

Annex VII: FY2019 Draft PFTAC Workplans by Country

FY19 Proposed PFTAC Work Plan - May 2018 to April 2019: Fiji												
TA Area	Objective	Country	Outcome Targeted	Activity	May 2018 - April 2019 (in person-days)			Number of Missions/ Activities	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total					
Public Financial Management	1. Improved laws and effective PFM institutions	Fiji	1.1 Legal Framework enacted	Revision of Financial Instructions	0	26	26	2	Revised FIS developed by PFTAC and adopted by authorities by end December 2018	Carried forward from FY18 Assumes parliamentary approval of PFM Act amendment FY18/H1; Involves mission and work from home	Jun and July 18	Silins
	3. Improve budget execution and control.		3.1 Budget execution and controls are strengthened	Follow up on capacity-development for risk-based auditing	5	5	10	1	Internal auditors trained on risk-based payroll system audit	Follow up activity after developing Internal Audit risk assessment framework in FY18	Oct 2018	LTX; STX Morrison
	4. Improve coverage and quality of fiscal reporting		4.1 Chart of Accounts is aligned with International Standards	Finalizing the Economic Classification of the Chart of Accounts	0	19	19	2	New Economic classifications adopted by authorities by July 2018.	Phase 1 completed Feb 2017. On and off-site work by STX.	May- June 2018	STX Silins
			4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Follow up training to ministry accountants to Implement the new government accounting and reporting policies	5	0	5	1	Ministry accountants trained on the new government accounting and reporting policies	Follow up from FY 19 Training	Sept 2018	LTX 2
			4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Drafting of reporting instructions to small public enterprises and statutory authorities	0	10	10	1	Small public enterprises and statutory authorities adopting IPSAS-Cash		Dec 2018	STX
	6. Strengthened identification, monitoring, and management of fiscal risks		6.2 Central fiscal oversight and analysis of public corporation risks are strengthened	Follow-up TA on analysis of SOE fiscal risks	0	12	12	1	MOE staff trained on fiscal risk assessment	Based on approved framework	Aug 2018	Colvin
Financial Sector Supervision	1. Develop and strengthen banking regulations in line with international standards	Fiji	To be established in CDPort	First Follow-up mission from the Regional Workshop on Insurance Legislation and Prudential Standards	-	10	10	1	To be established in CDPort	Workshop to review and establish revision plan for insurance legislation and prudential standards, to be held in May 2018. Follow up with bilateral missions to each country to follow-up on and progress reform. First follow-up.	Sept 2018	TBC

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Government Finance Statistics	1. Strengthened macroeconomic and financial statistics compilation and dissemination for decision making: compilation methodologies in line with international standards for GFS	Fiji	1.9 Data are compiled and disseminated using appropriate statistical techniques, including to deal with data sources, and/or assessment and validation of intermediate data and statistical outputs.	Bridge tables facilitate the compilation of budgetary central government (BCG) GFS.	10	-	10	2	<ul style="list-style-type: none"> Review the economic and functional classification segments of the new chart of accounts (CoA). Ensure grants to GG units and public corporations as well as subsidies are clearly distinguished in the coding for consolidation purposes. Reduce miscellaneous categories for revenue and expense by June 2018. [RBM-GO-9.6] 	GFS compilation for the BCG is automated through the new CoA.	Jun-18 and Apr-19	De La Beer
			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.					<ul style="list-style-type: none"> Identify and reconcile general government (GG) elimination entries for consolidation [grants / transfers / loans and revenue and expense interest cost] by April 2018. Finalize estimates for local government data breaks for the cashflow statements (FY2010-15) in preparation for general government consolidation by April 2018. Compile and disseminate annual calendar data for BCG (FY2016-17) by November 2018. Compile and disseminate consolidated annual GFS for GG (FY2010-15) by November 2018. Compile annual public sector debt statistics (PSDS) covering GG and Public Nonfinancial Corporations (PNFC) by January 2019. [RBM-GO-12.1 and 12.3] 	GFS for general government operations are compiled and disseminated on an annual basis.		
			1.20 Metadata released internally and/or to the public have been strengthened consistent with the dataset to enhance interpretation	A comprehensive sources and methods document is disseminated and updated regularly.					<ul style="list-style-type: none"> Compile a methodological guideline for GG GFS compilation which addresses annual and quarterly compilation and dissemination by April 2019. Update the metadata of GFS for GG and PSDS 	Enhanced metadata and compilation guidelines are produced.		
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.	Fiji	1.4 Data are compiled and disseminated using the concepts and definitions of the latest manual/guide.	Assist with rebasing GDP by production using latest benchmark information	12	-	12	1	Relative to the baseline, deviations from 2008 SNA are reduced and/or eliminated by Aug 2018	<ul style="list-style-type: none"> New benchmarks derived by industry/sector based on HIES and Census (Aug 2018) GDP system rebased (Aug 2018) GDPP and GDPE discrepancies analyzed and reduced (Aug 2018) 		Wild, Richard
			1.20 Metadata released internally and to the public have been strengthened consistent with the dataset to enhance interpretation and analysis	Assist in production of external supporting documentation for GDP users					Relative to the baseline, more metadata have been compiled and/or made available to users to support data analysis by Dec 2018	<ul style="list-style-type: none"> Concepts, sources and methods used for the compilation of the 2014 SUT should be published (Aug 2018) Concepts, sources and methods used for the compilation of the QNA should be published (December 2018) 		

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Revenue Administration	1. Strengthened revenue administration management and governance arrangements	Fiji	1.5 Corporate priorities and compliance are better managed through effective risk management.	Strengthen compliance risk management.	-	12	12	1	Improved monitoring and evaluation of compliance risk mitigation activities by 6/30/2019.	A Compliance Improvement Strategy has been introduced but more work needs to be done in monitoring and evaluation of activities.	1/7/2019-1/18/2019	Aslett
			1.7 More independent, accessible and timely dispute resolution mechanisms adopted.	Implement an independent, workable and graduated dispute resolution process.	-	12	12	1	A disputes resolution process in place by 12/31/2019.	Work has commenced on a disputes resolution process but additional technical assistance is needed to support implementation.	5/7/2018-5/18/2018	Middleton
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized.	Review reform progress and conduct study on effectiveness of FRCS' Compliance Improvement Strategy (CIS).	12	-	12	1	An effective CIS facilitating high levels of compliance.	PFTAC has assisted Fiji in the development of a CIS approach now in its third year. A review will be carried out to measure its effectiveness and suggestions for its further improvement.	9/17/2018 - 9/28/2018	Shrosbree
	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities		2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.	-	6	6	1	On-time filing operating at improved efficiency levels by 12/31/2018 and measured against TADAT dimensions.	Some gains have been made reflected in on-time filing rates but more needs to be done to improve performance in this area.	5/21/2018 - 5/26/2018	Lawrence
			2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.	-	6	6		On-time payment operating at improved efficiency levels by 31/12/2018 and measured against TADAT dimensions.	Good progress has been made but potential to further improve.	5/27/2018 - 6/1/2018	
			2.5. Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen audit capability and programs to ensure completeness and accuracy of reporting/improve compliance in the NHWI segment.	-	12	12	1	The audit function operating at improved efficiency levels by 12/31/2018 and measured against TADAT dimensions.	Good progress has been made in reforming the audit environment but additional TA is required to take performance to a higher level.	7/2/2018 - 7/13/2018	Haigh
			2.3 A larger proportion of taxpayers meet their payment obligations as required by law.	Self-assessment is used to declare tax liabilities and is strengthened over time.	-	12	12	1	A self-assessment across main tax types in place by 12/31/2019.	Self assessment needs to be expanded to other taxes besides VAT.	6/4/2018 - 6/15/2018	McNeil
			2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened.	Strengthen the taxpayer services functions to further improve voluntary compliance levels.	-	12	12	1	Taxpayer services operating at increased efficiency levels and measured against TADAT dimensions.	Substantial improvements have been made to taxpayer services but a more integrated approach to support the Compliance Improvement Strategy has the potential to further improve voluntary compliance.	7/9/2018 - 7/20/2018	Scott
Macroeconomic Programming and Analysis	Well functioning macroeconomic policy and institutions: improved macroeconomic policy advice to government	Fiji	1. Timely, high quality macroeconomic monitoring, analysis and research available for policymaking.	Enhance GDP forecasting methodology.	0	0	0	0	(1) GDP forecasting methodology is enhanced (0	Staff from the Reserve Bank of Fiji and the Ministry of Economy are attached to the Tonga Ministry of Finance and National Planning to observe GDP	Jul. 18	n/a
			3. Sound medium-term macroeconomic programming framework.	Support the use of the Fiji financial programming framework.	5	0	5	1	(1) Consistent economic and fiscal forecasts are produced, i.e. methodology is developed to map data between calendar and fiscal years (Nov. 18). (2) The macroeconomic and		Nov. 18	PFTAC Advisor
Totals:					49	154	203	20				