

PACIFIC FINANCIAL TECHNICAL ASSISTANCE CENTRE

QUARTERLY REPORT

August 2019



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I. Introduction¹

This report covers the first quarter of the 2020 Fiscal Year (FY20/Q1) for the period May 1 to July 31, 2019. Program delivery was mostly in line with plans for June and July following a slow start in May with several missions rescheduled to the second quarter or later. This resulted in a slightly lower workplan execution rate in annualized terms with resource utilization at 21 percent of TA days and 18 percent of missions through the end of the first quarter. TA delivery and budget utilization is expected to gather momentum as we approach the half year mark when the baseline workplans will be reviewed and updated to reflect changing circumstances. This report also previews the funding contribution from New Zealand that mostly closes the Phase V funding gap; launch of the secure website that provides access to finalized TA reports to authorized parties; mid-term external evaluation of Phase V operations; the launch of a review of the PFTAC Public Financial Management (PFM) program over the past decade; publication of the finalized annual report; and announcement of the 2020 steering committee venue.

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II. News

2020 Steering Committee Venue

From the largest to the smallest PFTAC economy, plans for the 2020 Steering Committee meetings are taking shape. Following the highly successful 2019 Steering Committee (SC) meeting hosted by Papua New Guinea, the Pacific's largest economy and PFTAC member country, the government authorities of Niue – the 'Rock of the Pacific' have generously offered to host the 2020 Steering Committee meeting between March 31 and April 2, 2020. The PFTAC coordinator recently joined a PFM mission to Niue to review the venue and expected arrangements for the 2020 meetings. The meetings will be held at the Matavai Resort with the promise of warm Niuean hospitality from our hosts. PFTAC stakeholders are asked to note the dates and be ready to confirm arrangements well in advance given limited flight availability.



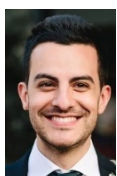
¹ PFTAC is generously funded by Australia, Korea, New Zealand, the Asian Development Bank (ADB) and the European Union. From the start of Phase V in November 2016, member countries have also agreed to financially contribute to PFTAC costs. The IMF covers the salaries for the coordinator and local administrative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

Mid-Term External Evaluation of PFTAC Phase V

Under the obligations of donor and member country financing, all IMF regional Capacity Development (CD) centers are subject to an independent external evaluation at the mid-point of each operational phase. An Evaluation Sub-Committee (ESC) of the PFTAC SC was recently constituted to initially review Terms of Reference for the solicitation of evaluation tenders. The evaluators are expected to be appointed and have prepared a draft Inception Note before the end of 2019 for ESC review. The evaluators are expected to undertake field visits prior to and in conjunction with the 2020 SC meetings to engage stakeholders. By mid-2020 a draft evaluation report should be submitted, and following an iterative review process, be finalized before end-2020.

Funding Contribution from New Zealand

New Zealand very generously responded to the funding call by committing NZ\$ 6 million that was fully received in late June 2019. This generosity elevated New Zealand Phase V contributions to NZ\$ 18 million, approximately US\$ 12.1 million. New Zealand is the largest Phase V donor covering a third of costs. Since the 1993 launch of PFTAC, total contributions from New Zealand amount to US\$ 36.9 million, 35 percent of all donor and member contributions. The PFTAC community is very grateful for the support of the New Zealand government and its citizens.



Conversation with the Alex Shahryar-Davies, Manager of the Governance & Economic Unit, New Zealand Ministry of Foreign Affairs and Trade

How does New Zealand's contribution to PFTAC relate to New Zealand's wider objectives in the Pacific region?

For over 25 years, PFTAC has been successfully supporting Pacific governments to develop their economic governance capabilities. We believe that effective economic governance is not only a critical objective in itself but is also necessary for a much wider set of development objectives to be met, so PFTAC's work in this area is fundamentally important to building prosperity and resilience in the Pacific. Our support to PFTAC therefore relates strongly to some of our core objectives in supporting the Pacific region.

What does PFTAC and the IMF offer as a Capacity Development provider that others cannot match?

Two elements in particular stand out for us. First, the deep Pacific-relevant expertise and responsiveness to local contexts that PFTAC offers by being so strongly embedded within the region. Second, the world-class credibility of advice that is ensured by backstopping from IMF headquarters when required. Whilst we value these two elements ourselves, what is far more important is that Pacific governments clearly also value these aspects.

Are there areas of synergies where PFTAC efforts help leverage other NZ engagement on economic governance?

We are engaged in economic policy reform programs in many Pacific countries, working closely with Pacific governments and with other development partners as well. In these programs, we often find that PFTAC has been providing – or can quickly provide – useful technical advice to Pacific colleagues that complements the broader economic policy reforms that governments are pursuing.

Does New Zealand have lessons to share with PFTAC and the development community regarding sustainable Capacity Building outcomes?

We know that there are unique capacity challenges for small states. While we don't claim to have 'cracked' the difficult game of long-term capacity building in our partner countries, we have found that two lessons stand out in particular. First, that this is an on-going challenge that takes time to overcome – there may be some quick wins along the way but building effective economic governance in small developing states is not an overnight task. Second, understanding the local context and making advice and 'solutions' locally-relevant will always be more effective than transplanting unworkable 'best practice' models from outside. We believe PFTAC has been effective in practicing these principles in its work in the Pacific.

Secure PFTAC Website

Two important developments will widen the availability of finalized PFTAC Technical Assistance (TA) Reports.

In accordance with IMF dissemination policies, the final version of any unclassified TA Report is available to PFTAC donors and member country agencies that have signed Confidentiality Agreements provided that the beneficiary of the TA report and the IMF authoring department have no objection to the report being shared. All five PFTAC donors as well as the World Bank have Confidentiality Agreements in place and are eligible to receive final TA Reports that are available for sharing. However, only 19 of approximately 48 beneficiary organizations of the 16 PFTAC member countries have signed Confidentiality Agreements. The others are encouraged to sign an agreement so that they also have access to TA Reports from other countries that may have relevance to their situation – please contact the PFTAC coordinator to make arrangements. Each agency is required to have its own agreement, for example separate agreements are required for the Central Bank or financial regulator, from the Finance Ministry, to the Revenue Administration, and the National Statistics Office.

Previously, copies of qualifying reports had to be requested from PFTAC by eligible entities. A new secure section of www.pftac.org now allows for authorized eligible recipients to down-load qualifying reports. Eligible agency officials are currently being registered and issued log-on credentials for this facility.

Beyond sharing TA Reports within this closed group, country authorities are always encouraged to consider publication of their reports. This requires the explicit agreement of the recipient and no objection of the authoring IMF department. Once submitted to the IMF Executive Board, such reports are then made available to the general public on www.imf.org and can additionally be downloaded from the PFTAC and beneficiary's websites. A recent TA Report for the Cook Islands will be the first to be published with several more moving through the publication pipeline.

Publication of FY2019 Annual Report

The final version of the 2019 PFTAC Annual Report was just published in a new streamlined format. The draft report issued ahead of the March 2019 SC meeting has been updated to reflect actual outturn for FY2019 from the draft report projections and can be downloaded from www.pftac.org and this [hyperlink](#). A limited supply of hardcopies is available on request from PFTAC.



PFM Review

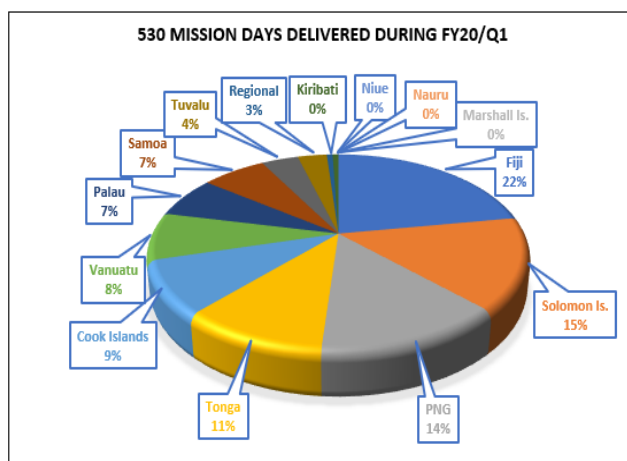
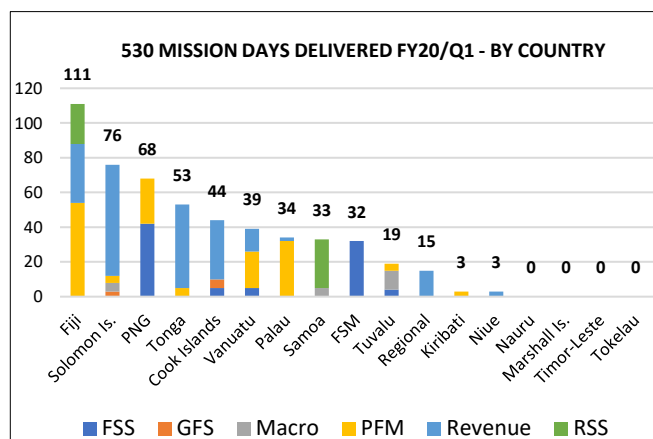
A review of the PFTAC Public Financial Management (PFM) program since 2009 has been recently launched.

The PFM program scaled-up with a second resident advisor appointed following a 2009 mandate of the Forum Economic Ministers Meeting (FEMM) for PFTAC to take the lead with Public Expenditure Financial Accountability (PEFA) assessments and preparation of resulting PFM Reform Roadmaps. Many PFM developments have occurred over the past decade. Given the usefulness of the 2017 review and report of PFTAC's role in supporting revenue reforms in the Pacific over the previous decade, a similar undertaking has been recently launched and led by the IMF's Fiscal Affairs Department (FAD) to review PFM reform efforts and PFTAC's contribution. The FAD team has begun a literature review to be followed by stakeholder surveys and engagement during field visits planned for October/November 2019 to five case study countries – Fiji, Kiribati, Marshall Islands, Samoa, and the Solomon Islands. Initial findings from the review will be shared at the 2020 SC meeting in Niue prior to publication of a Working Paper later in 2020.

III. PFTAC Developments

Activity – by program

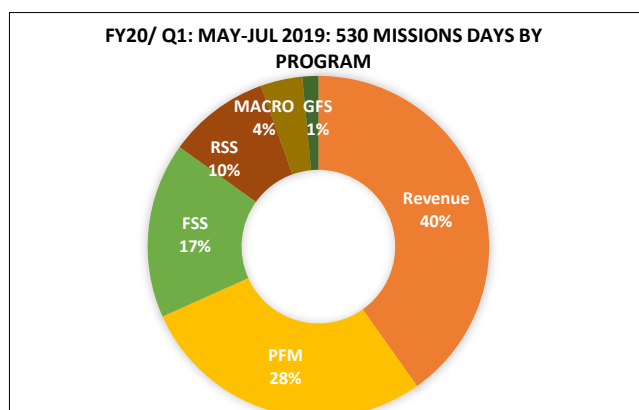
There were 530 days of Technical Assistance (TA) and training delivered over 33² distinct missions or activities during the first quarter of FY20 (May – July 2019), with missions delivered to 10 of the 16 PFTAC member countries and remote support provided to two more countries. The Fiscal program accounted for two thirds of PFTAC activity comprising 68 percent of TA delivery days. At 40 percent of the total, the Revenue program was most active delivering 13 missions over 213 mission days and two regional training events. TA delivery was in accordance with



the baseline workplan that reflected the Revenue program scaling-up with a particular emphasis on Pacific Island Countries impacted by the Pacer Plus trade agreement such as the Cook Islands, Solomon Islands, Tonga, and Vanuatu. Seven PFM missions were delivered over 149 TA days. The Financial Sector Supervision (FSS) program and activities of the Statistics and Macro programs accounted for the rest.

TA was provided to 12 of the 16 PFTAC member countries, with Fiji, Solomon Islands, and Papua New Guinea being the biggest beneficiaries accounting for half of all PFTAC delivered CD during the first quarter.

The program distribution by country for FY20/Q1 reflects a clustering of several relatively intensive beneficiaries and four without any direct support yet. Fiji received five missions with most mission days at 111 across three PFTAC programs followed by Solomon Islands receiving six missions comprising 76 days.



Papua New Guinea (PNG) and Tonga stand out in terms of TA days while only receiving missions from two programs. This is a result of resource intensive, multi-expert missions. In July, a full PEFA mission was delivered to Papua New Guinea, comprising four PFTAC experts. Similarly, missions to Solomon Islands, Tonga, and Cook Islands were predominantly revenue focused to help the authorities formulate and enhance tax policies to offset likely revenue losses from PACER Plus such as through improving taxpayer compliance, strengthening tax legislation, and increasing audit capability.

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

At the quarter way point of the fiscal year, around 21 percent of the planned program for the full year has been delivered, reflecting more intensive effort required in the subsequent quarters to achieve a high delivery outturn. This is particularly pronounced in the workshop/seminar program with only two events in the first quarter, namely a revenue workshop on Audit Methods and Procedures and another workshop in July on Compliance Risk Management. However, a series of nine workshops and regional events are scheduled between August and October across all PFTAC programs.

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	\$ 12,145,192	\$ 12,145,192	✓
Australia	\$ 9,004,929	\$ 6,141,322	✓
EU	\$ 6,829,713	\$ 6,829,713	✓
Sub-Total Donors:	\$ 31,279,834	\$ 26,916,227	
Total	\$ 35,168,334	\$ 28,659,549	
Baseline Funding Gap ^{1/}	\$ 131,666	\$ 6,640,451	
Aspirational Funding Gap ^{2/}	\$ 4,531,666	\$ 11,040,451	
1/ Baseline Budget Target	\$ 35,300,000		
2/ Aspirational Budget Target	\$ 39,700,000		

The financial outlook to maintain full PFTAC operations through Phase V has improved significantly following the March 2019 call to SC members in Port Moresby for action. With the 66-month long fifth phase of PFTAC operations at the half-way point, stakeholders were advised of a funding gap of approximately US\$ 5.2 million that would present the 2020 SC meeting with difficult choices to scale-back programs and CD delivery over the final two years of Phase V if the gap is not closed. The US\$ 5.2 million gap is significantly lower than the nominal gap from the aspirational budget target as a result of savings achieved through the end of FY2019 that are projected to be maintained with careful management through the end of FY2022.

The New Zealand government provided an additional NZ\$ 6 million after the appeal at the SC meeting in Port Moresby to close the Phase V funding gap and avoid the risk of having to scale-back or end certain PFTAC programs. This generous contribution has significantly narrowed the funding gap to safeguard Phase V operations uninterrupted through April 2022. Prospects to close the balance of the funding gap are positive, with discussions well advanced for a new and sixth donor who is expected to make an announcement soon. If confirmed, the prospects to extend the previously unfunded

extension of the Government Finance Statistics (GFS) program beyond its current end-date of April 2020 as strongly urged by the PFTAC membership will hopefully be possible.

Phase V funding pledges and expectations must lead to actual contributions. All but three PFTAC member countries have made financial commitments to share the burden of Phase V overheads, and cuts will be unavoidable if all countries do not contribute as envisaged under the formula endorsed by the membership. A few of the 13-member countries that made commitments including initial Phase V payments have overdue contributions. Finally, new unfunded demands such as the strong call by members to extend the GFS program beyond April 2020 will be challenging if current funding expectations are not realized let alone the identification of some modest additional financing.

Obligations for Participants at PFTAC Workshops and Training Events

Confirmed nominees for PFTAC workshops and training events must abide by attendance and behavioral obligations. Member country authorities must exercise due care when nominating candidates to attend such events, acknowledging that once PFTAC has confirmed the nominee's passport details and agreement secured for a proposed travel itinerary that the nominee or their employer will be financially liable to reimburse PFTAC for any nonrefundable travel and accommodation costs arising from their non-attendance or inability or failure to travel as booked. Given donor financing rules, PFTAC will seek repayment from the nominee's employer for such costs. All workshop and PFTAC training event participants are now required to sign a short document at the start of each event to acknowledge their understanding and commitment to abide by a Code of Conduct. Behavioral breaches of the code may result in corrective action including immediate expulsion from the course and reporting to the appropriate authorities.

IV. Report on Program Activities and Achievements

Public Financial Management

Kiribati: A short mission in June by resident advisor Richard Neves **accompanied the Article IV staff visit to assist the authorities with the next steps in developing a PFM roadmap.**

Papua New Guinea: PFTAC led a multilateral mission in July with colleagues from UNDP, World Bank, JICA, and the ADB to undertake fieldwork associated with collecting evidence and data for a full Public Expenditure Financial Accountability (PEFA) diagnostic assessment of the country's PFM systems. The mission collected most of the data required and it is expected the PEFA will be finalized by December 2019.

Papua New Guinea – 2019 PEFA Assessment

The 2019 PEFA will enable the authorities to gauge progress made in PNG in improving PFM processes and systems since the last PEFA undertaken in 2015.

Since the last PEFA assessment, PNG has undertaken a significant array of PFM reforms outlined in the PFM reform roadmap informed by the outcomes of the 2015 PEFA. These included: rollout of the Integrated Financial Management System (IFMS); legislative changes through amendments to the PFM Act and the Public Money Management and Regularisation Act (PMMR); recentralizing and rationalization of procurement processes; and consolidation of public sector bank accounts.

Additionally, the PNG government will be looking to ensure the national PEFA will be complementary to the four sub-national PEFA's they wish to undertake in 2019 that will examine PFM practice at the provincial level.



Mr. James Kanalnga, Head of the PEFA Unit, Papua New Guinea Department of Finance.

Solomon Islands: The June mission of resident advisor Celeste Kubasta overlapped with an **Article IV Staff visit to strengthen the integration of surveillance and CD. The status of several PFM reform initiatives was reviewed**, coordinating efforts with other development partners to inform the future PFM workplan for PFTAC in the Solomon Islands.

Tonga: The May mission of resident advisor Celeste Kubasta **launched efforts to establish a fixed asset policy and framework in Tonga.** The mission included the attachment of a Finance Ministry official from Samoa where a similar reform is being implemented to share the Samoan experience on policy and implementation objectives and challenges.

Tuvalu: Resident advisor Richard Neves accompanied by colleagues from the **Pacific Regional Infrastructure Facility (PRIF) completed a short mission in June to examine the budgeting processes for public investment.** The mission provided some simple recommendations to improve documentation on public investment in the 2020 budget.

Vanuatu: A June 2019 mission **continued assistance to improve financial reporting.** These missions leverage issues identified from the audit and review of business processes to develop new or improved approaches. **The mission addressed the timely and complete reconciliation of accounts that is intended to improve credibility of financial data and enable timely financial reporting.**

Macroeconomic Analysis and Forecasting

Samoa: The macro resident advisor, Ms. Iris Claus completed a mission May 6 – 10, 2019 to enhance medium-term forecasting for Budget preparation. During this mission, **the Samoa Economic and Revenue Forecasting (SERF) model was adapted to incorporate changes to Budget documentation that are being implemented following completion of a PEFA assessment in 2018.** The new Budget documentation reports forecasts for the upcoming Budget and two forward years and explain the sources of changes in fiscal forecasts. Debt projections incorporated into the SERF Model in late 2017 were further enhanced. A trade weighted index (TWI) was constructed to assess the impact of exchange rate changes on the balance of payments and grant revenue. Revenue forecasts were also reviewed and modified. Balance of payments and consumer price inflation forecasts for the current and next two years were adjusted so that different exchange rate scenarios can be considered. The mission also noted that capacity is high in Samoa and significant progress continues to be made to strengthen institutional structures for macroeconomic policymaking with work on documenting the SERF Model on-going.

Solomon Islands: In response to a request from the Central Bank of Solomon Islands (CBSI) and the Ministry of Finance and Treasury (MoFT), a mission by the resident macro advisor (July 1 – 5, 2019) supported the ongoing enhancement of macroeconomic and fiscal forecasting. The mission incorporated the methodology changes from a consumer price index rebase undertaken by the Solomon Islands National Statistics Office into the CBSI and MoFT inflation forecasting models. The models are also being updated to provide medium term projections crucial for sound macroeconomic management. **MoFT staff produced preliminary revenue estimates and forecasts for the Budget using the upgraded Solomon Islands Macroeconomic Model (SIMEM). The fiscal sector in the SIMEM is forecast on a government finance statistics basis and GFS forecasts are mapped to Budget and Mid-Year Budget Review data.**

Tuvalu: A June mission by the resident advisor assisted the Ministry of Finance and Economic Planning with economic and fiscal forecasting. The GDP forecasting framework developed in October 2018 is based on a bottom-up approach. **This mission began work on estimating and forecasting GDP utilizing a second 'top-down' approach through the use of a composite index of indicators. The Tuvalu economic indicators database was updated with new available data.** Staff were trained on updating the economic indicators and developing the GDP forecasting methods. Preliminary constant and current price GDP estimates and forecasts by industry for 2018 to 2022 were produced for the Budget.

Revenue Policy and Administration

As envisaged, the revenue program recorded the highest level of CD delivery during the quarter in line with the scaling up of the program that began in November 2018. TA was delivered in six PFTAC countries with most receiving multiple missions during the period. The scaling-up is being achieved with significantly more use of short-term experts (STX) – 204 of 213 TA days – while the resource intensive backstopping effort is provided by the single resident advisor (LTX). Additionally, tax legislation TA was provided to Niue and Vanuatu through remote STX assignments.

Cook Islands: Following a visit in March 2019, the June mission of STX Carson McNeill assisted the Revenue Management Division (RMD) to **update and enhance their draft strategy and business plan** prepared during an earlier visit and to **develop a performance management framework**.

STX Stan Shrosbree **assisted the RMD in a July 2019 mission to facilitate the design and implementation of a function-based organization**. A project plan to migrate to the new functional structure, as well as the structure of the functional departments and new job descriptions were designed during the mission.

Regional Workshop on Audit Methods and Procedures – FSM, May 27 – 30, 2019

Koni Ravono of the Pacific Islands Tax Administrators Association (PITTA) and Lance Home representing PFTAC delivered a joint **Regional Workshop on Audit Methods and Procedures**, over four days in late May in Pohnpei, Federated States of Micronesia (FSM).

The workshop covered direct and indirect audit methods with the focus predominantly on indirect audit methods. Mr. Home commented: *“FSM has a Gross Revenue Tax system which places risk more firmly in the area of suppression of turnover as opposed to various forms of manipulation of net profit. This requires a strong focus on indirect methods of audit with and knowing which questions to ask taxpayers. The participants were*



enthusiastic, and it was a pleasure to work with them to expand their understanding of Net Worth methods amongst others and to workshop questions for interviews. We were able to link learnings to prescribed Revenue forms and make recommendations for enhancements to those forms which was an additional benefit from the four days.”



Koni and Lance have ascribed part of the success of the workshop to the support they received from Mrs. Sihna Lawrence, Secretary of Finance and Administration, FSM, Mr. Salvador Jacob, Assistant Secretary Customs and Tax, FSM and Mr. Andrew Haigh, Advisor to the Assistant Secretary.

Fiji: The June 2019 mission of STX Josh Aslett **assisted the authorities to develop a new Compliance Improvement Strategy (CIS)**. The mission provided support on various risk related topics, including hands-on

training and delivery of further input for the risk-related functionality of the New Tax Information System (NTIS). Two data analytic techniques were introduced during the visit.

The visit in June by STX Peter Norkunas following on from the February mission of another IT specialist to **assist the Fiji Revenue and Customs Service (FRCS) to review the quality of the NTIS**. The mission noted good progress in several topics identified previously, assessed coverage of user requirements, proposed a change of the implementation date, and assisted with end-user agreements and implementation planning.

Niue: IMF Legal expert, Lee Burns provided remote assistance in May 2019 to **finalize the Tax Administration Bill and recommenced work on the re-write of the Income Tax Act**.

Palau: The resident advisor Georg Eysselein visited Palau's Bureau of Revenue and Taxation in May to **discuss progress in tax administration reforms and identify future TA needs**. Progress was noted on key senior staff appointments and for taxpayer services and education. Recommendations were provided on challenging areas such as a functional operating model and structure. Further TA on tax investigations was requested.

Regional Workshop: Introducing & Managing Effective Compliance Improvement Strategies – Fiji, June 17 – 20, 2019

The **Regional Workshop on Compliance Risk Management** aimed to strengthen capabilities among Pacific Island Countries (PICs). Organized jointly by PFTAC and PITAA, the event drew together 32 tax and customs officers from 15 PFTAC member countries. Over the course of the four-day event, a series of presentations and exercises were delivered to transfer theory, knowledge, and training on use of practical tools. Upon conclusion of the event, each attendee had compiled an action plan detailing next steps, providing an ideal basis for follow-up.



The need for improved domestic revenue collection is of particular importance in the context of PACER

Plus that is expected to lead to a reduction in duties collected via customs. The agreement, liberalizing trade (including reduction in duties) among many PICs, New Zealand and Australia, will place pressure on respective governments to make up differences in lost revenues.

To that end, the workshop focused primarily on domestic tax administration and included discussions and exercises on: (a) behavioral psychology; (b) the OECD risk management model; (c) international trends in tax compliance; (d) use of third-party data; (e) management of a risk register; (f) basic risk modeling in Excel; (g) development of compliance strategies; and (h) approaches to governance to implement strategies. Activities were supplemented by delivery of country presentations that detailed current challenges and recent success stories.

The workshop was very interactive. Participants confirmed the workshop was of high-value and provided timely, relevant assistance as evident from the results of the workshop evaluation. Moving forward, specialized subjects such as basic taxpayer risk profiling, data analysis (perhaps specifically as it relates to ASYCUDA and RMS), and other topical subjects will be introduced in follow-up events.

Solomon Islands: The June visit by STX Lynley Sutherland **provided support and assistance to the Solomon Islands Inland Revenue Department (SIIRD) to strengthen audit capability.** The mission assessed the audit performance measurement system, provided a quality measurement checklist, suggested improvements to the Revenue Management System, and recommended establishment of a Risk Management Unit as part of the new function-based structure.

In July, STX Stan Shrosbree **assisted SIIRD with the implementation of a large taxpayer office (LTO).** The implementation plan was reviewed, addressing the project team operations and governance, LTO inclusion criteria, design of the LTO structure and staffing arrangements, core tax functions and performance measures, progress of an E-tax system for LTO taxpayers, and agreement for a new timeline to further strengthen LTO implementation.

A second mission by STX Lance Home **assisted SIIRD to facilitate renewal of the compliance improvement strategy.** A final mission in July by STX Dean Lawrence reviewed progress of prior recommendations and **facilitated further improvements to on-time filing and on-time payment of taxes.**

Tonga: A mission by STX Mark Bell **assisted the Ministry of Revenue and Customs (MoRC) to improve tax audit capability.** The mission observed that MoRC has completed/progressed most action points from the previous visit with an Audit Manual approved that includes standard audit lead sheets with the 2019/20 Audit Plan nearing completion.

In July, the second of three planned visits by STX Martin Scott **assisted MoRC to further strengthen on-time filing and payment and management of arrears and outstanding returns.** The mission reviewed progress with the top 20 debtors' program, classification of debt by collection status, enforcement strategies, staffing capacity, and performance standards for outstanding returns and arrears.

Vanuatu: IMF Legal expert, Lee Burns **provided remote assistance to Vanuatu's Department of Customs and Inland Revenue (DCIR) in June 2019 on tax administration law and regulation** in line with the tax authority's tax legislation modernization objectives.

Another June mission by STX Stan Shrosbree **assisted the DCIR to improve taxpayer service and reviewed the compliance improvement strategy.** The taxpayer services strategy was finalized following the framework designed during an earlier visit. Additionally, budget to fill vacant positions is now approved with new compliance campaigns designed and developed for the 2019 – 2020 CIS to be implemented from July 2019.

Meeting/ Conferences: The revenue advisor, Georg Eysselein attended the **21st Oceania Customs Organization (OCO) annual conference** from May 13, 2019 in Saipan, Commonwealth of the Northern Mariana Islands (CNMI), hosted by the CNMI Customs division with the theme **"A united Pacific working towards a common solution."** The Conference brought together over 90 delegates from 21 customs administrations and key partners. A broad range of topics were discussed including trade facilitation, revenue mobilization, border security and digital capacity. The revenue advisor made a presentation on PFTAC assistance to the region, emphasizing the importance of cooperation between the functional areas of revenue and customs.

Financial Sector Supervision

During the first quarter, six FSS missions were delivered predominantly on the supervision framework enhancement program (SFEP) with three countries, Cook Islands, PNG, and Vanuatu receiving TA on financial risk analysis and assessment. Tuvalu received assistance to develop off-site reporting and analysis for banks, and a legal mission to FSM focused on banking regulatory reform.

Federated States of Micronesia (FSM): A legal mission of two STX, Messrs. Stutts and Hefty visited Pohnpei in June **to provide an assessment of the existing legal framework and to make recommendations to strengthen the legal framework in line with international standards and good practices.** The mission met with government authorities and banking industry stakeholders.

Tuvalu: The June mission by resident advisor Benjamin Stefanou continued the Supervision Framework Development Project (SFDP) **initiative assisting the Tuvalu Ministry of Finance and Economic Development (MFED) to develop operational supervision of the two banks in Tuvalu.** The mission developed with MFED a quarterly prudential return pack and delivered training in effective financial analysis. An updated SFDP work plan for the MFED to guide future PFTAC TA and work of the externally appointed supervision expert was also developed.

Supervision Framework Enhancement Program (SFEP)

Cook Islands: In continuation of the SFEP efforts initiated by the Financial Supervisory Commission (FSC) of the Cooks Islands with PFTAC in January 2017, the July mission led by the resident advisor Benjamin Stefanou **commenced the off-site supervision component of the program, focusing on financial risk analysis.** The mission provided training on the analysis of bank financial performance and inherent risk, and provided an example of a quarterly risk report to be used for risk-focused and forward-looking risk analysis.

Papua New Guinea (PNG): A May mission by resident advisor Benjamin Stefanou and STX Tijs De Bie **continued to build capacity of Bank PNG examiners on market and liquidity risk assessment** that began with a PFTAC mission in July 2018 as part of the Bank PNG SFEP. **Detailed guidance and on-the-job-training were provided to Bank PNG examiners in market risk and liquidity risk on-site examination.** The mission also undertook a review of the SFEP and revised the TA plan for finalization of the program. A follow-up mission in July **finalized the drafting of the new Bank PNG market and liquidity risk assessment module.**

Vanuatu: The July mission by resident advisor Benjamin Stefanou **assisted the Reserve Bank of Vanuatu (RBV) to develop capacity to undertake effective financial risk analysis through training on the analysis of bank financial performance and assessment of inherent credit and liquidity risk.** The mission also provided an example of a quarterly analysis report structure to facilitate more in-depth financial analysis. The mission is a continuation of the SFEP initiated in May 2017.

Macroeconomic Statistics

Five missions were delivered during the quarter, three under the Real Sector Statistics (RSS) program and two under the Government Finance Statistics (GFS) program.

Cook Islands: The July GFS mission by resident advisor Luis Temes assisted the Ministry of Finance and Economic Management (MFEM) and the Cook Islands National Statistics Office (CINSO) **to revise and map the national administrative data to GFS economic and functional codes and completed the general government (GG) annual data for fiscal year (FY) 2018.** The mission further recommended the review and submission of the GFS

time series (FY14-18) to the IMF for the annual GFS database, finalization of the FY14-18 time series of quarterly GFS; and mapping of detailed accounts in the new IFMIS for GFS reporting purposes.

Fiji: The June RSS mission by resident advisor Marcus Scheiblecker provided training to officials of Fiji Bureau of Statistics (FBOS) on **quarterly national accounts tools and techniques**. Staff were trained on two leading software packages for benchmarking and temporal disaggregation, and on the features and assumptions of the mathematically based Denton procedure and the statistical regression techniques.

The second RSS mission to Fiji by STX Eduardo Tenes in July **assisted FBOS with the production of external debt statistics – to compile and disseminate Foreign Direct Investment (FDI) and External Debt Statistics (EDS) with a geographical breakdown on a regular basis**. FDI information would also allow FBOS to participate in the Coordinated Direct Investment Survey (CDIS) as per the recommendation of the earlier 2015 ESS TA mission.

Samoa: The RSS resident advisor led a mission with STX Freeman July 22 – August 2, 2019 to **assist the Samoa Bureau of Statistics (SBS) with the implementation of expenditure side GDP** on an annual basis. The mission provided **training on the methods and data sources used for GDP(E) calculation** for SBS compilers and set up compilation files. Draft versions of government and household final consumption and capital formation estimates were prepared together with methodology notes to be finalized by the authorities.

Solomon Islands: the GFS advisor assisted the Solomon Islands Statistics Office remotely in July on the compilation and dissemination of GFS data.

Meeting/ Conferences: the RSS resident advisor attended a meeting of the *Pacific Statistics Method Board*, held in Auckland New Zealand during May 23 – 24, 2019. The meeting was hosted by Statistics New Zealand and organized by the Secretariat of the Pacific Community (SPC). **PFTAC's RSS expert presented on the usefulness of a new Household Income and Expenditure (HIES) questionnaire, experimentally tested in RMI, for national accounts purposes**. PFTAC's contribution to the experiment will be included in the World Bank working paper.

V. Planned TA Activities FY20/Q2: August – October 2019

August 2019 Planned Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Improve on-time filing and payment	STX – Piper	Aug 12 – 23
Fiji	Revenue	Improve on-time filing and payment	STX – Lawrence	Aug 5 – 16
Kiribati	RSS	Rebasing National Accounts	STX – McAllister	Aug 1 – 15
Marshall Islands	Revenue	Review registration process & enhance core functions	STX – Piper	Aug 26 – Sep 4
	FSS	Diagnostic – Development Bank	STX – Henderson	Aug 12 – 22
Niue	PFM	PFM Legislation	LTX – Neves STX – McKenzie	Aug 2 – 9
	FSS	Cyber Risk Regulation (in Suva)	LTX – Stefanou HQ/MCM – Gaidosch	Aug 19 – 23
	GFS	GFS Regional Workshop (in Nadi)	LTX – Temes STX – Tillman-Zorn	Aug 19 – 23
Regional	Macro/PFM/STI	Fiscal Frameworks in Pacific Countries (held in Port Moresby for PNG and Solomon Island participants)	LTX – Claus LTX – Kubasta STI – Danninger	Aug 5 – 9
	PFM/Macro	Managing Fishing Revenues (held in Honiara jointly with ADB)	LTX – Neves LTX - Claus	Aug 26 – 30
	Statistics	ABS Pacific Statistics Leadership Conference (in Nadi)	LTX – Temes LTX – Scheiblecker	Aug 6 – 8
Samoa	Revenue	Outstanding Tax Returns and Payments	STX – Scott	Aug 12 – 23
	Revenue	Taxpayer Services and Industry Partnership	STX – Shrosbree	Aug 26 – Sept 5
Solomon Islands	PFM	Reporting on Fixed Assets	STX – Kaufmann	Aug 5 – 16
Tonga	PFM	Pre-PEFA Preparations	LTX – Kubasta	Aug 24 – 30
	PFM	Improving Internal Audit	STX – Prceovich	Aug 19 – 30
Vanuatu	Revenue	Review the audit function	STX – Home	Aug 19 – 31

September 2019 Planned Activities

Country	Program	Description	Advisor/s	Dates
Fiji	GFS	Government Finance Statistics	LTX - Temes	Sep 16 – 27
	PFM	PEFA Assessment	LTX – Kubasta LTX – Neves STX – Kauffmann STX – Short	Sep 9 – 23
Kiribati	Revenue	Improve on-time filing & payment of taxes and taxpayer services; Review compliance improvement strategy pilot project, and review reform progress and organization modernization.	STX – Scott	Sep 2 – 18
	Revenue	Review reform progress	LTX – Eysselein	Sep 23 – 24
Marshall Islands	Macro	Support empirical analysis of tax reform	LTX – Claus	Sep 23 – Oct 4
	Revenue	Review reform progress	LTX – Eysselein	Sep 9 – 13
	RSS	National Accounts	LTX – Scheiblecker	Sep 5 – 17
Nauru	Revenue	Review organizational arrangements and core tax functions	STX – Fisher	Sep 23 – Oct 2
Palau	Revenue	Improve on-time filing and on-time payment of taxes	STX – Piper	Sep 6 – 13
Papua New Guinea	RSS	Produce independent estimates of GDP/ Rebasing	LTX – Scheiblecker	Sep 30 – Oct 11
Regional	FSS	AFSPC Annual Meeting (in Tonga)	LTX – Stefanou	Sep 2 – 3
	FSS	AFSPC Workshop (in Tonga)	LTX – Stefanou	Sep 4 – 6
	PFM	Improving Budget Documentation (with UNDP in Suva)	LTX – Neves	Sep 24 – 27
	Revenue	PITAA Annual Meeting (in Majuro, RMI)	LTX – Eysselein STX – Fisher HQ/FAD – Thackery	Sep 16 – 18
	RSS/Revenue/Macro	Workshop on Sharing and Use of Administrative Data in the compilation of National Statistics (joint workshop in Majuro of tax officials, national statisticians and social security agencies)	LTX – Scheiblecker LTX – Eysselein LTX – Claus HQ/FAD – Thackery STX – Fisher	Sep 18 – 20

Samoa	GFS	Government Finance Statistics (remote delivery from PFTAC)	LTX – Temes	Sep 2 – 4
	Revenue	Strengthening Audit	STX – Sutherland	Sep 9 – 20
	Revenue	Review reform progress	LTX – Eysselein	Sep 4 – 6
Solomon Islands	Macro	Economic and Fiscal Forecasting	LTX – Claus	Sep 2 – 6
	Revenue	Improve on-time filing and on-time payment of taxes	STX – Lawrence	Sep 2 – 13
Tonga	Revenue	Industry Partnership Agreement	STX – Shrosbree	Sep 23 – Oct 5
	Revenue	Implementation of Large Taxpayer Office	STX – Sutherland	Sep 30 – Oct 11

October 2019 Planned Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Review reform progress	LTX – Eysselein	Oct 14 – 18
	Revenue	Designing an Audit Plan	STX – Home	Oct 14 – 25
	Revenue	Taxpayer Service Strategy	STX – Shrosbree	Oct 21 – Nov 1
FSM	GFS	Government Finance Statistics	LTX – Temes	Oct 14 – 18
Marshall Islands	GFS	Government Finance Statistics	LTX – Temes	Oct 21 – 25
Niue	Revenue	Finalize renewal of Income Tax Act and Tax Administration Act	STX – Burns	Oct 7 – 18
Palau	GFS	Government Finance Statistics	LTX – Temes	Oct 7 – 11
Papua New Guinea	FSS	SFEP – Risk Rating and Financial Analysis follow-up	LTX – Stefanou STX – de Bie	Oct 7 – 11
Regional	Revenue	Management of Core Tax Functions for Senior Managers	LTX – Eysselein STX – Shrosbree	Oct 7 – 11
Timor-Leste	Revenue	Diagnostic review	STX – Story	Oct 7 – 18
Tuvalu	Revenue	Improve on-time filing, on-time payment and taxpayer services function, and review CIS and modernization plan	STX – Fisher	Oct 3 – 11
Vanuatu	Revenue	Review reform progress	LTX – Eysselein	Oct 21 – 25
	RSS	National Accounts	LTX – Scheiblecker	Oct 28 – Nov 8

Outturn of TA Activities FY20/Q1: May – July 2019

May 2019 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Niue	Revenue/Legal	Finalize the Tax Administration Bill and recommence work on the re-write of the Income Tax Act	STX – Burns (work from home)	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 – Held in Pohnpei for FSM, RMI and Palau authorities	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

June 2019 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Review implementing strategic and operational plan	STX – McNeill	Jun 3 – 14
Fiji	Revenue	Review Compliance Improvement Strategy	STX – Aslett	Jun 3 – 14
	Revenue	IT Quality Assurance Review	STX – Norkunas	Jun 3 – 14
	RSS	Quarterly National Accounts	LTX – Scheiblecker	Jun 26 – Jul 5
FSM	FSS/LEG	Banking Regulatory Reform – first follow-up	STX – Hefty STX – Stutt	Jun 24 – Jul 4
Kiribati	PFM	PFM Roadmap Development	LTX – Neves	Jun 4 – 6
Regional	Revenue	Introducing and Managing Effective Compliance Improvement Strategies (held in Nadi, Fiji)	LTX - Eysselein STX – Aslett STX – Piper	Jun 17 - 20
Solomon Islands	Revenue	Develop Audit Strategy and Operational Plan	STX – Sutherland	Jun 3 – 14
	PFM	Join Article-IV mission – Strengthen Surveillance/CD Integration	LTX – Kubasta	Jun 12 – 14
Tonga	Revenue	Review progress and further strengthen the audit function	STX – Bell	Jun 10 – 21
Tuvalu	FSS	SFDP – Off-site Supervision – Financial Risk Analysis	LTX – Stefanou	Jun 19 – 21
	Macro	Support GDP Forecasting	LTX – Claus	Jun 4 – 14
	PFM	Improving budgeting for capital development	LTX - Neves	Jun 24 - 27
Vanuatu	PFM	Improving Financial Reporting – Reconciliations	STX – Mellor LTX – Kubasta	Jun 17 – 28 Jun 24 – 28
	Revenue/LEG	Tax Administration Law and Regulation	STX – Burns (work-at-home)	Jun 14 – 16
	Revenue	Improve taxpayer services and review compliance improvement strategy	STX – Shrobbree	Jun 11 – 18

July 2019 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	GFS	Refine GFS compilation techniques	LTX – Temes	Jul 22 – 26
	FSS	SFEP – Off-site Supervision – Financial Risk Analysis	LTX – Stefanou	Jul 15 – 19
	Revenue	Design function-based structure	STX – Shrosbree	Jul 30 – Aug 9
Fiji	RSS	Production of External Debt Statistics	STX – Tenes	Jul 8 – 19
Papua New Guinea	FSS	SFEP Market Risk and Liquidity Risk Assessment follow-up (off-site)	STX – de Bie	Jul 1 – 10
	PFM	PEFA Assessment	LTX – Kubasta LTX – Neves STX – Lavea STX – Uluinaceva	Jul 17 – 31
Samoa	RSS	National Accounts	LTX – Scheiblecker STX – Freeman	Jul 22 – Aug 2
Solomon Islands	GFS	Compile and Disseminate GFS Data (delivered remotely from PFTAC)	LTX – Temes	Jul 10 – 12
	Macro	Macroeconomic and Fiscal Forecasting	LTX – Claus	Jul 1 – 5
	Revenue	Review of Large Taxpayer Office Implementation	STX – Shrosbree	Jul 1 – 12
	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 29 – Aug 9
Tonga	Revenue	Renew the Compliance Improvement Strategy	STX – Home	Jul 29 – Aug 9
	Revenue	Improve management of returns filing and tax arrears	STX – Scott	Jul 22 – Aug 2
Vanuatu	FSS	SFEP – Off-site Supervision – Financial Risk Analysis	LTX – Stefanou	Jul 8 – 12

Meetings, Seminars, and Training

May – July 2019

TA Sector	Description	Location	Advisor	Mission Days	Participants		Month
					F	M	
Revenue Administration	Audit Methods and Procedures Workshop for the Northern Pacific (FSM, Palau, and RMI)	Pohnpei, FSM	STX - Home In conjunction with PITAA	4	3	10	May 27 – 30
	Compliance Improvement Workshop	Nadi, Fiji	STX – Piper STX – Aslett	4	13	17	June 17 – 20
	Annual Meeting of Oceania Customs Organization (OCO)	Saipan, Northern Marianas	LTX – Eysselein	3	N/A	N/A	May 13 – 15
Real Sector Statistics	Pacific Statistics Method Board Meeting	Auckland, New Zealand	LTX – Scheiblecker	2	N/A	N/A	May 23 – 24

TA Reports Transmitted to Country Authorities and Pending Finalization

May – July 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-19
	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	23-Jun-19
	Kiribati	PFM Roadmap Development	Neves	Jun-19	Not Finalized
	Nauru	Improving Financial Reporting based on IPSAS Cash	Uluinaceva	Feb-19	10-Jun-19
	Papua New Guinea	Operational Plan for transitioning to IPSAS Cash	Mayes	Feb-19	Not Finalized
	Papua New Guinea	PEFA Assessment	Kubasta, Neves, Lavea, Uluinaceva	Jul-19	Not Finalized
	Samoa	PEFA	Neves, Kubasta	Aug-18	23-Jul-19
	Samoa	Improve Budget Preparation	Neves	Jan-19	Not Finalized
	Samoa	Financial Reporting: Asset Accounting and Improved Reporting	Kubasta	Feb-19	06-May-19
	Samoa	Develop Strategic Plan and conduct Training for Internal Auditors	Morrison	Apr-19	09-Aug-2019
	Samoa	Establish a Revised Warrant System	Silins	Apr-19	15-Aug-2019
	Tonga	Establishing a Policy and Framework for Property, Plant and Equipment	Kubasta, Esera	May-19	Not Finalized
	Tokelau	Developing a PFM Roadmap	Neves	Apr-19	Not Finalized
	Tuvalu	Improving Budgeting for Capital Development	Neves	Jun-19	Not Finalized
Vanuatu	Improving Financial Reporting	Kubasta, Uluinaceva	Mar-19	Not Finalized	
Vanuatu	Improving Financial Reporting - Reconciliations	Kubasta, Mellor	Jun-19	Vanuatu	

Macroeconomic Analysis and Forecasting	Cook Islands	Review of Macroeconomic Policy and Institutions	Bannister, Claus and Nakatani	Apr-19	Not Finalized
	Samoa	Medium-term Forecasting for Budget Preparation	Claus	May-19	Not Finalized
	Solomon Islands	Macroeconomic and Fiscal Forecasting	Claus	Jul-19	Not Finalized
	Tuvalu	Economic and Fiscal Forecasting	Claus	Jun-19	19-Jul-19
Revenue Administration	Cook Islands	Arrears and Returns Management	McGregor	Mar-19	08-Aug-19
	Cook Islands	Strategic Planning [NOT AVAILABLE FOR SHARING]	McNeill	Mar-19	26-Jun-19
	Cook Islands	Strengthening Audit	Home	Apr-19	30-Jul-19
	Cook Islands	Review Implementation of Strategic and Annual Plan	McNeill	Jun-19	08-Aug-19
	Cook Islands	Strengthening Tax Debt & Return Management	Shrosbree	Apr-19	08-Aug-19
	Cook Islands	Design Function-based Structure	Shrosbree	Jul-19	Not Finalized
	Fiji	NTIS Quality Review	Menhard	Feb-19	24-May-19
	Fiji	Expand Self-Assessment	McNeill	Feb-19	08-May-19
	Fiji	Review reform progress and conduct Study on Effectiveness of FRCS CIS	Eysselein and Shrosbree	Mar-19	14-Aug-19
	Fiji	Review of NTIS Risk Management Specification	Aslett	Mar-19	26-May-19
	Fiji	IT Quality Assurance Review	Norkunas	Jun-19	16-Aug-19
	Fiji	Improve Compliance Improvement Strategy	Aslett	Jun-19	08-Aug-19
	FSM	Improve on-time filing, on-time payment and taxpayer services	Lawrence	Feb-19	28-May-19
	Kiribati	Review Audit Methods	Haigh	Feb-19	06-Jun-19
	Nauru	Review tax administration reforms	Fisher	Apr-19	31-Jul-19
	Palau	Strengthen taxpayer services functions and implementation of functional-based structure	McNeill	Mar-19	27-Jun-19
	Palau	Strengthen on-time filing and on-time payment of taxes	Lawrence	Mar-19	28-May-19
	Samoa	Strengthen Audit Capability	Sutherland	Jan-19	25-Jul-19
	Samoa	Strengthening Audit	Sutherland	Apr-19	Not Finalized
	Solomon Islands	Strengthen the Audit Function	Sutherland	Feb-19	9-Aug-19
Solomon Islands	Strengthen the Audit Function	Sutherland	Jun-19	13-Aug-19	

	Solomon Islands	Review Implementation of Large Taxpayer Office	Shrosbree	Jun-19	Not Finalized
	Solomon Islands	Facilitate Renewal of CIS	Home	Jul-19	Not Finalized
	Tonga	Develop an Industry Partnership – Tourism Industry	Shrosbree	Mar-19	13-Aug-19
	Tonga	Improve on-time filing, on-time payment of taxes	Scott	Mar-19	27-May-19
	Tonga	PACER Plus Tax Policy Diagnostic Mission	Eysselein, Jenkins, Liu	Mar-19	24-May-19
	Tonga	Strategy to expand the LTO	Sutherland	Mar-19	Not Finalized
	Tonga	Review Progress and Strengthen Audit Function	Bell	Jun-19	Not Finalized
	Tuvalu	Developing IT Strategy	Lester	Apr-19	25-Jul-19
	Vanuatu	Improve on-time filing and on-time payment	McGregor	Feb-19	Not Finalized
	Vanuatu	Developing a Taxpayer Service Strategy	Shrosbree	Jun-19	09-Aug-19
	Vanuatu	Strengthen Taxpayer Compliance	Shrosbree	Jun-19	09-Aug-19
Financial Sector Supervision (FSS)	Fiji	Insurance Legislation and Prudential Standards	Claxton	Nov-18	11-Jul-19
	FSM	Banking Regulatory Reform	Hefty	Jun-19	Not Finalized
	Marshall Islands	Banking Regulatory Reform	Anvari and Hefty	Jul-18	06-May-19
	Palau	Banking Regulatory Reform [CONFIDENTIAL]	Anvari and Hefty	May-18	06-May-19
	Papua New Guinea	Supervision Framework Enhancement Program- off site analysis	Stefanou, Jackson and De Bie	Jan-19	06-May-19
	Papua New Guinea	Supervision Framework Enhancement Program	Stefanou, Tijs De Bie	May-19	Not Finalized
	Samoa	Insurance Legislation and Prudential Standards	Claxton & Rush	Nov-18	12-Jul-19
	Solomon Islands	Supervision Framework Enhancement Program	De Bie	Apr-19	Not Finalized
	Tonga	Insurance Legislation	Claxton & Rush	Nov-18	11-Jul-19
	Timor-Leste	IFRS Reform Assistance- Credit Risk Management Regulation	Edwards	Oct-18	11-Jun-19
	Tuvalu	Supervision Development Program-on site examination-Credit and Operational Risk	Stefanou & Algier	Nov-18	08-Jul-19
	Tuvalu	Develop Prudential Reporting	Stefanou	Jun-19	Not Finalized
	Vanuatu	Regulatory Reform – Credit Unions	Stefanou & Jackson	Apr-18	20-May-19

Statistics	Cook Islands	Refine GFS Compilation Techniques	Temes	Jul-19	Not Finalized
	Fiji	Facilitate compilation of extrabudgetary central government GFS	De La Beer	Jan-19	23-May-19
	Fiji	National Accounts-Rebasing GDP	Scheiblecker	Nov-18	Not Finalized
	Fiji	Quarterly National Accounts	Scheiblecker	Jun-19	Not Finalized
	Fiji	Production of External Debt Statistics	Tenes	Jul-19	Not Finalized
	FSM	Government Finance Statistics	De La Beer	Feb-19	23-May-19
	Kiribati	Balance of Payments	Ivanyk	Mar-19	01-Jul-19
	Marshall Islands	National Accounts – independent estimates of GDP	Scheiblecker	Feb-19	24-Jul-19
	Nauru	National Accounts – build industry compilation capacity	Scheiblecker	Apr-19	06-Aug-19
	Niue	National Accounts- build independent compilation activity	Freeman	Mar-19	Not Finalized
	Papua New Guinea	National Accounts- produce independent estimates of GDP	Scheiblecker	Apr-19	24-Jul-19
	Samoa	National Accounts	Scheiblecker	Jan-19	Not Finalized
	Samoa	National Accounts	Scheiblecker, Freeman	Jul-19	Not Finalized
	Solomon Islands	National Accounts	Andrews	Dec-18	Not Finalized
	Solomon Islands	Government Finance Statistics	Rideout and Van Cauter	Apr-19	Not Finalized
	Timor-Leste	Government Finance Statistics	Rideout	May-19	12-Aug-19
	Tonga	Government Finance Statistics- Institutional Unit Tables and source data for GFS compilation	De La Beer	Feb-19	23-May-19
	Tonga	National Accounts- Principles and Techniques for Benchmarking and Rebasing	McAllister	Mar-19	16-Aug-19
	Tuvalu	National Accounts	Andrews	Apr-19	Not Finalized
Vanuatu	National Accounts	Scheiblecker	Nov-18	Not Finalized	