

### SAMOA: FY18 Work Plan - May 2017 to April 2018 MID-YEAR UPDATE

TA Area	Objective	Country	Outcome Targeted	Activity	Planned Inputs (in person-days)			#	Updated Inputs at Nov 1 (person-days - changes in red)			#	% of updated plan delivered at end-Oct	Delivery Status	Milestones	Comments	Experts	
					LTX	STX	Total		PFTAC resident advisors	ST experts	Total							
Macroeconomic Management	1. Improved macroeconomic policy advice to government and central bank management	Samoa	1.1 Improved quality and frequency of macroeconomic surveillance and policy/research available for policymaking	Develop GDP forecasting methodology.	-	21	21	1	-	-	-	-	0%	April 2018	(1) GDP forecasting methodology is enhanced (Oct. 18). (2) Three-year forecasts of real GDP by industries and the GDP deflator are produced by the Central Bank of Samoa and the Ministry of Finance (Dec. 18). (3) A forecasting committee is established and forecasts are shared with other institutions, e.g. Ministry for Revenue (Jun. 18). (4) The forecasting committee produces and publishes official forecasts (Jun. 19).	Staff from the Central Bank of Samoa, the Ministry of Finance, the Ministry for Revenue and the Samoa Bureau of Statistics are attached for two weeks to the Reserve Bank of Fiji to observe macroeconomic forecasting.		
Macroeconomic Management	1. Improved macroeconomic policy advice to government and central bank management	Samoa	1.2 Sound medium-term macroeconomic framework	Develop the Samoa Economic and Revenue Forecasting (SERF) Model to undertake debt sustainability analysis and monitor cash and foreign reserves.	5	-	5	1	5	-	5	1	100%	Aug 3 - 7, 2017	(1) The SERF Model continues to be used in budget preparations (Jun. 17). (2) The SERF model is used to undertake sustainability analysis of policy scenarios (Apr. 18).		Claus	
Macroeconomic Management	1. Improved macroeconomic policy advice to government and central bank management	Samoa	1.3 Strong institutional structures for macroeconomic policy making	Facilitate a cross institution (Ministry of Finance, Ministry for Revenue, Central Bank of Samoa, Samoa Bureau of Statistics) workshop on forecasting and sharing data.	5	-	5	1	5	-	5	1	0%	Nov 2017	(1) Macroeconomic policymaking is facilitated by interagency collaboration (Apr. 18). (2) Official forecasts are produced and published (Jun. 19).		Claus	
Public Financial Management	4. Improve coverage and quality of fiscal reporting	Samoa	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Improve accounting frameworks on financial assets and liabilities	7	0	7	1	5	0	5	1	100%	Sep 25 - 29	1. PFTAC advice adopted and full IPSAS-cash compliance by authorities by November 2018; 2. Regs on Fin assets/liabilities implemented by July 2018.	Builds on FY17 TA that improved accounting framework; on and off-site work	Marzan	
Public Financial Management	5. Improve integration of asset and liability management framework	Samoa	5.2 Cashflow forecasts for all central government are more accurate and timely	Strengthening Cash Management	0	17	17	1	0	17	17	1	0%	February 2018	1. New Cash Management Regs finalized & approved by authorities by June 2018. 2. Staff trained in new Cash Mgmt Regs to prepare cashflow forecast by July 2017.	Builds on initial training provided in 2016. Postponed due to conflict in schedule of STX	Siilns	
Public Financial Management	6. Strengthen identification, monitoring, and management of fiscal risks	Samoa	6.2 Central fiscal oversight and analysis of public corporation risks are strengthened	Improve fiscal oversight of the financial sector and non-commercial SOEs	0	18	18	1	0	15	15	1	100%	July 10 - 17	Performance and fiscal risk indicators to monitor SOEs developed by PFTAC and adopted by authorities by October 2017.	Builds on TA on general fiscal oversight of SOEs. To be coordinated with MCM and FSS advisor	Savenaca	
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	1.4 Data are compiled and disseminated using the concepts and definitions of the latest manual/guide.	Further assist staff in rebasing GDP by production	14	-	14	1	12	-	12	1	100%	June 2017	Relative to the baseline, deviations from 2008 SNA are reduced and/or eliminated [RBM NA 4.1] by December 2017	• Remaining methods and/or source updates by industry are completed (December 2017) • Draft results are quality assured and refined ready for discussion with key stakeholders (April 2018)	Wild	
			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 users of GDP by production												Relative to the baseline, more metadata have been compiled and/or made available to users to support data analysis [RBM NA 20.1] by July 2018	• Concepts, sources and methods used for the compilation of the QNA should be published (July 2018)	
			1.5 Data are compiled using the coverage and scope of the latest manual/ guide	Develop GDP by expenditure estimates	14	-	14	1	11	-	11	1	100%	October 2017	Relative to the baseline, deviations from 2008 SNA are reduced and/or eliminated [RBM NA 4.1] by December 2017	• Remaining methods and/or source updates by industry are completed (December 2017) • Draft results are quality assured and refined ready for discussion with key stakeholders (April 2018)	Wild	
			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 users of GDP by production												Relative to the baseline, more metadata have been compiled and/or made available to users to support data analysis [RBM NA 20.1] by July 2018	• Concepts, sources and methods used for the compilation of the QNA should be published (July 2018)	
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.	12	-	12	1	12	-	12	1	100%	Sept 4 - 15	• Compile and disseminate annual data for budgetary central government for FY16 by November 2017. • Investigate general government elimination entries and statistical discrepancies in preparation for consolidation by November 2017. [RBM – GO – 12.3]	GFS for general government operations are compiled and disseminated on an annual basis.	DeLaBeer	
Revenue Administration	1. Strengthened revenue administration management and governance arrangements	Samoa	1.5 Corporate priorities and compliance better managed through risk management	Further strengthen compliance risk management.	-	18	18	1	-	18	18	1	0%	Nov 2018	Compliance risks identified and addressed through an evidenced based implemented compliance improvement strategy by 12/31/2017.	Samoa introduced a compliance improvement strategy but implementation support is required	Aslett	
			1.5 Corporate priorities and compliance better managed through risk management	Further strengthen compliance risk management.	12	-	12	1	7	-	7	1	100%	Sept 21 - 29	Compliance risks identified and addressed through an evidenced based implemented compliance improvement strategy by 12/31/2017.	Samoa introduced an Industry Partnership initiative - additional implementation assistance required.	Shrosbree	
Revenue Administration	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities	Samoa	2.3 Larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing ratios over time	-	15	15	1	-	15	15	1	0%	Nov 27 - Dec 8	On-time filing operating at improved efficiency levels in line with TADAT dimensions and showing improvements by 6/30/2018.	The authorities have requested TA to improve on-time filing rates.	Scott	
			2.4 Larger proportion of taxpayers meet their payment obligations as required by the law	On-time payment compliance and management of arrears improves over time.	-	15	15	1	-	15	15	1	0%	Feb 2018	On-time payment improvements demonstrated and in line with TADAT dimensions by 12/31/2017.	Opportunity exists to further strengthen on-time payment of taxes.		
			2.5 Audit and other verification programs more effectively ensure completeness and accuracy of reporting	Building audit capability and programs to ensure completeness and accuracy of reporting	-	18	18	1	-	16	16	1	0%	Nov 13-24	The audit function operating at improved efficiency levels in line with TADAT dimensions by 12/31/2018.	Building audit capability is a long term effort which will require TA moving forward.	Teed	
<b>Original Plan Total Days:</b>					<b>69</b>	<b>122</b>	<b>191</b>	<b>13</b>										
					<b>Updated Plan Total Days:</b>				<b>57</b>	<b>96</b>	<b>153</b>	<b>13</b>						
					<b>Delivered by Oct 31:</b>				<b>52</b>	<b>15</b>	<b>67</b>	<b>7</b>						
					<b>Percentage of Revised Plan:</b>				<b>91%</b>	<b>16%</b>	<b>44%</b>	<b>54%</b>						