

FY22 Work Plan - May 2021 to April 2022: Samoa - FINAL OUTTURN AT APRIL 2022

TA Area	Objective	Country	Outcome Targeted	Activity	May 2021 - April 2022 (in person-days)			Number of Missions/ Activities	Updated Inputs at Oct 31, 2021 (in person-days)			Number of Missions/ Activities	Updated Inputs at Apr 30, 2022 (in person-days)			Number of Missions/ Activities	% delivered	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts	
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total									
Financial Sector Supervision	Develop/strengthen banking regulations and prudential norms	Samoa	Legal and regulatory framework equips supervisors to bring about timely corrective actions for banks' problems and weaknesses.	Training on business continuity management for banks	2	-	2	1	-	-	-	-	-	-	-	0%	Cancelled		The authorities complete the training.		May 10 - 12, 2021 (remote)	Kumar		
	Develop/strengthen cybersecurity regulations and prudential norms		Sound policies & processes to identify, measure, monitor and control cyber risks.	Cyber Risk Regulation and Supervision Project - third component - onsite examination	-	10	10	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		Cyber Risk on-site examination framework implemented	FY22 - On-site examinations to include regional participants	Mar 17 - 26, 2022 (in-country)	STX	
	Develop/strengthen insurance companies' regulation and supervision frameworks		Effective risk-based supervision in place and being used for their intended purpose(s).	Finalization of draft insurance law and prudential standards- impact study	-	12	12	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		New draft insurance law is issued for industry consultation	Continuation of Insurance Regulatory Reform project	Jul 12 - 17, 2021 (remote)	Claxton/ Rush	
			Finalization of draft insurance law and prudential standards- Review of comments received from industry on the draft law and standards	-	22	22	1	-	-	-	-	-	-	-	-	-	0%	Shifted to FY24		New insurance law is submitted for legislative process and draft prudential standards finalized and issued	Continuation of Insurance Regulatory Reform project	Dec 17 - 26, 2021 (in-country)	Claxton/ Rush	
Government Finance Statistics	Strengthen compilation and dissemination of fiscal statistics	Samoa	Higher frequency data has been compiled and disseminated internally and/or to the public	Compile, review and disseminate data to the IMF Statistics Department.	5	-	5	1	-	9	9	1	-	9	9	100%	Aug 2 - 6, 2021 (remote)	3 - Moderately COVID Related	<ul style="list-style-type: none"> • Compile and disseminate GG consolidated data for FY20 • Start expanding coverage to public sector and start disseminating public sector debt statistics. • Refine the process and resolve statistical discrepancies derived from using source data • Compile and disseminate public sector debt data quarterly with the World Bank • Record Covid-19 government policy interventions 	GFS for general government operations are compiled and disseminated on an annual basis.	Jul 26 - 30, 2021 (remote)	Temes		
Real Sector Statistics	Strengthen compilation and dissemination of real sector statistics- national accounts	Samoa	Higher frequency data has been compiled and disseminated internally and/or to the public	Review seasonal adjusted GDP(P) and provide training on techniques.	10	-	10	1	10	-	10	1	-	-	-	0%	Cancelled		Staff is trained on QNA seasonal adjustment		Jul 5 - 16, 2021 (remote)	Scheiblecker		
			Internal consistency within a macroeconomic or financial dataset has improved (reduced discrepancies)	Reduce discrepancy between GDP(E) and GDP(P)	-	-	-	-	-	-	-	13	13	1	-	-	100%	Feb 28 - Mar 11, 2022 (remote)	1 - Not COVID Related			Abbasi		
Macroeconomic Programming and Analysis	Stronger analytical skills and better macroeconomic forecasting and policy analysis	Samoa	Sound medium-term macroeconomic framework (inclusive of GDP and inflation, commodity prices, the external and monetary sectors, and fiscal aggregates).	Support the use of the Samoa Economic and Revenue Forecasting (SERF) Model (FP1.0)	10	-	10	1	10	-	10	1	-	-	-	0%	Cancelled		(1) The SERF Model continues to be used in budget preparations (Jun. 20). (2) The SERF model is used in policy analysis (Apr. 21). (3) Balance of payments forecasting is developed further in the SERF Model.		Aug 2 - 13, 2021 (remote)	Beaumont		
			Improve the quality and frequency of macroeconomic surveillance and policy/research available for policymaking.	Tax Change Modelling	-	-	-	-	-	-	5	32	37	1	-	-	100%	Jan 24 - Feb 4, 2022 (remote)/ Jan 31 - Feb 4, 2022 (remote)/ Jan 24 - Feb 11, 2022 (remote)	1 - Not COVID Related			Beaumont/ Burns/ Millar		
Public Financial Management	Improved budget execution and control	Samoa	Budget execution monitoring and controls are strengthened	Follow on work on implementing risk based auditing standards and practices	-	16	16	1	-	-	-	-	-	-	-	0%	Shifted to FY23				Jan 31 - Feb 11, 2022 (in-country)	Morrison		
	Improved asset and liability management		More central government revenues and expenditures are deposited and disbursed through a Treasury Single Account	Cash Management/ Review progress and identify next steps	12	15	27	1	10	12	22	1	-	-	-	0%	Shifted to FY23		Quarterly warrants implemented Report produced on consolidation of bank accounts		Mar 28 - Apr 8, 2022 (in-country)	Seeds/ Silins		
	Strengthened identification, monitoring, and management of fiscal risks		Analysis, disclosure and management of other specific fiscal risks are more comprehensive	Strengthen Risk Framework	-	12	12	1	-	12	12	1	-	12	12	1	100%	Aug 2 - 13, 2021 (remote)	4 - Predominantly COVID Related	Fiscal risk register prepared, incorporating contingent liabilities	Postponed from FY21	Aug 23 - Sep 3, 2021 (remote)	Colvin	
Revenue Administration	Strengthened revenue administration management and governance arrangements	Samoa	Corporate priorities are better managed through effective risk management	Improving risk management – development of framework and improving data analysis	-	16	16	1	-	24	24	1	-	-	-	0%	Cancelled		Framework for improved management of compliance risk by 12/31/21	Risk management identified a s a priority area for improvement	Jul 19 - 30, 2021 (remote)	Hamilton/ Shrosbree		
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Renewal of Corporate Strategy and Operational Plans	-	12	12	1	-	24	24	1	-	-	-	-	0%	Shifted to FY23		New Corporate strategic plan implemented by 10/31/21	Strategic plan due for renewal in 2021	Aug 9 - 20, 2021 (remote)	Fisher/ STX	
			Corporate priorities are better managed through effective risk management	Renewing of industry partnership for high risk industries	-	12	12	1	-	12	12	1	-	-	-	-	0%	Cancelled		Industry partnership developed and implemented by 11/30/2021	High-risk compliance can be improved through industry partnerships.	Oct 11 - 22, 2021 (remote)	Shrosbree	
	Strengthened core tax administration functions		Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	10	-	10	1	10	-	10	10	1	6	-	6	1	100%	Jan 18 - Feb 4, 2022 (remote)	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Nov 8 - 12, 2021 (in-country)	Eysselein/ Williams
			Taxpayer services initiatives to support voluntary compliance are strengthened	Assistance with implementation of the taxpayer service strategy	-	32	32	1	-	24	24	1	-	-	-	-	0%	Shifted to FY23		Improved delivery of taxpayer services by 12/31/2021 and measured against TADAT dimensions.	New taxpayer services strategy to be implemented	Nov 29 - Dec 10, 2021 (in-country)	STX	
			A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Strengthening return filing and tax arrears management	-	16	16	1	-	12	12	1	-	-	-	-	0%	Shifted to FY23		On-time filing and payments operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.	Training for collectors to be part of TA	Feb 14 - 25, 2022 (in-country)	Field	
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening audit and optimizing TIMS	-	12	12	1	-	12	12	1	-	-	-	-	0%	Cancelled		The audit function operating at improved efficiency levels by 4/30/2022 and measured against TADAT dimensions.	Management of TIMS data and case selection key focus	Jun 14 - 25, 2021 (remote)	Sutherland	
Legal	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	BEPS Implementation	-	10	10	1	-	10	10	1	-	10	10	1	100%	Nov 22 - Dec 6, 2021 (remote)	2 - Indirectly COVID Related	BEPS legislation finalized by 10/31/21	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 21 - 30, 2021 (remote)	Burns			

TOTAL	49	197	246	18
Updated Mid-FY22 Workplan:	40	151	191	13
Delivered by Oct 31:	0	21	21	2
Percentage of Revised Plan:	0%	14%	11%	15%

Final Outturn at April 30, 2022:	11	76	87	6
Percentage of Mid-Year Revised Plan:	28%	50%	46%	46%
Percentage of Original Plan:	22%	39%	35%	33%