

PACIFIC FINANCIAL TECHNICAL ASSISTANCE CENTRE

QUARTERLY REPORT

May 2019



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I. Introduction¹

This report covers the final quarter of the 2019 Fiscal Year (FY19/Q4) for the period February 1, 2018 to April 30, 2019.

The draft Annual Report for FY2019 was circulated in mid-March. It was completely redesigned using a new IMF format and documented TA and training delivery and outcomes for FY19 projected through April 30, 2019 as well as the proposed FY20 plan and budget. The final version of the 2019 Annual Report is being updated to reflect the final

outturn and is expected to be published in June including in hardcopy. In the meantime, this quarterly report briefly overviews events in the final months of the 2019 Fiscal Year (February 1, 2019 to April 30, 2019), including the 2019 Steering Committee meeting held March 27 and 28, 2019 in Papua New Guinea.

II. News

Steering Committee Meeting

PFTAC convened its annual Steering Committee (SC) meeting in Port Moresby generously hosted by the Bank of Papua New Guinea (BPNG) at the 2018 APEC meeting venue (APEC Haus). The Deputy Prime Minister of Papua New Guinea and Treasurer Hon. Charles Abel opened the 2019 SC meeting and congratulated PFTAC on its recent 25th anniversary noting that the IMF regional Capacity Development (CD) model originated in the Pacific to help member countries achieve sustainable outcomes with the model having been globally deployed by the IMF since.

The two days of meeting were attended by 64 delegates - 13 of the 16 PFTAC member countries attended (except for Kiribati, Federated States of Micronesia, and Tokelau), four donors (ADB, Australia, EU, and New Zealand), and observers from Griffith University, GiZ, PITAA, SPC, and World Bank. Representatives of the IMF departments included Asia Pacific (APD), Fiscal Affairs (FAD), the Institute for Capacity Development (ICD) while the Monetary and Capital Markets (MCM) connected remotely during the financial sector session.



**Welcome Remarks by Hon. Charles Abel,
Deputy Prime Minister and Treasurer of PNG**

¹ PFTAC is generously funded by Australia, Korea, New Zealand, and the Asian Development Bank (ADB) and the European Union. From the start of Phase V in November 2016, member countries have also agreed to financially contribute to PFTAC costs. The IMF covers the salaries for the coordinator and local administrative staff, as well as various administrative costs.

BPNG Governor Bakani chaired the two days of meetings with the agenda varying between presentations of: (1) the FY19 results drawing on the draft 2019 PFTAC Annual Report published on the PFTAC website in the new enhanced RCDC format; (2) FY20 plans for the five PFTAC programs (Public Financial Management (PFM), Revenue Administration, Financial Sector Supervision (FSS), Statistics, and Macroeconomic Programming) that are expected to reach the highest level of activity in PFTAC history; and (3) presentations and panel sessions on topical issues such as revenue reforms and the scaling-up of the PFTAC program particularly in the context of trade tax replacement necessitated by the regional PACER Plus trade agreement. With two years since the adoption of Results Based Management (RBM) LogFrames for the PFTAC programs and the launch of the CD-PORT system to track milestones, a summary of progress towards outcome achievement was presented to stakeholders.



Other sessions included break-out groups to contemplate PFM developments and future directions, financial sector reforms, and a panel discussion on the use of research and data to influence effective policy making that was chaired by Professor Sharma from Griffith University. APD Deputy Director Jonathan Ostry delivered an update on global and regional macroeconomic developments that generated significant discussion and questions that were moderated through the 'Slido' on-line conferencing platform.

As PFTAC approaches the half-way point of Phase V, several key strategic issues dominated the agenda. Options to close a funding gap were debated including seeking more funds from existing donors, exploring prospects with new or former donors, or adjusting efforts or timeframes to match a lower budget envelope. SC members favored retaining all programs if possible, even if at reduced levels of activity.



2019 PFTAC Steering Committee Meeting - APEC Haus, PNG

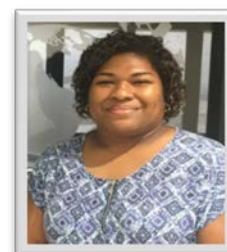
Staff Developments

The new Government Finance Statistics (GFS) advisor, **Mr. Luis Temes Castrillon** joined PFTAC in April, replacing the former advisor Mr. Barend De La Beer who was appointed to a Washington based position in October 2018 in the IMF's Statistics Department. Luis is a Spanish national with expertise in GFS and National Accounts. Before joining PFTAC he held various positions at the National Statistics Institute in Spain and worked as a seconded



national expert on GFS quality management and government accounting at EUROSTAT. He also worked as an advisor for the Minister of Employment and Social Security and as a senior analyst at the Independent Authority for Fiscal Responsibility (AIReF). He has undergraduate and postgraduate degrees in mathematics and statistics awarded from universities in Spain and the United Kingdom.

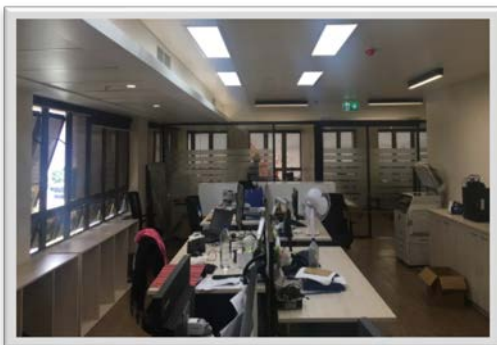
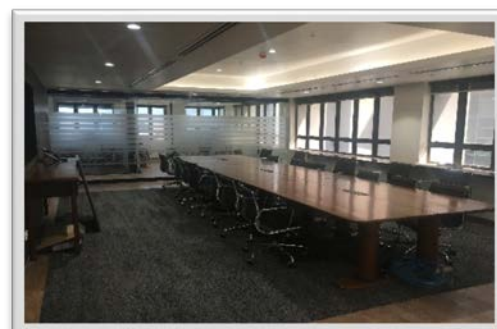
At the end of the quarter, we bid farewell to PFM Program Assistant **Ms. Rusila Bituwaqa** after 11 years of PFTAC service. Rusila joined the Center in May 2008, one of a team of four administrative staff who support delivery of the CD programs, as well as reporting, travel arrangements, and workshop and conference logistics. Following her studies, Rusila was recruited to PFTAC straight from university and is one of only two local staff to leave PFTAC in its 25-year history. Rusila has been a dedicated, crucial, and team-oriented member of PFTAC. She will join her husband in another part of the Pacific, namely the Marshall Islands. Everyone at PFTAC wishes her and her family every success in their new journey. Recruitment of a successor to Rusila has been launched.



Newly Renovated PFTAC Office



After an absence of almost a year, in late April the joint PFTAC and IMF Regional Resident Representative Office returned to the newly renovated and refurbished office space located on the seventh floor of the Reserve Bank of Fiji (RBF) building in Suva. This extensive renovation was financed by the IMF, coming after 25 years of co-location at the RBF. During the renovation, the office was temporarily accommodated in a large residence in Muanikau Street in Suva at first, and subsequently, and with much gratitude to our colleagues, we were hosted by the World Bank in their new Suva office space for the last few months.



The new office boasts important features and facilities such as a better security system (biometric access), a modern and spacious board room, improved lighting, and height adjustable desks. Extensive use of glass walls and doors has provided a lighter, more open setting versus the previous darker and boxier 1980s style. Cutting-edge office and furniture interior features also emphasize

Pacific designs and patterns. The modern and mostly open concept includes quiet and contemplative spaces and other areas suitable for collaborative work efforts. Additionally, there is a separate, secure, and environmentally controlled IT server room as well as a small kitchenette, two features absent in the former office design.

Modern office interior design trends aim to enhance the productivity, creativity, collaboration, and wellbeing of the employee workforce. The renovated office will ensure we have an appropriate and productive work environment for the IMF's presence in the Pacific for years to come. More details will be shared in the lead up to the formal opening of the premises in coming months.

Security Training

The PFTAC and IMF Resident Representative office teams participated in a three-day IMF Safe and Secure Approaches in the Field (SSAFE) course in Nadi, March 19 – 21, 2019. The objective of SSAFE is to raise awareness of safety and security considerations so that staff have the knowledge and skills to anticipate and prevent or otherwise react and cope with a variety of security threats and scenarios. The training was timely given the large contingent traveling to the 2019 PFTAC Steering Committee in Papua New Guinea that is designated a high-risk location necessitating appropriate precautions and mitigating actions.

The training was organized by IMF security staff from Washington and combined theoretical lessons, demonstrations, group-work, practical scenario-based exercises, and field simulations. Subjects covered over the three days of training included hostage incident survival, responding to active shooter situations, mission planning and convoy procedures, fire safety, stress management and resilience, emergency communication system use, threat assessment and security risk management methods, personal security and weapon awareness, first aid, and cultural awareness.



The course was delivered at the Fiji Army Black Rock facility that is accredited for UN training including training of Fijian peacekeeper troops preparing to deploy overseas on UN missions. The professional role-playing by the Fiji military personnel was a unique feature of the field exercise that provided a real-life simulation of scenarios that PFTAC and IMF staff will hopefully never encounter but are prudent to be prepared against given the possible risks and dangers prevalent in all corners of the world.

The team was divided into groups during the practical exercises that provided excellent team building and bonding opportunities and strengthened communication skills as well. The IMF and PFTAC teams were very appreciative of the Black Rock Army Camp for their support in hosting the security training and making their facilities available.

Working with the University of the South Pacific

In April, the PFTAC advisors and the coordinator delivered guest lectures to a post graduate PFM class at the University of the South Pacific (USP) at the Suva campus. The lectures provided an overview of the International Monetary Fund and the role the IMF seeks to play in promoting global economic stability, monetary cooperation and exchange rate stability, international trade facilitation, and fostering sustainable economic growth as well as the various PFTAC programs and their impact across the Pacific.

The advisors delivered lectures about revenue administration, national accounts and government finance statistics, tax policy in the Pacific, public financial management, and financial sector issues. The guest lectures help students build important connections between what they are learning academically with developments in the real world to enhance their educational experience. Working with academia also extends the reach of PFTAC to benefit from views from local and regional experts and students and to share the experience and knowledge of the Fund with the next generation of analysts and policy makers and their teachers.

III. PFTAC Developments

Activity – by program

Program	Delivered in Q4			
	LTX	STX	Total	Missions
Public Financial Management	69	102	171	15
Financial Sector Supervision	0	20	20	1
Government Finance Statistics	16	31	47	3
Real Sector Statistics	44	62	106	7
Revenue Administration	15	332	347	25
Legal/Tax Policy	5	30	35	4
Macroeconomic Programming and Analysis	30	0	30	6
Total	179	577	756	61

There were 756 days of Technical Assistance (TA) and training delivered over 61² distinct missions or activities during the fourth quarter of FY19 (February – April 2019), with missions delivered to every one of the 16 PFTAC member countries. **Tonga** and **Fiji** each received six missions, five each in **Papua New Guinea** and **Samoa**, and four in the **Cook Islands**. Five training events were held, three cross-regional workshops, a PFM cash management event in **Samoa**, and TADAT and Taxpayer Survey workshops in **Fiji**. Sub-regional GFS training was delivered in **Federated States of Micronesia** also for the benefit of **Palau** and **RMI**, and finally a customized Macroeconomic training course was delivered in **Papua New Guinea** with the assistance of STI/ICD.

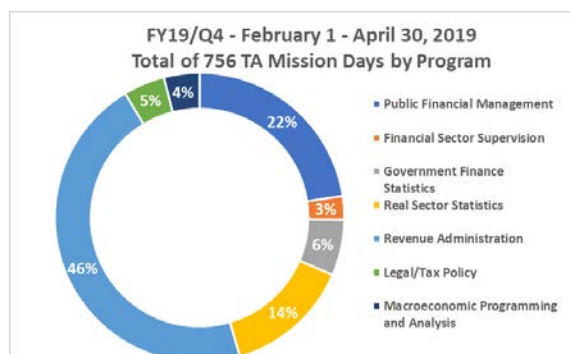
Projected outturn results for FY19 across all programs and countries were published in the draft 2019 Annual Report presented at the Steering Committee meeting and was projected to amount to 2,110 days of TA field delivery through 151 missions or activities. With late changes to work plan execution in the final 6 – 8 weeks of FY19 from a few activities being dropped or delayed and a few unanticipated activities added, the actual outturn was 2,060 TA days from delivery of 153 missions/activities. A full accounting of the actual FY19 outturn will be documented in the final version of the 2019 Annual Report that is expected to be published in June.

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Program	Q4 as % of Final FY19 Outturn			
	LTX	STX	Total	Missions
Public Financial Management	38%	35%	36%	45%
Financial Sector Supervision	0%	10%	8%	6%
Government Finance Statistics	21%	45%	32%	30%
Real Sector Statistics	49%	41%	44%	44%
Revenue Administration	17%	50%	46%	45%
Legal/Tax Policy	100%	49%	53%	50%
Macroeconomic Programming and Analysis	25%	0%	23%	40%
Total	29%	40%	37%	40%

Q4 was exceedingly busy for most programs, with all but the Macro and FSS programs delivering a third or more of their entire activity for FY19. This is unsurprising for the Revenue and Legal/Tax Policy programs given the scaling-up to these programs that began at the start of Q3 (November 1, 2018) quickly reached the envisaged

² Counting as a single mission any with more than one expert all working on the same issues and Terms of Reference



pace and volume of the expanded program. Both statistics programs saw sizeable portions of their programs delivered in Q4, particularly the RSS program following the arrival of the new advisor in October 2018 who personally delivered a heavy mission load supplemented by STX missions, and the GFS program that was mostly delivered by the former resident advisor from Washington prior to the arrival of his successor in April 2019. The PFM program similarly delivered proportionally more TA, a pattern that began in Q3. Conversely, the FSS program was heavily front-loaded in FY19

and finished the year with a single mission with the advisor’s efforts focused on finalizing outputs from the heavy mission load through the end of Q3. The substantially scaled-up Revenue program and growth in PFM program delivery saw 68 percent of total TA delivery in these two fiscal programs during the quarter, a significant proportional increase over historic patterns where fiscal TA is usually about half the PFTAC output.

Financial Report

Member Countries	Proposed Contributions for Phase V (US\$)	Contributions Received	LoU Status
Fiji	\$ 687,500	\$ 375,000	✓
Cook Islands	\$ 110,000	\$ 80,000	✓
Nauru	\$ 82,500	\$ 82,026	✓
Tokelau	\$ 11,000	\$ 11,000	✓
Vanuatu	\$ 165,000	\$ 90,000	✓
Kiribati	\$ 82,500	\$ 32,925	✓
Tonga	\$ 110,000	\$ 49,921	✓
Samoa	\$ 165,000	\$ 165,000	✓
Tuvalu	\$ 27,500	\$ 17,500	✓
Niue	\$ 27,500	\$ 9,950	✓
Solomon Islands	\$ 165,000	\$ 165,000	✓
PNG	\$ 1,375,000	\$ 625,000	✓
Marshall Islands (RMI)	\$ 110,000	\$ -	Pending
Palau	\$ 110,000	\$ -	Pending
Federated States of Micronesia	\$ 110,000	\$ 40,000	✓
Timor-Leste	\$ 550,000	\$ -	Pending
Sub-Total Member:	\$ 3,888,500	\$ 1,743,322	
Donors			
ADB	\$ 800,000	\$ 800,000	✓
Korea	\$ 2,500,000	\$ 1,000,000	✓
New Zealand	\$ 8,147,855	\$ 8,147,855	✓
Australia	\$ 7,807,000	\$ 5,444,427	✓
EU	\$ 7,013,442	\$ 3,382,466	✓
Sub-Total Donors:	\$ 26,268,297	\$ 18,774,748	H
Total	\$ 30,156,797	\$ 20,518,070	
Baseline Funding Gap ^{1/}	\$ 5,143,203	\$ 14,781,930	
Aspirational Funding Gap ^{2/}	\$ 9,543,203	\$ 19,181,930	
1/ Baseline Budget Target	\$ 35,300,000		
2/ Aspirational Budget Target	\$ 39,700,000		

Fund raising is little changed again in Q4 like Q3, with a contribution of US\$ 250,000 from **Papua New Guinea** previously reported during Q3 and other recent country contributions received from **Cook Islands, Tuvalu, and Niue**, and an annual contribution from Australia. Three members have still not signed Letters of Understanding. Donor pledge and contribution amounts shown in the table to the left have been updated to reflect exchange-rate variations, accounting for differences since its last publication in the Q2 report. The overall funding gap between current pledges and the baseline and aspirational budgets remain approximately US\$5.2 and US\$9.5 million respectively, although as covered comprehensively at the SC meeting, savings since the start of Phase V and projections for the remainder of the phase suggest if further contributions of around US \$5.2 million can be secured, the programs envisaged under the aspirational budget can be delivered through the end of Phase V. As noted at the SC meeting, a potential new donor has emerged who may help close this gap, leaving possibly US\$3.7 million to be raised or promised during FY20 to avoid launching contingency measures. This analysis excludes additional Australian funding to expand the Revenue program.

Budget utilization broadly parallels TA delivery although at a slightly lower ratio, with TA delivery outturn projected at 94 percent and budget utilization at 85 percent, or US\$ 6.78 million spent (including the 7 percent trust fund fee) from the FY19 budget (including the revenue program expansion) of US\$7.95 million.

IV. Report on Program Activities and Achievements

Public Financial Management

Fiji: A February mission by STX David Shand **reviewed the Ministry of Economy processes for oversight of state-owned enterprises (SOE) and provided a template for financial risk analysis.** He also identified the various entities responsible for SOE monitoring and oversight making recommendations to coordinate and communicate information between them.

An STX mission by Kris Kauffmann, April 1 – 5, identified the **processes required to include SOEs in the financial statements which is an important step in the roadmap to accrual accounting** and will be part of upcoming missions to ensure proper implementation and data collection.

Nauru: The STX mission of Paula Uluinaceva (February 12 – 22) provided advice and recommendations **to enable Nauru to comply with reporting requirements for IPSAS cash standards.**

Papua New Guinea: STX Stephen Mayes undertook a follow up mission to assist the PNG authorities with their **move towards being IPSAS cash reporting compliant.** The April 1 – 3 mission by resident advisor Richard Neves **assisted the PNG authorities to prepare for the forthcoming PEFA assessment.**

Samoa: The February 18 – 27 LTX mission assisted staff of the Accounts Division **to identify solutions to audit recommendations and prepare a fixed asset policy and framework.** The authorities undertook research and investigated potential solutions for the audit recommendations. Similarly, staff contributed to preparing and writing the fixed asset policy and framework with the skills developed from these sessions enabling staff to continue identifying and pursuing options for reform.

Richard Neves LTX mission (February 18 - 27) **focused on enhancements to Samoa's budget documentation utilizing the IMF Fiscal Transparency code.** Recommendations were made to improve the comprehensiveness, orderliness, policy orientation, and credibility of Samoa's budget documentation.

While cash management and cash flow forecasting in Samoa has improved dramatically, the lack of a warrant system to control expenditures throughout the year remains. An April 2019 STX mission by Mark Silins **provided advice for Samoa to implement improved processes for warrant and commitment control.** Discussions with the Central Bank have identified mechanisms to improve cash management activities of the government.

Another STX mission in April by Sue Morrison assisted the Samoa Ministry of Finance to **improve compliance with the IIA framework, including risk-based auditing, and provided tools and advice to draft new strategic plans.** The training covered international internal audit standards IIA IPPF, Risk Management Standard ISO 31000, and the COSO ERM Internal Control Model with application for audit planning and risk-based auditing.

Tokelau: Richard Neves LTX mission (April 14 - 17) built on the PEFA self-assessment undertaken in 2017 **to develop a PFM roadmap to guide future improvements in PFM processes over the next three years.**

Vanuatu: A March mission by STX Paula Uluinaceva **reviewed progress on financial reporting and the treasury operations that support reporting.** The mission was joined by Celeste Kubasta, PFTAC resident advisor. The mission identified key components needing immediate attention and those where progress is ongoing.

Conference/Meeting: Richard Neves participated in a **Timor Leste** government hosted seminar (February 14 – 15) on **PFM for Sustainable Growth and Development**. The seminar focused on conceptualizing the PFM system and planning and implementing ongoing reforms.

Workshop on Cash Forecasting – Samoa, April 29 – May 3, 2019

Forecasting the government’s cash position is critical to ensure adequate liquidity is available to execute the budget just-in-time, build fiscal buffers, and meet fiscal targets and objectives

A PFTAC workshop on Cash Forecasting and Cash Management that was co-hosted by the Samoa Ministry of Finance brought together 45 participants from 12 countries to promote good practice and share lessons learned between countries. The workshop provided a model template along with a series of related presentations. It involved three PFTAC advisors, Ms. Celeste Kubasta, PFM Advisor who organized the event; Mr. Richard Neves, PFM Advisor; and Ms. Iris Claus, Macro Advisor. Mr. Mark Silins, STX, also joined the team as an expert presenter.

The workshop included presentations on medium term fiscal frameworks with a group exercise on the impact on the fiscal balance based on several different scenarios; cashflow forecasting and management; Treasury Single Account (TSA); cash and budget execution; managing capital projects; and cash management committees. Country officials made presentations on implementing electronic receipts and payments to facilitate cash management; challenges with cash committees and implementing TSAs; and participants offered practical advice based on their experience to those countries that are planning to establish cash management activities post-workshop.



A model template was introduced which participants worked to populate in country groups using real country data or using the model design and concepts to

undertake revisions of existing models for those countries more advanced in the process. This activity proved to be highly beneficial, with all countries actively participating in the process, supported by the facilitators.

A key message arising from the workshop was the importance of maximum consolidation of cash in the TSA which featured strongly in several country action plans. Post-workshop evaluations provided strong support for topics covered and requests for follow-up future workshops. PFTAC warmly thanks the Samoa Ministry of Finance for hosting the event!

Macroeconomic Analysis and Forecasting

Papua New Guinea: Course on Macroeconomic Policy for Stabilization and Growth

In April 2019 the Bank of Papua New Guinea (BPNG) and the Department of Treasury (DoT), with support from the Australian Department of Foreign Affairs and Trade and the Economic Governance and Inclusive Growth Partnership, co-hosted a five-day course on **Macroeconomic Policy for Stabilization and Growth**. The course was held at the DoT and delivered by the IMF's Institute for Capacity Development (ICD), PFTAC, and the Singapore Training Institute (STI).



Thirty-three participants from the BPNG, the DoT, the Internal Revenue Commission, the National Economic and Fiscal Commission, the National Statistical Office, and the Papua New Guinea (PNG) Customs Services discussed the importance of sound macroeconomic policy and institutions. Participants developed a four-sector financial programming baseline for PNG. The course material was based on a financial programming template which included both accounting and key relationships using PNG data. All participants who completed the evaluation survey strongly agreed that the topics covered were appropriate

given the objectives of the course while 97 percent strongly agreed that they would recommend the course to others, with written comments by participants noting they particularly appreciated using the PNG data. Tailored training is a new way for the IMF to deliver capacity development.

Cook Islands: Surveillance Type Technical Assistance

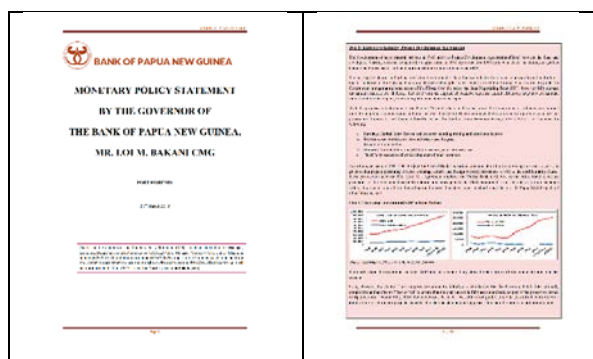
The Cook Islands is a self-governing country in free association with New Zealand. It is not an IMF member and hence does not benefit from Article IV consultations. For several years, the Cook Islands, New Zealand, and the IMF's Asia and Pacific Department (APD) have discussed the possibility of a surveillance type technical assistance mission. In January 2019 New Zealand formally requested such a mission which took place in April 2019. The IMF team comprised Geoffrey Bannister, Mission Chief, APD, Iris Claus, PFTAC Macroeconomic Advisor, and Ryota Nakatani, Economist, Fiscal Affairs Department.



The Cook Islands will graduate from Official Development Assistance (ODA) in 2019 and the mission focused on economic policy options for transitioning from upper middle income to high income country status, the financial sector regulatory framework and financial stability, and debt sustainability. The medium-term outlook, fiscal framework, and fiscal policy options to deal with, and sustain, rapid economic growth was also evaluated. The mission also discussed structural reforms such as infrastructure investment and labor market regulation as well as land and foreign investment regimes.

Papua New Guinea Macroeconomic Model Makes Headlines

The Bank of Papua New Guinea (BPNG) has been taking a leading role to develop capacity for macroeconomic analysis and forecasting in PNG and the Pacific region. In May 2017 staff at the BPNG started upgrading the PNG Monetary and Fiscal Forecasting (MFF) Model—a macroeconomic and fiscal framework that captures the main sector linkages of the PNG economy.



In March 2019 analysis by staff from the Economics and Research Department using the MFF Model was published in the BPNG's bi-annual Monetary Policy Statement (MPS). The MPS was reported on in national newspapers and international media including a box on extractive industry taxation that was informed by analysis using the MFF Model.

Revenue Policy and Administration

As documented in the November Quarterly Report, scaling-up of the Revenue program began November 1, 2018 with an ambitious plan to increase TA delivery by approximately 45 percent. Additional resources have been provided to support revenue mobilization efforts generally, and more specifically to assist PACER Plus signatory countries prepare for reduced trade tax collections.

Cook Islands: A visit was undertaken by STX Margaret McGregor during February 2019 to assist the Revenue Management Division (RMD) with the **management of on-time filing of tax returns and payment of arrear taxes.**

STX Lance Home assisted the RMD during April 2019 to strengthen its tax audit function. He **reviewed the audit program, provided advice on how to improve the design and staffing of the audit department, and provided guidance on the introduction of modern management methods and planning.**

Following the recommendation of an earlier PFTAC visit in November 2018, the March 2019 mission led by STX Carson McNeill **assisted the RMD to develop a Taxation and Customs strategy and business plan** for the period 2020 – 2024 and helped identify areas of further technical assistance.

Fiji: Peter Menhard, an STX undertook a mission in February 2019 **to conduct a quality review of the New Tax Information System (NTIS)** that is currently being developed at the Fiji Revenue and Customs Service (FRCS). The review provided an objective assessment of the expected outcomes from the system implementation focused on any gaps between the user requirements and the envisaged system functions and features.

The second visit by STX Carson McNeill during February 2019, assisted **FRCS to develop and transition to self-assessment in the lead up to the implementation of the NTIS** that is planned to go live in August 2019, earlier than previously expected. The TA focused on the areas where progress needs to accelerate, such as customer services, process design and documentation, management of change, and adapting the governance framework to the changing operating environment.

STX Stan Shrosbree visited FRCS in March to complete a high-level review of PFTAC recommendations flowing from the October 2016 mission as well as the impact of FRCS's Compliance Improvement Strategy (CIS). **The review confirmed ongoing or completed implementation of PFTAC recommendations with the CIS contributing to increased revenue collections and improvements in voluntary compliance.**

This visit overlapped with STX Josh Aslett who **helped the FRCS review the risk management framework in the context of the forthcoming NTIS** providing advice in the short term to refocus specifications while working with the implementer to develop a broader concept of operations and a tools roadmap.

Federated States of Micronesia: The February visit of STX Dean Lawrence **reviewed the progress of the outstanding tax return and debt management pilot projects and associated action plans** developed in November 2017 with PFTAC assistance. The mission identified priority initiatives with an agreed action plan.

Kiribati: The visit in February by STX Andrew Haigh assisted the Kiribati Taxation Division to **evaluate the effectiveness of the VAT Audit Tools that showed significant improvement in audit results from 2017 to 2018.** The visit also identified and addressed VAT audit training needs through training sessions and proposed the wider roll-out of the VAT audit methodologies and tools to other tax administrations in the region.

The IMF legal expert, Lee Burns assisted **Kiribati to finalize tax law amendments for seabed mining (SBM).** He reviewed comments received from the authorities and revised the SBM tax legislation to reflect those comments and prepared detailed technical notes explaining the SBM tax legislation

Nauru: the April mission by STX Rick Fisher reviewed reform progress and identified future TA needs for the Nauru Revenue Office (NRO). **The mission noted opportunities to strengthen the NRO organizational structure recommending adoption of a functional model,** and proposed other measures to improve compliance monitoring, taxpayer service strategy, updating the registration database, standard operating and strengthened enforcement procedures, and building staff capacity and data management.

Niue: Lee Burns provided further assistance to finalize the Tax Administration Bill (TAB) and recommenced work to rewrite of the Income Tax Act 1960. This entailed **revisions to the TAB to reflect the authorities' comments and consequential proposed amendments to the Income Tax Act and Niue Consumption Tax Act.**

Palau: The first visit in March by STX Dean Lawrence assisted the Bureau of Revenue and Taxation (BRT) to **strengthen on-time filing and payment and management of outstanding returns and tax debt.**

The second visit by STX Carson McNeill, reviewed the taxpayer services program and implementation progress of the function-based structure. **The mission identified new reform opportunities – developing management and staffing capability, strengthening taxpayer education function, improving taxpayer services and tax information system functionality.**

Samoa: The follow-up STX visit by Lynley Sutherland reviewed the progress in implementing an interim Risk Analysis and Planning team, development of an annual plan, and updating the Samoa Audit and Investigations Improvement Plan for FY 2017 – 2018. **Audit performance measures were reviewed with recommendations to introduce standard audit hours, timeliness measures, and a methodology to calculate the rate of return**

Regional Workshop on Taxpayer Survey – Fiji, April 15 – 28, 2019

A regional workshop was organized jointly with Pacific Islands Tax Administrators Association (PITAA) in Nadi, Fiji from April 15 to 18, 2019. The workshop facilitated the development of a taxpayer satisfaction survey for each PIC revenue administration. The PFTAC revenue advisor facilitated the workshop accompanied by two short term experts Mr. Stanley Shrosbree and Mr. Rick Fisher and the PITAA Head of Secretariat, Ms. Koni Ravono. Participants from 13 of the 16 PFTAC members attended the workshop.

The primary goal was to increase understanding of effective Taxpayer Services and to introduce readily available toolkits to assist tax administration prepare and conduct Taxpayer Surveys. The survey will allow annual comparisons of taxpayer perceptions, improve TADAT scoring, provide understanding of barriers to compliance and indicate areas that need improvements to service delivery. Further, the survey results will provide PITAA, PFTAC, and donors with information which may be instrumental in prioritizing future TA activities.

A Survey Toolkit developed by PFTAC prior to the workshop was shared with workshop participants. The toolkit will act as a guideline that tax administrations can customize/enhance according to their specific context. Additionally, the guiding framework and comprehensive overview of the survey design and methodology were shared to inform planning, implementation of surveys, and dissemination of survey results.

During the workshop, the participants developed and presented draft surveys and agreed on the responsibilities and commitment action plan template that will guide the launch of the taxpayer surveys in PFTAC member countries. All participants who completed the evaluation survey strongly agreed that the topics covered were appropriate given the objectives of the course. In the written comments' participants noted that they particularly appreciated the survey toolkit.



Solomon Islands: The February STX visit by Lynley Sutherland **provided support and assistance to the Solomon Islands Revenue Department (SIIRD) to strengthen its tax audit function.** The audit program was reviewed, and inputs provided to improve the design and staffing of the audit department, with advice on modern audit management methods including audit planning, analysis of high-risk indicators, and monitoring of results.

Tonga: During March, STX Stan Shrosbree **assisted Tonga's Ministry of Revenue and Customs (MoRC) to develop an Industry Partnership (IP) strategy to address poor compliance in the Whale Watching and Swimming (WW & S) tourism sector.**

The visit overlapped with STX Martin Scott's visit to assist the MoRC develop a strategy to improve on-time filing, on-time payment, and the management of outstanding returns and tax arrears. **Assistance helped develop a draft debt strategy and Top 20 Debtors Program** – with classification of debt in terms of collectability, prioritization of outstanding debt and returns, and new performance measures to build staff capacity.

A follow-up mission by STX Lynley Sutherland assisted the MoRC to expand the Heilala Tax System (HTS) that had contributed to increased revenue collections in the past three years. Compliance Improvement Strategies

(CIS) have been developed for the HTS and large taxpayers, utilizing previous templates provided to the RMU. **Establishment of a large taxpayer office was recommended for specialized service and managing compliance activities for large business outside the HTS system.**

The PACER Plus mission led by the Fiscal Affairs Department (FAD) with the PFTAC resident advisor during March 2019 aimed to assist the Tonga Government to formulate tariff replacement options to prepare for the implementation of the Pacific Agreement on Closer Economic Relations (PACER Plus). **Tonga's revenue performance and trade structure and estimates of the revenue implication of PACER Plus for Tonga were provided.** The key reform options and strategic areas in tax policy and revenue administration were identified and future technical assistance to facilitate the implementation of these key reform proposed.

Regional Workshop on Tax Administration Diagnostic Assessment Tool (TADAT) – Fiji, March 4 – 7, 2019



PFTAC delivered a regional workshop on the Tax Administration Diagnostic Assessment Tool (TADAT) in Nadi, Fiji from March 4 to 7, 2019. The workshop was delivered by trainers from the Washington-based TADAT Secretariat, with two regional accredited assessors from the Fiji and PNG tax administrations. The Fiji

Revenue and Customs Service (FRCS) CEO presented on the FRCS experience, highlighting challenges faced and benefits gained from the TADAT assessment that was undertaken in 2015.



TADAT assessments are particularly helpful in: (1) identifying the relative strengths and weaknesses in tax administration; (2) facilitating a shared view on the condition of the tax administration among all stakeholders (e.g., country authorities, international organizations, donor countries, and technical assistance providers); (3) setting the reform agenda, including reform objectives, priorities, initiatives, and implementation sequencing; (4) facilitating management and coordination of external support for reforms, and achieving faster and more efficient implementation; and (5) monitoring and evaluating reform progress by way of repeat assessments each 2 to 3 years.

The workshop was very interactive. Participants were exposed to the TADAT assessment framework (outlined in the TADAT Field Guide) including TADAT's technical design and content, reflections on tax administration good practices, the scoring methodology for each Performance Outcome Area and relevant indicators. At the end of the workshop, participants wrote an evaluation test to assess understanding of the TADAT methodology and the Field Guide. The TADAT training was very well received and generated a lot of positive feedback.

Tuvalu: The visit by STX Tony Lester reviewed whether the IRD required a new Revenue IT system. **He found that the license was still active for the RMS 5 system and the system was still technically working.** Subject to funding approval, the system will be refreshed with Data Torque assistance together with staff training and data migration.

Vanuatu: The visit to Vanuatu by the resident advisor in February **assisted Vanuatu's Department of Inland Revenue and Taxation (DCIR) in the development of a taxpayer services strategy.** The newly created taxpayer services department was reviewed with advice to further develop the function and a strategy to engage with accountants.

A second STX visit by Margaret McGregor in February assisted the Department of Customs and Inland Revenue (DCIR) **to strengthen on-time filing, on-time payment and the management of tax arrears and outstanding returns**. Advice included building staff capability, adopting a first-point-of-contact and risk-based approach, a joint outreach effort with Taxpayer Services, a comprehensive media and communication plan, and development of criteria for prosecution action.

Financial Sector Supervision

Solomon Islands: In response to a request from the Central Bank of the Solomon Islands (CBSI) and in continuation of the Supervision Framework Enhancement Program initiated in September 2017, a technical assistance (TA) mission visited Honiara, Solomon Islands during April 2019 **to assist CBSI in building the capacity of supervisors to undertake effective assessment of market and liquidity risk**. The mission reviewed the liquidity and market risk prudential standard and internal assessment framework, provided training to CBSI supervisors and assisted on the pre-examination assessment of the target bank's inherent liquidity and market risk and its risk management framework through analysis of policies, procedures, framework organization and governance.

Conferences/Training: all the Monetary and Capital Markets (MCM) long term experts (LTX) from around the world gathered in Washington for the annual **Long-Term Experts Retreat** in February. This was attended by the PFTAC Financial Sector Supervision (FSS) resident expert, Mr. Benjamin Stefanou. The workshop provides opportunity for the experts and MCM Head Office staff to share experiences and discuss key risks in their respective regions and supervisory developments.

Real Sector Statistics (RSS)

In Q4 the delivery of Real Sector Statistics (RSS) missions picked up pace with a total of seven missions delivered beginning with Marshall Islands in February, three missions in March to Kiribati, Niue, and Tonga all delivered by STX and another three missions in April of which two were delivered by RSS advisor, Mr. Marcus Scheiblecker to Nauru and Papua New Guinea (PNG) and a final mission to Tuvalu by STX Michael Andrews.

Kiribati: the mission by STX, Natalia Ivanyk between March 11 – 21 assisted the Kiribati National Statistics Office (KNSO) **to undertake a comprehensive revision of historical balance of payments (BOP) and International Investment Position (IIP) time series for 2013 – 2016. A reduction in errors and omissions in the BOP from a four-year average of 12 percent to 2 percent of GDP (2013 – 16) was achieved**. The mission commended the authorities on the noticeable progress in implementing the 2018 TA recommendations, which established a solid ground for improving the reliability of BOP/IIP data.

Marshall Islands: in response to a request from the authorities, a TA mission **assisted the Marshall Islands Economic Policy Planning and Statistics Office (EPPSO) during March 1 – 18, 2019, to independently compile national accounts and GDP. During the mission, new and transparent system of folders and files were set up and additional training provided** (on index numbers, price adjustment of value added, calculation and allocation of FISIM and outlier detection & missing value replacement) to build staff capacity especially on developing source data, compilation methods, and dissemination.

Nauru: the mission led by the RSS resident advisor from April 29 – May 10, 2019 **updated the workbook of the Nauru Bureau of Statistics (NBS) according to the latest data of the general budget, the population forecast**

and several state-owned enterprises. The mission also compiled new draft estimates of GDP by production up to 2017-18 to inform surveillance and results were shared with the authorities.

Niue: the March mission by STX, Russel Freeman provided TA to update the June year 2018 national accounts datasets. The mission fully documented data sources and estimation procedures with some minor revision to previous years data and advice was provided on streamlining and improving the compilation process and methodology.

Papua New Guinea: the RSS advisor assisted the National Statistical Office to disaggregate the Agriculture, Forestry and Fishing second into divisions – the second largest production activity in PNG and currently published as a single aggregate. Separate compilation and publication of division components will allow for more detailed and precise forecasts, necessary for public budget planning and is in line with the request from PNG Treasury and the Bank of PNG.

Tonga: during the March 11 – 22 mission, STX Anne McAllister assisted the Tonga Department of Statistics (TDoS) to improve the quality of national accounts. The mission noted the update of the GDP estimates to 2017-18 with minimal revisions due to a pending rebase planned for mid-2019. The mission recommended TDoS to complete the engagement process of a national accounts expert who will assist with the rebase and provide recommendation for data sources and methodology improvements (incorporating EBS data, annual income tax household surveys, revised CPI, and other administrative data) together with the publication of 2017-18 national accounts estimates.

Tuvalu: the mission by STX Michael Andrews provided TA in national accounts statistics to the Central Statistics Division (CSD), Ministry of Finance. GDP estimates were compiled for both 2018 with minor revisions to 2017 as updated data became available. The mission noted incomplete and limited quality and range of data - however, CSD agreed to pursue additional data on foreign funded projects and employment data that will be useful during the upcoming rebase work.

Government Finance Statistics (GFS)

During the hiatus between Mr. de la Beer's departure in October 2018 and the arrival of Mr. Castrillón in April 2019, the GFS program was managed by Mr. de la Beer from Washington. To ensure uninterrupted TA delivery, Mr. de la Beer completed a mission to **Tonga** January 28 – February 8, followed by a mission to **Federated States of Micronesia (FSM)** February 11 – 15, and finally an STX mission to **Solomon Islands** from April 29 – May 10.

Federated States of Micronesia (FSM): in a back to back mission with Tonga, Mr. Barend De La Beer conducted a training mission to FSM. The mission provided hands on training to officials of the FSM Statistics Office and the Republic of Marshall Islands (RMI) Economic Policy and Planning Statistics Office (EPPSO) on how to use source data (annual financial statement) to derive the annual GFS statement of operations, stock data for the balance sheet and functions of government for the budgetary central government (BCG) and state government (for FSM only). The training also focused on documentation of the compilation process as well.

Solomon Islands: the mission by STX Kara Rideout assisted the Central Bank of the Solomon Islands to improve the quality of GFS and PSDS. The mission reviewed the recommendations of the previous mission and the methodology used to compile FY2018 BCG annual GFS. Further assistance was provided in the reconciliation of transactions for GG consolidation and expanding GFS and PSDS institutional coverage with updates made to the GFS action plan.

Tonga: in response to a request from authorities, Mr. Barend De La Beer **assisted the Ministry of Finance and National Planning (MoFNP) and Tonga Statistics Department (TSD) with the compilation and dissemination of GFS and public-sector debt statistics (PSDS) for internal use, policy decision making, and IMF surveillance. Country counterparts were assisted to expand the coverage for GFS and PSDS to the rest of the public sector.** The mission noted that capacity in the EFPD has significantly increased since the last mission in June 2017 while emphasizing the importance of the GFS to be automated as part of the new CoA and the financial system reforms as this will reduce the manual compilation burden as well as human error and streamline the process through integrated financial system links.

V. Planned TA Activities FY20/Q1: May – July 2019

May 2019 Planned Activities

Country	Program	Description	Advisor/s	Dates
Fiji	Revenue	IT Quality Assurance Review	STX – Menhard	May 22 – Jun 7
Niue	Revenue/ Legal	Finalize the Tax Administration Bill and recommence work on the re-write of the Income Tax Act	STX – Burns	May 13 – 15
Palau	Revenue	Review reform progress	LTX – Eysselein	May 16 - 17
Papua New Guinea	FSS	Supervision Framework Enhancement Program	LTX – Stefanou STX – Tijds De Bie	May 13 - 24
Regional	Revenue	OCO Annual Conference	LTX – Eysselein	May 13 – 15
	Revenue	Gross Receipt Tax Training Workshop – FSM, RMI & Palau	STX – Home	May 27 – 30
Samoa	Macro	Medium-term forecasting for budget preparation	LTX – Claus	May 6 – 10
Tonga	PFM	Establishing a Policy and Framework for Property Plant and Equipment	LTX – Kubasta Attachment – Esera	May 6 - 10
Timor-Leste	GFS	Government Finance Statistics	STX – Rideout	May 13 – 17 ³

³ FY19 mission

June 2019 Planned Activities

Country	Program	Description	Advisor/s	Dates
Fiji	Revenue	Review Compliance Improvement Strategy	STX – Aslett	Jun 3 – 14
	RSS	Quarterly National Accounts	LTX – Scheiblecker	Jun 24 – Jul 5
Kiribati	FSS	Follow-up mission on Banking Legislation and Prudential Standards	STX – TBD	Jun 3 - 14
	PFM	PFM Roadmap Development	LTX – Neves	Jun 4 - 6
Regional	PFM	Leadership Workshop with PIFS	LTX – Neves LTX – Kubasta	Jun 17 - 19
	Revenue	Introducing and Managing Effective Compliance Improvement Strategies	STX – Piper STX – Aslett	Jun 17 - 20
Solomon Islands	Macro	Review and Enhance GDP Forecasting	LTX – Claus	Jun 24 – Jul 5
	Revenue	Develop Audit Strategy and Operational Plan	STX – Sutherland	Jun 3 – 14
	Revenue	Review Implementation of Large Taxpayer Office	STX – Shrosbree	Jun 24 – Jul 3
Tonga	Revenue	Review progress and further strengthen the audit function	STX – Bell	Jun 10 – 21
Timor-Leste	Revenue	Improve on-time filing, on-time payment of taxes and taxpayer services	STX – TBD	Jun 24 – Jul 5
Tuvalu	FSS	Develop Prudential Reporting	LTX – Stefanou	Jun 19 – 21
	Macro	Support GDP Forecasting	LTX – Claus	Jun 7 – 18
	PFM	Improving budgeting for capital development	LTX - Neves	Jun 24 - 28
Vanuatu	PFM	Improving Financial Reporting – Reconciliations	STX – Mellor	Jun 18 – 28
	Revenue	Improve taxpayer services and review compliance improvement strategy	STX – Shrosbree	Jun 3 – 7

July 2019 Planned Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	GFS	Refine GFS compilation techniques	LTX – Temes	Jul 22 – 26
	Revenue	Review implementing strategic and operational plan	STX – McNeill	Jul 8 – 19
	Revenue	Design function-based structure	STX – Shrosbree	Jul 17 – 30
Fiji	FSS	Second follow-up mission on Insurance Legislation and Prudential Standards	STX - TBD	Jul 22 – 26
	Revenue	Review and further enhance Public and Private Ruling Program	STX – Middleton	Jul 1 – 13
	RSS	Production of External Debt Statistics	STX – Tenes	Jul 8 – 19
Marshall Islands	Revenue	Review Compliance Improvement Strategy	STX – Story	Jul 8 – 19
Palau	Revenue	Facilitate implementation of VAT	STX – Piper	Jul 15 - 26
	Revenue	Improve on-time filing and on-time payment of taxes	STX – Lawrence	Jul 22 – Aug 2
Papua New Guinea	PFM	PEFA Assessment	LTX – Kubasta	Jul 17 – 31
			LTX – Neves	
			STX – Lavea	
			STX – Uluinaceva	
Regional	Revenue	Revenue Audit Managers Workshop (in Nadi)	LTX – Eysselein STX - Shrosbree	Jul 8 – 12
Samoa	FSS	Second follow-up mission on Insurance Legislation and Prudential Standards	STX – TBD	Jul 29 – Aug 2
	Revenue	Review reform progress and status of PFTAC recommendations	LTX – Eysselein	Jul 1 – 5
	RSS	National Accounts	LTX – Scheiblecker STX – Freeman	Jul 22 – Aug 2
Solomon Islands	Revenue	Facilitate renewal of compliance improvement strategy	STX – Home	Jul 15 – 26
	Revenue	Review progress and facilitate further improvements on on-time filing and on-time payment of taxes	STX – Lawrence	Jul 1 – 12
Timor-Leste	Revenue	Facilitate implementation of VAT	STX – Story	Jul 8 – 19
Tonga	Revenue	Renew the Compliance Improvement Strategy	STX – Home	Jul 15 – 25
	Revenue	Improve management of returns filing and tax arrears	STX – Scott	Jul 22 – 25
Vanuatu	Revenue	Review the Audit Function	STX – Home	Jul 22 – Aug 2

Outturn of TA Activities FY19/Q4: February – April 2019

February 2019 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Arrears and Returns Management	STX – McGregor	Feb 25 – Mar 8
Fiji	Revenue	NTIS Quality Review	STX – Menhard	Feb 11 – 22
	Revenue	Expand Self-Assessment	STX – McNeill	Feb 4 – 15
	PFM	Analysis of SOE Fiscal Risks	STX – Shand	Feb 20 – Mar 1
FSM	Revenue	Improve on-time filing, on-time payments and taxpayer services	STX – Lawrence	Feb 18 – Mar 1
	GFS	Government Finance Statistics (with RMI participants)	HQ – de la Beer	Feb 11 – 15
Kiribati	Revenue	Review Audit Methods	STX – Haigh	Feb 18 – Mar 1
Marshall Islands	RSS	Further train local staff to produce independent estimates of GDP	LTX – Scheiblecker	Feb 18 – Mar 1
Nauru	PFM	Improving Financial Reporting based on IPSAS Cash	STX – Uluinaceva	Feb 12 – 22
Papua New Guinea	Macro	Economic and Fiscal Forecasting	LTX – Claus	Jan 28 – Feb 8 Feb 25 – Mar 1
	PFM	Operational plan for transitioning to IPSAS Cash	STX – Mayes	Feb 4 – 8
Regional	Revenue	Assist with annual report and performance reviews	STX – Shrosbree	Feb 11 – 15
Samoa	PFM	Financial Reporting: Asset Accounting and Improved Reporting	LTX – Kubasta	Feb 18 – 28
	PFM	Improving Budget Documentation	LTX – Neves	Feb 18 – 27
Solomon Islands	Revenue	Develop Audit Plan	STX – Sutherland	Feb 4 – 15
Timor-Leste	PFM	PFM Seminar – Strengthening the Expenditure Framework for Sustainable Growth and Development	LTX – Neves	Feb 13 – 15
Tonga	GFS	Complete the Institutional Unit table for the Public Sector and Investigate source data for GFS compilation purposes	STX – De La Beer	Jan 28 – Feb 8
Vanuatu	Revenue	Review reform progress	LTX – Eysselein	Feb 3 – 8
	Revenue	Improve on-time filing and on-time payments	STX – McGregor	Feb 4 – 15

March 2019 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Strategic Planning	STX – McNeill	Mar 4 – 15
Fiji	Revenue	Review reform progress and conduct Study on Effectiveness of FRCS Compliance Improvement Strategy (CIS)	LTX – Eysselein STX – Shrosbree	Mar 11 – 15 Mar 4 – 15
	Revenue	Review of NTIS Risk Management Specification	STX – Aslett	Mar 11 – 22
Kiribati	RSS	Balance of Payments	STX – Ivanyk	Mar 11 – 21
	Revenue	Taxation of Seabed Mining	STX – Burns	Mar 25 – 29
Niue	RSS	Build Independent Compilation Activity	STX – Freeman	Mar 18 – Apr 1
	Revenue	Tax Law Reform – Tax Administration and Income Tax Laws	STX – Burns	Mar 18 – 22
Palau	Revenue	Strengthen taxpayer service functions and implementation of function-based structure	STX – McNeill	Mar 25 – Apr 5
	Revenue	Strengthen on-time filing and on-time payment of taxes	STX – Lawrence	Mar 11 – 22
Regional	Revenue	TADAT Workshop in Fiji	LTX – Eysselein STX – Martens	Mar 4 – 7
Tonga	Revenue	Develop an Industry Partnership – Tourism Industry	STX – Shrosbree	Mar 25 – Apr 5
	Revenue	Improve on-time filing, on-time payment of taxes	STX – Scott	Mar 25 – Apr 5
	Revenue	Strategy to expand the LTO	STX – Sutherland	Mar 4 – 15
	Revenue	PACER Plus Tax Policy and Revenue Administration Diagnostic Mission	LTX – Eysselein FAD – Jenkins FAD – Liu	Mar 18 – 22
	RSS	Principles and Techniques for Benchmarking and Rebasing	STX – McAllister	Mar 11– 22
Vanuatu	PFM	Improving Financial Reporting	LTX – Kubasta STX – Uluinaceva	Mar 4 – 15

April 2019 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Macro	Review of Macroeconomic Policy & Institutions	LTX – Claus HQ – Bannister	Apr 8 – 12
	Revenue	Strengthening Audit	STX – Home	Apr 22 – May 3
Fiji	PFM	Drafting Reporting Inst. to Small Public Enterprises & Statutory Auth.	STX – Kauffmann	Apr 1 – 5
Nauru	RSS	Build independent Compilation Capacity	LTX – Scheiblecker	Apr 29 – May 10
	Revenue	Review tax administration reforms	STX – Fisher	Apr 8 – 12
Papua New Guinea	Macro	Macroeconomic Policy for Stabilization and Growth Customized Training Course	LTX – Claus STI – Govil HQ – Tanner	Apr 1 – 5
	PFM	Pre-PEFA Preparation	LTX – Neves	Apr 1 – 3
	RSS	Train local staff to produce independent estimates of GDP	LTX – Scheiblecker	Mar 29 – Apr 10
Regional	Revenue	Workshop – Taxpayer Survey (held in Nadi)	LTX – Eysselein STX – Shrobbree STX – Fisher	Apr 15 – 18
	Revenue	PFTAC – Assistance to LTX in preparation of FY20 visits	STX – Shrobbree	Apr 29 – May 3
	PFM	Workshop on Cash Forecasting (held in Samoa)	LTX – Kubasta LTX – Neves LTX – Claus STX – Silins	Apr 29 – May 3
Tokelau	PFM	Development of a PFM Roadmap (in Samoa)	LTX – Neves	Apr 14 – 17
Tuvalu	Revenue	Developing IT Strategy	STX – Lester	Apr 4 – 13
	RSS	National Accounts	STX – Andrews	Apr 8 – 19
Samoa	PFM	Develop Strategic Plan and Conduct Training for Internal Auditors	STX – Morrison	Apr 1 – 12
	PFM	Establish a Revised Warrant System	STX – Silins	Apr 23 – 26
	Revenue	Strengthening Audit	STX – Sutherland	Apr 1 – 12
Solomon Islands	FSS	Supervision Framework Enhancement Program	STX – Tijs de Bie	Apr 8 – 18
	GFS	Compile, review and disseminate data to IMF Statistics Department	STX – Rideout	Apr 29 – May 10

Meetings, Seminars, and Training

February – April 2019

TA Sector	Description	Location	Advisor	Mission Days	Participants		Month
					F	M	
Financial Sector Supervision	MCM Retreat	Washington, US	LTX – Stefanou	8	-	-	Feb 11 – 18
Government Finance Statistics	GFS Methodological Training and Country Data Compilation	FSM	HQ – De La Beer	5	2	3	Feb 11 – 15
Macroeconomic Analysis and Forecasting	Macroeconomic Policy for Stabilization and Growth Customized Training Course	PNG	LTX – Claus STI – Govil HQ – Tanner	5	12	22	Apr 1 – 5
Public Financial Management	PFM Seminar – Strengthening the Expenditure Framework for Sustainable Growth and Development	Timor-Leste	LTX – Neves	3	-	-	Feb 13 – 15
	Workshop on Cash Forecasting	Samoa	LTX – Kubasta LTX – Neves LTX – Claus STX – Silins	5	26	19	Apr 29 – May 3
Revenue Administration	TADAT Workshop	Nadi, Fiji	LTX – Eysselein STX – Martens	4	16	14	Mar 4 – 7
	Taxpayer Survey Workshop	Nadi, Fiji	LTX – Eysselein STX – Shrosbree STX – Fisher	4	15	10	Apr 15 – 18

TA Reports Transmitted to Country Authorities & Pending Finalization
February – April 2019

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
Public Financial Management (PFM)	Fiji	Analysis of SOE Fiscal Risks	Shand	Feb-19	20-May-2019
	Fiji	Finalize Economic Classification of Chart of Accounts	Silins	Nov-18	Not Finalized
	Fiji	Revision of Financial Legislation	Kubasta, Mckenzie	Dec-18	Not Finalized
	Fiji	Drafting of Reporting Instructions to Small Public Enterprises and Statutory Authorities	Kauffman	Apr-19	Not Finalized
	Nauru	Improving Financial Reporting based on IPSAS Cash	Uluinaceva	Feb-19	Not Finalized
	Papua New Guinea	Operational Plan for transitioning to IPSAS Cash	Mayes	Feb-19	Not Finalized
	Samoa	PEFA	Neves, Kubasta	Aug-18	Not Finalized
	Samoa	Improve Budget Preparation	Neves	Jan-19	Not Finalized
	Samoa	Financial Reporting: Asset Accounting and Improved Reporting	Kubasta	Feb-19	Not Finalized
	Samoa	Improving Budget Documentation	Neves	Feb-19	Not Finalized
	Samoa	Develop Strategic Plan and conduct Training for Internal Auditors	Morrison	Apr-19	Not Finalized
	Samoa	Establish a Revised Warrant System	Silins	Apr-19	Not Finalized
	Tokelau	Developing a PFM Roadmap	Neves	Apr-19	Not Finalized
	Tonga	Improving Internal Audit Framework & Practices	Prceovich	Nov-18	04-Feb-2019
	Tonga	Financial Reporting	Kubasta	Nov-18	04-Feb-2019
	Vanuatu	Improving Financial Reporting	Kubasta, Uluinaceva	Mar-19	Not Finalized

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
Macroeconomic Analysis & Forecasting	Cook Islands	Review of Macroeconomic Policy and Institutions	Claus & Bannister	Apr-19	Not Finalized
	Cook Islands	International Financial Services Industry	Claus	Nov-18	24-Apr-2019
	Papua New Guinea	Economic and Fiscal Forecasting	Claus	Jan-19	18-Mar-2019
	Papua New Guinea	Enhance Gross Domestic Product (GDP) Forecasting	Claus	Feb-19	22-Mar-2019
	Solomon Islands	Methodology to Estimate Value Added Tax (VAT) Collection	Claus	Aug-18	Not Finalized
	Tuvalu	Develop Gross Domestic Product (GDP) Forecasting	Claus & Faleafa	Oct-18	10-Apr-2019
Revenue Administration	Cook Islands	Arrears and Returns Management	McGregor	Feb-Mar 19	Not Finalized
	Cook Islands	Strategic Planning	McNeill	Mar-19	Not Finalized
	Cook Islands	Strengthening Audit	Home	Apr-19	Not Finalized
	Fiji	Strengthen On-time filing, On-time payment and Taxpayer Services	Lawrence	Dec-18	28-Feb-2019
	Fiji	NTIS Quality Review	Menhard	Feb-19	Not Finalized
	Fiji	Expand Self-Assessment	McNeill	Feb-19	08-May-2019
	Fiji	Review reform progress and conduct Study on Effectiveness of FRCS CIS	Eysselein & Shrosbree	Mar-19	Not Finalized
	Fiji	Review of NTIS Risk Management Specification	Aslett	Mar-19	Not Finalized
	FSM	Improve on-time filing, on-time payment and taxpayer services	Lawrence	Feb-19	Not Finalized
	Kiribati	Improve VAT Audit Methods	Haigh	Sep-18	02-Mar-2019
	Kiribati	Review Modernization Project Plan and improve On-time Filing and On-time Payment of Taxes	Scott	Nov-18	04-Apr-2019
	Kiribati	Review Audit Methods	Haigh	Feb-19	Not Finalized
	Kiribati	Taxation of Seabed Mining	Burns	Mar-19	02-Apr-2019

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
	Marshall Islands	Strengthen On-time filing, On-time payment and Taxpayer Services	Lawrence	Nov-18	02-Apr-2019
	Nauru	Review tax administration reforms	Fisher	Apr-19	Not Finalized
	Palau	Strengthen taxpayer services functions and implementation of functional-based structure	McNeill	Mar-19	Not Finalized
	Palau	Strengthen on-time filing and on-time payment of taxes	Lawrence	Mar-19	Not Finalized
	Samoa	Strengthen Audit Capability	Sutherland	Jan-19	Not Finalized
	Samoa	Strengthening Audit	Sutherland	Apr-19	Not Finalized
	Solomon Islands	Design Modernization Strategy	Scott	Nov-18	02-Apr-2019
	Solomon Islands	Develop Audit Plan	Sutherland	Feb-19	Not Finalized
	Solomon Islands	Design LTO and introduce Function Based Structure	Eysselein & Shrosbree	Dec-18	20-Feb-2019
	Solomon Islands	Strengthen Taxpayer Services Function	Shrosbree	Apr-19	20-Feb-2019
	Tonga	Develop an Industry Partnership – Tourism Industry	Shrosbree	Mar-19	Not Finalized
	Tonga	Improve on-time filing, on-time payment of taxes	Scott	Mar-19	Not Finalized
	Tonga	PACER Plus Tax Policy Diagnostic Mission	Eysselein, Jenkins, Liu	Mar-19	Not Finalized
	Tonga	Strategy to expand the LTO	Sutherland	Mar-19	Not Finalized
	Tuvalu	Developing IT Strategy	Lester	Apr-19	Not Finalized
	Vanuatu	Design New Generation Compliance Plan	Shrosbree	Jan-19	02-Apr-2019
	Vanuatu	Review reform progress	Eysselein	Feb-19	02-Apr-2019
	Vanuatu	Improve on-time filing and on-time payment	McGregor	Feb-19	Not Finalized

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
Financial Sector Supervision (FSS)	Fiji	Insurance Legislation and Prudential Standards	Claxton	Nov-18	Not Finalized
	Marshall Islands	Banking Regulatory Reform	Anvari & Hefty	Jul-18	06-May-2019
	Palau	Banking Regulatory Reform	Anvari & Hefty	May-18	06-May-2019
	Papua New Guinea	Supervision Framework Enhancement Program- off site analysis	Stefanou, Jackson & De Bie	Jan-19	06-May-2019
	Samoa	Insurance Legislation and Prudential Standards	Claxton & Rush	Nov-18	Not Finalized
	Solomon Islands	Supervision Framework Enhancement Program	De Bie	Apr-19	Not Finalized
	Tonga	Insurance Legislation and Prudential Standards	Claxton & Rush	Nov-18	Not Finalized
	Timor-Leste	IFRS Reform Assistance- Credit Risk Management Regulation	Edwards	Oct-18	Not-Finalized
	Tuvalu	Supervision Development Program-on site examination-Credit & Operational Risk	Stefanou & Algier	Nov-18	Not Finalized
Vanuatu	Regulatory Reform – Credit Unions	Stefanou & Jackson	Apr-18	20-May-2019	
Statistics	Fiji	Facilitate compilation of extrabudgetary central government GFS	De La Beer	Jan-19	Not Finalized
	Fiji	National Accounts-Rebasing GDP	Scheiblecker	Nov-18	Not Finalized
	FSM	Government Finance Statistics	De La Beer	Feb-19	Not Finalized
	Kiribati	Balance of Payments	Ivanyk	Mar-19	Not Finalized
	Marshall Islands	National Accounts – independent estimates of GDP	Scheiblecker	Feb-19	Not Finalized
	Nauru	National Accounts- build independent compilation capacity	Scheiblecker	Apr-19	Not Finalized
	Niue	National Accounts- build independent compilation activity	Freeman	Mar-19	Not Finalized
	Papua New Guinea	Government Finance Statistics	De La Beer	Sep-18	17-Aug-2018

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
	Papua New Guinea	National Accounts	Wild	Jun-18	Not Finalized
	Papua New Guinea	National Accounts- produce independent estimates of GDP	Scheiblecker	Apr-19	Not Finalized
	Samoa	National Accounts	Scheiblecker	Jan-19	Not Finalized
	Solomon Islands	Compile, review and disseminate data to IMF Statistics Department	Rideout	Jan-19	Not Finalized
	Solomon Islands	National Accounts	Andrews	Dec-18	Not Finalized
	Solomon Islands	Government Finance Statistics	Rideout	Apr-19	Not Finalized
	Tonga	Expanding Coverage to the rest of the Central Government	De La Beer	Jan-19	Not Finalized
	Tonga	Government Finance Statistics- Institutional Unit Tables and source data for GFS compilation	De La Beer	Feb-19	Not Finalized
	Tonga	National Accounts- Principles and Techniques for Benchmarking and Rebasing	McAllister	Mar-19	Not Finalized
	Tuvalu	National Accounts	Andrews	Apr-19	Not Finalized
	Vanuatu	National Accounts	Scheiblecker	Nov-18	Not Finalized