

FY21 PFTAC Work Plan - May 2020 to April 2021: Samoa

TA Area	Objective	Country	Outcome Targeted	Activity	May 2020 - April 2021 (in person-days)			Number of Missions/ Activities	Updated Post COVID Inputs at Jul 31, 2020 (person-days - changes in red)			Number of Missions/ Activities	Updated Inputs at Jan 31, 2021 (person-days - changes in red)			Number of Missions/ Activities	Updated Inputs at Apr 30, 2021 (person-days - changes in red)			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		PFTAC resident advisors	ST experts	Total									
Financial Sector Supervision	1. Develop/strengthen regulation of insurance companies (IC) and risk based supervision capability of the insurance supervisor (IS)	Samoa	1.1 Effective risk based supervision in place and being used for their intended purpose(s)	Assist CBS finalize revised insurance law and consult with industry and stakeholders	-	7	7	1	-	7	7	1	-	-	-	-	-	-	0%	Shift to FY22	Not COVID Related	New insurance law finalized and submitted for legislative process	Continuation of Insurance Regulatory Reform project		Kumar			
				Assist CBS finalize revised insurance prudential standards and consult with industry and stakeholders	-	4	4	1	4	4	8	1	5	5	10	1	5	5	10	1	100%	Jul 2 - 6, 2020 (remote)	1 - Not COVID Related		1 STX will be paid by HQ	Stefanou/ Claxton		
	1. Develop/strengthen cybersecurity regulations and prudential norms		1.1 Sound policies & processes to identify, measure, monitor and control cyber risks	Cyber Risk Regulation and Supervision Project - third component - onsite examination	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	FY22		Cyber Risk on-site examination framework implemented	FY22 - On-site examinations to include regional participants		Kumar				
Government Finance Statistics	1. Strengthened macroeconomic and financial statistics compilation and dissemination for decision making: compilation methodologies in line with international standards for GFS	Samoa	1.12 Higher frequency data has been compiled and disseminated internally and/or to the public.	Compile, review and disseminate data to the IMF Statistics Department.	-	16	16	1	-	16	16	1	10	-	10	1	5	-	5	1	100%	Feb 15 - 19, 2021 (remote)	3 - Moderately COVID Related	<ul style="list-style-type: none"> Compile and disseminate GG consolidated data for FY19. 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 	GFS for general government operations are compiled and disseminated on an annual basis.	Oct, 2020	Temes	
Real Sector Statistics	1. Strengthen compilation and dissemination of data on macroeconomic and financial statistics for decision making according to the relevant internationally accepted statistical standard, including developing/improving statistical infrastructure, source data, serviceability and/or metadata.	Samoa	1.18 A new data set has been compiled and disseminated internally and/or to the public	Review experimental GDP(E) data and made ready for publication	-	-	-	-	-	-	-	-	12	12	1	-	16	16	1	100%	Feb 1 - 16, 2021 (remote)	3 - Moderately COVID Related	PFTAC full review of GDP(E) sources and methods		Sep, 2020	Abasi		
				1.15 Improved Timeliness of data made available internally and/or to the public	Training on benchmarking and seasonal adjustment	12	-	12	1	5	-	5	1	5	-	5	1	5	-	5	1	100%	Jun 16 - 19, 2020 (remote)	3 - Moderately COVID Related	Quarterly GDP(P) data are published			Schelbecker
Macroeconomic Programming and Analysis	Well functioning macroeconomic policy and institutions: improved macroeconomic policy advice to government	Samoa	2. Ready public access to key monetary, fiscal and financial soundness information.	Review the Samoa Economic and Revenue Forecasting (SERF) Model manual.	3	-	3	3	5	8	10	-	10	1	-	-	-	-	0%	Cancelled		(1) Documentation describing the SERF Model is prepared (Apr. 21). (2) Documentation describing the SERF Model is published (Apr. 22).	Assistance will be provided onsite.		Beaumont			
				International Financial Sector Assessment	-	-	-	15	-	15	1	15	-	15	1	15	-	15	1	100%	Jul 9 - Aug 31, 2020 (remote)	1 - Not COVID Related				Beaumont		
				3. Sound medium-term macroeconomic framework	Support the use of the Samoa Economic and Revenue Forecasting (SERF) Model.	5	-	5	1	5	9	14	1	-	-	-	-	-	-	-	0%	Shift to FY22		(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.	Technical assistance will be provided in collaboration with the PFM program.		Beaumont	
Public Financial Management	1. Improved laws and effective PFM institutions 3. Improve budget execution and control. 4. Improve coverage and quality of fiscal reporting 5. Improved asset and liability management 6. Strengthened identification, monitoring, and management of fiscal risks	Samoa	1.2 The capacity of MoF to plan, implement and sustain PFM reforms is enhanced	PEFA Assessment - Climate Change Module	-	-	-	-	-	-	30	-	30	1	35	-	35	1	100%	Nov 11 - 25, 2020 (Remote)	2 - Indirectly COVID Related	Finalized PEFA Climate Change Report			Nieves/ Laves/ Kloeden/ Brule/ Gitay/ Estigarribia/ Muiñacawa			
				3.2 Establishing risk based internal audit functions	Review of work and improve framework	-	15	15	1	-	25	25	2	-	10	10	1	-	10	10	1	100%	Nov 21 - 30, 2020 (remote)	2 - Indirectly COVID Related			Morrison	
				4.2 Comprehensiveness, frequency, and quality of fiscal reporting is enhanced	Continue improvement in audit recommendations and notes	12	16	28	1	12	16	28	1	10	15	25	1	10	15	25	1	100%	Feb 15 - Mar 12, 2021 (remote)	1 - Not COVID Related	Plans prepared for improvements related to most recent audit recommendations			Seeds/ Youngberry
				5.1 More central government revenues and expenditures are deposited and disbursed through a Treasury Single Account	Cash Management/ Review progress and identify next steps	-	16	16	1	-	20	20	2	-	23	23	2	-	18	18	2	100%	May 11 - 23, 2020 (remote)/ Nov 21 - 30, 2020 (remote)	4 - Predominantly COVID Related	Policy framework adopted and training implemented		Oct, 2020	Silins
				6.2 Central fiscal oversight and analysis of public corporation risks are strengthened	Strengthen risk framework	-	16	16	1	-	16	16	1	-	-	-	-	-	-	-	-	0%	Shift to FY22		Adopt plan consistent with Article IV recommendations		Sep, 2020	Colvin
				1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Implementing industry partnership strategy and improving taxpayer service and strategy	-	16	16	1	-	16	16	1	-	24	24	1	-	30	30	1	100%	Feb 4 - 18, 2021 (remote)/ Feb 14 - 28, 2021 (remote)	2 - Indirectly COVID Related	An industry partnership initiative targeting high risk industry segments showing compliance improvements by 12/31/20.	An industry partnership strategy to improve compliance has been introduced but due to staff shortages has struggled to get off the ground.	Jul 6 - 17, 2020	Viviers/ Williams
Revenue Administration	1. Strengthened revenue administration management and governance arrangements	Samoa	1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Renew compliance improvement strategy	16	16	1	-	12	12	1	-	24	24	1	-	26	26	1	100%	Sep 21 - Oct 4, 2020 (remote)	4 - Predominantly COVID Related	New generation CIP designed and implemented	Current Compliance Improvement Plan is evaluated	Aug 10 - 21	Matthews/ Shrosbree		
				1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Development of Business Continuity Plans- COVID19 Impact and Post Recovery	-	-	-	-	-	-	-	8	12	20	1	12	16	28	1	100%	Oct 30 - Nov 14, 2020 (remote)	4 - Predominantly COVID Related				Eysselein/ Shrosbree	
				1.5.1 Corporate priorities are better managed through effective risk management	Improving risk management – development of framework and improving data analysis	-	16	16	1	-	16	16	1	-	-	-	-	-	-	-	0%	Shift to FY22						
				1.5.3 Improved ICT strategies and systems to support the tax administration	IT Strategy	-	-	-	-	-	-	-	-	12	12	1	-	16	16	1	100%	Jan 30 - Feb 4, 2021 (remote)	3 - Indirectly COVID Related				Fisher	
				1.8.2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Tax Admin reform for PACER Plus /Review reform progress	5	-	5	1	5	-	5	1	5	-	5	1	5	-	5	1	100%	Nov 30 - Dec 3, 2020 (remote)	1 - Not COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed (including HQ staff)	Jan 18 - 21, 2021	Eysselein/ Vincent (HC)
				2.3 - 2.4 A larger proportion of taxpayers meet their filings and payments obligations as required by law	Improving debt and returns management	-	16	16	1	-	16	16	1	-	12	12	1	-	12	12	1	100%	Feb 12 - 26, 2021 (remote)	3 - Moderately COVID Related	On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jun 15 - 26, 2020	Field
				2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function	-	16	16	1	-	12	12	1	-	12	12	1	-	12	12	1	100%	Aug 17 - Sep 4, 2020 (remote)	2 - Indirectly COVID Related	The audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Jun 1 - 12, 2020	Sutherland
Legal	1.8 Effective implementation of a new tax or modernized legislation			Review of tax codes—rules and regulations; legislation for business licenses Consolidation of Tax Codes and TMS Regulations	-	16	16	1	-	12	12	1	-	10	10	1	-	10	10	1	100%	Nov 23 - 27, 2020 (remote)	2 - Indirectly COVID Related	Modernized laws implemented by 30/4/21.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Apr 12 - 23, 2021	Burns	
TOTAL					37	186	223	16																				

Updated Post COVID-FY21 Workplan:	49	202	251	19
Delivered by Jul 31:	24	14	38	4
Percentage of Revised Plan:	49%	7%	15%	21%

Updated Workplan at Jan 31:	98	181	279	20
Delivered by Jan 31:	68	102	170	13
Percentage of Revised Plan:	69%	56%	61%	63%

Final Outturn at April 30:	92	186	278	18
Percentage of Jan 2021 Revised Plan:	94%	103%	100%	90%
Percentage of Jul 2020 Revised Plan:	188%	92%	111%	95%
Percentage of Original Plan:	249%	100%	125%	113%