

PACIFIC FINANCIAL TECHNICAL ASSISTANCE CENTRE

QUARTERLY REPORT

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I. Introduction¹

This report covers the third quarter of the 2021 Fiscal Year (FY2021/Q3) for the period November 1, 2020 to January 31, 2021. This period is usually relatively quiet under normal circumstances due to the year-end holidays. Given the protracted impact of the COVID crisis, Technical Assistance (TA) and training continued to be delivered entirely by remote means during the period. However, activities have mostly shifted from work-from-home arrangements to Suva office-based operations for those who have returned or remained in Fiji. Two experts continue to work remotely from abroad but are due to return in Q4.

Workplans were revised in December 2020 to better reflect remote deliverability over the balance of the year, and to ensure the areas of support are still a priority for the beneficiaries. The August 2020 update of the April 2020 workplan remained extremely ambitious and anticipated a gradual resumption of travel during the year that is now clearly not going to eventuate. Overall, the plan was scaled back by approximately 26 percent from 188 to 139 missions/activities utilizing 1,695 Technical Assistance (TA) days versus 2,333 planned TA days.

At the end of the third quarter (January 31, 2021), a modest 49 percent of the adjusted workplan resources (823 of 1,695 planned days) had been utilized to deliver a slightly higher proportion of missions/activities at 57 percent of the revised plan (79 of 139 missions). Workplans for the FY2021 fiscal year were closely reviewed and adjusted in December 2020 to reflect execution and changing circumstances from the COVID crisis.

II. News

United States becomes Seventh PFTAC Donor



In December 2020, the United States Government signed a Letter of Understanding with the International Monetary Fund (IMF) to become the seventh donor to the fifth Phase of PFTAC operations followed by receipt of their full financial contribution of USD 2.0 million on December 30, 2020. The PFTAC community welcomes and appreciates the financial commitment and support of the United States Government in their contribution to the IMF and PFTAC for the macroeconomic stability and sustainable development of Pacific nations. The contribution comes in the context of the United States '2020 Pacific Pledge' announced in September 2020 with a range of regional initiatives including the support to PFTAC noted in the following public announcement made at that time:

¹ PFTAC is generously funded by Australia, Korea, New Zealand, the Asian Development Bank (ADB), and the European Union, and from November 2019, the Government of Canada. On December 30, 2020, the United States became the seventh PFTAC donor with a USD 2 million contribution. 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.

'The State Department is partnering with the Treasury Department on a \$2 million U.S. grant to the International Monetary Fund (IMF) Pacific Financial Technical Assistance Center (PFTAC). Support for PFTAC's macroeconomic and financial training and technical assistance programs will strengthen the resilience of Pacific Island economies against volatility associated with natural disasters and economic shocks such as COVID-19, ensuring public finances are sustainable and growth is inclusive.'

A short event is planned at the PFTAC office on Tuesday February 23, 2021 immediately preceding the virtual Steering Committee update meeting where the Acting US Ambassador to Fiji, HE Antone Greubel will be the guest of honor to raise awareness of the United States contribution, followed by the first participation in Steering Committee proceedings by representatives of the United States Departments of State and Treasury. More information about the new United States partnership will be shared in the next PFTAC Quarterly Report.

Steering Committee and Governance Issues

A virtual meeting of the PFTAC Steering Committee on February 23, 2021 will update members and observers of developments after nearly a year since the onset of the COVID crisis and will set the scene for important future decisions. This meeting follows on the August 2020 virtual update meeting for SC members and observers, and is timed to keep the PFTAC community informed given the shift in scheduling of the annual SC meetings for 2021 and future years. Because of significant reforms to the management of CD operations, all IMF regional centers are moving to later annual SC meetings—to be scheduled in the first few months after the start of the fiscal year (May or June) instead of the past practice of a month or so before the end of the fiscal year (late March—as has been the case for PFTAC).

Suva-based members and observers may attend the February 23 meeting in person immediately following the United States outreach event, with others joining remotely via WebEx connection. The agenda for the two-hour meeting has three objectives: (1) to provide an update on recent developments, particularly the impact and responses to the ongoing COVID crisis over FY2021 and expectations for FY2022 planning; (2) to endorse proposals relating to the scope, resource allocation, and timing aspects of three PFTAC programs; and (3) to highlight issues, timelines, and preparatory efforts for Phase VI of PFTAC operations due to commence in 2022.

The 2021 annual SC meeting is planned for June, possibly the week of June 29 – 30. It will be convened in Suva to accommodate in-person participation by Suva-based SC members and observers, and for wider participation in the optimistic scenario that some regional travel resumes by that time. Venue and logistics are to be determined, with the scheduling and duration of sessions dependent on the extent of remote participation. Beyond the usual business of the annual SC meeting, considerable attention and effort will be needed to reflect stakeholder views and preferences in the development of priorities and resource requirements for Phase VI—which is currently due to begin on May 1, 2022. However, as discussed below, the robust financial situation given savings from COVID restrictions and the latest donor contribution allows for an extension of Phase V. Based on the actual FY2021 outturn and the remaining budget envelope, the June 2021 SC meeting will be asked to endorse an extension to Phase V, currently anticipated to be a six-month extension through October 2022.

There is a significant body of work and lead-time needed to prepare for Phase VI. The June SC meeting is a crucial starting point, informed by recent efforts such as the external evaluation, the review of Pacific PFM reforms documented in the 2020 FAD working paper, and an update of the 2017 review of Pacific revenue reforms that is now underway. The June SC meeting is expected to provide critical inputs reflecting stakeholder views and priorities—setting the scene for the IMF's internal Phase VI strategy development to secure

departmental and management approval to the broad Phase VI priorities and resource requirements and fund-raising targets. This step typically takes 2 – 3 months, and precedes the development of a detailed Program Document that would likely be developed between September and November 2021 with extensive stakeholder engagement, culminating in a final document ready before the end of 2021 for SC endorsement and formal launch of fund-raising and donor pledging from early 2022. With a likely Phase VI start in November 2022, this broad timeline provides some flexibility for unforeseen circumstances but allows sufficient lead-time to hopefully secure a few major donor pledges and advance financial commitments to ensure a seamless transition between phases without any interruption to operations.

The first complete draft of the Phase V mid-term external evaluation report was submitted to IMF staff in January. Feedback was provided to the evaluators following internal review by IMF staff from the various departments with a role in the oversight or operations of PFTAC. Reflecting this feedback, the evaluators are preparing a second version of the report for further review by IMF staff, and if the first round of feedback has been appropriately addressed, the second version will then be shared with the Evaluation Sub-Committee of the SC for review and comments by PFTAC stakeholders. As the next version of the report is not expected to be circulated in time, plans for a briefing by the evaluators at the February 23 SC is deferred until the main 2021 SC meeting scheduled for June that will allow ample time for full consultation in the finalization of the report.

PFTAC Staff Retreat



Over two days in late January, the PFTAC team came together for an off-site staff retreat in Nadi, Fiji. The theme of the retreat was ***'Moving from COVID affected 2020 towards Phase VI'***. Given the current COVID induced restrictions most countries are experiencing, this was a rare opportunity only possible by the absence of any community COVID transmission in Fiji for the past 300 days. After returning to office-based operations after six months of work-from-home, it was a welcome chance to rebuild team cohesion, particularly given the arrival of

three new resident advisors and a local administrative staff member since the last retreat in January 2020.

The retreat entailed a busy agenda, with morning sessions connected remotely to Washington for training on new systems and procedures, an advance briefing of the external evaluation findings, and a more light-hearted group on-line exercise to reinforce critical cyber security issues and safeguards. Afternoon sessions were devoted to our group reflections of PFTAC strengths and opportunities from recent events, and thinking towards the ideas and priorities for the future. As we similarly faced an approaching tropical cyclone (TC) at the end of the 2020 retreat, this year we experienced TC Ana immediately after the retreat that passed closely by Suva at Category-2 strength creating significant disruption and flooding, closely behind Category-5 TC Yasa in late December that caused devastating damage and loss of life elsewhere in Fiji. Such disasters on top of COVID illustrates the vulnerability of the Pacific, exacerbated by the impact of climate change, but conversely the resilience of the region and its people.



III. PFTAC Developments

FY2021/Q3 Activity – by country and program

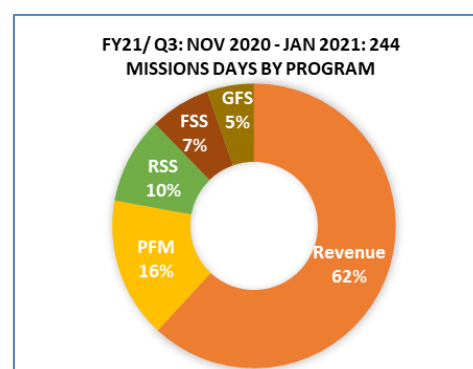
Activity – by program

Program	Qtr. 3 Outturn			
	LTX	STX	Total	Missions
Public Financial Management	18	21	39	2
Financial Sector Supervision	14	3	17	3
Government Finance Statistics	13	0	13	3
Real Sector Statistics	24	0	24	2
Revenue Administration	25	93	118	7
Legal/ Tax Policy	0	33	33	3
Macroeconomic Programming and Analysis	0	0	0	0
Total	94	150	244	20

Twenty distinct missions or activities were delivered during the third quarter of FY2021 (November 2020 – January 2021) utilizing 244 TA days, with missions delivered remotely to 12 of the 16 PFTAC member countries. Cook Islands received four distinct missions followed by two missions each to Nauru, Solomon Islands, and Vanuatu while the remaining countries either had a single mission or remotely commenced a

new mission that will continue into the next quarter. As usual, the year-end holiday season reduced TA delivery during the quarter to about two thirds the level in each of the first two quarters.

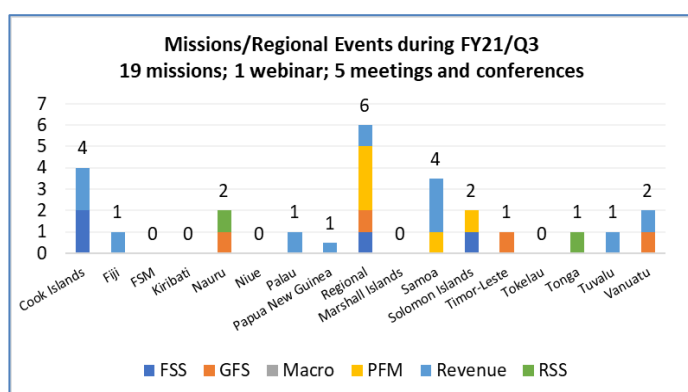
The Revenue program maintained strong delivery momentum along with tax policy and tax legislation support to seven countries (Cook Islands, Fiji, Palau, Papua New Guinea, Samoa, Tuvalu and Vanuatu) including the continuation of a regional webinar on the *Response to COVID19 for Tourism Economies* and the launch of a new regional initiative on *Updating the 2017 Review of Pacific Tax Reforms* modeled on the review of tax policy and tax administration reforms across the Pacific undertaken by the Fiscal Affairs Department (FAD) in early 2017 as well as the recent FAD Review of the PFM Reform Strategy for 16 Pacific Island Countries. The review focuses on five case study countries, namely Fiji, Kiribati, Samoa, Solomon Islands, and Tonga, with a lighter review of the other eleven PFTAC member countries to update developments since the 2017 exercise. The review is due to be completed in the fourth quarter. Its findings will be particularly relevant and timely for the formulation of priorities and resource requirements for Phase VI of PFTAC operations due to commence in 2022.



During November, the PFM team concluded the PEFA Climate Module assessment for Samoa and commenced preliminary work on the Cook Islands Agile PEFA assessment with support from two short term experts (STX), PASai, and the PEFA Secretariat. The assessment will report progress against the current PFM Roadmap guiding the development of a new PFM Roadmap to form the basis of future PFM reform priorities and development partner support. CD support to Samoa focused on improving the internal audit framework towards a risk-based approach with assistance to Solomon Islands to further compliance with IPSAS cash accounting standards.

The Statistics programs delivered five missions with three remote Government Finance Statistics (GFS) missions to Nauru on mapping the national chart of accounts (CoA) to GFS and on improving the compilation and dissemination of GFS and public sector debt statistics (PSDS) to Timor-Leste as well as Vanuatu that was jointly delivered with a headquarters Data for Decisions (D4D) mission. The Real Sector Statistics (RSS) advisor mobilized two remote missions, first to Nauru on the rebase and update of GDP and a second mission to Tonga on compilation of experimental quarterly national accounts (QNA). The FSS advisor continued work on strengthening supervision of the financial system in Kiribati plus a remote mission to Solomon Islands for the supervision framework enhancement program and to assist the central bank with industry consultations for the

newly developed prudential standards. Finally, **Cook Islands** received two missions on their risk based supervision system mainly focused on the finalization of the financial risk analysis and risk rating reforms.



In November, the PFTAC Coordinator and advisors attended several meetings and conferences including virtually the **Central Bank Governors** meeting, the **Seventh Friends of Pacific Budget Support** meeting, and the **2020 Pacific Statistics Standing Committee (PSSC)**. Two meetings were attended in-person in Suva in December, **SPC/GiZ Coping with Climate Change in the Pacific Island region (CCCIPR)** and the **PFM and Governance Project Steering Committee** convened by the Pacific Island Forum Secretariat (PIFS) for organizations including PFTAC that are financed by

the European Union (EU) to strengthen Public Financial Management (PFM) in the Pacific.

The original FY2021 workplan envisaged delivery of 183 missions or activities utilizing 2,341 TA days. However, given the protracted and evolving COVID situation, the workplan was updated in August but remained very ambitious and was predicated on a resumption of travel in the second half of FY2021. It retained in-country missions and in-person regional training events for the remainder of FY2021, with missions of a diagnostic nature or entailing new topics or new counterpart engagements backloaded until the second half of the year. While some of these more challenging activities were retained and efforts made to move forward with their delivery, many are now expected to carry forward to FY2022 workplans. As a result of these adjustments in August, there was a slight reduction in planned TA days to 2,333 days but an increase to 188 missions/activities. In terms of the mix of resource days, LTX resources increased with a corresponding decline in STX days.

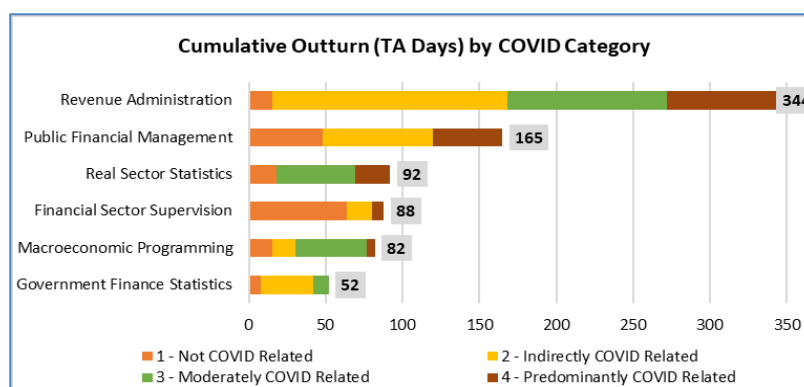
Program	Percent of Updated Plan Delivered at Jan 2021			
	LTX	STX	Total	Missions
Public Financial Management	45%	55%	50%	57%
Financial Sector Supervision	53%	48%	51%	58%
Government Finance Statistics	68%	0%	55%	58%
Real Sector Statistics	71%	0%	61%	63%
Revenue Administration	45%	39%	40%	49%
Legal/Tax Policy	-	74%	74%	80%
Macroeconomic Programming and Analysis	52%	100%	56%	55%
Total	55%	44%	49%	57%

The protracted impact of the COVID crisis and the further extension of border closures and travel restrictions necessitated another review of the workplan. This was completed in December to better reflect actual delivery against expectations and to recalibrate plans for the remaining months of FY2021. The revised workplan more realistically

aims to deliver 139 missions and activities versus the adjusted plan of 188 using 1,695 TA days of LTX and STX time, a 26 percent reduction over the August adjusted workplan with the calibration of some missions in terms of resource allocation and/or duration. All missions except those delivered by the resident advisors in Fiji have shifted to remote delivery as have regional activities but with an option to convene hybrid events should travel partially resume in the Pacific region.

At the end of Q3, 57 percent, or 79 of the 139 missions/activities have been delivered, but with slightly lower TA resource utilization at 49 percent (823 of 1,695 TA days) mainly due to shorter duration missions or activities. Also some events like webinars are counted as a single activity but normally encompass less delivery time than a standard mission or workshop. While the fourth quarter of FY2021 is expected to be a very busy TA delivery period, the overall PFTAC outturn will likely not exceed 70 percent of the August revised workplan in both activity and budget terms given the challenges and efforts around remote engagement.

TA requests arising from discussions and consultations with member countries are prioritized to the extent they are classified as responding to the COVID crisis. All PFTAC programs substituted planned missions and elevated issues in response to the impact of COVID, whether through customized bilateral TA missions or through remote training and webinars. This was predominantly led by the fiscal sector (Revenue and PFM) and RSS program with the balance under the FSS, Macro, and GFS programs.



Against the adjusted workplan, TA delivery is between 49 percent (in TA days) and 57 percent (in missions) suggesting the year-end outturn is on a trajectory towards 60 – 70 percent given the unlikely scenario of travel resuming before FY2022. LTX travel budget utilization is less than 5 percent primarily from repatriation and quarantine costs from the experts arriving or returning to Fiji plus some minor costs of the PFTAC staff retreat held in January. The budget outturn at the end of Q3 for workshops and training is unsurprisingly zero while the outturn for STX stands at only 17 percent covering just the expert salary costs without any travel costs. Further STX savings have accrued given fewer mission days are usually required than when traveling for in-country delivery. All three budget categories will significantly underspend by yearend. Savings from the FY2021 will be carried forward to the FY2022 available budget envelope – currently the final year of PFTAC’s fifth operational and funding phase. Along with carried forward savings from FY2020 plus additional donor contributions, the available funds on May 1, 2021 at the start of FY2022 will far exceed the operational requirements for a single year, with the expectation of an extension being sought from the Steering Committee meeting in June 2021 for another 6 months.

Financial Report

With no travel or training costs incurred, a sizeable underspend is projected for FY2021. Of the USD 8.0 million budget, the expenditure outturn is not expected to exceed 60 percent, or approximately USD 4.8 million. With accumulated expenses of USD 21.4 million prior to FY2021 from the start of Phase V, total projected costs through April 30, 2021 are estimated to reach USD 26.2 million.

With the latest United States contribution and the final contribution from Papua New Guinea, donor and member contributions for Phase V have reached USD 35.3 million.

This will likely reach a final sum of USD 37.4 million, excluding some member contributions and IMF support.

Phase V Financial Update @ February 1, 2021	
(all amounts in USD millions)	
Ph V Program Document (PD) Fund-Raising Target:	\$ 39.7
- Program period 66 months (Nov 1, 2016 - Apr 30, 2022)	
- Proposed 6 month extension, total 72 months through Oct 31, 2022	
Funds Raised (or assured):	\$ 37.4
- From 7 Donors (ADB, Australia, Canada, EU, Korea, NZ, USA)	\$ 34.6
- From 14 countries (except Palau, Timor Leste):	\$ 2.8
Expenses through April, 2021 (end FY21):	\$ 26.2
- Actual for FY17 through FY20 (incl Trust Fund Fee):	\$ 21.4
- Projected FY21 (against budget of US\$ 8.3 m):	\$ 4.8
Funds Available for Balance of Phase V:	\$ 11.2
Proposed Budget Allocation for Balance of Phase V:	\$ 11.2
- Proposed Budget for FY22 (assumes travel resumes):	\$ 7.5
- Proposed Budget for FY23/H1 (May - October 2022):	\$ 3.7

The projected available balance of USD 11.2 million at end-FY2021 far exceeds FY2022 requirements. Therefore, once the actual FY2021 outturn is known, an initial 6-month extension of Phase V through October 2022 will be proposed for endorsement at the June 2021 SC meeting. The funds available for the balance of Phase V will be sufficient to scale back up to pre-COVID activity levels reached at the highest rate of PFTAC activity in FY2019, but is highly dependent on a resumption of travel and return to normality.

IV. Report on Program Activities and Achievements

Public Financial Management (PFM)

Cook Islands: a remote TA mission commenced work in January 2021 on an ‘agile’ PEFA assessment for the Cook Islands coordinated by the Ministry of Finance and Economic Management (MFEM). The work is led by PFTAC resident advisors Lavea and Seeds with the assessment team comprising STXs Marzan and Emery, the PEFA Secretariat, and the Pacific Association of Supreme Audit Institutions (PASAI). The most recent PEFA assessment was completed by PFTAC in 2014. This ‘agile’ assessment will report progress against the current PFM Roadmap and help identify reform needs, milestones, and deadlines for development of a new PFM Roadmap that will also form the basis of future PFM reform priorities and technical support needs from development partners.

Samoa: STX Sue Morrison remotely delivered a third mission in a series of CD interventions to improve the internal audit framework and facilitate the transition of internal audit practices across government towards a risk-based approach that is compliant with the Institute of Internal Auditors (IIA) standards. The mission reviewed progress against previous recommendations; provided training and guidance on conducting the whole of government risk-based audit (RBA) of payroll; provided content and advice to update the internal audit manual; and provided advice on the establishment of the Audit Committee.

Solomon Islands: STX Joe Cavanagh has been engaged to enhance the capacity of government officials to produce financial statements consistent with IPSAS cash accounting standards. The assistance is being delivered remotely over several months to help the Solomon Islands authorities adopt IPSAS cash as a first step to enhancing accountability and transparency. The mission is reviewing the 2018 financial statements, identifying gaps, and proposing an action plan for compliance with cash IPSAS and is expected to be complete by February.

Conferences/Meetings: PFM advisors Paul Seeds, Iulai Lavea, and Richard Neves joined the *Seventh Friends of Pacific Budget Support (FOPBS)* virtual meeting hosted by the World Bank November 17 – 18, 2020 along with the IMF resident representative and various development partners and providers of budget support to Pacific Island Countries. The meeting serves as a platform (virtual for 2020) to foster interagency collaboration on budget support and economic management in the Pacific. The various thematic sessions focused on economic and fiscal impacts of COVID19, approaches to financing/budget support, supporting state owned enterprises, transport governance risks, debt sustainability, and a PFTAC presentation on the management of fishing revenues in the Pacific.

Additionally, Paul Seeds and David Kloeden (PFTAC Coordinator) attended the *SPC/GiZ Coping with Climate Change in the Pacific Island Region (CCCIPR) event on December 3 in Suva*. The program aims to strengthen the capacities of Pacific member countries and regional organizations to cope with the impacts of climate change. Messrs. Kloeden and Seeds also attended *the first meeting of the PFM and Governance Project Steering Committee* in Suva on December 22, 2020 hosted by the Pacific Island Forum Secretariat (PIFS) comprising the organizations financed by the European Union to strengthen PFM in the Pacific, namely PFTAC, PASAI, the UNDP, and the University of the South Pacific (USP).

Update on the Samoa PEFA Climate Pilot Assessment



Peer reviewers have provided their feedback on the draft report that was circulated in December following the remotely conducted fieldwork.

This was the first PEFA exercise undertaken by PFTAC in a fully remote environment, and was a testament to the efforts of the Samoan Authorities in the Ministry of Finance which enabled the field work to progress smoothly with a team of assessors from PFTAC, the Pacific Regional Infrastructure Facility (PRIF), the Pacific Islands Forum Secretariat (PIFS), the World Bank, and the PEFA Secretariat.

The field work examined the responsiveness of Samoa's PFM systems to the country's climate change policies and objectives using the PEFA Secretariat's guideline for the recently developed PEFA Climate module. As the first pilot application of the framework, the field work identified areas for the PEFA secretariat to consider in the recalibration of several indicators.

To maximize stakeholder involvement, a larger than normal peer review was undertaken with representatives from the ADB, Australia, the European Union, IMF's Fiscal Affairs Department, the Japan International Cooperation Agency (JICA) the PEFA Secretariat, PIFS, the New Zealand Ministry of Foreign Affairs and Trade (MFAT), UNDP, and the World Bank. All peer reviewers provided feedback that has been incorporated into the final report to government that is expected to be completed in February.

PFTAC has also facilitated an ongoing discussion between the peer reviewers and the PEFA Secretariat on the lessons learned from the pilot assessment and the way forward for the module.

Revenue Policy and Administration

Cook Islands: the remote November mission by resident advisor Georg Eysselein and STX Stan Shrosbree reviewed the implementation progress of revenue administration reforms. PFTAC has provided substantial assistance to the Revenue Management Division (RMD) in support of a broad modernization plan. **Higher national authorities have indicated support to the modernization and restructuring of RMD and have approved the proposal for a new function-based structure and staffing requirements. These significant achievements provide a strong foundation to launch fundamental revenue administration improvements.** The mission provided a high-level overview of reforms, future priorities, and also explored opportunities for future PFTAC CD.

A second mission during December by legal expert Lee Burns **assisted the RMD with the drafting of the Tax Administration Act** providing for a uniform set of procedural and administrative rules applicable to the inland tax laws, particularly the Income Tax Act and Value Added Tax Act.

Fiji: At the request of the Fiji Revenue and Customs Service (FRCS), STX Katrina Williams and Raelene Vivian conducted a virtual mission in November to review the current taxpayer services function focused on **Small and Medium sized Enterprises (SMEs)**. The experts provided a draft Customer Services Strategy and developed a detailed plan for its implementation with guidance on customer segmentation, uplift of staff capabilities, and use and analysis of data sources to better inform business decisions.

Palau: In response to an urgent request from the incoming president and administration, legal STX Lee Burns provided assistance to help Palau prepare for a package of tax reforms via amendments to the Tax Code for the: (i) introduction of value added tax (VAT); (ii) introduction of a net profit tax (NPT); (iii) amendments to import legislation; (iv) conversion of import duty to an excise tax on goods with inelastic demand and negative externalities; and (v) consequential amendments to the administration and procedural rules in the Tax Code. The mission also reviewed the Tax Reform Bill for submission to the Palau National Congress.

2021 PFTAC Review of Tax Reform in Pacific Island Countries

A review of tax policy and tax administration reforms across the Pacific was undertaken by the Fiscal Affairs Department in early 2017. The review identified clear revenue mobilization and revenue administration modernization achievements observed in many of the 16 member countries supported by the PFTAC Revenue program over the decade covered by the review. It also noted priorities for the fifth phase of PFTAC operations that is currently scheduled to end in April 2022

A review of Tax Reforms in Pacific Countries is being undertaken between late January through the end of March 2021 to update developments since the 2017 exercise. The findings of the review will be particularly timely for the formulation of priorities and resource requirements for Phase VI of PFTAC operations due to commence in 2022. Planning efforts for Phase VI will be launched at the annual PFTAC Steering Committee meeting scheduled for June 2021 when the findings of this updated review will be presented for discussion.

The 2021 review will consider developments over the four years since 2017, including the scaling-up of the Revenue program and the significant impact of the COVID crisis in 2020. The review will be undertaken by a small team of tax administration and policy experts led by Mr. Thomas Story, a former deputy chief of the IMF's Revenue Administration division in Washington. The review will focus on five case study countries, namely [Fiji](#), [Kiribati](#), [Samoa](#), [Solomon Islands](#), and [Tonga](#), with a lighter review of the other eleven PFTAC member countries. This is consistent with the focus of the 2017 review.

Samoa: LTX Eysselein participated in a remote mission led by the IMF's Fiscal Affairs Department (FAD) to take stock of tax administration reform in Samoa and discuss potential areas of further FAD and PFTAC assistance. PFTAC support has focused on Industry Partnerships; a review and updating of compliance improvement plans; improving core tax functions; and most recently, business continuity planning (BCP) as well as an ICT strategy. The BCP provides guidelines to ensure business continuity during epidemics, pandemics, and natural disasters.

In response to a request from the authorities, a LEG virtual mission to Samoa provided assistance in reviewing Samoa's existing income tax system and support in relation to the design and drafting of amendments to shift the system from a worldwide system to a territorial system.

A mission by STX Rick Fisher in January delivered remote assistance to the Samoan Ministry of Customs and Revenue to develop an Information and Communications Technology (ICT) Strategy that is a key step towards advancing wider administrative reforms and improving revenue collections. The ICT strategic plan and framework identifies the key elements for effective ICT management to ensure that corporate information and ICT systems are secure, protected, tested, controlled, developed, and maintained in line with the revenue administration objectives and able to respond to emerging trends.

Tuvalu: STX Rick Fisher provided remote assistance to the Tuvalu Inland Revenue Department (IRD) to further assist with the implementation and enhancement of the compliance improvement strategy (CIS) and improve core tax functions. Implementation of the previous risk-based CIS was reviewed and a compliance improvement

plan developed for 2021 to build on the work already started and also consider emerging risks. Recommendations were also made to further enhance core tax processes, namely taxpayer registration, return filing, payment and taxpayer services.

Vanuatu: a remote mission by STX Thomas Story assisted the Department of Customs and Inland Revenue (DCIR) to prepare a new strategic plan for tax and customs administration for the period 2021 to 2025 across six strategic priorities. These are to meet government expectations for higher revenues; proactively manage the highest customs and tax risks; protect borders; lift trade facilitation and taxpayer service standards; upgrade skills and knowledge; and consolidate organizational structures, work processes, and information technology. A detailed set of actions for implementation of the 2021 core strategic initiatives was also provided to the DCIR.



**PITAA, PFTAC, OECD, CATA Virtual Workshop (Webinar) December 8, 9 and 10, 2020
Addressing the VAT/GST Challenges in the Digitalization of the Economy**

A first for the Revenue Program was the collaboration between the OECD Multilateral Tax Centre in Korea together with the Pacific Islands Tax Administrators Association (PITAA) and the Commonwealth Association of Tax Administrators (CATA) in the presentation of a virtual workshop that addressed VAT/GST Challenges of the Digitalization of the Economy. The workshop was held over three sessions December 8 – 10 via Zoom.

The workshop addressed the challenges faced by revenue administrations arising from digital economy developments that are affecting all regions of the world. The multiday event shared policy analyses and experience and identified best practices around key issues of VAT design and operations. E-learning modules were provided as pre-work for participants on the OECD KSP-Platform ahead of the sessions so that the workshop could focus on case studies, country experiences, and responses to participant questions. The workshop included group work, feedback, and discussions on case studies.

Presentations were delivered and discussions facilitated by experts from the OECD Secretariat, New Zealand Inland Revenue Department, Australian Tax Office, United Kingdom HMRC, Fiji Revenue and Customs Service and the IMF. A global tax practitioner also shared his views from a private sector perspective. The workshop had 53 participants from Antigua and Barbuda, Australia, Bahrain, Belize, Brunei Darussalam, Cambodia, Chinese Taipei, **Cook Islands**, **Fiji**, India, Kenya, **Kiribati**, Maldives, Myanmar, Oman, Pakistan, **PNG**, Singapore, South Africa, **Tonga**, Tunisia, **Tuvalu**, and **Vanuatu**.

IMF presentations covered: (1) Customs issues regarding the taxing the importation of e-commerce goods; (2) assessing potential revenue from the taxation of inbound e-commerce supplies; and (3) the IMF perspective on ensuring effective collection and combatting fraud and avoidance on cross-border trade.



Regional Workshop on Re-Invigorating Tax Collections Post COVID-19



The cross-regional workshop on *reinvigorating tax collections and restoring compliance post COVID-19* was delivered jointly by the Revenue Administration Division of the Fiscal Affairs Department with PFTAC, PITAA, and the IMF's South Asia Regional Training and Technical Assistance Center (SARTTAC) during November and December 2020.

Four countries ([Fiji](#), [Maldives](#), [Samoa](#) and [Tonga](#)) submitted draft revenue country action plans (RCAP) – a key objective of the series of workshops. Each administration's draft RCAP was reviewed and sessions held during November with each administration to discuss possible improvements or enhancements before the final feedback and evaluation session. The [Cook Islands](#) compliance action plan, developed with PFTAC assistance, already incorporates the elements of an RCAP while the Fiji Revenue and Customs Service integrated the RCAP into their new corporate strategic plan. [Bhutan](#) Department of Revenue and Customs (DRC) is working towards finalizing their RCAP. The final session on December 10, 2020 provided the opportunity to discuss each administration's RCAP, and its implementation and a webinar evaluation.

Participants shared country experiences during the final session and provided positive feedback. A follow-up session is being considered for March or April 2021. The aim of this session will be to share experiences on the implementation of the RCAPs and to provide further assistance and advice to the participating countries.

Financial Sector Supervision (FSS)

Kiribati: At the request of the New Zealand Ministry of Foreign Affairs and Trade (MFAT), the resident FSS advisor is peer reviewing the work of an MFAT-contracted expert who has been tasked to help develop appropriate legislation and regulatory and supervisory frameworks for the Kiribati financial system. The project is planned over three stages between September 2020 and February 2021. Following the expert's initial work to draft an inception report, during the period the FSS advisor reviewed the objects and purposes of the frameworks in consultation with the IMF's Legal Department and provided feedback.

Cook Islands: In response to a request from the Financial Supervisory Commission of the Cook Islands (FSC) and in continuation of the Supervision Framework Enhancement Program initiated in January 2017, the FSS resident advisor conducted a virtual mission in January to assist the FSC to embed off-site financial risk analysis and risk rating in the supervisory action plan frameworks. The mission reviewed the quality of submissions made by banks. It also reviewed the risk analysis conducted by the FSC and the risk ratings they assigned.

Solomon Islands: PFTAC has been working with the Central Bank of Solomon Islands (CBSI) to implement a Supervision Framework Development strategy. As part of this endeavor, CBSI was provided example draft prudential standards in 2019. The CBSI worked on the drafts and provided comments and feedback for consideration and incorporation in the draft standards in November 2020. **The remote mission undertaken in December 2020 reviewed CBSI's comments and assisted in the finalization the draft standards to be shared with the industry for comments.**

Real Sector Statistics (RSS)

Nauru: a TA mission was delivered by the RSS advisor remotely from Thailand during January 18 – 29, 2021 to improve statistical quality by supporting the Nauru Bureau of Statistics (NBoS) to benchmark the national accounts to the results of the last Household and Expenditure Survey (HIES). The mission worked to implement the 2012/13 HIES as a new benchmark for several industries and the informal economy as well as rebasing GDP estimates from 2006/07 to 2012/13.

Fiji: A national accounts mission to the Fiji Bureau of Statistics (FBoS), originally planned from May 11 to 22, 2020, continued to support FBoS for the rest of the year to finalize Fiji's quarterly national accounts (QNA) tables. As it was not possible for FBoS to work fulltime on this project, the timespan of the mission was extended through December 2020, with TA on a day by day basis. At the end of December 2020, the first experimental results were successfully published by FBoS, an important achievement and milestone.

The compilation of experimental QNA data for **Tonga**, the **Solomon Islands**, and **Vanuatu** is still ongoing. Due to problems with the availability of high frequency indicator data in the countries, the finalization of the projects was delayed, and efforts remain ongoing.

Government Finance Statistics (GFS)

The opportunity has arisen for a short extension of the GFS program through August 31 beyond the previously extended end-date of April 2021. The extension is financed from budget savings from the inability to travel during FY2021. The extension will facilitate an orderly conclusion of the program through a final wrap-up workshop and a modest number of STX missions for the balance of Phase V backstopped directly from the Statistics Department in Washington. Depending on travel restrictions, the workshop will desirably be convened in-person or at least through a hybrid/remote modality. The event will provide for a summarization of the various achievements over the project duration and will additionally focus on future plans for each country and how best each government can record their COVID-19 policy interventions through GFS.

Nauru: the GFS advisor delivered a remote TA mission to assist the GFS compiler from the Nauru Department of Finance with the compilation and dissemination of GFS and public sector debt statistics (PSDS). With PFTAC assistance, the authorities have continuously submitted GFS data to the IMF since fiscal year (FY) 2014. However, progress to implement recommendations from the last in-country mission in 2017 has been limited.

The authorities provided draft FY 2017 – 2018 financial statements of the Government of Nauru which the mission reviewed and adjusted the BCG GFS for these years drawing on the new information presented in the statements. The mission also assisted the GFS compiler to complete and prepare the GFS annual questionnaire template for FY17 and FY18 to be submitted to the IMF's Statistics Department for the annual GFS database.

Timor-Leste: during November, the GFS advisor conducted a remote TA mission to assist the Ministry of Finance and Planning (MoFP) to improve the compilation and dissemination of GFS and PSDS. Although, progress to implement previous recommendations has been limited, the mission was able to assist the MoFP in the compilation of annual GFS data for FY2019.

Additionally, the mission collected the trial balances of some autonomous agencies, assisted in the compilation of the Petroleum Fund GFS (a fund administered by the budgetary central government), and explained the process to derive the GFS tables. The mission further assisted the GFS compiler to complete and prepare the GFS annual questionnaire template for FY 2019 for submission to the IMF's Statistics Department.

Vanuatu: In response to a request from the Vanuatu authorities, a joint PSDS and GFS mission funded from the Data for Decisions (D4D) trust fund and PFTAC respectively was conducted virtually by Barend De La Beer (HQ) and the GFS resident advisor during January. The mission assisted the Ministry of Finance and Economic Management to improve the compilation and dissemination of GFS and PSDS for surveillance/internal use and followed-up on previous recommendations. Assistance on classifications, data bridging, source data, sectorization, and the legal and institutional arrangements for GFS compilation and dissemination were also provided with a view to establishing systematic and coherent compilation procedures for the future.

The mission discussed with the authorities the classification of COVID-19 related fiscal transactions while the D4D component of the mission focused on debt instrument and institutional coverage guided by the Public Sector Debt Statistics Guide for Compilers and user (PSDSG) 2013.

Conferences/Meetings: Luis Temes (GFS advisor), Marcus Scheiblecker (RSS advisor) and David Kloeden (PFTAC Coordinator) attended the third meeting of the **2020 Pacific Statistics Standing Committee (PSSC)** on November 25 that was held virtually due to the impacts of the COVID-19 pandemic. Key stakeholders in the region including Statistics New Zealand, the Australian Bureau of Statistics, and government statisticians of Cook Islands, Fiji, Kiribati, Tonga, Nauru, Tokelau, Vanuatu, and Guam attended with representatives of the Australian Department of Foreign Affairs and Trade (DFAT). The objective of the meeting was to oversee and provide updates on the implementation of the Ten-Year Pacific Statistics Strategy (TYPSS) covering the period 2010 – 2020. The coordinator reported on PFTAC operations and developments while the Statistics advisers updated the Committee through presentations on the state of macroeconomic statistics (GFS and Real Sector Statistics) in the PFTAC member countries and the future FY2021 workplans.

Macroeconomic Analysis and Programming

Nauru: Andrew Beaumont, Macroeconomic Adviser, participated in the IMF Staff Visit held virtually with the Nauruan Authorities in early November. These discussions covered a range of macro-fiscal issues, including the impact of COVID-19, the outlook for revenue from the Refugee Processing Centre, macroeconomic statistics, fishing revenue, and PACER plus and tax reform. The participation of the PFTAC advisor with the IMF Nauru country team mission aims to further strengthen the integration of the IMF's surveillance and Capacity Development roles as well as to respond to COVID-19 priorities.

In addition, training was provided on a new macro-fiscal model of Nauru for use by authorities for budget preparations and longer term fiscal policy decision making. The Technical Assistance Report from the remote mission of STX Rahman previously reported was finalized during the quarter and outlines some of the policy tradeoffs faced by Nauru in relation to debt, trust fund contributions, and productivity enhancing reforms.

Tuvalu. The Macroeconomic Adviser also participated in virtual IMF Staff Consultations with the Tuvaluan authorities, discussing a range of macro-fiscal and broader economic policy issues.

Conferences/Meetings: the FSS and Macro advisors and the PFTAC Centre Coordinator joined the virtual annual meeting of **Pacific Central Bank Governors** November 17 – 18, 2020 hosted by the Reserve Bank of Vanuatu. The key theme of the meeting was around the 'Know Your Customer' (KYC) facility currently under development.

The central banks, with support from the IMF and other international agencies and partners have successfully advanced the first phase of a KYC facility for the South Pacific region aimed at shoring up Correspondent Banking

Relationships and the facilitation of remittance flows in the Pacific, with a key role played by the PFTAC Macroeconomic Adviser. Governors supported a continuation of the KYC facility development, expressing appreciation for the work to date, including from the IMF, development partners, and Pacific government agencies.

V. Planned TA Activities FY21/Q4: February – April 2021

February 2021 Planned Activities

Country	Program	Description	Advisor/s	Dates
Fiji	Macro	Macro-fiscal modelling and COVID scenario planning	LTX – Beaumont	Feb (15 TA days)
	PFM	Review internal audit of the budget process and updated training (remote from Australia)	STX – Morrison	Feb (15 TA days)
	Revenue	Strengthen tax audit function (remote from New Zealand)	STX - Bell	Feb 25 – Mar 15 (12 TA days)
	Revenue	Presumptive Taxes, Mining provisions, Life Insurance, Transfer Pricing, Tax Treaties and Rulings Acts and Regulations (remote from Australia)	STX – Burns	Feb 8 – 12
Kiribati	Revenue	Tax Audit Skills Development (remote from New Zealand)	STX – Bell	Feb 8 – 19 (10 TA Days)
Regional	Revenue	Workshop on Compliance Improvement Model and Managing Large Taxpayers (with PITAA) (remote from Fiji and New Zealand)	LTX – Eysselein STX – Shrosbree STX – Scott	Feb 24 – Mar 3
	RSS	Workshop on Annual National Accounts (remote from Bangkok)	LTX – Scheiblecker	Feb 8 – 19 (5 TA days)
Samoa	GFS	Compile, review and disseminate data to the IMF Statistics Department (remote from Spain)	LTX – Temes	Feb 15 – 19
	PFM	Continue improvement in audit recommendations and notes (remote from Fiji and Australia)	LTX – Seeds STX – Youngberry	Feb – Mar (10 LTX and 15 STX days)
	Revenue	Improving Taxpayer Service and Strategy (remote from Australia and New Zealand)	STX – Vivien STX – Williams	Feb 4 – 28 (2 x 12 TA days)
	Revenue	Improving Debt and Returns management (remote from Australia)	STX – Field	Feb 12 – Mar 6 (12 TA days)
	RSS	Review experimental GDP(E) data and made ready for publication (Remote from Korea)	STX – Abbasi	Feb 1 – 12

Solomon Islands	GFS	Refine compilation techniques (remote from Luxembourg)	STX– Jablonska	Feb 22 – Mar 5
Tonga	GFS	Mapping the national chart of accounts (CoA) to GFS (remote from Spain)	LTX – Temes	Feb 22 – 26
	PFM	Prepare proposed legal update and accompanying report (remote from New Zealand)	STX – McKenzie	Feb – Mar (10 TA days)
Tuvalu	Revenue	Development of Business Continuity Plans (remote from Canada)	STX – Fisher	Feb 16 – Mar 5 (12 TA Days)

March 2021 Planned Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Develop Taxpayer Service Strategy (remote from Australia and New Zealand)	STX – Vivien STX – Williams	March 1 – 20 (2 x 12 TA days)
Fiji	Revenue	Tax Policy Review	HQ - tbd	Mar
	GFS	Refine compilation techniques (remote from Spain)	LTX – Temes	Mar 1 – 5
Marshall Islands	FSS	Second Follow-up mission after Regional Workshop on Banking Legislation & Prudential Standards – Review RMIBC draft prudential standards/directives and develop new standards (remote from Fiji)	LTX – Kumar	Mar 1 – 10
Papua New Guinea	FSS	SFEP - Regulatory Framework - Prudential Standards (remote from Fiji)	LTX – Kumar (5 days) STX-1-TBD (7 days) STX-2-TBD (12 days)	Mar 15 – Apr 2 (24 TA Days)
	PFM	Implementation of IPSAS Cash Reporting (remote from Fiji and Australia)	LTX – Seeds STX – Youngberry	Mar – April (10 LTX & 15 STX days)
Regional	FSS	AFSPC Annual Meeting (remote from Fiji)	LTX – Kumar	Mar 30
	Macro	Webinar on Macro-Fiscal Analysis (delivered remotely from Fiji in conjunction with STI)	LTX – Beaumont STI – Govil	Mar 16 – 18
Samoa	Macro	Review the Samoa Economic and Revenue Forecasting (SERF) Model manual (remote from Fiji)	LTX – Beaumont	Mar (10 TA days)
	Revenue	Consolidation of Tax Codes and TIMS Regulations (remote from Australia)	STX - Burns	Mar 26 – Apr 10
Solomon Islands	FSS	SFEP - Assistance in developing a financial analysis process that effectively identifies risk (remote from Fiji)	LTX – Kumar	Mar 1 – 5
	FSS	SFEP - Finalize Risk Rating and Supervisory Action Planning (remote from Fiji)	LTX – Kumar	Mar 8 – 12
	RSS	Rebasing Annual National Accounts (remote from Bangkok)	LTX – Scheiblecker	Mar 8 – 19

Timor-Leste	PFM	Identify issues around asset and liability management (remote from Fiji)	LTX – Seeds	March (5 TA days)
Tonga	Revenue	Assist with tax auditor training framework and development (remote from New Zealand)	STX – Bell	Mar 20 – Apr 15 (12 TA days)
	FSS	Assist NRBT finalize revised insurance law and prudential standards and consult with industry and stakeholders (remote from Australia)	STX – Claxton	Mar 1 – 5
Tuvalu	RSS	Rebase and update GDP(P) (remote from Australia)	STX – Andrews	Mar 8 – 19 (10 TA days)
Vanuatu	Revenue	Management of debt and returns (remote from Australia)	STX – Field	Mar 20 – Apr 10 (12 TA days)
	Revenue	Review reform progress (remote from Fiji)	LTX – Eysselein	Mar 25 – 31

April 2021 Planned Activities

Country	Program	Description	Advisor/s	Dates
Fiji	FSS	Assist RBF to finalize revised insurance law and consult with industry and stakeholders (remote from Australia)	STX – Claxton	Apr 5 – 9
	Macro	Review of revenue forecasting techniques	LTX – Beaumont	Apr (15 TA days)
Kiribati	FSS	Peer review of MFAT, Govt of New Zealand-sponsored work on strengthening the supervision of the financial system in Kiribati (remote from Fiji)	LTX – Kumar	April
Nauru	Revenue	Review reform progress (remote from Fiji)	LTX – Eysselein	Apr 5 – 8
Palau	Revenue	Develop implementation plan for GST and Tax Reform (remote from Australia)	STX – Piper	Apr 15 – May 10 (12 TA days)
	FSS	Development of prudential standards for financial institutions (remote from Fiji and location of STX)	LTX – Kumar (7 days) STX – TBD (10 days)	April 12-21
Regional	GFS	GFS methodological training, practical workgroup exercises and country data compilation (remote from Spain and Washington)	LTX – Temes HQ – De La Beer	Apr 12 – 16
	PFM	PIMA Workshop (Delivered remotely from Washington and Fiji in conjunction with FAD)	HQ – Gonguet HQ - Tandberg LTX – Lavea LTX – Seeds	April
	Revenue	Development of PITAA Strategic Plan (remote from Canada and New Zealand)	STX – Shrosbree STX – Fisher	April 12 – 30 (2 x 12 TA Days)
	Revenue	Workshop – Managing Debt and Returns Filing (remote from Fiji and New Zealand with PITAA)	LTX – Eysselein STX – Field	April 20 – 30 (16 TA Days)
Solomon Islands	Macro	Inflation Forecast Modelling - follow-up (remote from Fiji)	LTX – Beaumont	April (5 TA days)
	PFM	Financial statements reforms (remote from Brazil)	STX – Cavanagh	April (10 TA days)

	Revenue	Assist with implementation of Functional Structure and LTO (remote from New Zealand)	STX - Shrosbree	April 2 - 18 (12 TA days)
Tonga	Revenue	TADAT Assessment (remote from Australia)	STX – Martins STX – Middleton STX – Woods	April 10 – May 30 (20 x 2 + 30 TA days)
Tuvalu	RSS	Balance of Payments (remote from Iceland)	STX – Rikardsson	April (12 TA Days)
Vanuatu	Revenue	Further assistance with compliance improvement strategy (remote from Australia)	STX – Story	Apr 5 – 20
	RSS	Rebase and update GDP(P) (remote from Fiji)	LTX – Scheiblecker	Apr (10 TA days)

Outturn of TA Activities FY2021/Q3: November 2020 – January 2021

November 2020 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Review reform progress (remote from Fiji and New Zealand)	LTX – Eysselein STX – Shrosbree	Nov 23 – Jan 15
Fiji	Revenue	Improving taxpayer service with focus on micro-and medium sized businesses (remote from Australia and New Zealand)	STX – Vivien STX – Williams	Nov 11 – 22
Kiribati	FSS	Peer review of MFAT, Govt of New Zealand-sponsored work on strengthening the supervision of the financial system in Kiribati (remote from Fiji)	LTX – Kumar	Nov (1 TA Day)
Nauru	GFS	Mapping the national chart of accounts (CoA) to GFS (remote from Spain)	LTX – Temes	Nov 30 – Dec 2
Samoa	PFM	Risk based Internal Audit – review of work and improve framework (remote from Australia)	STX – Morrison	Nov 21 – 30
	Revenue	Territorial Tax	STX – Burns	Nov 23 – 27
Solomon Islands	PFM	Review of Financial Statements for compliance with IPSAS Cash Reporting (remote from Brazil)	STX – Cavanagh	Nov 23 – 27
Timor-Leste	GFS	Imbalances using various data sources to compile GFS are investigated and resolved (remote from Spain)	LTX – Temes	Nov 23 – 30
Tonga	RSS	Experimental QNA data on GDP, unadjusted and seasonally adjusted are compiled (remote from Fiji)	LTX – Scheiblecker	Nov – Jan (12 TA days)

Tuvalu	Revenue	Implementation and enhancement of compliance improvement strategy, large taxpayers, Improving taxpayer services (remote from Canada)	STX – Fisher	Nov 11 – Dec 4
Vanuatu	Revenue	Develop Strategic Plan (remote from Australia)	STX – Story	Nov 30 – Dec 23

December 2020 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Drafting of Tax Administration law	STX – Burns	Dec 7 – 18
Samoa	Revenue	Tax Admin reform for PACER Plus /Review reform progress (remote from Fiji and Washington)	LTX – Eysselein HQ – Vincent	Dec 1 – 4
Regional	Revenue	Webinar - Response to COVID19 for Tourism Economy (with FAD and SARTTAC) (remote from Fiji and New Zealand)	LTX – Eysselein STX – Shrosbree	Dec 10
Solomon Islands	FSS	SFEP - Regulatory Framework - Prudential Standards - Assist CBSI with industry and stakeholder consultation for new suite of prudential standards (remote from Fiji and Netherlands)	LTX – Kumar STX – De Bie	Dec 7 – 11

January 2021 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	FSS	SFEP - Finalize off-site financial risk analysis reform (remote from Fiji)	LTX – Kumar	Jan (5 TA Days)
	FSS	SFEP - Finalize risk rating reforms (remote from Fiji)	LTX – Kumar	Jan (5 TA Days)
	PFM	Agile PEFA Assessment (remote from Fiji, New Zealand, Philippines and United States)	LTX – Lavea LTX – Seeds STX – Emery STX – Marzan	Jan – Feb
Nauru	RSS	Rebase GDP(P) (remote from Fiji)	LTX – Scheiblecker	Jan 18 – 29
Palau	Revenue	VAT / Income Tax Legislation (remote from Australia)	STX – Burns	Jan 25 – 31
Papua New Guinea	Revenue	Review of Medium Term Revenue Strategy (MTRS)	HQ-led – Jenkins LTX – Eysselein	Jan 25 – Feb 17 (6 TA Days)
Regional	Revenue	Update 2017 Review of Pacific Tax Reforms (remote from Australia)	LTX – Eysselein STX – Mullins STX – Ryan STX – Story	Jan 27 – Mar 22
Samoa	Revenue	IT Strategy (remote from Canada)	STX – Fisher	Jan 20 – Feb 10 (12 TA days)
Vanuatu	GFS	Imbalances using various data sources to compile GFS are investigated and resolved (remote from Spain)	LTX – Temes	Jan 18 – 22

Meetings, Seminars, and Training

November 2020 – January 2021

TA Sector	Description	Location	Advisor	Mission Days	Participants		Month
					F	M	
Financial Sector Supervision (FSS)	Central Bank Governors Meeting	Virtual	LTX – Kumar PFTAC – Kloeden	2	-	-	Nov 17 – 18, 2020
Public Financial Management (PFM)	7th Friends of Pacific Budget Support Meeting (FOPBS)	Virtual	LTX – Neves LTX – Iulai LTX – Seeds	2	-	-	Nov 17 – 18, 2020
	SPC/GIZ Coping with Climate Change in the Pacific Island Region (CCCIPR)	Suva, Fiji	LTX – Seeds PFTAC – Kloeden	1	-	-	Dec 3, 2020
	PFM and Governance Project Steering Committee	Suva, Fiji	LTX – Seeds PFTAC – Kloeden	1	-	-	Dec 22, 2020
Revenue Administration	Webinar – Response to COVID19 for Tourism Economy (with FAD and SARTTAC)	Webinar	LTX – Eysselein STX – Shrosbree	1			Dec 10, 2020
Statistics	2020 Pacific Statistics Standing Committee (PSSC) Meeting	Virtual	LTX – Temes LTX – Scheiblecker	1	-	-	Nov 25, 2020

TA Reports Transmitted to Country Authorities & Pending Finalization

November 2020 – January 2021

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
Public Financial Management (PFM)	Marshall Islands	Medium Term Budget and Investment Framework	Neves	May-20	Not Finalized
	Papua New Guinea	Operational Plan for transitioning to IPSAS Cash	Mayes	Feb-19	10-Feb-2021
	Papua New Guinea	Developing PNG PFM Roadmap	Neves	Sep-20	Not Finalized
	Samoa	Cash Management and Establishment of TSA	Silins	May/Sep-20	Not Finalized
	Samoa	PEFA Assessment – Climate Change	Neves, Lavea	Oct-20	Not Finalized
	Samoa	Improving Internal Audit Processes	Morrison	Nov-20	12-Jan-2020
	Solomon Islands	Review of Financial Statements for compliance with IPSAS Cash Reporting	Cavanagh	Nov-20	Not Finalized
	Tonga	Cash Basis IPSAS Financial Statements	Kauffmann	May-20	Not Finalized
	Tonga	Cash Basis IPSAS Financial Statements	Kauffmann	Sep-20	Not Finalized
	Tonga	Review existing legislation, reforms, expectation	McKenzie	Sep-20	Not Finalized
Macroeconomic Analysis and Forecasting	Nauru	Macro Fiscal Modelling	Beaumont	Sept-20	11-Feb-21
	Solomon Islands	Inflation Forecasting	Beaumont	July-20	Not Finalized
Financial Sector Supervision	Cook Islands	SFEP – Risk Rating Reforms	Kumar	Jan-21	Not Finalized
	FSM	Banking Regulatory Reform	Hefty	June-19	Not Finalized
	FSM	Banking Legislation and Prudential Standards	Carvalho	Apr-20	Not Finalized
	Solomon Islands	Prudential Standards	Stefanou/ De Bie	Oct-19	Not Finalized
	Solomon Islands	Risk Rating – Characteristic Framework	De Bie	Mar-20	7-Jan-2021
	Solomon Islands	SFEP – Regulatory Framework – Prudential Standards	Kumar/ De Bie	Dec-20	Not Finalized
	Vanuatu	Risk Rating – Characteristic Framework	De Bie	Mar-20	7-Jan-2021

Revenue Administration	Cook Islands	Review Reform Progress	Eysselein/Shrosbree	Nov-20	Not Finalized
	Fiji	Improving Taxpayer Services	Vivien/Williams	Nov-20	18-Jan-21
	Kiribati	Support on Taxpayer Services, Tax Arrears and Returns Collections	Scott	Oct-20	Not Finalized
	Samoa	Improving the Audit Function	Sutherland	Aug-20	23-Dec-2020
	Samoa	Review of Compliance Improvement Strategy	Matthews	Oct – Nov 20	5-Feb-2021
	Samoa	Renewal of Compliance Improvement Strategy	Shrosbree	Oct – Nov 20	5-Feb-2021
	Samoa	Development of Business Continuity Plans- COVID19 Impact and Post Recovery	Eysselein/ Shrosbree	Oct-20	Not Finalized
	Solomon Islands	Establish Large Taxpayer Office	Shrosbree	Sep-20	23-Dec-2020
	Solomon Islands	Implementation of Function Based Structure/ Business Case for Modernization	Shrosbree	Sep-20	23-Dec-2020
	Tuvalu	Development of a Strategic Plan and First Year Operational Plan	Fisher	Oct-20	23-Dec-2020
	Tuvalu	Implementation and Enhancement of CIS, Large Taxpayers, Improving Taxpayer Services	Fisher	Nov-20	Not Finalized
	Vanuatu	Develop Strategic Plan	Story	Nov-20	18-Jan-21
Macroeconomic Statistics	FSM	GFS for General Government Operations	Temes	Oct-20	Not Finalized
	Cook Islands	National Accounts	Andrews	Feb-20	21-Jan-21
	Cook Islands	Seasonal Adjustment of QNA Data	Scheiblecker	June-20	Not Finalized
	Fiji	Quarterly National Accounts	Scheiblecker	May-20	Not Finalized
	Marshall Islands	Government Finance Statistics	Temes	July-20	Not Finalized
	Marshall Islands	GDP Compilation & National Data Sources	Scheiblecker	Aug-20	Not Finalized
	Nauru	Mapping the National Chart of Accounts to GFS	Temes	Nov-20	Not Finalized
	Nauru	Rebase GDP(P)	Scheiblecker	Jan-21	Not Finalized
	Palau	GFS for General Government Operations	Temes	Sep-20	Not Finalized
	Papua New Guinea	GDP Rebasing	Scheiblecker	Oct-19	21-Jan-21
	Papua New Guinea	Improving Granularity of GDP	Scheiblecker	Feb-20	21-Jan-21
	Samoa	Seasonal Adjustment of QNA Data	Scheiblecker	June-20	1-Feb-21
	Solomon Islands	Compilation of experimental QNA Data	Scheiblecker	Oct-20	Not Finalized

Macroeconomic Statistics	Solomon Islands	Refine Compilation Techniques	STX	Jan-21	Not Finalized
	Timor-Leste	Government Finance Statistics	Temes	Nov-20	1-Feb-21
	Tonga	Compilation of Experimental QNA Data on GDP	Scheiblecker	Nov20-Jan21	Not Finalized
	Vanuatu	Compilation of experimental QNA Data	Scheiblecker	Oct-20	Not Finalized
	Vanuatu	Government Finance Statistics	Temes	Jan-21	Not Finalized