201 TA days, 12 percent was devoted to regional activities. 11 of 29 workshops planned for FY2023 have been delivered training 397 officials from member countries. Five countries benefitted from a further 54 percent of TA days (**Fiji, Cook Islands, Samoa, Kiribati** and **Timor-Leste**). After a brief drop in FY2022, Fiji and Samoa move up mainly due to extensive revenue support. Scaled up revenue assistance is also being provided to Timor-Leste following the recommendations of the 2021 diagnostic assessment. Cook Islands remains in top tier due to fiscal support across both Revenue and PFM programs. Kiribati previously from lower tier beneficiary actively engaged across Revenue, PFM and FSS programs. Rest of the member countries benefitted from 34 percent



of TA days except **FSM**, **Nauru** and **Tokelau** that did not receive capacity development support during first half of the fiscal year. Palau shifts down to bottom tier as it reaches the implementation stage of VAT that received substantial support on tax reforms in FY2022. Engagement with Tonga has been limited due to volcanic eruption as authorities focus on recovery. PFTAC members designated as fragile (**Kiribati**, **RMI**, **PNG**, **Solomon Islands**, **Timor-Leste** and **Tuvalu**) received 29 percent of resources with 6 of the 7 countries (except **FSM**) benefitting from TA missions in first half of FY2023.



In-person delivery is gradually improving as most of the PICs have reopened their borders after over two years of pandemic-related isolation. This will allow PFTAC staff to reestablish and renew relationship with country officials, many of whom are in new leadership positions. PFTAC will continue to consult member countries on TA priorities and absorptive capacity challenges over the coming months and as necessary will shift TA to better reflect new or evolving needs while working within the constraints faced by members. The capacity development missions are also balanced carefully with due consideration to member countries commitments towards reviving their economies and addressing pandemic induced slump. The hybrid approach will additionally be adopted to supplement in-person mission where travel challenges arise allowing members to join remotely and participate in missions and workshops. The transition to in-person engagement will not completely replace hybrid/remote modality as it is cost effective means of consulting with member countries, undertaking post mission discussions and following-up on mission action plans.

FY2023 Mid-Year Workplan Update

The FY2023 baseline workplan targeted 228 missions over 3,962 TA days (excluding Debt Management). Several factors underpinned this ambitious workplan. The workplan addressed backlog of missions from previous financial years impacted by COVID that needed to move forward as well member countries preference for return to in-country delivery and in person training. Secondly, the positive development across Pacific travel and border reopening provided impetus to integrate these missions in the workplan. Finally, the workplan aims to utilize remaining Phase V funds before end of April 2023. At midpoint, a review of the programs was undertaken to adjust the workplan based on current delivery, updated member countries priorities and absorptive capacity as well as budget utilization rate. The FY2023 adjusted workplans now aim to deliver 190 missions and activities versus the original plan of 228, a reduction of 17 percent using 2,835 TA days, a 28 percent reduction over the original plan of 3,962 days. The workplans will be submitted for endorsement to Steering Committee and posted on PFTAC website at www.pftac.org

Program	Baseline FY23 Workplan				Mid-FY23 Updated Workplan				% Chg Updated/ Original Plan			
	LTX	STX	Total	Missions	LTX	STX	Total	Missions	LTX	STX	Total	Missions
Public Financial Management	240	388	628	29	169	279	448	23	-30%	-28%	-29%	-21%
Financial Sector Supervision	136	331	467	26	129	211	340	21	-5%	-36%	-27%	-19%
Government Finance Statistics	79	75	154	13	62	86	148	12	-22%	15%	-4%	-8%
Real Sector Statistics	117	155	272	21	122	92	214	17	4%	-41%	-21%	-19%
Revenue Administration	102	1888	1990	105	171	1221	1392	96	68%	-35%	-30%	-9%
Legal/Tax Policy	0	136	136	11	0	24	24	3	-	-82%	-82%	-73%
Macroeconomic Programming and Analysis	175	140	315	23	165	104	269	18	-6%	-26%	-15%	-22%
Sub-Total	849	3113	3962	228	818	2017	2835	190	-4%	-35%	-28%	-17%
Debt Management	70	269	339	15	47	176	223	12	-33%	-35%	-34%	-20%
TOTAL	919	3382	4301	243	865	2193	3058	202	-6%	-35%	-29%	-17%

Program	Delivered thru end-Oct 2022				% Orig Plan Delivered				% Updated Plan Delivered			
	LTX	STX	Total	Missions	LTX	STX	Total	Missions	LTX	STX	Total	Missions
Public Financial Management	49	147	196	12	20%	38%	31%	41%	29%	53%	44%	52%
Financial Sector Supervision	67	70	137	7	49%	21%	29%	27%	52%	33%	40%	33%
Government Finance Statistics	0	48	48	4	0%	64%	31%	31%	0%	56%	32%	33%
Real Sector Statistics	58	28	86	7	50%	18%	32%	33%	48%	30%	40%	41%
Revenue Administration	43	561	604	35	42%	30%	30%	33%	25%	46%	43%	36%
Legal/Tax Policy	0	12	12	2	-	9%	9%	18%	-	50%	50%	67%
Macroeconomic Programming and Analysis	83	35	118	8	47%	25%	37%	35%	50%	34%	44%	44%
Sub-Total	300	901	1201	75	35%	29%	30%	33%	37%	45%	42%	39%
Debt Management	5	77	82	3	7%	29%	24%	20%	11%	44%	37%	25%
TOTAL	305	978	1283	78	33%	29%	30%	32%	35%	45%	42%	39%

All programs noted a downward adjustment:

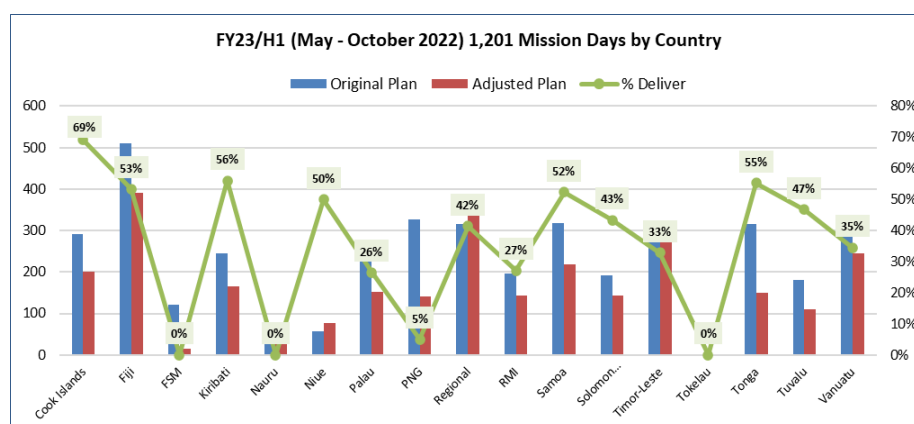
- **PFM** - while new activities such as PIMA assessment and C-PIMA workshop were completed, the decline is mainly due to postponement of two resource intensive activities – Agile PEFA Assessment (Tuvalu) and Medium Term Fiscal Framework (Tonga).
- **FSS** - developing prudential regulation, aligning standards with Basel framework and review of risk management standards are key areas of support. The program also intends to progress work on cyber security regulations for four countries brought forward from FY2022.
- **GFS** - following the reestablishment of GFS and PSDS advisor, the workplan is maintained closely in line with baseline numbers as a full time advisor will be based at PFTAC office to oversee the GFS program beginning November.
- **RSS** - the program will continue to assist with the production of more reliable and timely economic statistics. Few activities are postponed to FY2024 and substituted by new missions to Palau and RMI where in-country support will be provided.
- **Revenue/ Legal** - CD delivery will continue to focus on domestic resource mobilization. Reviewing the scope of CIS, strengthening core tax functions such as audit and debt remains key with heightened attention on new areas such as international tax issues and people management. Previous reforms are nearing completion and legal missions initially planned are either cancelled or postponed.
- **Macro** - the decline in mission is higher as four missions on financial programming training are now delivered by STI. CD support on Macro-fiscal Framework will be prioritized. Workplan delivery is also impacted by STX availability with a higher reduction in STX over LTX days.

The net proposed adjustments to the FY2023 workplans at mid-year are:

- **PFM**: 23 instead of 29 missions/events, using 448 instead of 628 days;
- **FSS**: 21 instead of 26 missions/events, using 340 instead of 467 days;
- **Macro**: 18 instead of 23 missions/events, using 269 instead of 315 days;
- **Revenue**: 96 instead of 105 missions/events, using 1,392 instead of 1,990 days;

- **RSS**: 17 instead of 21 missions/ events, using 214 instead of 272 days;
- **GFS**: 12 instead of 13 missions/ events, using 148 instead of 154 days;
- **Legal**: 3 instead of 11 missions/ events, using 24 instead of 136 days.

Only two countries (**Niue** and **Timor-Leste**) see marginal increases in the volume of TA they will receive from the proposed adjusted workplans along with regional TA delivery versus the original plan from the start of the year, with the net declines being shared across the other 13 PFTAC member countries, that more than offsets the increase. Of these 10



countries, **Papua New Guinea**, **Tonga**, **Fiji** and **FSM** account for 50 percent of the total reduction in TA days.

Six countries (**Cook Islands**, **Fiji**, **Kiribati**, **Niue**, **Samoa**, **Tonga**) have received half or more of their intended delivery against the revised workplans, closely followed by **Tuvalu**, **Solomon Islands** and regional category between 40 – 50 percent of outturn with other remaining countries to receive more than half of their planned TA in the second half of FY2023.

Budget and Financial Update

On budget execution and expense tracking, the overall mid-year outturn is 34 percent (US\$ 2.8m of US\$ 8.2m) while commitments for remainder of FY2023 indicate a trajectory towards yearend budget outturn of 90 percent (US\$ 7.4m of US\$ 8.2m), up from US\$ 4.1m in FY2022.

While there is sufficient liquidity to finance workplan activities and the aim to maximize utilization of allocated funds before Phase V ends in April 2023, a certain level of buffer is maintained in the costing as airfares in the region increased substantially post pandemic. A number of measures are instituted to minimize the impact ensuring best value for money and seamless execution of missions. Travel arrangements are undertaken well ahead of missions to secure best routes at reasonable costs, experts are, when possible, hired from the region or nearby countries to deliver missions and program budget utilization rates are monitored regularly with a provision to initiate internal budget transfer across existing program budget to programs requiring additional funds in the full execution of the workplans.

PFTAC Mid-Year Budget Update			
As of Oct 31, 2022			
(In U.S. Dollars)			
Project	FY2023		
	Working Budget	Expenses	Execution (%)
Public Financial Management	1,526,603	562,855	37%
Revenue Administration	3,188,657	1,119,334	35%
Financial Sector Supervision	993,307	285,854	29%
Real Sector Statistics	697,519	270,822	39%
Government Finance Statistics	512,648	114,144	22%
Macroeconomic Programming	641,047	244,965	38%
Macroeconomic Frameworks (ICD)	210,000	0	0%
Other	411,851	154,339	37%
Sub Total	8,181,632	2,752,313	34%
Trust Fund Management	572,714	192,662	
Total	8,754,346	2,944,975	34%

Total donor and member contributions as of October 31, 2022 remains unchanged at US\$38.25 million.

IV. Report on Program Activities and Achievements

Public Financial Management (PFM)

Cook Islands: during August, a multi expert in-country mission **evaluated the public investment management institutions and their effectiveness for the Cook Islands Government (CIG). The C-PIMA module was also applied to assess the degree of integration of climate related risks in the public investment management cycle.** The mission recommended CIG to focus on PIM priorities by fully implementing the frameworks in place for project appraisal project selection, procurement and asset management. Other recommendations included the authorities' stance on PPP framework, accurate estimates of investment, policy on maintenance of public investments, comprehensive reporting on non-financial assets, update of asset registers, integration of asset management IT systems across government, review of staff capability and inclusion of climate change considerations in budget documents.

The mission was led by Lesley Fisher, and included Gemma Preston, PFTAC advisors, Paul Seeds and Iulai Lavea; Eivind Tandberg; and STXs Murray Petrie and Willie Du Preez.

Fiji: during October, STX William Rafuse remotely assisted the Internal Audit and Good Governance (IAGG) division of the Ministry of Economy (MoE) in the finalization of a Quality Assurance Improvement Program (QAIP). The drafting of the QAIP is in progress following finalization of the Internal Audit Charter and Internal Audit Committee Charter and planned to be finalized by November 2022. The mission aimed to quality assure the QAIP drafts and provide feedback for improving conformity with IIA standards. The mission additionally advised on developing an action plan for implementing a quality assurance review framework consistent with the international standards.

Fiji: At the request of the Ministry of Economy (MoE), PFTAC fielded an in-person mission to support improved, identification and management of fiscal risks. The mission comprised LTX Paul Seeds and STX Jyoti Rahman. An initial workshop was delivered on understanding fiscal risks, identifying and mitigating fiscal risks, and management and disclosure of fiscal risks. Follow up sessions were convened to present the IMF's SOE health check tool and stress test tool including hands on guidance on its application for Fiji's SOEs, including Fiji Airways. Additional sessions were presented on other areas of fiscal risk, including macroeconomic risks, Public Private Partnerships (PPPs), and natural disasters. The management of fiscal risks is an aspect which the MoE is keen to develop further and plans to incorporate a short narrative in its upcoming Fiscal Strategy in January 2023.

Samoa: STX Mark Silins undertook an in-person mission to Samoa to assist the strengthening of cash management practices. The mission assisted in refining the cash flow forecasting template and delivered training to support its implementation. Guidance was provided on processes for improving daily recording of transactions in the FMIS, for use in cash-flow variance analysis and budget execution reporting. Implementation of the new Automated (Banking) Transaction System, currently going live will assist the consolidation of cash resources and the implementation of the treasury single account in the near future.

Tonga: STX Timothy Youngberry conducted a remote training mission on the Asset Management Framework over two separate sessions in September and October for the Ministry of Finance. The training focused on the draft PPE Accounting Policy and associated draft stock take and asset validation procedures developed during the previous mission on Improving Financial Reporting conducted in early March 2022. Participants gained an understanding of the proposed accounting policy and stock take arrangements for PPE assets to be formally approved by the authorities in Tonga.

Regional Hybrid PIMA Workshop – Cook Islands: September 6 – 8, 2022

A three-day regional workshop on strengthening public investment management practices and building climate considerations into investment decisions was held in Cook Islands on September 6 – 8, 2022. The hybrid workshop was anchored around the PIM and Climate PIM assessments that were earlier concluded for Cook Islands. Twelve countries attended with a total of 49 participants of which 23 were women.



The workshop provided opportunity for countries to learn about the experiences of Anguilla and Cook Islands in undertaking PIMA/C-PIMA evaluations, understanding good practices for appraisal and project management; and sharing experiences on key investment management challenges faced by PFTAC countries.

The experience of Anguilla and Cook Islands highlighted weak institutional capacity which was shared by all countries as a critical constraint. With limited local capacity, it is important that assessments are tailored to suit countries' needs and capacities.

The Climate PIMA sparked interest amongst participants, specifically in regard to building climate criteria into project design, appraisal, and selection. Discussions also brought out the importance of incorporating condition assessment data and climate vulnerability ratings into fixed assets registers. This is component will be developed progressively during PFTAC's Phase VI operations.

The program also included hands-on exercises on conducting cost benefit analysis. Participants found this extremely useful and expressed interest for more training in the future focusing on cost benefit analysis, project prioritization, project management and asset management frameworks.

In response, an online workshop is planned for early 2023 to provide capacity training on investment management and appraisal.



Tuvalu: at the request of the Ministry of Finance and Economic Development (MoF), STX Julie Cooper undertook a remote mission aimed at strengthening cash management and cash flow forecasting practices between July 1 – August 31, 2022. The mission recommended to undertake bank reconciliation and to ensure

accurate and timely recording of transactions in the financial management information system. A comprehensive cash flow forecasting template was developed. The mission delivered three workshops covering the various aspects of cash management and forecasting, recommended an approach for resolving bank reconciliation backlogs, and provided the main terms of reference for the cash management unit.

Regional: a hybrid three-day PIM workshop hosted in the Cook Islands at the conclusion of in-country mission was attended by 12 PFTAC countries to (i) familiarize participants with the PIMA/C-PIMA framework; (ii) share the experiences of Anguilla and Cook Islands in undertaking PIMA/C-PIMA evaluations; (iii) drill down on good practices for appraisal and project management; and (iv) understand the main PIM challenges faced by PFTAC countries.

Revenue Policy and Administration

Funding the Future: Tax Revenue Mobilization in the Pacific Island Countries



The PFTAC Revenue program advisors, Georg Eysselein and Katrina Williams, Macroeconomic program advisor, Andrew Beaumont along with former PFTAC Director, David Kloeden co-authored a recent IMF departmental paper titled *Funding the Future: Tax Revenue Mobilization in the Pacific Island Countries*¹ that examines how boosting revenue could partly contribute to finance Pacific Island countries most pressing developing needs.

Pacific Island Countries (PICs) face daunting spending needs related to achieving the UN Sustainable Development Goals (SDGs) and adapting to the effects of climate change. Boosting tax revenues will need to be an essential pillar in creating the fiscal space to meet SDG and climate-adaptation spending needs. This paper assesses the additional tax revenue that PICs could potentially collect and discusses policy options to achieve such gains.

The main objectives of the paper were to (1) review the critical medium-term development spending requirements and available financing options, (2) document the main stylized facts about tax revenues in the PICs and estimate the additional tax revenue that countries could raise, (3) highlight the main bottlenecks preventing the PICs from further increasing their tax revenue collection with an emphasis on weaknesses in VAT systems, (4) draw lessons from successful emerging and developing countries that have managed to substantially and durably increased their tax revenues, and (5) propose tax policy and revenue administration reform priorities for Pacific Island Countries to boost tax revenues.

The paper's main findings are (1) The current revenue mix is skewed toward non-tax revenues, (2) PICs could collect an additional 3 percent of tax revenue in the short to medium term, (3) Many bottlenecks are preventing the PICs from boosting their tax revenue collection, and (4) The potential offered by efficient VAT systems is not fully exploited.

The paper formulates several recommendations for the PICs to increase their tax revenue. They include: (1) to gradually unwind tax policy and revenue administration measures introduced during the pandemic and the war in Ukraine as they recover to restore revenue streams lost in the recent past; (2) strengthen or introduce a VAT system; (3) rationalize tax exemptions; (4) reform tax administration through better staffing, funding, and ICT support; (5) close loopholes in the tax system particularly those related to transfer pricing; and (6) introduce a medium-term revenue strategy (MTRS) to have a more holistic approach regarding tax policy and revenue administration reforms.

¹ Names: Sy, Mouhamadou, author. | Beaumont, Andrew, author. | Das, Enakshi, author. | Eysselein, Georg, author. | Kloeden, David, author. | Williams, Katrina R., author. | International Monetary Fund, publisher. Title: Funding the future : tax revenue mobilization in the Pacific Island countries / Prepared by Mouhamadou Sy (lead), Andrew Beaumont, Enakshi Das, Georg Eysselein, David Kloeden, and Katrina Williams, under the guidance of Todd Schneider and Tahsin Saadi Sedik.

<https://www.imf.org/en/Publications/Departmental-Papers-Policy-Papers/Issues/2022/09/09/Funding-the-Future-Tax-Revenue-Mobilization-in-the-Pacific-Island-Countries-522181>

Cook Islands: during August, **remote assistance was provided to Cook Islands Revenue Management Division (RMD) to complete the set of tax audit related training products.** Previous CD support was provided to rework 7 of 15 training packages on audit and related topics provided by New Zealand Inland Revenue (NZIR). The aim of this mission was to review the remaining 8 training package and adapt to a fit for purpose training product. Once complete, the audit training modules will be available to other Pacific Island countries and able to be used with little change required. In the Cook Islands, a focused program of capability uplift in the audit area, using the newly developed training packages will start by in February 2023.

Fiji: STX Kriti Velji provided **in-country assistance to the Fiji Revenue and Customs Service (FRCS) with building capacity on Advanced Pricing Agreements (APA) and Transfer Pricing (TP) during August.** Tools and resources were developed, and foundation training provided to FRCS staff on the use of these resources. This was the first in-depth training provided to staff on these areas for five years.

Fiji: **at the request of FRCS, an in-country mission in October led by STX Kriti Velji provided follow-up assistance and training on Advanced Pricing Agreements (APA) and Transfer Pricing (TP).** The training and development undertaken in September 2022 was the first of three phases of training to help build staff capability of large taxpayer team. The second mission focused on building knowledge and confidence in undertaking the APA renewal with a high-profile Fiji company.

Fiji: **a second mission by STX Shane Reardon in October assisted FRCS to facilitate the design and implementation of a new Performance Management (PM) system.** The June 2022 mission reviewed the FRCS human resource management system (HRMS) and identified areas to improve the employee experience. The intent was to establish a baseline against the elements of a good HRM framework to help FRCS prioritize areas of focus. Of the five areas recommended for improvement, performance management was selected as a top priority. The mission worked on establishing a new approach to performance management assisting new leaders to develop capability for assessing peoples' performance.

Kiribati: **two in-country missions were convened in late October. STX Alison Lendon at the request of Kiribati Tax Department (KTD) provided assistance on taxpayer services and communications and on improving recovery of tax arrears.** The mission reviewed the current provision of taxpayer services and communication and worked on developing an improvement strategy/plan including an approach for managing the KTD tax arrears.

The second overlapping in-country mission focused on improving the VAT processes and staff capability in administering VAT with a focus on VAT refunds. The mission analyzed the VAT business processes for registration, filing, audit and refunds to improve operational efficiency and commenced work to develop a standard operating procedures (SOPs) on these areas.

Niue: during September, STX Anna O'Keefe **visited the Niue Tax and Customs Department (NTCD) to assist with the implementation of a tax administration reform program as agreed by NTCD during previous PFTAC CD in November 2021 and March 2022.** The key reforms include: (a) implementing a functional structure; and (b) adoption of a segmented approach to improve compliance of large taxpayers that contribute major proportion of tax revenue. Following the approval of the new functional structure, the focus is on improving compliance related to non-filing of tax returns through: (a) proactive engagement; (b) effective communication; and (c) building relationships based on mutual understanding to improve voluntary compliance.

Papua New Guinea: in September, **remote assistance to Papua New Guinea Internal Revenue Commission (IRC) was provided to review the Information and Communication Technology (ICT) functional specifications required to launch the tender process.** The deployment of a new tax ICT system is an expensive investment and IRC's most complex and high-risk reform. To mitigate the associated risks, the authorities requested

assistance for a quality assurance review of functional specifications ensuring it is fit for purpose before submitting for approval by Minister of Finance and commencing the procurement process.

Pacific Islands Tax Administrators Association (PITAA) Annual Meeting & PFTAC Workshops – Fiji, August 22 – 26, 2022

The annual meeting of PITAA was held in-person in Nadi on 22 and 23 August. The theme of the meeting was *'Emerging Challenges and Digitization in the Pacific'*. The PITAA secretariat put together an agenda that provided attendees with both the international and Pacific perspectives. The expectations of citizens and taxpayers is electronic. Citizens want to be able to engage and transact with the revenue administration and receive good service in the same way



they might with their bank or telco. Contemporary tax administration is based on electronic interaction and natural systems where the processes make it easy for taxpayers to meet their tax compliance obligations. However, there are many challenges in the Pacific that makes digitization an aspiration rather than a reality for many. Some do not have reliable internet. Some do not have IT systems – everything is still manual-based. And the cost of a good IT system is often prohibitive. The PITAA annual meeting was followed by three days of workshops, two building directly on the theme of digitization.

The first workshop focused on revenue management systems, the procurement and the management of these. It explored the OECD vision for digitization (3.0) and mapped where each Pacific Island Country (PIC) aligned and discussed where PICs needed to be. Guests from the NZ Inland Revenue shared good practice from their large business transformation project which highlighted that no matter the size of your administration the things to consider in procuring and managing a revenue management system are the same. The scale is different. The Cook Islands shared their 'live' experience of procuring a new system, and Xavier Mitchell, the Director, discussed his role in the procurement, the questions that need to be asked when choosing a provider, and what they had learned so far in their procurement journey. He also encouraged others to contact him directly before embarking on such a process, so he can share their experience. Finally, agreement was reached to form a PIC regional network of people working in IT across the Pacific, so that collectively the PICs grow the capability of their people in IT problem resolution. A terms of reference has been drafted for ratification at the first network meeting.

The second workshop focused on investing in tax administration and business case development. PICs tax administrations lack critical mass – with a staff to population ratio in the PICs of 1:3891, which is 56% lower than in the Caribbean at 1:1701. There is a case to make for additional funding in tax administration. However, the workshop used the previous day's session on procurement of an IT system as an example, considering most PICs will need to upgrade within the next five years, and some countries that have nothing will need to source something if they are to remain relevant in tax administration. Again, the Solomon Islands and the Cook Islands described their real experience in business case development, their processes for gaining government support and the outcomes they achieved. The prerequisite for both detailed business cases was a diagnostic assessment of their core tax functions and business operating models undertaken by PFTAC.

Both these workshops identified the real opportunity for PICS working together, sharing resources and learning from each other. While PFTAC and PITAA can facilitate opportunities, the ideal will be when countries engage with each other first, before seeking support from others.

Samoa: STX Raelene Vivian **provided in-country assistance to the Samoa Ministry of Customs and Revenue (MCR) to develop a new organization structure.** It is proposed that the MCR is split into two separate ministries; one for Tax and one for Customs. The mission provided an overview of good practice in tax administration organization design and worked on developing a high-level organization design reflecting the Samoa tax environment. A preliminary assessment of the Customs administration organizational design was also undertaken. Recommendations were provided on the delivery of support services – including an option of shared service between two new ministries.

Samoa: **an assessment of the current state of the MCR tax administration was completed in August, 2022** as a hybrid mission, with the resident advisor, Georg Eysselein in-country, and STX Stan Shrosbree joining the team remotely from New Zealand. A high-level view of the health of the MCR tax administration system was completed, and key areas for improvement and further capacity development were recommended.

Solomon Islands: the remote mission by STX Alison Lendon in August **assisted the Solomon Islands Inland Revenue Department (SIIRD) on developing job descriptions (JD) to facilitate implementation of its new function-based structure. The expert with the SIIRD Project Team developed 38 JDs – 24 for new and 14 for existing positions.** The JDs are comprehensive and include a set of duties, key result areas, key capabilities, and qualifications for each job with recommended staff selection criteria. Implementation of the new organizational structure is dependent on finalizing the JD documentation and formal approval from the Public Service Commission (PSC) that will progress once the final component on terms and conditions of employment are added to JDs by the Project Team.

Solomon Islands: a **Fiscal Affairs Department (FAD) mission visited Honiara, Solomon Islands from August 29 to September 2, 2022 to identify options for tax administration reform. The mission comprised Vincent de Paul Koukpaizan (FAD head); Katrina Williams, Revenue Administration Advisor at PFTAC; and Neil Saker, IMF Pacific Resident Representative. The mission provided guidance on options for comprehensive tax system reform program.** A workshop on the Medium Term Revenue Strategy (MTRS) was organized at the request of the Ministry of Finance and Treasury (MoFT) explaining the key components needed to develop and implement a MTRS. The mission also provided guidance on alternative options to concentrate on fundamental tax reforms, such as successful implementation of the VAT and/or diagnostic assessment such as TADAT. A formal decision will be notified by the authorities. Additionally, the mission discussed capacity development needs and met with the Australian High Commission in Honiara.

Timor-Leste: **in October, an in-country mission led by STX David Piper facilitated the development of a high-level plan to implement a Value Added Tax (VAT) for the Timor Leste Tax Authority (TLTA).** The plan identified priority activities, pre-requisites, sequencing, and an indicative timeframe for implementation of VAT. The draft plan was presented to the Ministry of Finance for endorsement and approved the resourcing and timing. The VAT implementation plan is critical to drive the tax reform program underway in the TLTA.

A diagnostic assessment of the TLTA was undertaken in December 2021. The diagnostic reviewed all aspects of the performance of the tax administration and provided a road map of activities for two years and long-term plan for CD to support the TLTA's reform initiatives. The TLTA leadership team identified 11 activities as areas of focus for the next 12 months, with collections and audit as top priorities.

An in-country mission by STX Raelene Vivian **facilitated the development of resources and tools, and provided training to improve the Timor Leste Tax Authority (TLTA)'s performance in collection, including payment and debt management.** An overlapping mission by STX Mark Bell **provided assistance to design new tax audit business processes and develop standard operating procedures (SOPs).** This will improve TLTA's ability to streamline and strategically manage the audit end-to-end business process in line with its modernization plans.

Gender and Revenue Administration – Fiji, August 24, 2022



Following the PITAA annual meeting, a one day workshop on **Gender and Revenue Administration** was held with representatives of the Pacific Island Countries (PICs) attending. Facilitated by short term expert, Fane Vave and PFTAC revenue administration advisor, Katrina Williams - the workshop focused on the internal and external, the revenue administration workforce and women in business.

The keynote speaker, Mereseini Rakuita is the principal strategic lead for Pacific Women program at the Pacific community (SPC), who work on gender equality and empowerment of women and girls across the region. Clearly a role model for others of what is possible. Ms. Rakuita was the youngest

female politician in Fiji to be elected to parliament in 2014. During her tenure she introduced and rolled out a number of inclusive and gender-sensitive policy and legal reforms. She described the big picture and gave context to why gender equality makes sense socially and economically.

This was complemented by a panel of women in business – from across the spectrum of young entrepreneur to experienced self-employed women. They described their experience starting in business and ongoing in meeting compliance requirements, how they were treated, how they felt and what revenue administrations could do better to improve the experience of all people, and particularly women in business.

Finally, an examination of the data relating to women in revenue administrations across the PICs was shared and discussed. Whilst women are well represented in the overall numbers employed, they are not well represented in leadership roles, nor in compliance and enforcement areas.

The insights from the speakers, the following discussion and data were then included as inputs to workshops on four topics: (1) Data, (2) Taxpayer services, (3) Workforce (people and capability) and (4) Collaboration and governance. From these, further actions were identified. It was agreed to establish a network of interested people from across the PICs to progress the gender actions. A follow-up virtual workshop will be held in December.



Tuvalu: the remote mission in August was a third in a series of CD provided to Tuvalu Revenue and Customs Department (TRCD) **to monitor the implementation of its Compliance Improvement Plan (CIP) and Operational Plan (OP); and review the draft organizational structure that the administration has developed** to ensure it will meet the needs of TRCD now and in the future. The assistance was provided by STX Rick Fisher. The previous two PFTAC assignments have reviewed progress on the implementation of the CIP and OP. This is the last in the series of work plan reviews to embed the performance management framework.

Vanuatu: at the request of the acting Director, Vanuatu Department of Customs and Inland Revenue (DCIR), **the remote mission led by STX Stuart Hamilton provided advice on the planned implementation of an Electronic Fiscal Device (EFD) system.** The use of EFDs is increasing across the Pacific region. Three Pacific Island countries, - Samoa, Fiji, and Tonga are in varying stages of implementing EFDs and provide lessons for implementation. The aim of the mission was to assist DCIR to understand the impact on the administration and the taxpayers in terms of cost, capacity requirements and applicability for certain types of business.

Financial Sector Supervision

Marshall Islands: in October, resident advisor, Rajinder Kumar and STX Toby Fiennes remotely **assisted the Marshall Islands (RMI) Banking Commission (MIBC) in developing risk management and prudential standards for Marshall Islands Development Bank (MIDB) and other small non-banking credit institutions (NBCIs).** The Supervision Framework Enhancement Program implemented in RMI since July 2018 is progressing well and MIBC will be conducting impact study of the revised prudential standards. In the meantime, MIBC requested further assistance to develop appropriate risk management and prudential standards for these institutions that will strengthen MIBC's supervision of MIDB and other NBCIs.

Tonga: during July, a remote mission undertaken by resident advisor Rajinder Kumar and STX Jonida Kacani **assisted Tonga in developing a regulatory framework for non-banking financial companies including money transfer operators and foreign exchange bureaus.** Another back to back mission conducted remotely by Rajinder Kumar and STX Tijs De Bie in August **provided assistance to review/develop select prudential and risk management standards for banks in Tonga to align with Basel Framework and best international practices.** During 2021, PFTAC had conducted a diagnostic of Tonga's banking and non-banking financial sectors (micro-finance institutions and credit unions) and reviewed select prudential and risk management standards for banks issued by NRBT. The 2021 mission reviewed/ developed prudential standards covering governance and risk management, credit risk management, large exposures, related party transactions, liquidity risk management and forex risk management. The July and August missions took this work forward by developing prudential standards for banks and the non-banking financial sector.

Tuvalu: a remote mission between September and October **contributed to the development of an effective banking supervision framework for Tuvalu, by assisting authorities in conducting the impact study of the newly developed consolidated prudential standard.** The impact studies will help the authorities in calibrating the minimum prudential requirements and determining any phase-in period needed to ensure implementation in a non-disruptive manner. A virtual PFTAC Mission conducted in March 2022 developed a consolidated prudential standard for the two banks. While the authorities finalize the feedback on prudential standards, further assistance was requested to develop impact study templates.

Real Sector Statistics (RSS)

Niue: between October 18 – November 4, STX Russel Freeman **conducted a field mission to provide technical assistance in national accounts to the Niue Statistics Office and assisted with updating the dataset to the year ending June 2021.** The mission also introduced updated and improved data sources to the national accounts and provided staff training on national accounts and complete documentation for the updated estimates.

Kiribati: a remote mission in October **assisted the Kiribati National Statistics Office (KNSO) in the GDP rebase with a focus on the mapping of the 2019 Household Income and Expenditure into national accounts concepts and classification.** The KNSO is preparing for the GDP rebase to be released in 2023 and will include the results of the 2019 Household Income and Expenditure Survey (HIES). The Kiribati 2019–2020 Household Income and Expenditure Survey Report provides with a static description of the population structure, and household expenditure and income. A comparison with the second HIES conducted in 2006 to clarify changes in methodology, coverage and structure will further guide the revision of household final expenditure in the GDP series.

Solomon Islands: between June and July, a remote mission by resident advisor, Matthew Powell worked with the Central Bank of the Solomon Islands (CBSI) real sector research and statistics staff to develop a system of quarterly indicators. **A second remote mission was delivered in August to take forward CBSI's work on quarterly national accounts (QNA) with a focus on rapidly developing usable and publishable results.** As a result of the mission the CBSI is equipped to produce timely quarterly GDP estimates. These will now be produced in house on an experimental basis while the CBSI assesses their usefulness for policy making and the costs and benefits of publication.

Solomon Islands: the purpose of the field mission by resident advisor in September was to assist the Solomon Island National Statistics Office (SINSO) to publish 2021 GDP, train new staff and assess new data sources. The current work process was examined revealing a systems of Workbooks currently handled only by the head of economic statistics. Following discussions with the Government statistician, the **mission refocused on simplifying the existing system to a state that is useable by existing staff until a large new survey data is available to justify substantial data-based revisions and a new system. The mission also provided formal training to new staff and held discussion with Inland Revenue on using monthly industry level tax data in the National Accounts.**

Tonga: the remote mission by resident advisor, Matthew Powell in August **assisted the Tonga Statistics Office (TSO) to compile the quarterly GDP from 2011 to Q2 2022.** The mission recommended that the TSO circulate the experimental quarterly GDP estimates to key policy makers and schedule an official release in 2023. As a result of the mission the TSO is equipped to produce timely quarterly GDP estimates that can, with a few small improvements, be of use to policy makers and analysts.

Government Finance Statistics (GFS)

Cook Islands: a remote mission by STX Luis Temes **assisted the Ministry of Finance and Economic Management (MFEM) and the Cook Islands National Statistics Office (CINSO) to improve compilation and dissemination of GFS and public sector debt statistics (PSDS).** The mission noted limited progress on previous recommendations due to heavy workload of GFS compiler and data quality issues. CINSO sustained its efforts in compiling annual general government (GG) GFS fiscal year (FY) 2020 but statistical discrepancies were noted. The mission assisted in reviewing and reconciling the statistical discrepancies of the FY 2020 and 2021 GG GFS compilation. The STA annual GFS questionnaires for FY 2020 and 2021 were completed and quarterly GFS was compiled up to FY 2021 Q4. The mission assisted in the compilation of PSDS for the FY 2020 and 2021 public sector and supported the completion of the joint IMF/ World Bank quarterly public sector debt questionnaire.

Tonga: STX Luis Temes provided **remote assistance to the Economic and Fiscal Policy Division (EFPD) to strengthen GFS and PSDS compilation. recommendations.** EFPD sustained its efforts in compiling annual budgetary central government (BCG) GFS for fiscal year (FY) 2020. The mission reviewed the FY 2020 BCG GFS compilation, incorporated in-kind revenue and expense data and resolved the statistical discrepancies. The mission reviewed the working compilation file to align with Government Finance Statistics Manual 2014 (GFSM 2014) and recommended revisions to GFS time series FY 2013 – 2020. Further assistance on compilation of the functions of government (COFOG) for FY 2020 was provided. The mission encouraged the MoFNP to produce a time series of COFOG data and to start the regular submission of this data to STA.

Virtual Workshop on Government Finance Statistics (GFS) and Public Sector Debt Statistics (PSDS) - August 3 – 5, 2022

With support of the Asia and Pacific Department (APD), PFTAC conducted a virtual *Workshop on GFS and PSDS* to PFTAC member countries during August 3-5, 2022 facilitated by Statistics Department (STA) Senior Economist, Barend De La Beer and STX Luis Temes. Eleven member countries joined the virtual workshop and Tuvalu partly attended due to weak internet connectivity and bandwidth. Forty-three participants attended, representing the Central Banks, Ministries of Finance, and National Statistics Offices.

The workshop delivered two guest presentations—by the PFTAC debt management advisor and public financial management advisor. The debt management presentation highlighted the importance of sound debt management policies and medium-term debt strategies that directly link to improved and comprehensive debt reporting. The PFM presentation highlighted the value that good PFM reforms had on improving fiscal reporting. These presentations also emphasized the strong coordination and cooperation that debt management and the PFM workstreams have in common with GFS and PSDS compilation and dissemination.

Mr. Barend De La Beer presented on the recording of transactions above-and-below the line, and particularly focused on illustrating statistical discrepancies by means of a guided exercise. The background on how to record IMF Special Drawing Rights (SDRs) allocations in fiscal statistics was also shared with participants. The importance of data dissemination, updating of metadata, and following international best practices for dissemination was discussed. A presentation on PSDS compilation and dissemination emphasized the importance of the correct recording and dissemination of debt, given its regional and global significance. A climate change presentation provided an overview of climate mitigation and adaption, the focal areas, and how fiscal data (revenue—taxes, and classification of the functions of government—environmental protection) can contribute to the STA Climate Change Indicators Dashboard.

Country updates on day 1 of the workshop reflected on the main achievements and challenges. General feedback across the board indicated that countries are faced with capacity constraints and scarce resources. Several countries do not have a permanent GFS / PSDS compiler, and the compilation of fiscal and debt statistics is a shared responsibility with other daily tasks. These presents challenges for maintaining current compilation practices and expanding fiscal and debt statistics to the broader general government and public sector. IMF offers online training to government officials and the public – participants were encouraged to register and complete the GFSx and PSDSx online trainings.



Macroeconomic Analysis and Programming

Financial Programming Framework Training – Timor-Leste and Vanuatu

The IMF's Financial Programming (FP) framework is a four sector economic model that incorporates the relationships between the Real sector (GDP), the Fiscal sector (government), the External sector (Balance of Payments) and the Monetary sector. It allows forecasts to be made across the sectors that are both internally consistent and comprehensive in nature.

PFTAC's Macroeconomic Program has joined the IMF's Singapore Training Institute (STI) to provide training in the construction and operation of FP model for Vanuatu and Timor-Leste. In both countries, a core group consisting of officials from the Central Bank, the Ministry of Finance and the Statistics agency have undertaken a number of intensive two week blocks of full time training on the use of such models. The overall timeframe for the completion of the training is 12 – 18 month period. The initial training was delivered remotely between May and June while second session was held in-country. PFTAC's Macroeconomic Advisor joined the STI LTX , Rajan Govil and visited Vanuatu and Timor-Leste in September and October respectively to conduct the training.

Particular issues arising in Timor-Leste include consideration of oil revenue and their Sovereign Wealth Fund, while in Vanuatu tourism and remittances are of particular importance.

In both countries a GDP (Expenditure) framework has been utilized in order to allow for the easier mapping of government spending and taxing to the relevant components of GDP. Ultimately, this type of model will allow for the undertaking of integrated forecasts as well as the running of a range of macro fiscal scenarios. For example, changes in government fiscal policies may affect the components of GDP(Expenditure) as well as the monetary and external sectors.



Fiji: during August, an in-country mission by resident advisor, Andrew Beaumont and STX Marc Seguin **provided intensive in-person training to Fiji Ministry of Economy staff on the operation of the VAT model. The purpose of the model is to forecast VAT collections by good and service type under a very wide range of economic growth and tax policy settings.** A number of improvements to the model initially developed during previous mission in May were made. A new version of the VAT model was provided to Ministry of Economy staff. The new model can now account for precise variation in GDP forecasts in its estimates of future VAT collections by good and service. A number of technical calibrations were also made to the model to improve its accuracy.

Debt Management

Vanuatu: in response to a request from the Vanuatu Department of Finance and Treasury, an in-country mission **assisted officials in Port Vila, Vanuatu between October 17 – 28, 2022, to develop a debt management strategy (DMS) using the Medium-Term Debt Management (MTDS) framework and its analytical tool (MTDS AT).** In addition to assisting with the development of a DMS, the mission trained officials on the MTDS framework and AT to build capacity within the Department of Finance and Treasury. The mission was led by STXs Juan Carlos Vilanova and Michel Vaugeois.

The Debt Sustainability Analysis (DSA) indicates the risk of debt distress for Vanuatu is moderate with limited space to absorb shocks and remains unchanged from the previous DSA. However, in the medium-term, Vanuatu's development needs and vulnerabilities to climate change would require a scaling up of infrastructure spending. **The mission aims to facilitate better understanding and control of the cost-risk tradeoff when preparing a debt management strategy.**

V. Planned TA Activities FY23/Q3: November 2022 – January 2023

November 2022 Planned Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	FSS	Review and Development of Prudential Standards for Banks	LTX – Kumar STX – Fiennes	Oct 31 – Nov 9
Fiji	Revenue	Strengthen Data Analysis and Risk Management	STX – Hamilton	Nov 11 – 28
	Revenue	ISORA Implementation	STX – O’Keefe	Nov 21 – Dec 17
	Revenue	APA and Transfer Pricing Application	STX – Velji	Nov 8 – 23
Kiribati	RSS	Updating National Accounts to 2021	STX – McAlister	Nov 17 – Dec 1
Nauru	RSS	Updating national accounts to 2020-21	LTX – Powell	Nov 3 – 10
Palau	PFM	Agile PEFA Assessment	LTX – Lavea LTX – Seeds STX – Emery STX – Marzan PASAI	Nov 7 – 18
	Revenue	Implementation readiness for tax reforms	STX – Piper	Nov 28 – Dec 9
	RSS	GDP Deflators	LTX – Powell STX – Draper	Nov 14 – 18
Papua New Guinea	Revenue	Review Progress on Organizational Change Implementation	STX – Lendon	Nov 21 – Dec 2
	Revenue	Portfolio Change Impact Assessment	STX – O’Keefe	Nov 21 – Dec 2
Regional	Macro/ RSS	Workshop on GDP(E) Measurement and Forecasting/ Annual National Accounts	LTX – Beaumont LTX – Powell STX – Claus STI – Bulir	Nov 21 – 25
	PFM	PEFA and PFM Reform Prioritization Workshop - Strategic Design and Implementation of PFM Reforms	LTX – Lavea LTX – Seeds STX – Allen PEFA Sec.	Nov 29 – Dec 2
	Revenue	Virtual Workshop on ISORA	STX – O’Keefe	Nov 17
	Revenue	Virtual Workshop on Revenue Management System	STX – Grant	Nov 28 – Dec 2

	Revenue	Planning Series for Senior Leaders: People Management (virtual)	STX – Reardon STX – Shrosbree STX – Vivian	Nov 9
Samoa	GFS	COFOG and GG Stocks	LTX – Moskalenko HQ – De La Beer	Nov 28 – Dec 9
Timor-Leste	DM	Strengthening debt reporting capacity	LTX – Briar	Nov 7 – 11
	Macro	Financial Programming Training 2.0	LTX – Beaumont	Nov 29 – Dec 6
Tuvalu	Revenue	Review of ASYCUDA	STX – Kerswell	Nov 28 – Dec 9

December 2022 Planned Activities

Country	Program	Description	Advisor/s	Dates
Fiji	GFS	Improve GG compilation	LTX – Moskalenko HQ – De La Beer	Dec 12 – 16
Palau	Revenue	Review of Tax Administration Reform Progress	LTX – McAlister	Dec 5 – 12
Papua New Guinea	Revenue	Review ICT evaluation	STX – Grant	Dec 5 – 9
	Revenue	HR Planning	STX – Reardon	Dec 5 – 16
Regional	FSS	Association of Financial Supervisors of the Pacific (AFSPC) Meeting	LTX – Kumar STX – Fiennes STX – Lilly	Dec 12 – 16
	Revenue	Virtual Workshop on Gender in Practice	LTX – Williams	Dec 7
Solomon Islands	Revenue	Organization structure and LTO operations support	STX – Shrosbree	Dec 5 – 16
	RSS	Updating national accounts to 2021	LTX – Powell	Dec 5 – 16 (10 LTX days)
Tuvalu	Macro	Macro-Fiscal Framework	STX – Crook	Dec 5 – 16

January 2023 Planned Activities

Country	Program	Description	Advisor/s	Dates
Fiji	Revenue	BEPS and Inclusive Framework	STX – Velji	Jan 9 – 20
FSM	GFS	Compile Public Sector Debt Statistics	LTX – Moskalenko	Jan 23 – 27
Kiribati	GFS	Public Sector Debt Statistics/ Update business process documentation	STX – Tillman-Zorn	Jan 23 – Feb 3
	Macro	Macro-Fiscal Modelling for Budget Preparation	STX – Rahman	Jan 16 – 27
Marshall Islands	GFS	Expand coverage to public nonfinancial corporations and for public sector debt statistics (PSDS)	LTX – Moskalenko	Jan 30 – Feb 3
	Macro	Macro-Fiscal Modelling	LTX – Beaumont	Jan 9 – 20
Nauru	PFM	Develop PFM Roadmap	LTX – Lavea STX – Marzan	Jan 16 – 29
Palau	GFS	Expand coverage to public nonfinancial corporations and for public sector debt statistics (PSDS)	LTX – Moskalenko	Jan 16 – 20
Papua New Guinea	DM	Fundamentals of Public Debt Management training	STX – TBC	Jan 23 – 27
	Revenue	Develop process flows between HQ and Operations	STX – Lendon	Jan 30 – Feb 10
	Revenue	Develop Resource and Performance Metrics	STX – TBC	Jan 23 – Feb 3
Regional	Revenue	Workshop on Performance Management	STX – Reardon STX – Udy	Jan 30 – Feb 3
Samoa	Revenue	Debt and Returns Management	STX – TBD	Jan 23 – Feb 7
Solomon Islands	FSS	Diagnostic and FSI for Insurance Sector	STX – Hafeman	Jan 16 – 27
Tonga	Revenue	Review reform progress	LTX – Williams	Jan 23 – Feb 1
	FSS	Review of Prudential Standards and Development of Impact Study Templates/ Off-site Supervision- Financial risk analysis and prudential reporting framework	LTX – Kumar STX – TBD	Jan 30 – Feb 8
Timor-Leste	PFM	Strengthening Top-Down Approaches to Budgeting	LTX – Seeds	Jan 30 – Feb 12
	Revenue	Review/update staff distribution in Accounting, Collections, Enforcement and Audit	STX – Reardon	Jan 16 – 27
	Revenue	Improve filing and tax arrears management	STX – Lawrence	Jan 21 – Feb 3
	Revenue	Provide IT Training and Development	STX – Grant	Jan 23 – Feb 3

Revenue	Collections and Payments #2	STX – Vivian	Jan 23 – Feb 3
Revenue	Audit Redesign #2	STX - Bell	Jan 23 – Feb 3

Outturn of TA Activities FY2023/Q2: August – October 2022

August 2022 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	PFM	Conduct Public Investment Management Assessment (PIMA)	LTX – Lavea LTX – Seeds STX – Petrie STX – Du Preez HQ – Fisher HQ – Preston HQ – Tandberg	Aug 24 – Sep 6
	Revenue	Finalize Aspire Packages (remote from New Zealand)	STX – Bell STX – Matthews	Aug 22 – Oct 21 (22 STX days each)
Fiji	Macro	VAT Modelling – follow-up	LTX – Beaumont STX – Seguin	Aug 22 – 26 (4 TA days) Aug 15 – 26 (10 TA days)
	Revenue	APA and Transfer Pricing	STX – Velji	Aug 27 – Sep 12
Regional	GFS	Virtual GFS Workshop (remote from Washington and Spain)	STX – Temes HQ – De La Beer	Aug 3 – 5 (7 STX and 2 HQ days)
	Revenue	PITAA Annual Heads Meeting	LTX – Eysselein LTX – Williams HQ – Koukpaizan	Aug 22 – 23
	Revenue	Workshop on Gender in Revenue Administration	LTX – Williams STX – Fane	Aug 24
	Revenue	Workshop on Revenue Management System (remote from Canada)	STX – Grant	Aug 25
	Revenue	Workshop on Investing in Tax Administration	STX – Fane	Aug 26
Samoa	Revenue	New Organisation Structure	STX – Vivian	Aug 1 – 18
	Revenue	Current State Assessment of Core Tax Functions (Hybrid – LTX in-country, STX remote from New Zealand)	LTX – Eysselein STX – Shrosbree	Aug 1 – 22
Solomon Islands	Revenue	Develop Job Descriptions	STX – Lendon	Aug 9 – 26

		(remote from Australia)		(10 STX days)
	Revenue	Design and Implementation of MTRS	LTX – Williams HQ – Koukpaizan	Aug 29 – Sep 2
	RSS	Training on QNA (remote from Fiji)	LTX – Powell	Aug 29 – Sep 9 ² (10 LTX days)
Tonga	GFS	Refine compilation technique and update business process documentation (remote from Spain)	STX – Temes	Aug 29 – Sep 15 (13 days)
	FSS	Review of prudential and risk management standards (remote from Fiji and Netherlands)	LTX – Kumar STX – De Bie	Aug 3 – Sep 20 (14 LTX and 12 STX days)
	RSS	Finalize quarterly GDP(P) compilation (remote from Fiji)	LTX – Powell	Aug 15 – 26 ³ (16 LTX days)
Tuvalu	PFM	Strengthening Cash Management Practices (remote from Australia)	STX – Cooper	Aug 1 – Sep 30 (12 STX days)
	Revenue	Monitor and review implementation of CIS, operational plan and organization structure (remote from Canada)	STX – Fisher	Aug 16 – Sep 16 (12 STX days)
Vanuatu	Revenue	POS System (remote from Australia)	STX – Hamilton	Aug 10 – 26 (10 STX days)

² Recognized 13 LTX days in Q1

³ Recognized 6 days and one mission count in Q1, 10 additional days completed in Aug

September 2022 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	GFS	Refine compilation technique and GG coverage (remote from Spain)	STX – Temes	Sep 19 – 30 (13 STX days)
Fiji	Macro	GDP(P) Forecasting	STX – Scheiblecker	Sep 26 – Oct 8 (5 STX days)
Niue	Revenue	Reform Program Progress Review	STX – O’Keefe	Sep 26 – Oct 11
Papua New Guinea	Revenue	Review ICT Tender Specifications (remote from Canada)	STX – Grant	Sep 5 – 26 (7 STX days)
Regional	PFM	Workshop for PIMA and C-PIMA (hybrid from Cook Islands)	LTX – Lavea LTX – Seeds STX – Petrie STX – Du Preez HQ – Fisher HQ – Preston HQ – Tandberg	Sep 7 – 9
	Revenue	Planning Series for Senior Leaders: Operational Planning II – Performance Standards (virtual)	STX – Ledua STX – Shrosbree STX – Vivian	Sep 19 – 23
Samoa	PFM	Progressing Cash Management reforms	STX – Silins	Sep 12 – 21 (12 STX days)
Solomon Islands	RSS	Updating National Accounts to 2021	LTX – Powell	Sep 15 – 30
Tonga	PFM	Training on Asset Management Framework (remote from Fiji and Australia)	LTX – Lavea STX – Youngberry	Sep 22 – Oct 31 (5 LTX and 7 STX days)
Tuvalu	FSS	Prudential Regulations – Impact study and industry consultation (remote from Fiji)	LTX – Kumar	Sep 20 – Oct 14 (11 LTX days)
Vanuatu	Macro	Financial Programming Training	LTX – Beaumont	Sep 12 – 23

October 2022 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Fiji	PFM	Internal Audit: Quality Assurance	STX – Rafuse	Oct 24 – Nov 4
	PFM	Improving fiscal risk analysis – Review Risk of Fiji Airways and PPPs	LTX – Seeds STX – Rahman	Oct 24 – Nov 4 (7 LTX and 16 STX days)
	Revenue	APA and Transfer Pricing – Follow-up	STX – Velji	Oct 11 – 21
	Revenue	Design and Implement Performance Management System	STX – Reardon	Oct 26 – Nov 11
Kiribati	Revenue	Improve taxpayer service and communication and arrears management	STX – Lendon	Oct 28 – Nov 8
	Revenue	Develop SOP and improve process and staff capability in VAT Refunds	STX – Ledua	Oct 28 – Nov 8
	RSS	Mapping 2019 HIES to National Accounts (remote from Fiji)	LTX – Powell	Oct 24 – 28
Marshall Islands	FSS	Regulatory Framework for MIDB and other NBFIs (remote from Fiji and New Zealand)	LTX – Kumar STX – Fiennes	Oct 10 – 28 (5 LTX and 12 STX days)
Niue	RSS	Updating GDP to 2020-21	STX – Freeman	Oct 17 – 28
Timor-Leste	Macro	Financial Programming Training	LTX – Beaumont	Oct 3 – 14
	Revenue	Assist with implementation of VAT	STX – Piper	Oct 11 – 25
	Revenue	Audit, Accounting and Collections – redesign processes and develop SOPs	STX – Vivian	Oct 15 – 25
	Revenue	Redesign audit business processes/ job instructions	STX – Bell	Oct 15 – 25
Vanuatu	DM	Medium-Term Debt Management Strategy Development and Implementation	STX – Pardo STX – Vaugeois	Oct 17 – 28

Meetings, Seminars, and Training

August – October 2022

TA Sector	Description	Location	Advisor	Mission Days	Participants		Month
					F	M	
Government Finance Statistics (GFS)	GFS Workshop	Virtual	STX – Temes HQ – De La Beer	3	40	32	Aug 3 – 5
Public Financial Management (PFM)	Workshop on PIMA and C-PIMA	Hybrid – Cook Islands	LTX – Lavea LTX – Seeds STX – Petrie STX – Du Preez HQ – Fisher HQ – Preston HQ – Tandberg	3	23	26	Sep 7 – 9
Revenue Administration	PITAA Heads Meeting	Nadi, Fiji	LTX – Eysselein LTX – Williams HQ – Koukpaizan	2	10	17	Aug 22 – 23
	Gender in Revenue Administration	Nadi, Fiji	LTX – Williams STX – Vave	1	7	14	Aug 24
	Effective Revenue Management System	Virtual	STX – Grant	1	7	14	Aug 25
	Investing in Tax Administration	Nadi, Fiji	STX – Vave	1	7	13	Aug 26
	Planning Series for Senior Leaders: Operational Planning II - Performance Standards	Virtual	STX – Ledua STX – Shrosbree STX – Vivian	1	12	13	Sep 21

TA Reports Transmitted to Country Authorities & Pending Finalization

August – October 2022

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
Public Financial Management	Cook Islands	PFM Roadmap	Lavea/ Marzan Lavea/ Seeds/ Petrie/ Du	Sep-Oct 21	Not Finalized
	Cook Islands	PIMA Assessment	Preez/ Fisher/ Preston/ Tandberg	Aug-Sep 22	Not Finalized
	Fiji	Internal Audit Charters	Prceвич	Jun-Aug 22	14-Nov-2022
	Fiji	Internal Audit: Quality Assurance	Rafuse	Oct-Nov 22	Not Finalized
	Fiji	Improving fiscal risk analysis – Review Risk of Fiji Airways and PPPs	Seeds/ Rahman	Oct-Nov 22	Not Finalized
	Kiribati	Draft PFM Act	McKenzie	Apr-22	Not Finalized
	Marshall Islands	Strengthen Budget Preparation	Seeds/ Higgins	Jul-Aug 22	Not Finalized
	Nauru	Agile PEFA Assessment	Lavea/ Seeds/ Uluinaceva/ Crooke	Mar-May 22	Not Finalized
	Niue	Review of PFMA	Lavea/ McKenzie	Nov-21	Not Finalized
	Niue	Draft Public Financial Management Act (PFMA)	Lavea/ McKenzie	May-Jun 22	Not Finalized
	Samoa	Internal Audit - Quality Assurance	Morrison	Jun-Jul 22	14-Nov-2022
	Samoa	Cash Management Reforms	Silins	Sep-22	Not Finalized
	Tokelau	Strengthen Budget & Planning Process for Quality Spending	Lavea/ Keith	Apr-May 22	Not Finalized
	Tonga	Review existing legislation, reforms, expectation	McKenzie	Sep-20	Not Finalized
	Tonga	Finalizing PFMA	Lavea/ McKenzie	Aug-21	Not Finalized
	Tonga	Implement Improvements to Reconciliation process	Lavea/ Kauffmann	Sep-21	Not Finalized
Tonga	Implement Asset Management Framework	Lavea/ Cooper	Nov-21	Not Finalized	
Tonga	Asset Management Framework – Training	Lave/ Youngberry	Sep-Oct 22	Not Finalized	
Tuvalu	Strengthening Cash Management Practices	Cooper	Aug-Sep 22	Not Finalized	
Financial Sector Supervision	FSM	Banking Regulatory Reform	Hefty	Jun-19	Not Finalized
	FSM	Banking Legislation and Prudential Standards	Carvalho	Apr-20	Not Finalized

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
	Kiribati	Establishing Financial Supervisory Authority	Kumar/ Twisleton	May-Jul 22	Not Finalized
	Marshall Islands	Review of Prudential standards- Impact Study	Kumar	Nov-Dec 21	Not Finalized
	Marshall Islands	Regulatory Framework for MIDB and other NBFIs	Kumar/ Fiennes	Oct-22	Not Finalized
	Palau	Review of Risk Management Standards	Kumar/ Kacani	Jul-Aug 21	28-Sep-2022
	Papua New Guinea	Prudential Standards - Development of Impact Study Templates	Kumar	Feb-Mar 22	Not Finalized
	Solomon Islands	Review of Prudential and Risk Management Standards	Kumar/ Jones	Oct-Nov 21	Not Finalized
	Solomon Islands	Developing Regulatory Framework for NBCIs	Kumar/ Awayiga	May-Jun 22	Not Finalized
	Tonga	Financial Sector Diagnostic and review of select prudential standards	Kumar/ Awayiga/ Henderson	Aug-Oct- 21	Not Finalized
	Tonga	Diagnostic and Developing Regulatory Framework for NBFIs	Kumar/ Kacani	Jul-22	Not Finalized
	Tonga	Review of Prudential and Risk Management Standards	Kumar/ De Bie	Aug-Sep 22	Not Finalized
	Tuvalu	SFEP - Off-site Financial Risk Analysis Framework- Bank Risk Profile and Banking Sector Risk Reports	Jones	Feb-Mar 22	Not Finalized
	Tuvalu	Development of a Consolidated Prudential Standard for Commercial and Development Banks	Kumar	Mar-22	Not Finalized
	Tuvalu	Prudential Regulations – Impact Study and Industry Consultation	Kumar	Sep-Oct 22	Not Finalized
	Vanuatu	Review of Prudential and Risk Management Standards	Kumar/ Sirin	Jul-Aug 22	Not Finalized
Debt Management	Papua New Guinea	Review of organizational structure TA	Robinson/ Buzas	Mar-22	Not Finalized
	Papua New Guinea	Medium-Term Debt Management Strategy	Andreoli Jr. / Presciuttini/ Vilanova Pardo	Jun-Jul 22	Not Finalized
	Vanuatu	Medium-Term Debt Management Strategy Development and Implementation	Pardo/ Vaugeois	Oct-22	Not Finalized
Macroeconomic Programming	Fiji	VAT Modelling – Follow-up	Beaumont/ Seguin	Aug-22	14-Sep-2022
	Tuvalu	GDP Forecasting	Beaumont	Mar-Apr 22	10-Aug-2022
Revenue Administration	Cook Islands	Finalize Aspire Packages	Bell/ Matthews	Aug-Oct 22	Not finalized
	Fiji	Current State Assessment of Tax Administration	Shrosbree/ Topping/ Velji	Apr-22	13-Sep-2022
	Fiji	APA and Transfer Pricing	Velji	Aug-Sep 22	Not Finalized
	Fiji	APA and Transfer Pricing – Follow-up	Velji	Oct -22	Not Finalized
	Fiji	Design and Implement Performance Management System	Reardon	Oct-Nov 22	01-Sep-2022
	Kiribati	BEPS Inclusive Framework	Velji	Jul-Aug 22	Not Finalized

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
	Kiribati	Improve Taxpayer Service, communication and Arrears Management	Lendon	Oct-Nov 22	Not Finalized
	Kiribati	Develop SOP and Improve Process and Staff Capability in VAT Refunds	Alipate	Oct-Nov 22	Not Finalized
	Niue	Reform Progress Review	O'Keefe	Sep-Oct 22	Not Finalized
	Palau	Implementation of Tax Reforms	Piper	Jun-Jul 22	Not Finalized
	Papua New Guinea	Review ICT Tender Specifications	Grant	Sep-22	Not Finalized
	Samoa	Outsourcing Debt Collection	Field/ Udy	Jun-Jul 22	Not Finalized
	Samoa	Improve Debt Management	Udy	Jul-Aug 22	Not Finalized
	Samoa	New Organization Structure	Vivian	Aug-22	Not Finalized
	Samoa	Current State Assessment of Core Tax Functions	Eysselein/ Shrosbree	Aug-22	Not Finalized
	Solomon Islands	Design and Implementation of MTRS	Williams/ Koukpaizan	Aug-Sep 22	21-Oct-2022
	Timor-Leste	Implementation of VAT	Piper	Oct-22	Not Finalized
	Timor-Leste	Audit, Accounting and Collections – redesign processes and develop SOPs	Vivian	Oct-22	Not Finalized
	Timor-Leste	Redesign audit business processes/ job instructions	Bell	Oct-22	Not Finalized
	Tuvalu	Implementation of Compliance Improvement Strategy and Operational Plan; and Organizational Structure	Fisher	Aug-Sep 22	Not Finalized
	Vanuatu	POS System - Implementation of Electronic Fiscal Device System for VAT Compliance	Hamilton	Aug-22	05-Oct-2022
Macroeconomic Statistics	Cook Islands	Refine Compilation Technique and General Government Coverage	Temes	Sep-22	Not Finalized
	Fiji	Implement new annual benchmarks in QNA	Scheiblecker	Nov-21	Not Finalized
	Fiji	GFS for General Government Operations	Temes	Jul-22	Not Finalized
	FSM	GFS for General Government Operations	Temes	Oct-21	Not Finalized
	Kiribati	Mapping 2019 HIES to National Accounts	Powell	Oct-22	Not Finalized
	Marshall Islands	GFS for General Government Operations	Temes	Set-Oct 21	Not Finalized
	Niue	Updating GDP to 2020-21	Freeman	Oct-22	Not Finalized
	Samoa	GFS for General Government Operations	Temes	Aug-21	Not Finalized
	Solomon Islands	Compile SUTs	Powell/ Achille	Mar-Apr 22	Not Finalized

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
	Solomon Islands	Develop System for Production of Quarterly Activity Indicators	Powell	Jul-Sep 22	Not Finalized
	Solomon Islands	Updating National Accounts to 2021	Powell	Sep-22	Not Finalized
	Tonga	QNA compilation - Training	Scheiblecker	Apr-22	Not Finalized
	Tonga	Quarterly GDP(P) compilation	Powell	Jun-Aug 22	Not Finalized
	Tonga	Refine Compilation Technique and Update Business Process Documentation	Temes	Aug-Sep 22	Not Finalized
	Tuvalu	Balance of Payments	Rikardsson	Mar-22	Not Finalized
	Tuvalu	Update National Accounts to 2021	Andrews	May-22	Not Finalized