

PACIFIC FINANCIAL TECHNICAL ASSISTANCE CENTRE

QUARTERLY REPORT

May 2020



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I. Introduction¹

This report covers the last quarter of the 2020 Fiscal Year (FY2020/Q4) for the period February 1, 2020 to April 30, 2020. This was an exceptional period that saw massive global challenges from the unfolding COVID-19 pandemic and its increasingly heavy economic impact, including across the Pacific that so far has fortunately mostly avoided widespread infection. PFTAC remained operational throughout the quarter, with in-country TA delivery mostly occurring as planned in February but from early March shifting to remote delivery approaches where some reasonable results have been experienced. Quarterly activity was at about half the levels planned, dragging down overall FY2020 outturn that had been on track to be at an equal record high as FY2019. The draft Annual Report for FY2020 was circulated in early-April, several weeks late to accommodate adjustments to reflect COVID-19 developments (<https://www.pftac.org/content/PFTAC/en1/reports.html>).

II. News

COVID-19 Developments

Within weeks, the world has rapidly responded to the biggest public health crisis in a century that has concurrently given rise to economic challenges of global magnitude and impact. At the recent virtual IMF Spring Meetings, 2020 growth projections have turned seriously negative to the tune of -3.0 percent globally, down 6.3 percent from January 2020 projections, with similar projections in many Asian countries and Pacific states, and even higher downturns forecast for Australia and New Zealand. Disruption from the near cessation of international air travel and tourism, the fracturing of supply chains, and the collapse in commodity prices are having serious ramifications on economic conditions in almost all countries with immediate and record unemployment emerging. Meanwhile government revenues in most countries have declined while costs have massively increased to bolster health systems to respond to the virus and address the economic dislocations, yet some countries have little borrowing capacity. The policy responses of 193 countries to the crisis are being tracked by the IMF at: <https://www.imf.org/en/Topics/imf-and-covid19/Policy-Responses-to-COVID-19>

The IMF has experienced unprecedented requests for possible financing assistance, with interest expressed by more than 100 member countries that have so far materialized into approval by the IMF Board for assistance to more than 40 countries under the Rapid Credit Facility (RCF) and Rapid Financing Instrument (PFI) as well as debt service relief to 25 countries under the Catastrophe Containment and Relief Trust (CCRT). In the Pacific,

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.

this has included RCF support to Samoa and CCRT relief to the Solomon Islands. More details about COVID-19 emergency financial assistance and approved programs is at: <https://www.imf.org/en/Topics/imf-and-covid19/COVID-Lending-Tracker#APD>

Like many organizations, the IMF and PFTAC moved to remote operations in late March. Business continuity arrangements have held up well, with systems, procedures, and staff adapting robustly to the unprecedented demands for IMF support. As this report elaborates, PFTAC capacity development (CD) efforts have been maintained through adaptation to the new priorities and delivery modalities, with the evolution ongoing. The team of resident advisors are assisting the Pacific country mission chiefs and teams of the Asia Pacific Department (APD) at IMF headquarters to respond to urgent demands and shifting priorities, with support directed where needed to fiscal, macro, and financial sector issues of countries in the region, recalibrating the CD efforts to the highest priority issues that are commensurate with the needs of the country authorities and their ability to engage and respond through remote channels. Concurrently, experts in the IMF functional departments such as the Fiscal Affairs, Statistics, and Monetary and Capital Markets Departments have been drawing on their collective experience with previous crises and business continuity responses that is being reflected in a growing body of technical notes and advice for officials in economic institutions such as central banks, treasuries and finance ministries and tax agencies, as well as useful tools for delivery of CD that is adapted to current priorities and circumstances.

Steering Committee and Governance Update

Niue's well-developed plans to host the 2020 Steering Committee (SC) meeting had to unfortunately be canceled. The evolving situation was closely monitored throughout February with cautious expectations that the SC meeting in Niue could proceed as scheduled for March 31 – April 2. Registration and travel arrangements were well advanced with most of the available accommodation booked and an interesting program agreed and arranged by our Niuean hosts. By late February as travel restrictions tightened, postponement of the meeting became unavoidable, ultimately leading to cancellation given little likelihood of rescheduling to a future date.

FY2020 workplan projections were close to finalization in early March that had to be reconsidered in light of the increasing travel restrictions and the growing shift to remote CD delivery. Adjustments were accordingly made to both the FY2020 projections and to the proposed FY2021 workplans and budget to accommodate some postponed activity. This led to a slight delay in the finalization and distribution of the draft Annual Report and the sharing of workplan projections and proposals. These were sent to SC members on April 11 with a request for their review, consideration, requests for any points of clarification, and ultimately endorsement on a lapse of time basis by April 30. They were also shared for information purposes with SC observers and stakeholders and posted to the PFTAC website. Communications received from SC members were supportive of the proposed FY2021 workplan and budget which were accordingly endorsed on a lapse of time basis.

Although the 2020 SC meeting was canceled, a meeting of SC members and observers was organized through video conferencing on April 17 to provide a briefing on 2020 results and 2021 plans, and to respond to questions ahead of the lapse of time deadline. Technology generally held up, with more than 45 participants from a wide range of member countries, donors, partners, and other stakeholders, with presentations and question and answer sessions with the coordinator and each of the resident advisors. The interest in this type of virtual meeting and the success of the event could be a model for future more frequent, but targeted short interactions within the PFTAC community.



The March 9 event to reopen the renovated PFTAC office was postponed when the visit to Suva of APD Deputy Director Jonathan Ostry could not proceed. He was to jointly open the renovated office shared by PFTAC and the regional IMF Resident Representative staff in the Reserve Bank of Fiji with Fiji Minister for Economy, Hon. Aiyaz Sayed-Kaiyum, followed by delivering a guest lecture at the University of the South Pacific.

The external evaluation is ongoing and on track. The Inception Note that is the basis upon which the evaluation will be conducted will be finalized by end-May, and the evaluators are likely to engage with representatives from the authorities and donor partners to schedule remote interviews via phone, skype, or video conference from late May/early June onwards. Due to COVID-19-related travel restrictions, the evaluation team is currently unable to travel to the Pacific region. The situation is being monitored to determine whether circumstances may change where the team might be able to travel and have in-person meetings. The final evaluation report is expected by the end of 2020.

Staff Changes

In early April, Benjamin Stefanou was due to leave PFTAC after 3½ years as Financial Sector Supervision (FSS) advisor. A successor has been selected following a competitive international recruitment process who will take up the appointment when travel to Fiji reopens, but in the meantime continues to support the central bank of the European government where he has been FSS advisor for the past few years. Ben continues to support PFTAC countries until this transition can occur and when he can move to his new assignment as FSS advisor in Mauritius in support of Southern African countries. Ben has taken the FSS program to a new level with several concurrent reform programs advancing well through the excellent working relationships he has built across the Pacific with financial sector regulators.



In June, PFM advisor, Celeste Kubasta is due to move to New Delhi to join the IMF's South Asia Regional Training and Technical Assistance Center (SARTTAC). A competitive international recruitment process is underway with short-listed candidates soon to be interviewed with a successor expected to be identified in the near future who may need to begin their appointment remotely until travel to Fiji reopens. While Celeste has only been at PFTAC for two years, her contribution has been very impactful by forging productive relationships across the array of countries she has worked closely with including Fiji, Samoa, Tonga, Vanuatu, the Cook Islands, and Solomon Islands. She has been at the forefront of innovation around the PEFA framework, including cutting edge developments on PFM gender issues and application of a new agile approach to assessment and reporting. In the meantime, and before Celeste moves on in early June from her ongoing support to PFTAC member countries she is providing remotely from Hawaii, she offers the following parting comments.

I would like to thank everyone at PFTAC, our member countries, and donors for the friendship, support, and cooperation I found when working in the Pacific, learning about your culture and heritage, and advancing PFM in the region. I will be transitioning to SARTAC over the upcoming months.

Our PFTAC PFM work on conducting public expenditure and financial accountability assessments, preparing roadmaps from the ground up, and advancing climate change issues has provided me the opportunity to meet many people and enabled me to have a broad perspective on regional practices while understanding the unique features found within each country and territory. Watching the relationships forged between participants in regional workshops was especially rewarding. The excellent leadership shown throughout the region in the recent crisis has really enforced my thoughts that practices in the PIC can be international models.

Please stay in touch and while I can continue to be reached through my work email, I welcome continued friendship with many of you. From the sunny skies of Hawaii, Aloha. Celeste

III. PFTAC Developments

FY2020/Q4 Activity – by country and program

Activity – by program

Program	Delivered in FY2020/Q4			
	LTX	STX	Total	Missions
Public Financial Management	14	56	70	6
Financial Sector Supervision	0	24	24	4
Government Finance Statistics	0	0	0	0
Real Sector Statistics	5	12	17	2
Revenue Administration	5	129	134	9
Legal/Tax Policy	0	7	7	1
Macroeconomic Programming and Analysis	12	0	12	1
Total	36	228	264	23

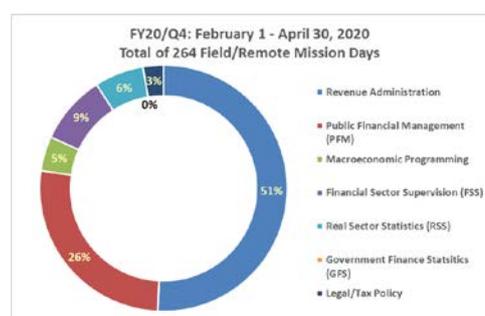
There were 264 days of Technical Assistance (TA) and training delivered over 23² distinct missions or activities during the fourth quarter of FY2020 (February – April 2020). Eleven missions were delivered in-country before travel restrictions came into effect, and an additional 11 missions were delivered remotely. A revenue workshop was held in Fiji in February with participants from across

the Pacific who were able to attend and return home safely before travel restrictions took hold. In-country and remote missions were delivered to 11 of the 16 PFTAC member countries. **Tonga** received five missions (two in-country and three remote); **Cook Islands** received four missions (three in-country and one remote); **Fiji** received three missions (two in-country and one remote), two remote missions were delivered to the **Solomon Islands**; one in-country and one remote mission for **Vanuatu**; and one in-country mission each to **Kiribati**, **Papua New Guinea** and **Republic of Marshall Islands**, and one remote mission each for **Federated States of Micronesia**, **Nauru**, and **Niue**.

² Counting as a single mission any with more than one expert all working on the same issues and Terms of Reference

Projected FY2020 outturn results across all programs and countries were published in mid-April in the draft 2020 Annual Report. They were significantly down from February outturn projections of 2,126 TA days to an adjusted 1,855 days due to COVID-19 travel restrictions. The postponement or cancelation of 22 missions or events reduced the projected outturn to just 122 missions instead of the earlier projection of 144, effectively halving TA delivery in the quarter. In comparison to the fourth quarter of FY2019 that was particularly busy, 61 missions/activities versus 23 were delivered in FY2020, and 756 compared to 264 TA days. A full accounting of the actual FY2020 outturn will be documented in the final version of the 2020 Annual Report that is expected to be published in July, noting that there were further late adjustments to the workplan projections due to challenges of remote delivery or changing priorities.

Program	FY2020/Q4 as % of Outturn			
	LTX	STX	Total	Missions
Public Financial Management	9%	21%	16%	25%
Financial Sector Supervision	0%	20%	14%	33%
Government Finance Statistics	0%	0%	0%	0%
Real Sector Statistics	5%	13%	9%	15%
Revenue Administration	10%	17%	17%	17%
Legal/Tax Policy	0%	22%	22%	50%
Macroeconomic Programming and Analysis	12%	0%	11%	9%
Total	7%	17%	14%	19%



The revenue program accounted for more than half of the TA days delivered with another quarter by the PFM program. This was partly due to the ability to complete in-country missions early in the quarter, as well as the flexibility to pivot to remote delivery in the latter part of the period. Changes were necessary as the situation unfolded in February. A mission by the RSS resident advisor to FSM could not proceed when scheduled flights were canceled after the advisor had arrived for transit through Port Moresby. Instead, and at short notice, the advisor was able to arrange a one-week mission with the PNG authorities that brought forward a mission scheduled for later in

FY2020. Only the outgoing Macro advisor was allowed to travel in February on mission to RMI as the new advisor who was to accompany her had transited through Hong Kong less than two weeks earlier and would have been denied entry to RMI. A revenue mission to Nauru in March that was scheduled the week after the revenue workshop that the same short-term expert helped deliver in Fiji was remotely delivered from the PFTAC office in Suva when his onward travel to Nauru became uncertain.

Financial Report

Table: Phase V Member and Donor Contributions to PFTAC Funding			
	Proposed Contributions for Phase V (US\$)	Contributions Received	LoU Status
Member Countries			
Fiji	\$ 687,500	\$ 500,000	✓
Cook Islands	\$ 110,000	\$ 80,000	✓
Nauru	\$ 82,500	\$ 82,026	✓
Tokelau	\$ 11,000	\$ 11,000	✓
Vanuatu	\$ 165,000	\$ 150,000	✓
Kiribati	\$ 82,500	\$ 65,905	✓
Tonga	\$ 110,000	\$ 49,921	✓
Samoa	\$ 165,000	\$ 165,000	✓
Tuvalu	\$ 27,500	\$ 17,500	✓
Niue	\$ 27,500	\$ 9,950	✓
Solomon Islands	\$ 165,000	\$ 165,000	✓
PNG	\$ 1,375,000	\$ 875,000	✓
Marshall Islands (RMI)	\$ 110,000	\$ 50,000	✓
Palau	\$ 110,000	\$ -	Pending
Federated States of Micronesia	\$ 110,000	\$ 40,000	✓
Timor-Leste	\$ 550,000	\$ -	Pending
Sub-Total Member:	\$ 3,888,500	\$ 2,261,302	
Donors			
ADB	\$ 800,000	\$ 800,000	✓
Korea	\$ 2,500,000	\$ 1,500,000	✓
New Zealand	\$ 12,145,192	\$ 12,145,192	✓
Australia	\$ 9,004,929	\$ 7,488,820	✓
Canada	\$ 1,136,191	\$ 1,136,191	✓
EU	\$ 6,829,713	\$ 6,829,713	✓
Sub-Total Donors:	\$ 32,416,025	\$ 29,899,916	
Total	\$ 36,304,525	\$ 32,161,218	

Financial contributions received during FY2020/Q4 were **US\$1,647,498**, comprising US\$ 250,000 from **Papua New Guinea** and the first contribution of US\$ 50,000 from **RMI** following their recent signing of a Letter of Understanding (LoU). The balance of US\$ 1,347,498 is from a contribution of A\$ 2.0 million from **Australia**.

Fund raising is essentially complete to underwrite the final two years (FY2021 and FY2022) of Phase V of PFTAC operations provided all donor pledges and member country contribution expectations materialize. If all expected donor pledges and member country contribution expectations eventuate, US\$32.4 million of donor financing is expected, of which only two final contributions are pending respectively from Australia (AU\$ 2.0 million) and Korea (US\$ 1.0 million). Conversely, member contributions received stand at only 58 percent of expectations (US\$ 2.26 million of US\$ 3.89 million). Of the US\$1,627,198, member country contributions still outstanding, US\$ 660,000 is due from the remaining two of 16 PFTAC member countries that have not yet signed an LoU. Conversely, four countries (**Nauru, Samoa, Solomon Islands, and Tokelau**) have paid in full.

The projected FY2020 expenditure outturn of US\$ 7.26 million is around 85 percent of the original US\$ 8.5 million budget (including management fee) that was endorsed by the 2019 SC. Had the COVID-19 travel restrictions and constraints not arisen in February 2020, CD delivery was on track towards an activity outturn of 90 percent, matched by a 90 percent projected expenditure outturn of US\$ 7.64 million of the US\$ 8.5 million budget,

The estimated budget envelope for the final two years and balance of Phase V is US\$ 13.9 million. Assuming all donor and member country contributions are forthcoming, the total funding envelope for Phase V is US\$36.3 million. The total of actual expenditure through the end of FY2019 plus the projected FY2020 outturn of US\$ 7.26 million is US\$ 22.4 million. The proposed FY2021 budget is US\$ 8.0 million including the management fee, leaving a balance of US\$ 5.9 million for FY2022 assuming a 100 percent expenditure outturn in FY2021.

IV. Report on Program Activities and Achievements

Public Financial Management (PFM)

Fiji: in response to a request from the Fijian Ministry of Economy (MOE), PFTAC mobilized short-term expert (STX) Susan Morrison to **assist in the institutional strengthening of the internal audit function in February. She provided training for staff of the MoE Internal Audit and Good Governance (IAGG) Division on planning and conducting a risk-based audit of the budget processes.** She additionally reviewed the progress of reforms of the internal audit framework and updated the timelines for outstanding implementation issues.

Niue: In a follow up to a consultative visit in August 2019, STX Lynne McKenzie was mobilized to **draft a new PFM legal framework to replace the existing Act that is over 60 years old.** She worked remotely with the authorities in April 2020 to take forward the legislation drafting.

Tonga: In November 2019, **Tonga benefited from a PEFA assessment under the new agile methodology based on the 2016 framework along with the pilot application of a new Gender Responsive PFM module of the PEFA framework.** With the reports from these assessments now finalized, the authorities are ready to update their PFM reform plan to reflect the report findings and other technical assistance. A remote mission in April by STX Kris Kauffmann began work with the authorities to update the PFM improvement plan based on the 2020 PEFA findings and other related reform efforts. This work is expected to continue throughout the new financial year.

Developing a PFM Roadmap for Fiji : Suva, February 10 – 21, 2020

PFTAC assisted the Ministry of Economy to prepare the **Public Financial Management Implementation Plan** (PFMIP) that was developed from the Public Expenditure and Financial Accountability (PEFA) assessment conducted in 2019. In developing the PFMIP the mission piloted the application of Volume IV of the PEFA Handbook.

STX Kris Kauffmann visited Suva February 9 – 21, 2020 with two staff of the PEFA Secretariat, Martin Bowen and Julia Dhimitri. Together this team met with key Ministry of Economy staff including the Permanent Secretary and the leadership of various departments, as well as representatives of the Fiji Revenue and Customs Service (FRCS). PFTAC PFM advisor, Celeste Kubasta joined select mission discussions. Development partner representatives including the World Bank, the Asian Development Bank (ADB), and the Australian High Commission were briefed.

Each of the authorities' groups prepared a draft reform improvement plan for their area of responsibility that were reviewed with feedback from the mission team. This culminated in a plenary workshop where each division/agency presented their work plans for inclusion in the integrated PFMIP. Under the guidance of the mission team, a draft integrated Fiji PFM reform improvement plan was prepared, presented and discussed with the PS and division heads including measures for PFMIP monitoring.

Climate Change Policy Assessments (CCPA): Tonga, February 3 – 11, 2020

The CCPA is a joint initiative between the IMF and World Bank to assist small states to understand and manage the anticipated economic impact of climate change, while safeguarding long-run fiscal and external sustainability. In response to a request from the CEO of the Ministry of Finance, Ms. Fa’otusia, a joint IMF-World Bank mission visited Nuku’alofa, Tonga, February 3 – 10, 2020, to conduct a *Climate Change Policy Assessment* (CCPA). The PFTAC PFM Advisor, Richard Neves joined colleagues from the IMF’s Fiscal Affairs Department in the joint CCPA mission.

Tonga has made good progress on preparedness for natural disasters and climate change at the national level, reflected in their many strategic plans. However, these plans have not been consistently reflected in sectoral plans or annual budgets, nor implemented. Limited capacity, gaps in coordination, changes in priorities, reliance on local firms, and frequent natural disasters are some of the obstacles. After consultation with stakeholders, the mission outlined a series of recommendations for climate change preparedness, mitigation, adaptation, financing, risk management, and national process related to PFM that will help Tonga build resilience.

The authorities broadly agreed with the CCPA assessment and recommendations. They particularly appreciated the Fund’s attention to climate issues and hope the report would amplify their voice internationally. They welcomed the quantification of the costs of building climate resilience and meeting the Sustainable Development Goals (SDG). They particularly appreciated the incorporation into the Debt Sustainability Analysis (DSA) which will help make the case for grant rather than loan financing. This was the sixth and last CCPA pilot pending a review by the IMF Board of Directors.

IMF Fiscal Affairs Department Efforts to Address COVID-19 Issues

On April 14, the director of the Fiscal Affairs Department (FAD), Mr. Vitor Gaspar wrote to all Pacific Finance Ministers alerting them of the IMF’s extensive crisis response expertise and readiness to provide granular, country-specific advice and knowledge of best fiscal practice. At the IMF Spring Meetings and Annual Meetings each year, there are many opportunities for close consultation between senior policy makers of member countries and IMF staff to discuss and explore the pressing issues of the day. However, this was more challenging with the recently concluded virtual Spring Meetings, so this recent communication by Mr. Gaspar conveyed two messages to Finance Ministers.

The first is that **FAD is complementing its regular Capacity Development operations with a new ‘on demand’ channel to accommodate and respond immediately to feedback and requests on fiscal policy and management issues.**

The second has been the **development of a range of notes on fiscal issues.** The COVID-19 pandemic is a crisis presenting unprecedented challenges on the economy and the finances of the public sector. Governments are responding with a suite of policy measures designed to stabilize businesses and sustain jobs and income. However, coordinating policy action within a short period of time poses its own challenges. Since the outbreak of COVID-19, the IMF is in continuous contact with member country authorities to offer advice and assistance. To assist, IMF experts have produced a special series of technical notes – a collection of useful fiscal guidelines that administrations can consider in the policy making process and to help identify temporary measures and adjustments to fight off the economic effects of the pandemic.

The notes prepared by FAD are accessible at <https://www.imf.org/en/Publications/SPROLLS/covid19-special-notes>.

Revenue Policy and Administration

Cook Islands: during his February 2020 visit, revenue STX Peter Norkunas assisted the Cooks Islands Revenue Management Division (RMD) to consider a proposal to upgrade to a new version of their Revenue Management System (RMS). **The RMD is considering an IT upgrade to support their modernization efforts to increase domestic revenues, automate many of RMD's current manual processes, and reduce compliance costs for business as well as the RMD administrative costs.**

A mission by STX David Piper helped strengthen on-time filing, on-time payment, and helped with the development of a renewed debt collection plan to commence from March 1, 2020. **A new RMD Compliance Enforcement Framework with linkages to operational plans, guidelines, and staff procedures was developed.**

During March 2020, STX Stan Shrosbree **provided remote support to assist in the implementation of a function-based organizational structure.** A draft project implementation plan was designed with the development of a risk framework and job descriptions for new appointments under the new structure. The mission also addressed the challenges and coping strategies to deal with the impact of the COVID-19 pandemic on the administration and revenue collections.

Fiji: legal expert, Lee Burns provided further support to the Fiji Revenue and Customs Service (FRCS) for the rewrite of the VAT Act (VATA) and Stamp Duty Act (SDA). He assisted FRCS to: (i) review the comments received during the public consultations of the VAT Bill and making final amendments to the Bill and technical notes and prepare necessary Regulations; (ii) finalize the draft of the Stamp Duty Bill; and (iii) assist FRCS with the outstanding ITA and TAA issues based on FRCS's priorities.

Kiribati: The second visit to the Kiribati Tax Division (KTD) from February 6 to 19, 2020 by STX Martin Scott reviewed the implementation status of recommendations provided in the previous visit relating to improving core tax functions and compliance improvement plans (CIP). **Templates were developed for new income tax returns for companies and sole traders and the expert provided support and direction on current CIP initiatives such as the Top Ten Debtor program and out-bound calling.**

Nauru: STX Rick Fisher was scheduled to visit Nauru March 2 – 12, 2020. However, the suspension of travel caused by the COVID-19 pandemic resulted in a switch to remote support being provided from the PFTAC office in Suva, Fiji over the planned period. **The mission reviewed plans to establish a Design and Monitoring Division within the National Revenue Office (NRO), provided follow-up guidance to cleanse the taxpayer register and increase on-time filing and payment as well as developing the next NRO Compliance Improvement Plan.** A draft NRO Taxpayer Services Strategy was developed with a Memorandum of Understanding to facilitate the exchange of data between the Nauru Customs Service and NRO.

Tonga: In March, STX Lance Home assisted Tonga's Ministry of Revenue and Customs (MoRC) with the implementation of a renewed, overarching Compliance Improvement Strategy (CIS). His mission reviewed the impact of the CIS across its three focus areas and made further recommendations to finalize the enhanced CIS. Expected outcomes were discussed with the MoRC for endorsement and presentation to the Governance and Modernization Committee (GMC).

In April, STX Martin Scott **provided remote assistance to MoRC to strengthen on-time filing and payment.** The expert reviewed progress on the action plan from the previous mission; reviewed the Top 10 Debtor program

to evaluate progress and provided guidance on the management of on-time-filing and payment given the economic impact of the COVID-19 pandemic.

Remote assistance was provided in April by STX Mark Bell to strengthen tax audits. The current framework for recruiting, developing, and managing audit staff was reviewed. An auditor competency framework and tax audit training material were developed with recommendations to introduce a train-the-trainer program. The expert also provided an overview of Computer Assisted Audit Techniques (CAAT), their application and usefulness in auditing large enterprises, as well as available products currently being used by tax administrations.

Regional Workshop on Delivering Effective Taxpayer Services: Nadi, Fiji – February 24 – 27, 2020



Taxpayer services play a critical role in maximizing voluntary compliance by providing taxpayers with the information and assistance needed to enable them to meet their tax obligations. A regional workshop on **Delivering Effective Taxpayer Services** aimed to improve taxpayer service capability of PFTAC member countries and was developed and facilitated by revenue experts Mr. Stan Shrobbree and Mr. Rick Fisher. The Pacific Islands Tax Administrators Association Secretariat (PITAA) assisted with the funding, organizing, and logistics of the workshop.

The workshop was attended by 20 participants from 10 Pacific Island Tax Administrations. The facilitators provided participants with an overview of the importance of the Taxpayer Services function in facilitating voluntary compliance. These presentations highlighted that an effective taxpayer

services program not only looks at how to manage day-to-day interactions with taxpayers, but also focuses on the design of initiatives that continually improve service delivery including how to reduce compliance costs for taxpayers, and the design of programs that enable taxpayers to fulfill their obligations more easily, thereby minimizing the need for the tax administration to expend more costly resources to enforce compliance. Participants were also provided with insights into the value of effective public information, forms, and services, and that by convincing non-compliant taxpayers that they can comply with relative ease can also encourage and help lead to greater voluntary compliance. Topics covered included components of an effective taxpayer service delivery model, TADAT POA 3 – Supporting Voluntary Compliance, and the increasing role of social media in the delivery of taxpayer services.

Towards the end of the workshop delegates were provided a template to identify taxpayer service function strengths, and weaknesses and opportunities to further strengthen the function. These documents, completed and presented at the end of the workshop, highlighted potential changes that could significantly improve taxpayer service delivery. These documents were distributed by PITAA with a personal note to each PIC Commissioner/CEO highlighting initiatives identified by their staff with encouragement to facilitate their implementation. PITAA has undertaken to follow up on progress on a quarterly basis.

The course evaluation was very positive and the training well-received. The evaluation identified participants' improved understanding of effective taxpayer service delivery and the importance of voluntary compliance.

Delivering Remote Revenue TA

Since the start of travel restrictions and their eventual shutdown in March, the PFTAC revenue administration program has successfully completed remote work assignments, with several remote assignments still in progress. Further remote work planned include tax policy reviews and assistance with tax compliance strategies in the context of the economic crisis arising from the COVID-19 pandemic.

The support provided to the Cook Islands and Nauru are two examples of successfully delivered remote assistance:

- **Cook Islands** – March 2020: Stan Shrosbree assisted with the implementation of a functional structure. The tasks were very specific and followed on from previous work with contact via telephone and email working well. The Revenue Management Division Director also appointed a contact person for Stan to deal directly with who assisted the communication process and discussion of recommendations.
- **Nauru** – March 2020: Rick Fisher assisting the Nauru Revenue Office (NRO) to progress reforms related to strengthening organizational arrangements and core tax administration functions and he provided additional assistance to identify barriers to implementation and recommended solutions to ensure modernization objectives are kept on track. The NRO Deputy Revenue Secretary was pleased with the result of the remote assistance because it not only followed-up on progress but also provided the NRO with timely follow-up advice. More importantly, the remote work resulted in the preparation of tangible outputs that the NRO will use to progress reforms. Communication was largely achieved via Skype calls and email exchanges.

Remote work delivery requires good communication, preferably using video conferencing application such as Cisco WebEx and should be carefully tailored in terms of the country's capacity and the specific challenges presented by the economic crisis. The focus should be on priority capacity development. Good response times on requests for information and comments as well as providing input on the work being pursued are essential. Feedback from the authorities receiving remote assistance is also very important to evaluate its effectiveness to further improve the remote delivery model which is certainly here to stay for the immediate future.

Financial Sector Supervision

Work in the FSS program for February through April 2020 was dramatically reduced due to travel restrictions, with a number of missions moving to remote modality and some postponed to FY2021. Seven TA missions and one workshop were planned under the original program, across six countries and the region:

1. Credit union regulatory reform (**Vanuatu**) – *Completed*
2. Risk rating and supervision action planning (**Vanuatu**) – *Delivered Remotely*
3. Risk rating and supervision action planning (**Solomon Islands**) – *Delivered Remotely*
4. Banking Regulatory Reform – Prudential Standards (**FSM**) – *Delivered Remotely*
5. Insurance regulatory reform (**Fiji**) – *Postponed to FY2021 (remotely in June 2020)*
6. Insurance regulatory reform (**Samoa**) – *Postponed to FY2021 (remotely in June 2020)*
7. Insurance regulatory reform (**Tonga**) – *Postponed to FY2021 (remotely in June 2020)*
8. Cyber risk on-site examination (with Singapore Training Institute)- *Postponed to FY2021*

FSM: In continuation of the Banking Regulatory Reform project, PFTAC assisted the FSM Banking Board to develop draft outlines and structure for a suite of governance and risk management prudential standards, in line with international standards and practice. The mission was undertaken remotely.

Solomon Islands: In continuation of the Supervision Framework Enhancement Program (SFEP), PFTAC **assisted the Central Bank of the Solomon Islands (CBSI) to embed the use of the new risk rating model by finalizing the model's characteristic framework.** The mission was initially planned to also provide training on the draft example liquidity and market risk prudential standards, developed for the CBSI by a previous PFTAC mission, but given the remote modality, and the relative uncertainty when initiating this mission, the training component was postponed to FY2021 to be undertaken remotely if travel has not resumed by August 2020.

Vanuatu: In continuation of the SFEP, PFTAC **assisted the Reserve Bank of Vanuatu (RBV) in embedding use of the new risk rating model by finalizing the model's characteristic framework.**

PFTAC assisted the Reserve Bank of Vanuatu to **finalize credit union regulatory reform** by developing ancillary templates and forms to be used for credit union licensing, bylaws, and board appointments; and also **developing a prudential standard on minimum capital requirements for credit unions.**

Real Sector Statistics (RSS)

Cook Islands: STX Michael Andrews provided technical assistance to the Cook Islands Statistics Office (CISO) to improve source data and methodologies. **The mission worked on improving the methodology for tourism related activities, which are very significant, and for general government non-market services activities.** The tourism activities are also significant to external sector statistics and as such relevant source data and methodology were reviewed for consistency. The mission also investigated the feasibility of measuring GDP by expenditure, building on previous mission preliminary development of a benchmark year.

Papua New Guinea: On the way to FSM for a TA mission, the advisor had to stop in PNG as all connecting flights were cancelled due to the COVID-19 crises. His mission was diverted to support PNG instead that was welcomed by the authorities. The previous mission helped increase the level of detail in GDP – Production based estimates. During the February mission, data was acquired to complete the worksheets and develop the more granular activity-based estimates of GDP. It provided **hands-on training to enable the authorities to operationalize the new sources and methods and integrate this work into their core GDP-P program.** An improved granularity of the PNG GDP estimates will allow for more detailed and precise forecasts, necessary for public budget planning.

Government Finance Statistics (GFS)

The GFS program is adapting to the challenging and unprecedented times caused by the COVID-19 pandemic. Technical assistance will have to be delivered through different modalities, including through remote channels which requires a high level of commitment both from the TA provider and the member country recipients. In this context, **an initiative of the IMF Institute's Learning Channel has been to release a playlist of educational material on basic macroeconomic conceptual training and Public Sector Debt Statistics** that provides GFS and debt compilers with information to compile and disseminate fiscal statistics. The videos are accessible at https://www.youtube.com/channel/UCrSr-v_sSH6MXBopw5VUAUQ/playlists?view=50&sort=dd&shelf_id=4

Macroeconomic Analysis and Programming

Republic of Marshall Islands: In February 2020, the outgoing Macroeconomic Adviser, Iris Claus, undertook a mission to the Marshall Islands that was to include her successor, Andrew Beaumont who was unable to join her due to restrictions from his earlier travel in East Asia. The aim of the mission was to **assist in the further use of the PFTAC/RMI developed Marshall Islands Fiscal Model (MI-FM).**

The MI-FM produces long-run, annual fiscal projections for government revenues, expenditure, and financing. It also provides medium-term revenue forecasts for the Medium-term Budget and Investment Framework (MTBIF). Work is progressing to incorporate MTBIF expenditure projections into the MI-FM. It also reports the fiscal sector on a GFS basis, which produces internationally comparable fiscal data and is particularly useful for sustainability analysis.

The mission was successful in updating the model's forecasting capacity with the incorporation of new data that will allow it to provide input into Government decision making.

Correspondent Banking Relationship (CBR) Initiative: Remittances from Pacific islanders working in Australia, New Zealand and elsewhere are a vital source of income for many Pacific countries and Timor-Leste also benefits from significant remittance flows. For this reason, strengthening the ability of offshore workers to send money home safely, inexpensively, and efficiently is a high priority for the ongoing economic development of many PFTAC member countries.

This is why at a meeting in November 2019, South Pacific Central Bank Governors gave the go-ahead to a project to develop and implement a regional Know Your Client (KYC) utility. The purpose of this utility is to enable low-cost identification of senders and recipients of financial transactions in the Pacific in a manner that is compliant with international standards to counter money laundering and financing of terrorism. **PFTAC is aiding in this project by providing secretariat support and guidance to a Steering Committee and Working Group that kicked off its efforts in March through regular virtual meetings.**

V. Planned TA Activities FY21/Q1: May – July 2020

May 2020 Planned Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Compliance Improvement Strategy	STX - Shrosbree	May 25 – Jun 5
Fiji	RSS	Quarterly National Accounts	LTX – Scheiblecker	May 2020
Kiribati	Revenue	Legal support on Seabed Mining (SBM) legislation	STX – Burns	May 25 – Jun 5
Marshall Islands	Macro	New Forecasts to reflect COVID-19 Impact (remote from Australia)	LTX – Beaumont	May 18 – 27
	PFM	Medium Term Budget and Investment Framework (MTBIF) (remote from Australia)	LTX – Neves	10 days start May, through June and July
Palau	FSS	Risk-Based Supervision Training	STX – De Bie	May 11 – 15
Papua New Guinea	PFM	Develop PFM reform plan from PEFA Outcome (remote from Australia)	LTX – Neves	Late May – early June
Samoa	PFM	Cash Management (remote from Australia (Silins) and Hawaii (Kubasta))	LTX – Kubasta STX – Silins	May 2020
Solomon Islands	FSS	SFEP – Finalized Risk Rating and Supervisory Action Planning	LTX – Stefanou STX – De Bie	May 25 – June 3
	Macro	Addition of Monetary and Fiscal Statistics to the Macro- Fiscal Model	LTX – Beaumont STX – Claus	May 4 – 15
Tonga	PFM	Developing PFM Roadmap	LTX – Kubasta LTX – Neves STX – Kauffmann	May 2020
	PFM	Improving Financial reports: Compliance with Cash Basis IPSAS	LTX – Kubasta STX - Kauffmann	May – June 2020

June 2020 Planned Activities

Country	Program	Description	Advisor/s	Dates
Fiji	Revenue	Enhance Public and Private Ruling Program	STX – Middleton	June 2 – 12
	FSS	Insurance Regulatory Reform Project (2 nd follow-up training)	STX – Rush STX – Claxton	June 1 – 5
Nauru	Revenue	Compliance Improvement Strategy, Structure and Large Taxpayers (remote from Canada)	STX – Fisher	June 29 – Jul 10
	Revenue	PACER Plus Tax Policy Review (remote from Australia)	STX – Mullins	June 15 – 26
Niue	Revenue	Finalize renewal of Income Tax and Tax Administration Act	STX – Burns	June 22 – 26
Samoa	Revenue	Improving debt and returns management	STX – Scott	June 15 – 26
	Revenue	Strengthen tax audit function	STX – Sutherland	June 1 – 12
	FSS	Insurance Regulatory Reform Project (2 nd follow-up training)	STX – Rush STX – Claxton	June 8 – 12
	Macro	Assessment of International Financial Sector	LTX – Beaumont	During June
Solomon Islands	RSS	GDP Rebasing Training (remote from Fiji)	LTX – Scheiblecker	June 2020
Tonga	GFS	Government Finance Statistics	LTX – Temes	June 2020
	Revenue	Implementing Industry Partnership Strategy	STX – Shrosbree	June 1 – 12
	FSS	Insurance Regulatory Reform Project (2 nd follow-up training)	STX – Rush STX – Claxton	June 15 – 19
Tuvalu	Revenue	Implementation and enhancement of compliance improvement strategy, large taxpayers, improving taxpayer services	STX – Fisher	June 15 – 26
Vanuatu	GFS	Government Finance Statistics	LTX – Temes	June 2020

July 2020 Planned Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Strengthen Debt and Returns Management	STX – Piper	July 20 – 31
	Revenue	Tax Policy Review	STX – Mullins	July 6 – 17
Fiji	Revenue	Strengthen Debt and Returns Management	STX – Lawrence	July 20 – 31
Nauru	Revenue	Review reform progress	LTX – Eysselein	July 14 – 17
	Revenue	Drafting of Excise Act and Goods Tax Act	STX – Burns	July 6 – 15
Papua New Guinea	FSS	SFEP – Off-Site Financial Risk Analysis Reform (2 nd follow-up)	LTX – Stefanou STX – De Bie	July 20 – 24
Regional	RSS	Sub-regional Workshop on QNA and Seasonal Adjustment (remote from Fiji)	LTX – Scheiblecker	July 6 – 17
	PFM	Workshop on Budget Documentation & Reporting (delivered remotely possibly with UNDP and USP)	LTX – Neves	July
Samoa	Revenue	Implementing Industry Partnership and improving Taxpayer Services	STX – Shrosbree	July 6 – 17
	Revenue	Improving risk management – development of framework and improving data analytics	STX – Aslett	July 20 – 31
Solomon Islands	Revenue	Strengthen tax audit function	STX – Sutherland	July 6 – 17
Tonga	PFM	Review existing legislations and reforms	LTX – Kubasta STX – McKenzie	July 2020
	Revenue	Assist with tax auditor training framework and development	STX – Bell	July 6 – 17
Tuvalu	GFS	Government Finance Statistics	LTX – Temes	July 2020
Vanuatu	FSS	SFEP – Regulatory Reform – Prudential Standards	LTX – Stefanou STX – De Bie	July 6 – 10

Outturn of TA Activities FY20/Q4: February – April 2020

February 2020 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Procurement and specification of new IT System	STX – Norkunas	Feb 10 – 21
	Revenue	Improve on-time filing and on-time payment of taxes	STX – Piper	Feb 3 – 14
	RSS	Investigate improved methodologies for tourism related activities	STX - Andrew	Feb 24 – Mar 7
Fiji	PFM	Developing PFM Roadmap	LTX – Kubasta STX – Kauffmann	Feb 10 – 21
	PFM	Risk based Internal Audit	LTX – Kubasta STX – Morrison	Feb 17 – 28
Kiribati	Revenue	Review organization modernization project plan, improve on-time filing, on-time payment, taxpayer services and renew Compliance Improvement Strategy	STX – Scott	Feb 6 – 19
Marshall Islands	Macro	Support the Use of the Marshall Islands Fiscal Model	LTX – Claus	Feb 3 – 14
Papua New Guinea	RSS	Improving granularity of GDP	LTX – Scheiblecker	Feb 17 – 21
Regional	Revenue	Management of Taxpayer Services for Operations Managers	LTX – Eysselein STX – Fisher STX – Shrosbree	Feb 24 – 27
Tonga	PFM	Climate Change Policy Assessments (CCPA)	LTX – Neves	Feb 3 – 11
Vanuatu	FSS	Credit Union Regulatory Reform	STX – Henderson	Feb 5 – 15

March 2020 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Design Function Based Organizational Structure (remote from NZ)	STX – Shrosbree	Mar 2 – 8
Fiji	Revenue	Presumptive Taxes, Mining Provisions, Life Insurance, Transfer Pricing, Tax Treaties and Rulings Acts and Regulations (remote from Australia)	STX – Burns	Mar 30 – Apr 9
Nauru	Revenue	Review organizational arrangements and core tax functions (remote from Fiji)	STX – Fisher	Mar 2 – 13
Solomon Islands	FSS	SFEP – Risk Rating and Supervisory Action follow-up (remote from South Africa)	STX – De Bie	Mar 2 – 6
Tonga	Revenue	Renew the Compliance Improvement Strategy	STX – Home	Mar 2 – 11
Vanuatu	FSS	Supervision Framework Enhancement Program – Risk Rating and Supervisory Action follow-up (remote from South Africa)	STX – De Bie	Mar 9 – 13

April 2020 Delivered Activities

Country	Program	Description	Advisor/s	Dates
FSM	FSS	Second follow-up mission from the Regional Workshop on Banking Legislation and Prudential Standards (remote from Brazil)	STX – Carvalho	Apr 13 – 17
Niue	PFM	Draft new PFM Bill (remote from New Zealand)	STX – McKenzie	April 20 – 29
Tonga	PFM	Developing PFM Roadmap (remote from Australia)	STX – Kauffmann	Apr 24 – 30
	Revenue	Improve on-time filing and on-time payment of taxes (remote from NZ)	STX – Scott	Apr 20 – May 8
	Revenue	Auditor Development and Training (remote from NZ)	STX – Bell	Apr 27 – May 22

Meetings, Seminars, and Training

February – April 2020

TA Sector	Description	Location	Advisor	Mission Days	Participants		Month
					F	M	
Revenue Administration	Management of Taxpayer Services for Operations Managers	Nadi, Fiji	LTX – Eysselein STX – Fisher STX – Shrosbree	4	8	12	Feb 24 – 27

TA Reports Transmitted to Country Authorities & Pending Finalization
February – April 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	2-Feb-2020
	Fiji	Developing PFM Roadmap	Kubasta, Kauffmann	Feb-20	28-Apr-2020
	Fiji	Risk Based Internal Audit	Kubasta, Morrison	Feb-20	30-Apr-2020
	Kiribati	PFM Roadmap Development	Neves	Jun-19	6-March-2020
	Nauru	Cash Reporting	Uluinaceva	Nov-19	5-March-2020
	Niue	PFM Legislation	Neves, McKenzie	Aug-19	5-March-2020
	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	Developing PFM Roadmap and Improving Financial Reporting	Kubasta, Goel	Jan-20	4-March-2020
	Tonga	Developing PFM Roadmap	Kauffmann	Apr-20	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	6-May-2020
	Solomon Islands	Macroeconomic and Fiscal Forecasting	Claus	Nov-19	6-May-2020

	Cook Islands	Design Function-based Structure	Shrosbree	Jul-19	12-Feb-2020
	Cook Islands	Strengthening Lodgment and Debt Management	Piper	Aug-19	5-May-2020
	Cook Islands	Strengthening the Audit Function	Home	Oct-19	6-May-2020
	Cook Islands	Procurement and Specification of New IT System	Norkunas	Feb-20	Not Finalized
	Cook Islands	Improve Ontime Filing and Payment	Piper	Feb-20	Not Finalized
	Cook Islands	Design Function Based Organizational Structure	Shrosbree	Mar-20	21-Apr-2020
	Fiji	Improve Ontime Filing and Payment	Lawrence	Aug-19	21-Apr-2020
	Fiji	IT Quality Assurance Review	Norkunas	Jan-20	21-Apr-2020
	Nauru	Review Organizational Arrangements and Core Tax Functions	Fisher	Mar-20	6-May-2020
	Samoa	Review of the Industry Partnership Agreements	Shrosbree	Aug-19	8-May-2020
	Samoa	Taxpayer Services	Shrosbree	Sep-19	8-May-2020
	Samoa	Strengthening Audit	Sutherland	Sep-19	21-Apr-2020
	Samoa	PACER Plus	Li Liu, Mullins	Jan-20	16-Mar-2020
Revenue Administration	Solomon Islands	Review Implementation of Large Taxpayer Office	Shrosbree	Jun-19	18-Feb-2020
	Solomon Islands	Improve Ontime Filing and Payment	Lawrence	Sep-19	8-May-2020
	Solomon Islands	Facilitate implementation of Function Based Structure	Shrosbree	Nov-19	18-Feb-2020
	Solomon Islands	Renew the Compliance Improvement Strategy	Home	Nov-19	Not Finalized
	Solomon Islands	Review progress and facilitate further audit improvements	Sutherland	Nov-19	Not Finalized
	Tonga	Review Progress and Strengthen Audit Function	Bell	Jun-19	18-Feb-2020
	Tonga	Industry Partnership Agreement	Shrosbree	Sep-19	Not Finalized
	Tonga	Renew the Compliance Improvement Strategy	Home	Mar-20	Not Finalized
	Tonga	Improve Ontime Filing and Ontime Payment of Taxes	Scott	Apr-20	Not Finalized
	Tonga	Auditor Development and Training	Bell	Apr-20	Not Finalized
	Samoa	Large Taxpayer Office	Sutherland	Oct-19	21-Apr-2020
	Tuvalu	Implement VAT Audit Toolkit	Haigh	Sep-19	5-May-2020
	Tuvalu	Review of Reform Strategies	Fisher	Oct-19	6-May-2020
	Vanuatu	Strengthen Tax Return and Arrears Management	Field	Oct-19	21-Apr-2020
	Vanuatu	Review the Audit Function	Home	Dec-19	Not Finalized

Financial Sector Supervision (FSS)	FSM	Banking Regulatory Reform	Hefty	Jun-19	Not Finalized
	FSM	Banking Legislation and Prudential Standards	Carvalho	Apr-20	Not Finalized
	Marshall Islands	Development Bank Diagnostic	Henderson	Aug-19	6-Mar-2020
	Papua New Guinea	SFEP – Risk Rating and Financial Analysis follow-up	Stefanou/ De-Bie	Nov-19	24- Feb-2020
	Samoa	Insurance Regulatory Reform	Rush	Nov-18	7-Apr-2020
	Solomon Islands	Prudential Standards	Stefanou/De Bie	Oct-19	Not Finalized
	Solomon Islands	SFEP – Risk Rating and Supervisory Action follow-up	De-Bie	Mar-20	Not Finalized
	Tonga	Insurance Regulatory Reform	Rush	Nov-18	7-Apr-2020
	Vanuatu	Credit Union Regulatory Reform	Henderson	Feb-20	Not Finalized
	Vanuatu	SFEP – Risk Rating and Supervisory Action follow-up	De-Bie	Mar-20	Not Finalized
Macroeconomic Statistics	Cook Islands	Investigate Improved Methodologies for Tourism Related Activities	Andrews	Feb-20	Not Finalized
	Kiribati	Rebase National Accounts	McAllister	Aug-19	17-Feb-2020
	Marshall Islands	National Accounts	Scheiblecker	Sep-19	11-Feb-2020
	Marshall Islands	Government Finance Statistics	Temes	Oct-19	29- Apr-2020
	Micronesia	Government Finance Statistics	Temes	Oct-19	16-Apr-2020
	Palau	Government Finance Statistics	Temes	Oct-19	13-Feb-2020
	Papua New Guinea	GDP Rebasing	Scheiblecker	Oct-19	Not Finalized
	Papua New Guinea	Government Finance Statistics	Temes	Jan-20	03-Mar-2020
	Papua New Guinea	Improving Granularity of GDP	Scheiblecker	Feb-20	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	15-Apr-2020
Tonga	Feasibility study – introduction of quarterly national accounts	Scheiblecker	Nov-19	24-Apr-2020	