FY21 PFTAC Work Plan	- May	2020 to	Anril :	2021	Tonga
FIZIFFIAC WOIK FIGHT	- iviay	2020 10	Aprili	2021.	i Uliga

	ian - May 2020 to April 2021: Tonga	Country Outcome Targeted				y 2020 - April 2021			t COVID Inputs at Jul 31, 2020			Updated Inputs at Jan 31, 202		2		dated Inputs at Apr 30, 2021												
TA Area	Objective		try Outcome Targeted	Activity	PFTAC	erson-days) ST	Mis	ssions/	(person-days	on-days - changes i		Number of Missions/ Activities	PFTAC CT		Missions/	PFTAC		N	lumber of Missions/Activities deliv	vered D	d Delivery Status	cus COVID Status	us Milestones	Comments	Planned Date	Experts		
					resident advisors	experts	Total		resident advisors	experts	Total '	Activities	resident advisors expe		Activities	unnidamt.	experts	Total	activities									
				Assist RBF finalize revised insurance law and consult with industry and stakeholders																N	Mar 1 - 5, 2021		New insurance law finalized and submitted for legislative process					
Financial Sector Supervision	Develop/strengthen regulation of insurance companies (IC) and risk based supervision capability of the insurance supervisor (IS) on	(IC) and risk based supervision capability of the insurance supervisor (IS)	Tonga	1.1 Effective risk based supervision in place and being used for their intended purpose(s)	Assist RBF finalize revised insurance prudential standards and consult with industry and stakeholders	-	7	7	1	-	7	7	1	- 7	7	1	-	5	5	1 10	0%	(in-country)	Related	New prudential standards finalized and issued	Continuation of Insurance Regulatory Reform project		Claxton	
Financial Sector Supervision		TOTIGA		Provide overview and training on draft example law and Prudential Standards	-	4	4	1	4	4	8	1	6 6	12	1	6	8	14	1 10	n% (re	ul 7 - 11, 2020 emote)/ Sep 9 - 11, 2020 (remote)	1 - Not COVID Related			1 STX will be paid by HQ	Stefanou/ Claxton		
	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	-	-	-	-			-												Cyber Risk on-site examination framework implemented	FY22 - On-site examinations to include regional participants				
	Strengthened macroeconomic and financial statistics compilation and dissemination for decision making: compilation methodologies in line with international standards for GFS			1.5 Data are compiled and disseminated using the coverage and scope of the latest manual/guide.	Complete the institutional unit table for the public sector and investigate source data for GFS compilation purposes.																			Review and finalize the list of institutional units for the public sector	The institutional scope includes all significant general government institutional units and its associated transactions.			
		Tonga	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.	Mapping the national chart of accounts (CoA) to GFS.	5	-	5	1	5	-	5	1	5 -	5	1	5	-	5	1 10	0% Fe	eb 22 - 26, 2021 (remote)	2 - Indirectly COVID Related	The revised CoA for BCG include the GFSM 2014 economic and functional coding for automating the GFS compilation.	Bridge tables from national source data to GFS classifications have been constructed and are used to compile GFS.	May, 2020	Temes		
			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.																		 Compile and disseminate annual data for BCG for FY2018 and FY19. Compile and disseminate annual public sector debt statistics. 	GFS for general government operations are compiled and disseminated on a annual basis.					
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.	Tonga	1.15 Improved Timeliness of data made available internally and/or to the public	Experimental QNA data on GDP, unadjusted and seasonally adjusted are compiled		12	12	1	10		10	1	12 -	12	1	10		10	1 10	0% 20	Nov 25 - Dec 6, 020 / Jan 2021 (remote)	- Predominantly COVID Related	Experimental QNA data is made available internally		Jul. 2020	Scheiblecker		
Macroeconomic Programming and Analysis	Well functioning macroeconomic policy and institutions: improved macroeconomic policy advice to government	Tonga		Support the use of the Tonga macroeconomic programming framework in budget preparations.	10	-	10	2	5	-	5	1		-	-	-	-	-	- 0	%	Shift to FY22			Technical assistance will be provided in collaboration with the PFM program.		Beaumont		
	Improved laws and effective PFM institutions		1.1 Legal framework enacted	Review existing legislation, reforms, expectation	5	8	13	1	5	10	15	1	- 15	15	1	-	10	10	1 10		Sep 21 - Oct 5, 2020 (remote)	1 - Not COVID Related	Review of legislation completed		May, 2020	McKenzie		
			1.1 Legal framework enacted	Prepare proposed legal update and accompanying report		12	12	1	-	10	10	1	- 10	10	1	-	10	10	1 10	0% Jai	nn 11 - 20, 2021 (remote)	1 - Not COVID Related	Review proposed new legislation		Jun. 2020	Kauffmann		
			1.1 Legal framework enacted	Review draft proposed legislation	-	-	-	-	-	12	12	1		-	-	-	-	-	- 0	%	Shift to FY22		Endorsement by of proposed legislation by government.	Early FY22		McKenzie		
Public Financial Management			1.2 The capacity of MoF to plan, implement and sustain PFM reforms is enhanced	Developing PFM Roadmap	,	28	28	1	8	9	17	1	8 9	17	1	8	9	17	1 10	0% Ma	ay 11 -19, 2020 4 (remote)	- Predominantly COVID Related	PFM roadmap drafted for consideration		May-20	Kubasta/ Kauffmann		
	3. Improve budget execution and control.		3.2 Establishing risk based internal audit functions	Review of work and improve framework	-	-	-	-			-												Identify next steps for standardising internal audit consistent with IIA framework.	FY22		Prcevich		
	Improve coverage and quality of fiscal reporting		4.2 Comprehensiveness, frequency, and quality of fiscal reporting is enhanced	Streamline processes for financial reporting and budget execution to comply with IPSAS Cash	-	12	12	1	-	12	12	1	- 10	10	1	-	10	10	1 10	0%	Feb 2021, (remote)	1 - Not COVID Related	Improved cash basis IPSAS			Kauffmann		
			reporting is emilitied	Cash Basis IPSAS Financial Statements					-	8	8	1	- 8	8	1	-	8	8	1 10	0% Ma	ay 20 -27, 2020 (remote)	1 - Not COVID Related				Kauffmann		
	5. Improved asset and liability management		5.4 Disclosure and management of state assets is improved	Advance reporting and update regulations	5	12	17	1	-	-	-			-	-	-	-	-	- 0	%	Shift to FY22		Endorse regulations supporting the fixed asset framework.		Feb, 2021	Higgins		
	Strengthened revenue administration management and governance arrangements		1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	TADAT Assessment	-	16	16	1	-	32	32	1	- 70	70	1	-	74	74	1 10	0% Ap	pr 10 - May 30, 021 (in-country)	2 - Indirectly COVID Related	TADAT assessment completed by 4/31/21	TADAT Secretariat	Mar 8 - 19, 2021	Martins/ Middleton/ Woods		
			1.5.1 1.5.4. Corporate priorities are better managed through effective risk management	Implementing industry partnership strategy		16	16	1	-	12	12	1	- 12	12	1	-	12	12	1 10	0% Ju	ul 20 - 31, 2020 (remote)	2 - Indirectly COVID Related		An industry partnership strategy to improve compliance has been introduced but due to staff shortages has struggled to get off the ground.	Jun 1 - 12, 2020	Shrosbree		
					1.5.2 Corporate priorities are better managed through effective risk management	Improving Risk management and compliance improvement strategy;	,	16	16	1	-	16	16	1		-	-	-	-	-	- 0	%	Shift to FY22			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.	Aug 24 - Sep 4, 2020	O Home
Revenue Administration		Tonga	1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review reform progress	5	-	5	1	5	-	5	1		-	-	-	-	-	- 0	%	Shift to FY22		Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Sep 21 - 25, 2020	Eysselein		
			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	-	12	12	1		-	-	-		-	- 0	%	Shift to FY22		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 1 - 12, 2020	Scott		
	Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary		2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Assist with tax auditor training framework and development	-	16	16	1	-	12	12	1	- 12	12	1	-	12	12	1 10		Apr 26 - May 7, 2021 (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 developing auditors	Jul 6-17, 2020	Bell		
	compliance, improvements in filing, payment and audit activities	compliance, improvements in filing, payment and audit		2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function	-	16	16	1	-	16	16	1		-	-	-	-	-	- c	%	Cancelled		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.	Aug 17 - 28, 2020	Bell	
			2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Industry partnership audit methods	-	16	16	1	-	12	12	1	- 12	12	1	-	12	12	1 10	0% Ju	ul 20 - 31, 2020 (remote)	3 - Moderately COVID Related	Specific audit methods introduced in support of industry partnership strategy for tourism industry	Audit methods required in support of industry partnership	Jun 1 - 12, 2020	Matthews		
				TOTAL Updated Post COVID-FY21 Workplan:	30	207	237	19	42	184	226	19]															

Delivered by Jul 31: Percentage of Revised Plan: 42 184 226 19 29% 24% 25% 26%

Updated Workplan at Jan 31: Delivered by Jan 31: Percentage of Revised Plan:

31	171	202	13
26	72	98	8
84%	42%	49%	62%

Final Outturn at April 30: Percentage of Jan 2021 Revised Plan: Percentage of Jul 2020 Revised Plan: Percentage of Original Plan:

29	170	199	13
94%	99%	99%	100%
69%	92%	88%	68%
97%	82%	84%	68%