

PACIFIC FINANCIAL TECHNICAL ASSISTANCE CENTRE

QUARTERLY REPORT

February 2020



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I. Introduction¹

This report covers the third quarter of the 2020 Fiscal Year (FY2020/Q3) for the period November 1, 2019 to January 31, 2020. After a busy Q2, capacity development (CD) activity declined during the November – January period with delivery of 17 in-country missions and four regional training events utilizing 372 TA mission days. CD delivery was more muted than the typical third quarter seasonal decline due to the traditional Southern Hemisphere vacation period around Christmas and New Year. This was partly attributed to the travel of five of the PFTAC resident advisors and the coordinator to Washington in early December for one or two weeks: (1) to contribute to a joint Caribbean/Pacific conference on Public Financial Management (PFM) and Climate Change; (2) for strategic discussions on CD priorities for Fiscal Year 2021 (FY2021) with the IMF’s Asia Pacific Department (APD) mission chiefs and teams for Pacific countries; and (3) for the handover briefing of the outgoing and incoming resident Macroeconomic advisors. Cumulative program delivery through the end of Q3 is around 65 percent against the mid-year adjusted workplan (1,515 days of 2,336 TA days) with 105 missions delivered of 161 planned. With expectations of a busy fourth quarter (FY2020/Q4) barring unforeseen circumstances, projected program delivery and budget outturn of up to 93 percent through the end of the fiscal year (April 2020) against the midyear workplan is anticipated.

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II. News

International Health and Travel Developments

The recent outbreak and spread of the corona virus are beginning to have implications for PFTAC operations from travel restrictions being introduced by an increasing number of countries. The new Macro advisor was unable to join a recent mission with the outgoing advisor due to his transit through Hong Kong two weeks earlier, and the route for a forthcoming mission of another advisor has had to be revised to avoid travel via Australia. A *Fiscal Frameworks* course planned for early March in Fiji has been postponed given travel restrictions instituted for all training delivered by the IMF’s Singapore Training Institute.

The IMF is closely monitoring these developments and PFTAC is receiving regular updates from the relevant UN agencies. While most intra-Pacific travel is possible without having to connect through Asian airports, an increase in the number of countries that ban entry for passengers traveling from or through countries with confirmed cases (such as Australia, Canada, the United States) could seriously hinder regional travel and the

¹ PFTAC is generously funded by Australia, Korea, New Zealand, and the Asian Development Bank (ADB) and the European Union, and from November 2019, the Government of Canada. 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.

ability for the resident and other experts to undertake mission travel. For similar reasons, travel to attend regional training events and workshops may become problematic, with outward travel of government officials from at least one country already suspended. If mission and training travel becomes seriously curtailed, delivery of the workplan over the balance of FY2020 will be impacted. However, the PFTAC team will endeavor to be as innovative and nimble as possible through remote delivery and ongoing engagement with their member country counterparts to ensure work and reforms that are in progress maintain momentum.

2020 Steering Committee Issues

Arrangements for the 2020 Steering Committee meeting in Niue are well advanced. The Steering Committee (SC) comprising representatives of the 16 PFTAC member countries, the six Phase V donors, and the IMF. It is a very important governance event as it provides strategic review, guidance, and priority setting. The meeting will be held at the Matavai Resort in Niue between Tuesday March 31 and Thursday April 2. Delegates have been encouraged to plan ahead and confirm travel arrangements early due to limited flights to Niue. The draft 2020 Annual Report will be ready for circulation about two weeks before the SC meeting, namely by mid-March, along with the proposed budget and draft workplans for FY2021 (May 1, 2020 through April 30, 2021) for endorsement. A tentative program for the event will be circulated by mid-February and will be made available on the PFTAC website at www.PFTAC.org. The evaluators of phase V will be present at the SC meeting to meet with PFTAC members and donor partners for interviews.

In late November 2019, three matters were submitted to SC members for consideration and endorsement: (1) the updated workplan at the mid-point of FY2020; (2) a proposal and funding to extend the Government Finance Statistics (GFS) program for one additional year from May 1, 2020 through April 30, 2021; and (3) a proposal and funding for the PFTAC Macro program to be expanded for 18 months from November 1, 2019 through May 30, 2021 to provide CD support for the region in addressing remittance challenges associated with Correspondent Banking Relationships (CBR). The three proposals were endorsed on a lapse-of-time basis.

Correspondent Banking Relationship (CBR)

The ability to make and receive international payments is vital for businesses and individuals for cross-border remittances, and for general economic stability and growth. These often depend on “correspondent” bank-to-bank relationships (CBRs). For several years, however, such relationships have been under pressure world-wide and in the Pacific as banks have sought to meet more demanding money laundering and counter-terrorism standards. The IMF has been active in the Pacific in seeking ways to keep channels open, especially for remittances. The SC recently endorsed a small project for the continuation of APD efforts to address CBR and remittance challenges that the region faces. This 18-month initiative under the PFTAC Macro program will involve providing regional central banks with a secretariat to support development of a regional Know Your Customer (KYC) utility that will facilitate inexpensive identification of senders and recipients of funds, compliant with AML/CFT requirements. Work on this project will get under way in early March. A LogFrame has been developed that encapsulates the high-level objective to - *promote enhanced capacity to monitor cross-border financial transactions, including customer identification, risk identification, and transactions reporting, to ensure AML/CFT compliance and promote maintenance of correspondent banking relationships for Pacific countries.*

PFTAC External Evaluation

Following a competitive tendering process, a contract was awarded in October 2019 to the Canadian firm *Universalia* to undertake the Phase V mid-term external evaluation of PFTAC, a requirement mandated for all IMF regional CD centers. During the quarter, the contractor drafted an Inception Note for review by an Evaluation Sub-Committee (ESC) of the SC comprising select PFTAC member countries, donor partners, and several IMF Departments. The PFTAC Coordinator and five of the team of resident advisors met with the evaluators in Washington in December. The evaluators have proposed a program of country visits and PFTAC programs for focus, and plan to attend the SC meeting in Niue to conduct interviews with as many stakeholders as possible. The final evaluation report is expected by end-2020.

Staff Changes

Ms. Iris Claus, the Macroeconomic Programming and Forecasting resident advisor concludes her 5-year assignment at PFTAC in late February. Iris built excellent relationships with country authorities and provided crucial support to member countries in terms of improving macroeconomic forecasting and policy tools, strengthening the framework for inter-agency coordination, building in-country capacity for macroeconomic analysis, and increasing use of financial programming frameworks.



Her successor, **Mr. Andrew Beaumont**, an Australian national was selected through a competitive international recruitment process and started at PFTAC on January 6, 2020. Andrew has 20 years of experience in macro-fiscal and broader macroeconomic analysis and forecasting. This experience includes at the Australian Treasury where he worked on monetary and fiscal policy, macroprudential regulation and the labor market. Additionally, Andrew has five years of experience in the Pacific region, having worked as an Australian Treasury embedded technical adviser in both Papua New Guinea (macro-fiscal) and Solomon Islands (economic reform). Andrew was also previously the Senior Adviser G20

and International economy at the Australian Department of Prime Minister and Cabinet working on global debt sustainability and macroeconomic policy responses to the Global Financial Crisis. Most recently, he was the Executive Branch Manager responsible for economic and revenue forecasting, macroeconomic reporting, demographic projections, long term fiscal modelling and tax expenditure analysis for the ACT Treasury.

On the administration front, we bid farewell to **Mr. Josaia Nakete or Joe**, as he is affectionately known after 5 years of dedicated service to PFTAC. Joe was responsible for coordinating logistics, transportation, and security arrangements not only for the Statistics program that he supported but for the entire PFTAC team. He has been a dedicated and crucial member of the support team. The Resident Representative would also like to acknowledge Joe's assistance during the visit of IMF Deputy Managing Director Furusawa to Fiji for the 2019 ADB meetings. The PFTAC team extends its best wishes for him and his family in their move to Australia to pursue new opportunities.



Effective February 1, PFTAC has its own, long overdue Office Manager, a position that exists at every other CD center. Both internal and external applicants were sought through local advertisements, and after a highly competitive selection process, **Ms. Nina Samuela**, the senior administrative assistant who has been serving PFTAC since its establishment more than 26 years ago was promoted to this position. Nina brings a wealth of experience with



strong relationships having worked with a wide range of stakeholders during her tenure. Nina will oversee a support team that will be expanded by a further assistant in addition to a successor to Joe to ensure sufficient capacity is available to support PFTAC operations that have grown significantly in recent years.

December 2019 staff changes in Washington also have implications for PFTAC. After three years as the Chief of the Small States Division of the Asia Pacific Department, **Ms. Alison Stuart** passes the baton to **Mr. Todd Schneider** who we welcome to the Pacific and look forward to introducing in Niue at the SC meeting. The PFTAC team is very grateful for Alison's excellent leadership, both in her regional responsibilities for the Pacific and PFTAC as well as IMF mission chief for the Solomon Islands. We wish her all the best in her new role as chief of the APD Regional Studies Division.

PFTAC Retreat

All PFTAC staff attended a short off-site retreat in Nadi January 16 – 17, 2020. The program included brainstorming sessions on how to improve the operational effective of the center and enhance our CD delivery. The retreat provided an opportunity to explain changes to IMF policies and procedures, and to discuss systems and processes, including introduction of the IMF's newly articulated branding policies. These will soon be evident through changes to our letterhead, business cards, and presentational material. PFTAC has developed its own Policy and Procedures Manual laying out administrative guidelines for the delivery of CD.



Following the PFTAC Retreat, the Coordinator, Mr. David Kloeden, Macroeconomic Advisor Mr. Andrew Beaumont, and economic analyst Ms. Shane Prasad, along with staff of the Resident Representative office attended the APD 2020 Field Office Retreat between January 20 – 22, 2020 in Siem Reap, Cambodia. An overview and update on the IMF's Communication Strategy, APD priorities, and integration of surveillance and CD were covered. Mr. Kloeden delivered two presentations on PFTAC CD and Surveillance Integration, particularly with respect to Fragile States, and CDMAP (CD Management and Administration Program) – a major reform undertaking to modernize the IMF's systems and procedures to deliver and manage CD.

III. PFTAC Developments

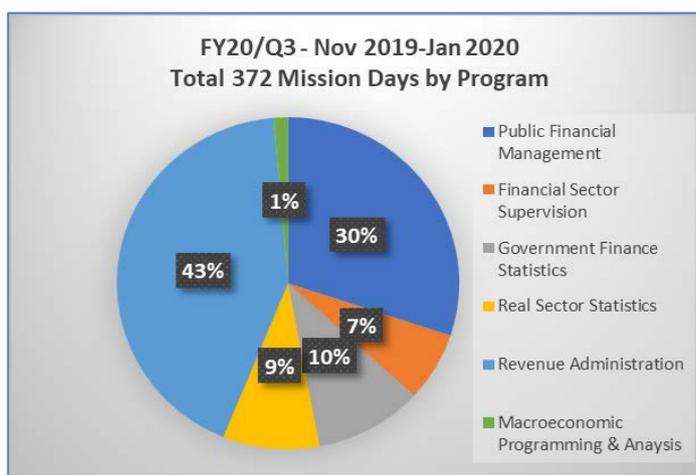
FY2020/Q3 Activity – by country and program

Program	Delivered in Q3			
	LTX	STX	Total	Missions
Public Financial Management	46	66	112	6
Financial Sector Supervision	9	16	25	1
Government Finance Statistics	22	16	38	1
Real Sector Statistics	17	17	34	3
Revenue Administration	10	148	158	10
Macroeconomic Programming & Analysis	5	0	5	0
Total	109	263	372	21

There were 372 days of Technical Assistance (TA) delivered over 21 distinct missions during FY2020/Q3 (November 2019 – January 2020), with missions/events delivered to 9 of 16 PFTAC member countries. Regional events required 62 TA delivery days, with **Tonga** and **Papua New Guinea (PNG)** receiving three distinct missions over 59

and 58 TA days respectively. In terms of the midyear adjusted workplan, this represents just 13 percent of annual missions and 16 percent of TA days for the year, lower than typical in the usually quiet third quarter. This contrasts with Q2 that saw a very heavy schedule of workshops across all programs resulting in a high quarterly outturn rate of 31 percent that almost offsets the reduced Q3 activity.

The Revenue program was most active at 43 percent of PFTAC delivery for Q3, over 158 mission days for 8 missions and 2 regional events. Three missions to **Solomon Islands** on Compliance Improvement Strategies (CIS), function-based structure, and the audit function were completed by short term experts (STX) with one mission to **Fiji** for an Information Technology Quality Assurance review. The LTX joined a headquarters mission to **PNG** that reviewed progress of the Medium-Term Revenue Strategy (MTRS) reforms. A PACER Plus mission to Samoa was led by headquarters experts, plus audit TA to **Vanuatu**, and a legal mission was completed in **Tonga**.



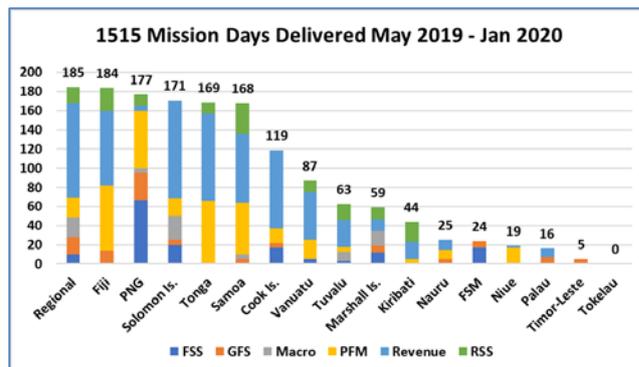
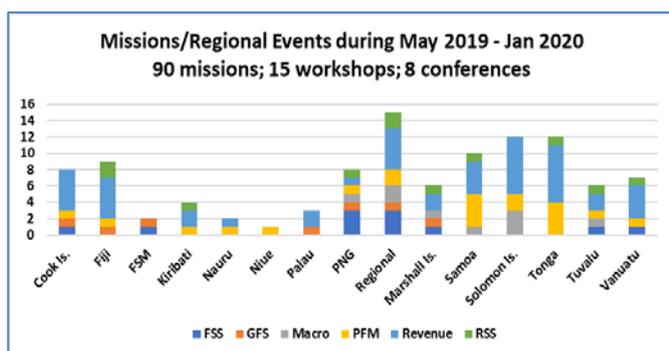
PFM accounted for a third of program delivery with 6 missions and 1 regional event. The LTX advisors led the resource intensive Public Expenditure and Financial Accountability (PEFA) assessment in **Tonga** with STX Kris Kauffman, Martin Bowen plus Urška Zrinski from PEFA Secretariat, and the attachment from the Fiji Ministry of Finance of Kelera Kolivuso Ravono. The mission was unique as it was the first PEFA assessment to pilot an ‘agile approach’ and additionally included a Gender Responsive Budgeting (GRB) assessment. Both the agile and GRB assessments received approval from the PEFA Secretariat that validated compliance with PEFA criteria and were finalized within 60 days of the mission. The aim of the agile PEFA is to shorten the time to complete the assessment and produce a more user-friendly report, both objectives that were clearly achieved.

The Real Sector Statistics (RSS) program delivered 2 missions to **Tonga** and **Tuvalu** respectively with one regional workshop on National Accounts in November over 34 TA days. The Financial Sector Supervision (FSS) and the Government Finance Statistics (GFS) programs each delivered a single mission to **Papua New Guinea**. The Macro advisor assisted in delivery of the RSS National Accounts workshop. Otherwise, Macro program missions were muted due to the approaching end of the assignment of Ms. Claus and the far shorter overlap (a few weeks) with her successor than was originally expected (six months) in preparation of the original FY20 workplan.

Four regional workshops were delivered, two under the Revenue program, one in November in Nadi on **Managing the Audit Function** and then a 4-day workshop in early December with the Pacific Islands Tax Administrators Association (PITAA) on **Management of Debt and Returns for Operation Managers**. The RSS and Macro advisor along with a STX delivered a regional workshop on **National Accounts** in late November in Nadi, Fiji. Finally, the Fiscal Affairs Department (FAD) in collaboration with PFTAC and CARTAC organized a **Climate Resilience Seminar for Small Island States** in Washington December 4 – 6, 2019. This event brought together high-level officials from small island states in a peer-to-peer seminar on the role of PFM in building climate resilience. Finally, the FSS advisor attended the **South Pacific Central Bank Governors Meeting** and the **Pacific Islands Regional Initiative (PIRI) Workshop on De-Risking** hosted in Sydney, Australia during November 20 – 21, 2019.

Cumulatively in FY2020 through end-January 2020, a total of 105 missions have been executed over 1,515 CD days. 15 regional workshops have been delivered over 185 TA days, closely followed by **Fiji** receiving 9 distinct missions of 184 days with 8 missions to **PNG** spread across 177 days. Overall, 15 of 16 PFTAC member countries (all except **Tokelau**) have received direct CD support to date. Revenue support is dominant in PACER Plus countries such as **Solomon Islands, Samoa, Tonga, Cook Islands** that are working towards implementing tax

policy changes and moving towards more modern tax structures. Similarly, fiscal support in **Fiji, PNG** and **Tonga** through the PFM program delivered resource and time intensive PEFA assessments including assistance to **Samoa** on risk-based audit and their PFM roadmap.



The FY2020 workplan was revised downwards at midyear by 14 percent in mission/activity numbers (from 188 to 161 missions) but only 6 percent in TA days (from 2,495 to 2,336 days). This is similar to past trends where original plans were adjusted at mid-year to reflect realities in delivery and absorptive capacity and changing circumstances. At the end of Q3, 65 percent of the 161 planned missions and 2,336 TA days have been delivered. The fourth quarter is expected to be a very busy period with 45 planned missions comprising 655 TA days. Given this, the overall PFTAC outturn will likely exceed 90 percent, possibly closer to 93 percent in both

activity level and program budget with full or near full execution for some programs and others with less than 100 percent execution due to timing issues, resource constraints, or member country availability. Recent travel restrictions by some Pacific island countries may also affect Q4 CD delivery.

Program	% Updated Plan Delivered at end-Jan 2020			
	LTX	STX	Total	Missions
Public Financial Management	71%	60%	64%	61%
Financial Sector Supervision	73%	63%	66%	61%
Government Finance Statistics	93%	100%	95%	88%
Real Sector Statistics	67%	59%	63%	58%
Revenue Administration	51%	65%	64%	68%
Macroeconomic Programming & Anaysis	60%	0%	53%	64%
Total	69%	63%	65%	65%

Financial Report – Budget Allocation and Projected Expenditures

Member Countries	Proposed Contributions for Phase V (US\$)	Contributions Received	LoU Status
Fiji	\$ 687,500	\$ 500,000	v
Cook Islands	\$ 110,000	\$ 80,000	v
Nauru	\$ 82,500	\$ 82,026	v
Tokelau	\$ 11,000	\$ 11,000	v
Vanuatu	\$ 165,000	\$ 150,000	v
Kiribati	\$ 82,500	\$ 65,905	v
Tonga	\$ 110,000	\$ 49,921	v
Samoa	\$ 165,000	\$ 165,000	v
Tuvalu	\$ 27,500	\$ 17,500	v
Niue	\$ 27,500	\$ 9,950	v
Solomon Islands	\$ 165,000	\$ 165,000	v
PNG	\$ 1,375,000	\$ 625,000	v
Marshall Islands (RMI)	\$ 110,000	\$ -	v
Palau	\$ 110,000	\$ -	Pending
Federated States of Micronesia	\$ 110,000	\$ 40,000	v
Timor-Leste	\$ 550,000	\$ -	Pending
Sub-Total Member:	\$ 3,888,500	\$ 1,961,302	
Donors			
ADB	\$ 800,000	\$ 800,000	v
Korea	\$ 2,500,000	\$ 1,500,000	v
New Zealand	\$ 12,145,192	\$ 12,145,192	v
Australia	\$ 9,004,929	\$ 6,141,322	v
Canada	\$ 1,136,191	\$ 1,136,191	v
EU	\$ 6,829,713	\$ 6,829,713	v
Sub-Total Donors:	\$ 32,416,025	\$ 28,552,418	
Total	\$ 36,304,525	\$ 30,513,720	

Financial contributions received during FY2020/Q3 were US\$592,980, comprising US\$ 500,000 from Korea, US\$ 60,000 from Vanuatu, and US\$32,980 from Kiribati. Receipt of AUD 2.0 million from Australia is imminent. The first contribution from the Marshall Islands following signature of their Letter of Understanding (LoU) in Q2 is awaited, and Palau and Timor Leste are urged to sign LoUs so that they can also contribute. Four countries (Nauru, Tokelau, Samoa, and the Solomon Islands) have provided their entire Phase V pledges. All other countries are encouraged to complete their contributions in sufficient time to avoid a scaling-back of activity in the final year of Phase V.

Projected budget utilization through the end of FY2020/Q3 is estimated at approximately 68 percent. This is slightly higher than the projected cumulative activity level of 65 percent, mostly due to the heavy delivery of workshops and training events through the first nine months with just a few remaining events to deliver in the final quarter. Projected budget outturn through the end of April 2020 (i.e. end-FY2020) is expected to be around 91 percent of the originally approved FY2020 budget of US\$ 8.495 million, suggesting about US\$ 0.75 million to carry forward to FY2021. The projected FY2020 outturn together with actual

expenditures since November 2016 should total US\$ 22.875 million. As noted in the chart above, if all remaining pledges by donors and member countries materialize, the entire budget envelope for Phase V will be US\$ 36.3 million, suggesting remaining funds of US\$ 13.4 million (including the FY20 underspend carried forward) for the final two years of Phase V through April 2022.

Anticipated available funds at the end of FY2020 should ensure a continuation of PFTAC operations for the final two years of Phase V subject to the following caveats: (1) any shortfall in donor or member contributions may require a commensurate reduction in activity or identification of savings; (2) an extension of the GFS program for only one year through April 2021; (3) addition of the modest CBR initiative within the Macro program through April 2021; and (4) a reversion of the scaled-up Revenue program to its pre scaling-up baseline from mid-FY2021 unless a final tranche of additional financing is received to continue at the elevated level for the final 18 months of Phase V.

IV. Report on Program Activities and Achievements

Public Financial Management (PFM)

Cook Island: The mission by STX Richard Emery assisted the **Ministry of Finance and Economic Management (MFEM) of the Cook Islands to review existing and draft PFM policies and procedures** and proposed updates to be consistent with proposed PFM legislative revisions. Recommendations were presented for improving the policies, procedures, and the legislative framework.

Nauru: The STX mission of Paula Uluinaceva provided advice and recommendations to enable Nauru to comply with reporting requirements for IPSAS cash standards. During the mission, he advised the Finance Secretary and Finance Ministry staff to focus on the completion of the 2016/17 and 2017/18 financial statements, followed by capacity building to complete the 2018/19 statements.

Samoa: A mission by LTX Celeste Kubasta and STX Priya Goel worked with officials from the **Ministry of Finance and related ministries to prepare an enhanced PFM reform plan**. Through workshops and meetings, the reform plans were enhanced to identify PFM reforms, key tasks, time frame, milestones, responsible unit, and capacity development/training needs. The mission also reviewed implementation of recent PFM missions.

Strengthening Climate Resilience: The Role of Public Finance: Washington, December 4 – 6, 2019

The *Strengthening Climate Resilience: The Role of Public Finance* peer-to-peer seminar funded by the government of Japan was held in Washington at IMF headquarters December 4 – 6, 2019 bringing together senior finance ministry officials from 26 small island states of the Caribbean, Pacific, and Indian Ocean. The seminar examined the role of PFM in building climate resilience, focusing on peer experiences and lessons in managing risks. Many of the countries are constrained by limited fiscal space and administrative capacity but face similar challenges with the impact of more frequent and intense disasters and sea-level rise. A critical message was that PFM and public investment management systems are not only critical to ensure efficient recovery after natural disasters, but also the foundation of getting most resilient results out of limited resources. Key themes that emerged during the seminar for small island states:

- To place adaptation and resilience building at the top of the climate agenda.
- Face significant fiscal space constraints in planning and allocating funds for adaptation and resilience activities—in particular, the cost of recovery from natural disasters.
- Are overloaded with multiple diagnostic tools used by various development partners that sometimes lead to inconsistent identification of policy priorities and a fragmented approach to developing a climate resilience strategy.
- Are finding it difficult to access financing through global climate funds given the complexity of access requirements and limited capacity to submit the level of information required for applications, especially for ex-ante resilience building.

In opening the event, IMF Deputy Managing Director Zhang emphasized that strong fiscal policies and effective fiscal institutions can set the foundation for resilience building, with a focus on improving physical infrastructure and the financial architecture.

Director of the IMF's Fiscal Affairs Department, Mr. Vitor Gaspar underlined the IMF's work on public investment management (PIM) and climate change policy assessments (CCPAs) in helping countries build resilience.



Gender Responsive PFM : Tonga, November 11 - 22, 2019

On January 23, 2020, the PEFA Secretariat announced the launch of the framework for Assessing **Gender Responsive PFM (GRPFM)**. In November 2019, PFTAC with the Tongan authorities, conducted a pilot assessment of the framework in Tonga. The report from this assessment received the PEFA check of approval and the final version was transmitted to the government of Tonga on January 14, 2020. A similar exercise is being conducted in Fiji, with the assistance of the ADB. A representative from the Fiji government participated in the Tonga mission to learn about the framework.

This new assessment tool is intended to help countries assess the extent their PFM systems respond to differing needs of men and women and subgroups of these categories, e.g., youth, elderly, people with disabilities, etc., and promote and contribute to gender equality. The framework has nine indicators distributed across the budget cycle and can be applied at both national and subnational levels. The framework can be applied during the PEFA assessment or as a stand-alone activity.

The framework includes policy-based fiscal strategy and budgeting, predictability and control in budget execution, accounting and reporting, and external scrutiny and audit, as well as two cross-cutting themes: transparency of public finances and management of assets and liabilities. Several GRPFM indicators require the publication of documents. This requirement is in line with good international practice on transparency of public finances, as identified in the PEFA framework, which promotes accountability between governments and citizen.



Additional information on the GRPF framework can be found at the PEFA Secretariat website at www.pefa.org



Agile PEFA Assessment: Tonga, November 11 - 22, 2019



The PFTAC PFM resident advisors, together with staff from the PEFA Secretariat and expert consultants, conducted the Agile PEFA and Gender Responsive PEFA assessments in Tonga November 11 – 22, 2019. The Agile PEFA is a new reporting methodology, having been piloted by the PEFA Secretariat, using the same 2016 indicators and dimensions for scoring.

The Agile PEFA format emphasis includes a revised timeframe, simplified concept note, revised data collection template, collection of data in advance of field work, and a simplified, but more rigorous evidence-based PEFA report template. The reporting format also places emphasis on strengths and weaknesses of the PFM systems. Both the Agile PEFA and GRPFM PEFA reports were prepared during the mission.

A reporting focus on the Pillar performance, underlying causes of performance and reform activities by pillar allows readers to see a comprehensive picture of PFM by the following seven pillars:

1. Budget Reliability
2. Transparency of Public Finances
3. Management of Assets and Liabilities
4. Policy Based Fiscal Strategy and Budgeting
5. Predictability and Control in Budget Execution
6. Accounting and Reporting
7. External Scrutiny and Audit.

The finalized reports are now available for the authorities to prepare plans for PFM reform in Tonga.

Revenue Policy and Administration

Fiji: in a follow-up TA visit by STX Peter Norkunas to the Fiji Revenue and Customs Service (FRCS) **the status of a quality assurance program for the implementation of FRCS's New Tax Information System (NTIS) was reviewed.** The development of a new IT system is an important element of FRCS' strategy to address weaknesses identified through the TADAT diagnostic conducted in 2015 with the NTIS scheduled to go live in January 2020.

Papua New Guinea: the PFTAC Revenue program has previously contributed to the implementation of a Medium-Term Revenue Strategy (MTRS) funded through the Revenue Mobilization Trust Fund and backstopped by FAD. **During January 2020, the PFTAC revenue advisor joined a mission led by FAD that reviewed the progress of the MTRS.** Although much is still yet to be achieved against the MTRS reform objectives, the intention of LTX Eysselein's participation in the mission was to start moving towards a smooth transition of assistance back to PFTAC after the end of the MTRS Revenue Mobilization Trust Fund program.

Samoa: in January 2020, a PACER Plus mission was undertaken by headquarters financed by PFTAC and was led by FAD mission chief and tax policy expert Ms. Li Liu and tax policy STX, Peter Mullins. **The mission completed its assessments of the revenue impact for Samoa from the implementation of the Pacific Agreement on Closer Economic Relations (PACER Plus), and tax policy reform options to compensate for revenue shortfalls.** The authorities welcomed the proposed reform options and signaled their intention for future implementation.

Solomon Islands: a November 2019 mission to the Solomon Islands Inland Revenue Department (SIIRD) by STX Stan Shrosbree **reviewed the implementation progress of a new function-based organizational structure. SIIRD has made significant progress in the design of the new organization with staffing arrangements being instituted and the design of large taxpayer office commenced.** This will be further supported by a communication strategy and strong IT system support.

An overlapping November mission by STX Lance Home **helped finalize a renewed Compliance Improvement Strategy (CIS) to commence from January 31, 2020.** The mission reviewed the impact of the current CIS across the identified compliance risk areas and recommended updated risk identification strategies, treatment actions, and focus of the renewed CIS on appropriate performance measurement targets. A Risk Management Unit (RMU) and Compliance Risk Management Governance Committee is being constituted to oversee the overarching CIS.

A third mission in November by STX Lynley Sutherland **reviewed the Audit and Investigations Unit (AIU) Strategic and Operational plans and updated it to reflect customer segmentation and audit workflow from the CIS.** The mission developed a framework for a risk based annual audit case plan as well as performance measures to assess the impact of the audit improvements efforts. This included the audit rate of return that was finalized.

Tonga: The TA assignment of legal expert, Lee Burns in November 2019 provided further support to the Ministry of Revenue and Customs for the rewrite of the Consumption Tax Act (CTA) and support to finalize the Revenue Services Administration Regulations, particularly in relation to the use of electronic fiscal devices (EFD)

Regional: two regional events were convened during the quarter. STX Stan Shrosbree and Jonathan Matthews facilitated a regional workshop in Nadi, Fiji on **Managing the Audit Function** November 11 – 14, 2019. **The workshop equipped audit managers with insights into meeting increasing demands and stakeholder expectations of a modern tax audit function; the importance of compliance risk management strategies and**

provided class-based **training on audit methodologies and procedures to assist with improving compliance outcomes and outputs**. The event also provided an opportunity for PFTAC to gather valuable information to identify potential areas of future CD support.

In early December 2019, STX Cheryl-Lea Field and David Piper conducted a one-week workshop on **Management of Debt and Returns for Operation Managers** to assist tax administrations to strengthen their taxpayer filing and payment processes and arrears management. The workshop was a joint initiative with the Pacific Island Tax Administrators Association (PITAA).

Regional Workshop on Managing the Audit Function: Nadi, Fiji – November 11 – 14, 2019



Audit is often considered the most critical function to manage taxpayer compliance. A regional workshop on **Managing the Audit Function** aimed to improve audit capability of PFTAC member countries – and led by revenue adviser Georg Eysselein, experts Stan Shrosbree and Johnathan Matthews with facilitators Joji Vaka and Alipate Ledua (Chief Auditors) from Fiji Revenue and Customs Service.

The workshop was attended by 32 participants from 15 Pacific Island Tax Administrations. PFTAC provided an overview of the characteristics of a modern tax administration, trends in taxpayer audit and compliance risk management, as well as the usefulness of TADAT and ISORA and the importance of strategic plans to manage audit. At a more operational level, presentations focused on integrated audit approaches; importance of data and intelligence; an overview of various audit tools;

and emerging compliance risks in the cash economy including electronic suppression software. Another session on performance management was targeted at the development of employee capabilities.

Audit managers from the Fiji Revenue and Customs Service (FRCS) shared their knowledge and experience with participants. This included the TADAT assessment of the FRCS, along with (a) using information and data to efficiently and effectively address compliance issues; (b) a range of audit tools to undertake compliance risk assessments, monitor casework, and report on audit results; and (c) processes and systems implemented to monitor and develop employees.

The course evaluation was very positive and the training well-received. The evaluation identified participants' improved understanding of characteristics of modern tax administration management and audit trends in addressing a range of compliance issues, including a focus on the cash economy .

Vanuatu: the December 2019 mission led by STX Lance Home **reviewed the Department of Customs and Inland Revenue (DCIR) audit program**. The mission recommended strengthening the audit verification process, staffing capacity, risk management function, and the establishment of key strategic documents such as the audit plan, manual, and guidelines as well as the introduction of audit quality review process.

Regional Workshop on Management of Debt and Returns Workshop: Nadi, Fiji – December 9 – 13, 2019

In early December 2019, a joint PFTAC and PITAA regional workshop was facilitated by STX Cheryl-Lea Field and David Piper with Head of PITAA Secretariat, Koni Ravono. Fourteen member countries attended the workshop.

The workshop topics focused on taxpayer behavior; the importance of understanding non-filers and debtors; formulating easy compliance strategies; actively managing taxpayers with a risk-based approach; improving the overall functionality of a debt and returns department, and creating differentiated segments with tailored treatment plans. The workshop also included guidance on the TADAT field guide of the requirements to reach an 'A' rating in this outcome area.



The latest OECD principles were introduced to strengthen the strategic approach to effective and efficient filing and payment processes. The workshop also focused on ensuring ongoing sustainability of effective filing and payment processes and development of detailed action plans to improve approaches and capabilities.

The workshop used a mixture of presentations, small country group exercises and open forum discussions that addressed real-life debt and returns management issues. Solutions to key risks in each country were discussed during the group work, and solutions were developed for piloting and rollout as part of tailored action plans.

Financial Sector Supervision

Papua New Guinea: the November 2019 mission by resident advisor, Benjamin Stefanou and STX Tijs De Bie assisted Bank PNG to finalize the development and use of the new risk rating model (Bank PNG Financial Institution Risk Rating Model or FIRR) and the supervisory action planning process. The risk rating model characteristics framework was revised with a specific focus on liquidity and market risk to align with the assessment modules completed by Bank PNG, with the assistance of PFTAC, in May and June 2019. The mission also reviewed recent off-site (financial) analysis reports and reports of examinations prepared by Bank PNG and provided feedback on the analysis and structure of reporting. Several recommendations were made to improve the risk rating and supervisory action planning process and to further embed these in the Bank PNG's risk-based supervision framework.

Meetings/Conferences: resident expert Benjamin Stefanou attended the *34th South Pacific Central Bank Governors Meeting* and the *Pacific Islands Regional Initiative (PIRI) Workshop on De-Risking* over two days in Sydney from November 20 – 21, 2019. At the governors' meeting, discussions were focused on climate change risk and the expectations for supervisors. The meeting also provided an opportunity to discuss future TA needs with the representatives of PFTAC member authorities in attendance.

The PIRI workshop requested inputs on the regional correspondent banking and remittance de-risking draft action plan, strategizing the next steps and endorsement of the plan.

Government Finance Statistics (GFS)

Nauru: The GFS advisor remotely assisted the Nauru Bureau of Statistics office in December 2019 on the compilation and dissemination of GFS data. The remote support reviewed the FY2017 GFS submission with the information provided in the unaudited annual financial statements and compiled GFS for budgetary central government for FY2018.

Papua New Guinea: the GFS advisor and HQ expert, Barend De La Beer assisted the **Department of Treasury (DoT), Macroeconomic Policy Division (MEPD),** in their efforts to improve the compilation and dissemination of GFS and public sector debt statistics (PSDS). The mission delivered a two-day GFS training workshop attended by 38 officials of various economic institutions. The mission noted the authorities progress with the implementation of the *Government Finance Statistics Manual 2014 (GFSM 2014)* and refinements to Budget Volume I statistical tables. The mission assisted the authorities in the compilation of balance sheet and discussed GoPNG, Service Improvement Program (SIPs), and reviewed the data presented in the Integrated Financial Management System (IFMS), encouraging the authorities to start recording arrears in the IFMS and to publish the table as part of the statistical appendix to the budget.



Timor-Leste: The GFS advisor remotely assisted the **Ministry of Planning and Finance, National Directorate of Economic Policy** in December 2019. The objective of the support was to assist the authorities on the compilation of GFS data. The mission also investigated data discrepancies, particularly related to the cash flow data reported.

Real Sector Statistics (RSS)

Tonga: the November 2019 mission by resident advisor Marcus Scheiblecker undertook a feasibility study to introduce a quarterly national accounts program at the **Tonga Department of Statistics (TDoS)** and helped develop benchmark estimates of GDP for the year 2017/2018. National account training was also provided to the newly hired staff at TDoS. The mission's study found that generally the most important part of high frequency economic data necessary for compiling QNA is collected but not made available to TDoS and recommended initiating data sharing arrangements with the Ministry of Finance and other stakeholders (electricity and construction sector) to secure source data for compiling QNA. TDoS conducted a Household Income and Expenditure Survey in 2016/2017 and the mission provided support to TDoS with the integration of these data into their GDP benchmarking exercise.

Tuvalu: a mission by STX Rikardson provided TA to the Central Statistics Division (CSD) of the Tuvalu Ministry of Finance and Economic Development (MFED). The mission focused on the compilation of external sector statistics (ESS) for the period 2017–2018 and developed an Excel based framework for balance of payments and IIP compilation to strengthen the compilation framework. Training to the CSD staff were provided on reporting ESS using the Integrated Collection System (ICS) and on balance of payments and IIP compilation methods and practices.

National Accounts Workshop: Nadi, Fiji – November 18 – 22, 2019

PFTAC conducted a workshop on **National Accounts** in Nadi, Fiji during November 18 – 22, 2019. The workshop was led by PFTAC RSS advisor Marcus Scheiblecker with the support of Macro advisor Iris Claus and STX Michael Davies. The event provided training for newly hired NSO staff as well as for governmental organizations and central banks that are responsible for forecasting and macroeconomic planning. The 33 participants came from 14 PFTAC member countries.

The accounting framework of the SNA allows economic data to be compiled and presented in a format that is designed for purposes of economic analysis, decision-taking and policymaking. A general overview of the national accounts system was provided to the participants covering the history, purpose, and motivation of national accounts compilation. The importance of the key aggregate statistics such as GDP that is a widely used indicator of economic activity at the level of the total economy and its importance for policy making were discussed during the workshop. A separate session focused on the conceptual elements of the SNA.

A macroeconomic perspective was shared by Macro advisor on the importance of national accounts statistics for analysis, forecasting, and building economic models that is an important aspect of the budgetary process. The national accounts provide the necessary macroeconomic data and forms the framework for the forecasting exercise that helps set medium or long-term targets and determine overall amount of resources needed to finance the budget.

On the administration side, participants also learned about national accounts data management, organization and access along with the publication timelines and the frequency of the revisions. The workshop was particularly useful for new staff as it helped build knowledge and core skills in compilation of national account statistics in accordance with the framework.



V. Planned TA Activities FY20/Q4: February – April 2020

February 2020 Planned Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Improve on-time filing and on-time payment of taxes	STX – Piper	Feb 3 – 14
	Revenue	Procurement specification of new IT system	STX – Norkunas	Feb 10 – 21
Fiji	PFM	Risk based internal audit training for budget purpose	LTX – Kubasta STX – Morrison	Feb 17 – 28
	PFM	Update Public Financial Management Improvement Plan	STX – Kauffmann Staff from PEFA Secretariat	Feb 10 – 21
FSM	RSS	Independent estimates of GDP and review of BOP data	LTX – Scheiblecker	Feb 17 – 28
Kiribati	Revenue	Review organization modernization plan, CIS, improve debt and returns management and strengthen taxpayer services	STX – Scott	Feb 6 – 9
	Revenue	Review audit plan and strengthen audit function	STX – Bell	Feb 24 – Mar 5
Marshall Islands	Macro	Support use of Marshall Islands Fiscal Model (MI-FM) in budget preparations	LTX – Claus	Feb 3 – 14
Regional	Revenue	Management of Taxpayer Services for Operations Managers	LTX – Eysselein STX – Fisher STX – Shrosbree	Feb 24 – 27
Solomon Islands	PFM	Review of 2018 Cash Basis IPSAS financial statements (remote)	STX – Cavanaugh	Feb 24 – 28
Tonga	PFM	Climate Change Policy Assessment (with FAD mission)	LTX – Neves	Feb 3 – 11
	Revenue	Renew the compliance improvement strategy	STX – Home	Feb 24 – Mar 6
Vanuatu	FSS	Risk based supervision system – Credit Union	STX – Henderson	Feb 5 – 15

March 2020 Planned Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	RSS	External sector statistics and rebasing principles	STX – Andrews	Mar 2 – 14
	Revenue	Design function based organizational structure	STX – Shrosbree	Mar 2 - 5
	Revenue	Review reform progress	LTX - Eysselein	Mar 2 - 5
Fiji	Revenue	Presumptive Taxes, mining provisions, life insurance, transfer pricing, tax treaties and Ruling Acts and Regulation	STX – Burns	Mar 30 – Apr 9
Nauru	Revenue	Review organizational arrangements and core tax functions	STX – Fisher	Mar 2 – 13
Niue	RSS	Build independent compilation capacity, benchmarking and rebasing	LTX – Scheiblecker	Mar 16 – 27
Regional	PFM	Workshop on Fiscal Frameworks (Fiji) with Singapore Training Institute (STI)	LTX – Beaumont LTX – Kubasta LTX – Neves STX – Corker	Mar 9 – 13 POSTPONED
Solomon Islands	FSS	Financial analysis process to identify risk	LTX – Stefanou STX – de Bie	Mar 2 – 6
	Macro	Review and enhance GDP Forecasting	LTX – Beaumont STX – Claus	Mar 23 – 27 Mar 23 – Apr 3
	Revenue	Facilitate design of Medium-Term Revenue Strategy	HQ – Koukpaizan HQ - TBD	Mar 19 - 31
Timor-Leste	Revenue	Diagnostic review	STX – Story STX – O’Keeve	Mar 16 – 27
Tonga	Revenue	Renew the compliance improvement strategy	STX – Home	Mar 2 – 13
Vanuatu	FSS	SFEP – Risk rating and supervisory action follow-up	LTX – Stefanou STX – de Bie	Mar 9 – 13

April 2020 Planned Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Tax Policy review	STX – Mullins	Apr 21 – May 1
Fiji	FSS	Second follow-up mission from the Regional Workshop – Insurance Legislation and Prudential Standards	STX – Claxton STX – Rush	Apr 6 – 12
	Revenue	Tax Auditor Development Framework	STX – Matthews	Apr 6 – 17
FSM	FSS	Second follow-up mission from the Regional Workshop – Insurance Legislation and Prudential Standards	STX – Carvalho	Apr 13 - 19
Marshall Islands	Revenue	Review Compliance Improvement Strategy	STX – Piper	Apr 27 – May 8
Niue	Revenue	Review reform progress and status of PFTAC recommendations	LTX – Eysselein	Apr 6
Papua New Guinea	PFM	PEFA Finalization	LTX – Neves	Apr 20 – 24
Regional	FSS	Cyber Risk On-Site Examination Workshop (Singapore at STI)	MCM/ STI Staff	Apr 13 – 17
	RSS	Balance of Payments Workshop with CDOT (Thailand) for PICs (Nadi, Fiji)	LTX – Scheiblecker CDOT	Apr 20 – 24
Samoa	FSS	Second follow-up mission from the Regional Workshop – Insurance Legislation and Prudential Standards	STX – Claxton STX – Rush	Apr 20 – 26
	Revenue	Renew compliance improvement strategy	STX – TBC	Apr 13 – 24
Solomon Islands	RSS	Finalize and publish latest GDP data	LTX – Scheiblecker	April 27 – May 8
Tonga	PFM	Developing PFM Roadmap	STX – Kauffmann STX – Higgins	Mar 31 – Apr 8
	FSS	Second follow-up mission from the Regional Workshop – Insurance Legislation and Prudential Standards	STX – Claxton STX – Rush	Apr 27 – May 3
	Revenue	Auditor development and training	STX – Bell	Apr 6 – 17
	Revenue	Improve on-time filing and on-time payment of taxes	STX – Scott	Apr 20 – May 1
Vanuatu	GFS	Compilation of GFS	LTX – Temes STX – Engelbrecht	Apr 20 – May 1
	PFM	Review of treasury business operations	LTX – Kubasta STX – Kaufmann	Apr 15 – 24
	Revenue	Improve on-time filing and on-time payment of taxes	STX – Field	Apr 29 – May 8

Outturn of TA Activities FY20/Q3: November 2019 – January 2020

November 2019 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	PFM	Update PFM Policy based on draft legislation	STX – Emery	Nov 11 – 22
Nauru	PFM	Cash Reporting	STX – Uluinaceva	Nov 4 – 8
Papua New Guinea	FSS	SFEP – Risk Rating and Financial Analysis follow-up	LTX – Stefanou STX – De Bie	Nov 4 – 14
Regional	RSS	National Accounts Workshop (in Nadi)	LTX – Scheiblecker LTX – Claus STX – Davies	Nov 18 – 22
	Revenue	Workshop on Managing the Audit Function	LTX – Eysselein STX – Matthews STX – Shrosbree	Nov 11 – 14
Solomon Islands	Revenue	Facilitate further implementation of function based structure	STX – Shrosbree	Nov 18 – 22
	Revenue	Facilitate renewal of compliance improvement strategy	STX – Home	Nov 18 – 29
	Revenue	Review progress and facilitate further improvements to the audit function	STX – Sutherland	Nov 11 – Dec 6
Tonga	PFM	Agile PEFA and Gender Responsive Budgeting Assessment	LTX – Kubasta LTX – Neves STX – Kauffmann PEFA Secretariat Staff Fiji Attach. – Rovono	Nov 11 – 22
	Revenue	Finalize renewal of Consumption Tax Legislation	STX – Burns	Nov 18 – 22
	RSS	Feasibility study – introduction of quarterly national accounts	LTX – Scheiblecker	Nov 25 – Dec 6

December 2019 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Nauru	GFS	Government Finance Statistics (remote)	LTX – Temes	Dec 9 – 13
Regional	PFM	Joint CARTAC/ PFTAC Climate Resilience Seminar for Small Island States	LTX – Kubasta LTX – Neves	Dec 4 – 6
	Revenue	Management of Debt and Returns Workshop for Operation Managers (Nadi)	STX – Field STX – Piper	Dec 9 – 13
Timor-Leste	GFS	Government Finance Statistics (remote)	LTX – Temes	Dec 2 – 6
Vanuatu	Revenue	Review the audit function	STX - Home	Dec 9 – 20

January 2020 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Fiji	Revenue	IT Quality Assurance Review	STX – Norkunas	Jan 13 – 24
Papua New Guinea	GFS	CoA mapping and quarterly reporting procedures	LTX – Temes HQ – De La Beer	Jan 20 – 31
	Revenue	Review of MTRS	LTX – Eysselein	Jan 27 – 31
Samoa	PFM	Developing PFM Roadmap and Improving Financial Reporting	LTX – Kubasta STX – Goel	Jan 20 – 31
	Revenue	PACER Plus	STX – Mullins HQ – Li Liu	Jan 20 – 31
Tuvalu	RSS	Improve BOP coverage and methodology	STX – Rikardson	Jan 20 – 31

Meetings, Seminars, and Training

November 2019 – January 2020

TA Sector	Description	Location	Advisor	Mission Days	Participants		Month
					F	M	
Financial Sector Supervision (FSS)	South Pacific Central Bank Governors Meeting	Sydney, Australia	LTX – Stefanou	1	-	-	Nov 20
	Pacific Islands Regional Initiative (PIRI) Workshop on De-Risking	Sydney, Australia	LTX – Stefanou	1	-	-	Nov 21
Public Financial Management (PFM)	Joint CARTAC/ PFTAC Climate Resilience Seminar for Small Island States	Washington, USA	LTX – Kubasta LTX – Neves	3	12	15	Dec 4 – 6
Real Sector Statistics (RSS)	National Accounts Workshop	Nadi, Fiji	LTX – Scheiblecker LTX – Claus STX – Davies	5	22	12	Nov 18 – 22
Revenue Administration	Managing the Audit Function	Nadi, Fiji	LTX – Eysselein STX – Matthews STX – Shrosbree	4	12	24	Nov 11 - 14
	Management of Debt and Returns for Operations Manager	Nadi, Fiji	STX – Field STX – Piper	5	16	16	Dec 9 - 13

TA Reports Transmitted to Country Authorities & Pending Finalization

November 2019 – January 2020

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
Public Financial Management (PFM)	Cook Islands	Update PFM Policy based on draft legislation	Emery	Nov-19	Not Finalized
	Fiji	PEFA Assessment	Kubasta, Neves, Short, Kaufmann	Sep-19	10-Feb-2020
	Kiribati	PFM Roadmap Development	Neves	Jun-19	Not Finalized
	Nauru	Cash Reporting	Uluinaceva	Nov-19	Not Finalized
	Niue	PFM Legislation	Neves, McKenzie	Aug-19	Not Finalized
	Papua New Guinea	Operational Plan for transitioning to IPSAS Cash	Mayes	Feb-19	Not Finalized
	Papua New Guinea	PEFA Assessment	Kubasta, Neves, Lavea, Uluinaceva	Jul-19	Not Finalized
	Samoa	Risk Based Audit	Morrison	Oct-19	27-Jan-2020
	Samoa	Developing PFM Roadmap and Improving Financial Reporting	Kubasta, Goel	Jan-20	Not Finalized
	Tonga	Improving Internal Audit	Prceovich	Aug-19	01-Nov-2019
	Tonga	Agile PEFA and Gender Responsive Budgeting Assessment	Kubasta, Neves, Kauffmann, Bowen, Uzrinksi, Rovono	Nov-19	14-Jan-2020
	Tokelau	Developing a PFM Roadmap	Neves	Apr-19	27-Nov-2019
Tuvalu	Improving Budgeting for Capital Development	Neves	Jun-19	Not Finalized	
Macroeconomic Analysis and Forecasting	Cook Islands	Review of Macroeconomic Policy and Institutions	Bannister, Claus	Apr-19	Not Finalized
	Marshall Islands	Towards a Medium-term Fiscal Framework	Claus	Oct-19	Not Finalized
	Solomon Islands	Macroeconomic and Fiscal Forecasting	Claus	Sep-19 & Oct-19	Not Finalized

Revenue Administration	Cook Islands	Design Function-based Structure	Shrosbree	Jul-19	Not Finalized
	Cook Islands	Improve Ontime Filing and Payment	Piper	Aug-19	Not Finalized
	Cook Islands	Design Function-based Structure	Shrosbree	Oct-19	24-Jan-2020
	Fiji	Improve Ontime Filing and Payment	Lawrence	Aug-19	Not Finalized
	Fiji	IT Quality Assurance Review	Norkunas	Jan-20	Not Finalized
	Kiribati	Compliance Improvement	Scott	Sep-19	24-Jan-2020
	Marshall Islands	Enhance Core Functions and Registration	Piper	Sep-19	24-Jan-2020
	Nauru	Enhance Core Functions and Organization	Fisher	Oct-19	4-Feb-2020
	Palau	Improve Ontime Filing and Payment	Piper	Sep-19	24-Jan-2020
	Samoa	Strengthening Audit	Sutherland	Apr-19	19-Dec-2019
	Samoa	Outstanding Tax Returns and Payments	Scott	Aug-19	19-Dec-2019
	Samoa	Taxpayer Services and Industry Partnership	Shrosbree	Sep-19	Not Finalized
	Samoa	Strengthening Audit	Sutherland	Sep-19	Not Finalized
	Samoa	PACER Plus	Li Liu, Mullins	Jan-20	Not Finalized
	Solomon Islands	Review Implementation of Large Taxpayer Office	Shrosbree	Jun-19	Not Finalized
	Solomon Islands	Improve Ontime Filing and Payment	Lawrence	Sep-19	Not Finalized
	Solomon Islands	Facilitate further implementation of Function Based Structure	Shrosbree	Nov-19	Not Finalized
	Solomon Islands	Renew the Compliance Improvement Strategy	Home	Nov-19	Not Finalized
	Solomon Islands	Review progress and facilitate further improvements to the audit function	Sutherland	Nov-19	Not Finalized
	Tonga	Strategy to expand the LTO	Sutherland	Mar-19	19-Dec-2019
	Tonga	Review Progress and Strengthen Audit Function	Bell	Jun-19	Not Finalized
	Tonga	Industry Partnership Agreement	Shrosbree	Sep-19	Not Finalized
	Tonga	Large Taxpayer Office	Sutherland	Oct-19	Not Finalized
	Tuvalu	Implement VAT Audit Toolkit	Haigh	Sep-19	Not Finalized
	Tuvalu	Core Functions	Fisher	Oct-19	Not Finalized

	Vanuatu	Strengthen Tax Return and Arrears Management	Field	Oct-19	Not Finalized
	Vanuatu	Review the Audit Function	Home	Dec-19	Not Finalized
Financial Sector Supervision (FSS)	FSM	Banking Regulatory Reform	Hefty	Jun-19	Not Finalized
	Marshall Islands	Development Bank Diagnostic	Henderson	Aug-19	Not Finalized
	Papua New Guinea	SFEP – Risk Rating and Financial Analysis follow-up	Stefanou/ De-Bie	Nov-19	Not Finalized
	Samoa	Insurance Regulatory Reform	Rush	Nov-18	Not Finalized
	Solomon Islands	Prudential Standards	Stefanou/De Bie	Oct-19	Not Finalized
	Tonga	Insurance Regulatory Reform	Rush	Nov-18	Not Finalized
Macroeconomic Statistics	Fiji	Quarterly National Accounts	Scheiblecker	Jun-19	6-Feb-2020
	Fiji	Production of External Debt Statistics	Tenes	Jul-19	11-Dec-2019
	Fiji	Government Finance Statistics	Temes	Sep-19	6-Feb-2020
	Kiribati	Rebase National Accounts	McAllister	Aug-19	Not Finalized
	Marshall Islands	National Accounts	Scheiblecker	Sep-19	Not Finalized
	Marshall Islands	Government Finance Statistics	Temes	Oct-19	Not Finalized
	Micronesia	Government Finance Statistics	Temes	Oct-19	Not Finalized
	Niue	National Accounts- build independent compilation activity	Freeman	Mar-19	29-Jan-2020
	Palau	Government Finance Statistics	Temes	Oct-19	Not Finalized
	Papua New Guinea	GDP Rebasing	Scheiblecker	Oct-19	Not Finalized
	Samoa	National Accounts	Scheiblecker	Jan-19	Not Finalized
	Samoa	National Accounts	Scheiblecker, Freeman	Jul-19	Not Finalized
	Tuvalu	Improve BOP coverage and methodology	Rikardson	Jan-20	Not Finalized
	Tonga	Feasibility study – introduction of quarterly national accounts	Scheiblecker	Nov-19	Not Finalized