

PACIFIC FINANCIAL TECHNICAL ASSISTANCE CENTRE

QUARTERLY REPORT

June 2023



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This report covers the final quarter of the 2023 Fiscal Year (FY2023/Q4) for the period February 1- April 30, 2023.

I. Introduction

The final quarter witnessed a robust implementation of capacity development activities. Quarter 4 is the last period of Phase V operations, and all programs conducted a high number of missions to address pent-up demand within the existing budget. During the quarter, the PFTAC team and Niue authorities took the lead in organizing the 2023 Steering Committee (SC) held in Niue in May¹. PFTAC completed the final reporting for the fiscal year and shared the draft 2023 annual report with the SC members. The final report is currently being updated and is expected to be released to a wider audience by the end of June. PFTAC also collaborated with the Monetary and Capital Markets Department (MCM) and the Capacity Development Office of Thailand (CDOT) to co-fund and host two events. The first event was a Regional Seminar on Digital Money, and the second event one was a training on Macroeconomic Data Sets. The team also collaborated with the University of the South Pacific to deliver guest lecturers mainly focused on PFTAC programs and role of IMF in the region to governance program students.

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II. News

IMF/PFTAC Regional Seminar on Rise of Digital Money: Implications for Pacific Island Countries

The Pacific Island countries (PICs) face payment-related challenges including low financial inclusion and inefficient and costly cross-border payments. An evolving landscape of digital money could bring both significant opportunities and serious challenges. The regional seminar organized on April 27 – 28, 2023 in Fiji dived into the benefits, risks and strategies to develop digital payments and digital money in the PICs. The PICs are a diverse set of countries in terms of size, source and level of income and face common challenges in developing their economies. Small market size, remoteness, and risks in financial integrity have put pressures on correspondent banking relationships. Digital money could expand financial inclusion and leverage digital technology, such as internet and mobile phones. It may also have some advantages that could mitigate the adverse impacts of possible CBRs withdrawals. However, this is not without risks. The lack of resources and capacity, as well as the absence of monetary authorities in some PICs, could make digital money systems more prone to operational risks. Digital money adoption requires four key elements: digital technology, business models, use cases, and legal and regulatory compliance. Given the challenges and constraints, PICs should consider certain design features when introducing digital money. The seminar elaborated on such themes and covered various policy topics anchored by a recent analytical work 'Rise of Digital Money: Implications for Pacific Island Countries (PICs).'

¹ PFTAC is generously funded by Australia, Korea, New Zealand, the Asian Development Bank (ADB), and the European Union, the Government of Canada from November 2019, and from December 30, 2020, the United States Treasury. 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.



Regional Training on Consistency between Macroeconomic Data Sets

In April, the PFTAC Real Sector Statistics (RSS) program delivered a joint training with CDOT as part of capacity development activities under the IMF's Statistics Department. The training, implemented by CDOT with support from the Japanese Government, aimed to enhance external sector statistics (ESS) in the Asia-Pacific region. The training targeted officials engaged in the ESS compilation and source data provisions and focused on the linkages between ESS and other three macroeconomic datasets, notably national accounts, government finance statistics, and monetary and financial statistics. PFTAC member and representatives from [Cook Islands](#), [Fiji](#), [Kiribati](#), [Nauru](#), [Papua New Guinea](#), [Samoa](#), [Solomon Islands](#), [Timor-Leste](#), [Tonga](#), [Vanuatu](#) and [Vietnam](#) met in Fiji and were able to share experiences. Specifically designed exercises helped participants understand compilation challenges and provided practical guidance for adjusting compilation programs to enhance consistency between macroeconomic accounts. The training also provided a platform for officials to discuss complex methodological and compilation issues faced by their countries.

Donor and Member Country Outreach

During March, the PFTAC Director met with Tonga Minister of Finance and the Governor of National Reserve Bank of Tonga (NRBT). The mission also met with the Ministry of Revenue and Customs (MoRC), and Tonga Statistics Department including the Australian and New Zealand High Commissions and the World Bank. The visit was timely, aiming to reestablish relationships with authorities in light of recent changes in key government leadership. Tonga's economic activity is slowly normalizing following the Hunga Tonga Hunga Ha'apai volcanic eruption and the local outbreak of COVID-19 in early 2022. The Government's priority is to support medium-term economic recovery and maintain macro-fiscal sustainability. Enhancing resilience to climate change and debt management remains on top agenda. The visit reaffirmed capacity development support that may be needed to address new demands associated with government's fiscal priorities. Information on assessment tools developed by IMF to address climate risks such as Climate-Public Investment Assessment (C-PIMA) and Climate-Public Expenditure Financial Accountability (PEFA) assessment were shared with the authorities. As the authorities firm up their strategic priorities and CD needs, the visit encouraged authorities to assess previous mission recommendations and engage with PFTAC advisors to progress its implementation. Donor meetings provided a useful context of the capacity development program in Tonga in line with the recent Joint Policy Reform Matrix budget support mission completed in November 2022.



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Institute of Capacity Development (ICD) and the Singapore Training Institute (STI) held a regional **Workshop on Fiscal Framework** to advance the member countries analysis of the fiscal policy and forecasting.

Phase V operations ended on April 30, 2023. In terms on funding, Phase V funds contributed by donors, member countries, and rolled-over balances from Phase IV total reached US\$ 38.25 million. Cumulative Phase V expenditure as of end April 2023 amounted to US\$ 37.4 million. A cash balance of US\$ 1.4 million remains and will be managed as per the funding agreement rules. The rollover of funds to the new Phase VI will be determined on a pro-rata share for each contributor.

IV. Report on Program Activities and Achievements

Public Financial Management (PFM)

Kiribati: the mission at the request of Ministry of Finance and Economic Development (MFED) provided **support to develop a PFM Roadmap with a prioritized and sequenced action plan**. The ongoing reform on Financial Management Information System (FMIS) implementation will support modernized PFM processes, and this reform is a key element of the action plan. The mission reviewed recommendations from previous PFM related diagnostics reviews and economic reform taskforce actions and organized a workshop with relevant stakeholders to discuss issues, challenges, and priority reform actions. A proposed detailed action plan was developed in conjunction with MFED which includes governance arrangements for the reforms to guide its implementation.

Nauru: the mission provided remote **support to draft the PFM Roadmap following the completion of the 2022 PEFA assessment**. Following discussion with the Nauru team and drawing on the PEFA findings, the mission formulated five broad strategic areas for implementation during the period 2023-27 split over two phases. The priority areas identified were fiscal forecasting, revenue administration, cash management, procurement, payroll control, public investment management, reporting and audit. The draft Roadmap is being finalized with the Nauru authorities.

Samoa: the mission helped **to the Ministry of Finance (MoF) and Ministry for Public Enterprises (MPE) to strengthen fiscal risk reporting**. The mission delivered training on fiscal risk frameworks and on using the IMF's fiscal risk tools – the Fiscal Risk Assessment Tool (FRAT) and SOE Health Check Tool. The MoF was able to populate and successfully operate the FRAT and can now provide an indication of the range of uncertainty when presenting fiscal forecasts. The MoF will incorporate fiscal risk narrative and assessment into its Fiscal Strategy to be released with the Budget at the end of June.

Timor-Leste: the mission provided **CD support on strengthening top-down budgeting practices**. The mission reviewed current budget documents, legal framework, recent assessments and met with key stakeholders to identify gaps in budget documents and processes. The mission recommended to (i) build the medium-term fiscal framework (MTFF) into the budget; (ii) developing medium-term budgeting in the ministries on a pilot basis, (iii) expanding budget and planning coordination within MTFF constraints; and (iv) incorporating recurrent and capital spending within MTFF budget ceilings.

Regional: the virtual **Gender Budgeting Workshop**, jointly hosted by FAD and PFTAC between February 7 – 10, 2023 helped participants understand gender gaps in the region, gender budgeting reform opportunities and to establish a broad reform baseline. Gender inequality in Pacific Islands Countries remains a significant challenge. Gender Budgeting is an important tool that governments have at their disposal to help close gender gaps. The workshop facilitated opportunities for Pacific Island Countries to engage in peer-to-peer learning and exchange through both practical exercises and country case studies. There were five case studies presented, consisting of three from the region, Timor Leste, Fiji, and Samoa, all at very different stages of reform. In addition, the virtual platform enabled participants to hear directly from motivated counterparts who are currently implementing similar reforms in the Caribbean and in Togo. Participants shared successes, in terms of how to obtain strong political support for reforms, as well as sharing their approach to sequencing and piloting.

Revenue Policy and Administration

Cook Islands: the mission provided **training on undertaking audits to the Revenue Management Department (RMD) audit staff**. A framework and associated tools were created jointly with RMD team to guide the implementation of the 15 Audit training packages (previously developed by PFTAC) together with a standard operating procedure (SOP) and a post training assessment template. RMD now has a full set of resources to build their audit capability.

Fiji: PFTAC helped Fiji Revenue and Customs Service (FRCS) to develop a plan for the implementation of new performance management system (PMS) in November. Since then, detailed draft procedures have been developed and the IT HR system requirements have been identified for FRCS to update the HRMIS. The **follow-up mission in February designed and delivered a team leader training package to assist in implementing a new PMS and provided mentoring for senior leaders. The PFTAC designed PMS, the HR IT system changes and the PMS plan is on track for implementation from this financial year.**

Fiji: the team provided **support on implementing a strong Compliance Risk Management (CRM) process to FRCS**. The assignment facilitated work sessions between the Risk Analysis Financial Intelligence Team (RAFIT) and Intelligence

Compliance and Investigations (ICI) teams resulting in the design of a Memorandum of Understanding (MoU) for better CRM outcomes. Additionally, new risk templates and updated audit SOPs were developed. A workshop was held to apply the risk analysis to a sample of top twenty taxpayers as a practical exercise to imbed the learnings. Going forward, a planned transition supported by the MoU will see a shift towards most audits identified through a comprehensive risk assessment process.

An additional assignment assisted FRCS to strengthen transfer pricing processes. A background paper explaining rationale for conducting transfer pricing risks was prepared and questionnaires developed to enable FRCS to gain a richer understanding of the large multinational entities operating in Fiji, including the compliance and transfer pricing risks. Additional tasks undertaken consisted of developing Advanced Pricing Agreement (APA) guidelines for internal purposes, reviewing and commenting on the draft transfer pricing guidelines and regulations and providing training on these for staff.

Kiribati: the back-to-back **missions provided audit training to Kiribati Tax Department (KTD) officials.** The workshop included sessions on VAT Act and Revenue Administration Act to assist audit staff build more comprehensive understanding of respective legislative authority; four phases of audit and the importance of pre-audit analysis; and audit techniques and analysis. With PFTAC support, KTD developed two standard operating procedures (SOPs) for audit - the finalization of the SOPs is helping KTD grow the capability of auditors.

Nauru: the mission **reviewed the current state of the tax identification number (TIN) database and provided advice on upgrading the software solution, and data cleansing and de-duplication of the registration dataset.** The assistance has resulted in a new registration system and has improved the quality of the Nauru Revenue Office's registration database and the technology solution.

Niue: the aim of the assignment was to **review and progress the organizational and compliance reforms.** The Niue Tax and Customs (NCTD) **made positive changes on reporting organizational priorities using the monitoring spreadsheet developed to track planned activities.** Several materials were developed for NCTD including a submission to implement the new structure, a taxpayer segmentation approach, process for compliance visits to large business, taxpayer education materials and a performance management approach to progress implementation of the new organizational design. A new tool to record and update registration data for all tax types was also developed to improve filing business process.

Papua New Guinea: the mission **built on previous support in progressing the Internal Revenue Commission move to a 'good practice' functional structure, implementing organization change and Human Resource planning.** This remote assistance focused on building leadership and people change capability through communication and announcements about the new organization structure, staffing announcements, HQ divisional arrangements and staff transition to new roles.

Samoa: the mission discussed, **with the Ministry of Customs and Revenue (MCR), progress on implementing previous CD and short-medium term priorities established.** Current progress on implementing plans provided by PFTAC is continuing but at a slower pace given impact of lockdowns, resource constraint and assisting other priorities. The CEO was recently appointed and a proactive approach to setting expectations and identifying priorities is envisaged. MCR identified two immediate priorities – to develop technical knowledge of audit staff and peer review of the Inclusive Framework minimum standards.

Solomon Islands: in response to request from Solomon Islands Internal Revenue Department (SIIRD), **the mission undertook a review of previous action plans and identified immediate CD requirements to support tax reforms.** SIIRD is making steady progress on tax modernization reforms and recommendations with many now subsumed into the ADB funded modernization project. The mission recommended continuing efforts to improve data quality before transition to an upgraded Tax Information Management System. IRD has adopted a comprehensive reform approach including requisite elements of a Medium-Term Revenue Strategy (MTRS) framework. The authorities submitted a request for additional PFTAC assistance to complement the modernization project.

Timor-Leste: **domestic revenue SOPs incorporating changes from testing undertaken by audit staff were finalized.** Following an assessment of the current petroleum tax audit business process, **four SOPs were developed along with process maps** subject to finalization after Timor Leste Tax Authority's (TLTA) review. The SOP is intended to guide audit staff through the key steps of the audit process for each type of audit and provide a consistent experience for taxpayers. A training needs analysis was also undertaken to identify the training needs of audit staff.

During a second assignment, a debt and filing strategy and a debt write-off approach were developed, a process to case manage prioritized aged debt was established and SOPS for key revenue functions were finalized. The **mission aimed to improve the Collections business processes and identify areas to improve operational efficiency.**

Regional Workshop on Tax Audit – Samoa, April 24-28, 2023

The PITAA Secretariat and PFTAC continued its long-standing partnership conducting the face-to-face regional workshop on **Tax Audit** from April 24 – 28, 2023 in Apia, Samoa. A tax administration's role includes encouraging taxpayers to voluntarily meet their tax obligations, including ensuring taxpayers file accurate tax returns. However, there are times where taxpayers make mistakes or choose to file incorrect returns. Therefore, it is necessary for the tax administration to take the appropriate action to address this risk, and this includes undertaking taxpayer audits.

Tax auditing is a very important part of managing compliance risk and to encourage taxpayers to voluntarily comply with their tax obligations. As a tax administration often has limited audit resources it is necessary for the administration to employ a risk-based approach for identifying and prioritizing taxpayers to audit and ensure the appropriate type of audit is undertaken to meet tax administration's outcomes. It is critical that the administration's auditors have the necessary skills and experience to be able to undertake the audit activity.

The workshop was attended by thirty-seven participants from 16 PFTAC member countries. Additional participants from the Samoan Ministry of Revenue and Revenue (MCR) attended some workshop sessions. The workshop topics were designed for front-line auditors and covered a range of audit, technical and soft skill topics pitched at the introductory to intermediate level. Due to the low level of audit capacity of the attendees (most were either new to their role or were inexperienced), the workshop program was structured using a "building block" approach. Case studies complemented the workshop, through smaller groups, and the facilitators emphasized good practices. The case studies required attendees to apply what they learned during the earlier sessions and report to the broader group.

Participants completed an Action Plan comprising two parts - first how to enhance audit function and second how to apply knowledge learnt from the workshop. Participants' feedback was overall positive. The participants were also introduced to the Virtual Training to Advance Revenue Administration (VITARA) online learning platform and tax compliance and audit-related modules.



Timor-Leste: the remote assignment with Timor Leste Tax Authority reviewed the progress of previous CD recommendations. The diagnostic assessment completed in December 2021 identified fourteen main areas of CD intervention along with VAT implementation. TLTA prioritized eleven activities which have formed the base for the PFTAC CD provided to date. **To further strengthen the implementation of PFTAC action items, TLTA have identified five short term needs from the original list of priority areas.** VAT implementation is underway and pending appointment of a project

lead. PFTAC will organize CD in line with short term needs and consult with relevant stakeholders on onboarding of a VAT project lead.

Vanuatu: PFTAC provided legal support to Vanuatu to prepare a draft Bill on Substantial Economic Presence in response to European Union's (EU) list of non-cooperative jurisdictions for tax purposes. The Bill introduces a substantial economic presence requirement for foreign entities established in Vanuatu. The remote mission in March **worked on revising the draft Bill following feedback from the EU and the Ministry of Finance.**

Financial Sector Supervision

Marshall Islands: the mission **assisted MIBC in upgrading its current compliance-based supervision of banks to one based on risk profile, size, and complexity of banks.** The mission trained staff of MIBC in conducting off-site financial risk analysis of banks, tracking and monitoring changes in risk profile of banks, initiating any corrective supervisory action as needed, maintaining bank risk profiles, and preparing quarterly banking system risk reports. On the request of the MIBC, support was also provided to modify MIBC's draft regulation on capital developed by a previous PFTAC mission to include preference shares in the regulatory capital in accordance with Basel III Definition of Capital.

Samoa: the mission **assisted the Central Bank of Samoa (CBS) undertake an onsite examination of cybersecurity risk providing end-to-end support from pre-examination preparation and assessment and finally drafting preliminary findings and recommendations.** CBS staff and two representatives from the National Reserve Bank of Tonga (NRBT) and the Bank of Papua New Guinea (BPNG) participated in the examination. The mission additionally prepared supervision materials for use in future onsite examinations including: an information request, a stylized agenda with relevant questions for each session and lastly an example examination report.

Solomon Islands: the mission provided **support to conduct the impact study of eleven draft prudential standards previously drafted and trained CBSI staff on financial risk analysis.** The mission delivered Quantitative Impact Study (QIS) Excel-based templates for estimating the impact of revised regulations on the capital ratios, liquidity requirements and lending capacity of banks. The mission also developed the Quarterly Bank Risk Analysis Framework based on a set of Key Risk Indicators covering capital, credit, liquidity, market, and operational risk. Further, a Bank System Risk Report was developed to inform the risk profile of banks each quarter.

Vanuatu: the mission **reviewed select prudential and risk management standards for banks issued by Reserve Bank of Vanuatu (RBV) aligning it with Basel Framework and developed impact study templates for standards previously drafted.** The five prudential standards reviewed were (i) Risk management and governance, (ii) Audit arrangements in banks, (iii) Operational risk management including outsourcing of banking services, (iv) Foreign exchange risk and (v) IRRBB. Training was provided on revised/ newly developed prudential standards. The mission also developed the impact study templates for assessing the financial impact of seven revised/newly developed prudential standards.

Regional: The FSS program convened two regional workshops. The first workshop was jointly organized with MCM Department on **Stress Testing** from March 27-31, 2023. The workshop provided basic training on solvency and liquidity stress testing and climate risk analysis to the staff of the participating authorities. The participants learnt basic concepts and techniques for conducting banks' stress tests based on supervisory data regularly collected as part of off-site surveillance.

The second workshop was organized the week of April 24, on **Insurance Sector Regulation and Supervision.** The workshop objectives were to assist PFTAC member countries in developing and enhancing their regulatory framework for insurance, by providing information on current international good practice general and life insurance regulation; undertaking an initial assessment of their current framework against international good practice for legislation and prudential standards in terms of content and structure; and establishing a regulatory reform and supervision enhancement plan. Secondly, it aimed to develop supervisory capacity to assess insurance companies' implementation of IFRS 17 – Insurance Contracts to PFTAC member countries.

Macroeconomic Frameworks

Samoa: the PFTAC advisor joined a Forecasting and Policy Analysis System (FPAS) / Nowcasting two-week mission to the Central Bank of Samoa (CBS). The mission **assisted in the development of a GDP nowcasting model** for incorporation into the CBS's FPAS by mid-2023; **helped with the estimation of core-inflation measure and the neutral real interest rate;** made **progress in the development of an exchange rate pass-through (ERPT) model;** and **delivered a customized monetary policy course** to officials from the CBS, Ministry of Finance and the Samoa Bureau of Statistics.

Macroeconomic Analysis and Programming

Fiji: the mission provided **support to implement gross domestic product forecasts in nominal and real terms**. The mission **resulted in the construction of a new forecasting model**, which utilizes a range of leading and co-incident economic parameters, including economic growth in major trading partners, to forecast economic growth. These forecasts are essential for government budget planning and development of macroeconomic programs.

Fiscal Frameworks Workshop – Fiji, March 6-10, 2023

With the post-covid recovery period underway, many countries face the difficult balance of both placing debt to GDP ratios on a firm downward path as well as meeting ongoing development needs. The need to be prepared for future economic or environmental shocks is also a key consideration.

To assist countries in this process, PFTAC's Macroeconomic Program, in conjunction with the IMF's Institute for Capacity Development and the Singapore Training Institute conducted a five-day **Fiscal Frameworks** workshop from March 6 – 10, 2023. The workshop was conducted in Nadi, Fiji, with twenty participants attending from Cook Islands, Fiji, Federated States of Micronesia, Papua New Guinea, Samoa, Solomon Islands, Tuvalu, Tonga and Vanuatu.

The course examined the objectives of fiscal policy, including counter-cyclical macroeconomic stabilization and redistribution policies. A range of tools were also examined, including the measurement of the cyclically adjusted fiscal balance and the output gap. In addition, fiscal rules in a Pacific context were discussed in detail.

Participants also had the opportunity to design and present to the other participants a macroeconomic stabilization package based upon an assessment of economic and fiscal data from real world examples of countries experiencing macroeconomic problems.

Overall, participants rated the course as a high 4.7/5. Comments about the course included:

'Do proper policy analysis not only on how fiscal policies affect monetary policy but other macro variables/indicators also and their individual impact on monetary policy.'

'My current job revolves around revenue policy work, (reviews/policy design) however, I now can clearly see how revenue policy measures can affect the overall fiscal framework. Therefore, I hope to utilize the principles/knowledge taught to design revenue policy measures that can improve my country's fiscal framework.'

'To work on linking economic indicators with fiscal rules, policies and objectives using excel. Also, a good opportunity to learn from other colleagues regarding their national approach to address certain types of economic crisis and development.'



Timor-Leste: further support was provided in continuation of the financial programming project. The missions carried out jointly with STI **produced a Macroeconomic Projections Tool and covers all four sectors** (Real, Fiscal, External and Monetary). This is expected to be used to help plan Timor-Leste's Medium Term Fiscal Strategy.

Tonga: a macro-fiscal mission supported the **construction of a ten-year outlook GDP(E) and fiscal forecasting model to provide a range of macro-fiscal scenarios**. Changes in government spending are treated as endogenous to GDP in the model, allowing authorities to understand the full impact of changes in government spending.

Tuvalu: the macro-fiscal mission built **a ten-year GDP(P) based macro-fiscal model** building on earlier GDP forecasting work carried out by PFTAC. A range of scenarios can be examined by the model, including interactions with Tuvalu's Sovereign Wealth Funds.

Vanuatu: a third mission further helped as part of the financial programming project. The mission carried out jointly with STI **produced a Macroeconomic Projections Tool and covers all four sectors** (Real, Fiscal, External and Monetary). The model can also look at the impact of natural disasters, such as cyclones on growth and government finances.

Real Sector Statistics (RSS)

Cook Islands: the mission **provided training on national accounts to the staff of the Cook Islands Statistics Office (CISO) and reviewed the current data sources and methodologies used to compile estimates of GDP by production**. The training focused on measurement of activities by industries in current and constant prices, and the use of administrative records to derive national accounts indicators using IMF National Accounts training materials. The training was well received by the staff of the CISO. Several recommendations were made to produce better quality estimates in current and constant prices, as well as to enhance supporting documentation.

Fiji: the mission to Fiji Bureau of Statistics (FBoS) Office **completed the methodology for deriving expenditure estimates in constant prices, documented the process, and provided training to compilation staff on all aspects of this methodology**. In addition, training was provided to newer business survey staff to introduce them to national accounting and to demonstrate how their output is used in compilation.

Papua New Guinea: After many years of extensive technical assistance, the development partners acknowledge that improved recruitment, development, promotion, and financial management are necessary conditions for improvements to statistical outputs in line with IMF's 2006 multi sector statistics mission. The mission examined the production of economic statistics in the National Statistics Office (NSO) and **recommended the creation of a National Statistical Advisory Board convened by an institution outside the NSO to oversee compilation of economic statistics, channel funding and facilitate data exchange and division of work between government bodies**. The recommendations were discussed with and supported by NSO, Treasury and the Bank of PNG.

Solomon Islands: the mission **assisted the National Statistics Office (SINSO) in compiling the 2021 GDP**, improving their systems for the compilation of GDP, preparing for a GDP rebase following the Household Income and Expenditure Survey, and strengthening the annual Business Survey as a source of data for the national accounts.

Tuvalu: an external sector statistics (ESS) mission was conducted for the Central Statistics Division (CSD) of the Ministry of Finance and Economic Development during March 6–17, 2023. The main purpose of the mission was **to compile the balance of payments and international investment position (IIP) statistics for 2021, and produce preliminary statistics for 2022, as well as to work on strengthening the compilation framework and data sources**. The mission discussed a follow-up ESS TA, the authorities suggested April 2024 as a tentative time frame.

Government Finance Statistics (GFS)

FSM: the mission worked with Division of Statistics (DOS) at the Department of Resource and Development, the Office of the National Public Auditor, consultants from Department of Finance and Administration and Graduate School USA **to identify the ways of improving the timeliness of fiscal statistics in the light of the increased time lags leading to the data publication. The mission also provided capacity supplementation combined with at-desk training of the DOS staff**.

Marshall Islands: the mission met with the Economic Policy, Planning and Statistics Office (EPPSO), the Ministry of Finance (MOF), and the Office of the Auditor General (OAG) officials and the Graduate School USA representatives to establish the

provision of preliminary accounting estimates to the statistical compilers, to **return the timeliness of the statistical publication to the pre-pandemic level**. The mission also reviewed the **compliance of the new financial management information system (FMIS) with the GFS framework** and recommended the ways **of improving the proposed chart of accounts**. The implementation of the mission's recommendations would enable the timely compilation of quarterly cash-based data.

Nauru: the mission **developed a new compilation template** to streamline the production of fiscal statistics. Capacity supplementation was provided to **compile the annual GFS estimates** for fiscal years 2021 and 2022. The longer time series was also revised to take advantage of the improved compilation methodology and statistical classifications.

Debt Management

In **Papua New Guinea**, STX Michele Robinson and Matthew Appleby, and in **Tuvalu**, STX Michele Robinson **provided capacity development to officials in debt management fundamentals**.

This hands-on training assisted officials in understanding key debt management principles including the role and institutional arrangements for public debt management, the various sources of debt financing and creditor practices in different markets, understand the provisions in standard loan agreements and related documents, financial calculations using different market conventions, debt portfolio analysis, and debt and risk indicators.

This capacity development enables officials to better understand their role as debt managers, manage the risks within the debt portfolio and operation, and improve the provision of analysis to senior policy makers.

Regional: A regional workshop was conducted in Nadi, Fiji during March 27-31, 2023 on the **Medium-Term Debt Management Strategy (MTDS) framework and its analytical tool (AT)** and was attended by officials from 11 PFTAC member countries. The course focused on enhancing knowledge of the MTDS framework and AT, leveling up capacity and enabling the authorities to develop their own MTDS in the future.

V. Planned TA Activities FY24/Q1: May – July 2023

May 2023 Planned Activities

Country	Program	Description	Advisor/s	Dates
Kiribati	Macro	Macro-Fiscal Modelling	STX – Crooke	May 8 – 26
	Revenue	Organizational Design	STX – Lendon	May 19 – Jun 1
Niue	Revenue	Develop Medium Term CD Plans	LTX – Williams	May 26 – 27
Papua New Guinea	MF	Financial Programming and Policies Training (remote from Fiji)	LTX – Nield	May (2.5 TA days)
	Revenue	Program and change management support (remote)	STX – Singh	May 15 – 26
	Revenue	Support on digital transformation including procurement of new revenue management system (remote)	STX – Grant	May 15 – 22
Tokelau	PFM	Develop framework to enhance budget transparency and credibility	LTX – Lavea STX – Youngberry	May 1 – 12
Tuvalu	RSS	Updating national accounts to 2022	STX – Andrews	May 29 – Jun 9

June 2023 Planned Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Review of reforms and CD planning (remote)	LTX – Williams	Jun 12 – 16
Fiji	FSS	Training – On-site examination of a bank's cyber risk exposure	STX – TBD	Jun 5 – 9
	Revenue	Inclusive Framework/ BEPS (remote)	STX – Velji	Jun 26 – Jul 27
	Revenue	Transfer Pricing regulations, Amendment to address gaps in Income Tax legislation regarding BEPS, DTAs and APA	STX – Burns	Jun 19 – Jul 28 (10 TA days)
FSM	Macro	Macro-Fiscal Modelling	STX – Orsmond	Jun 26 – Jul 17
Kiribati	Revenue	Strengthening Tax Audit	STX – Ledua	Jun 12 – 23
Nauru	Revenue	Risk management of tax collection and tax audit capability development (remote)	STX – Ledua	Jun 12 – 19
Palau	FSS	Development of Prudential Standards for Banks	LTX – Kumar	Jun 12 – 23
	Revenue	Tax Reform Phase 2 – preparation (remote)	STX – Vivian	Jun 19 – 30
Papua New Guinea	FSS	Training - On-site examination of a bank's cyber risk exposure	HQX – TBD	Jun 19 - 27
	Revenue	Establish workload metrics and productivity benchmarks for key business processes	STX – Vivian	Jun 5 – 16
Samoa	MF	FPAS/ Nowcasting (remote from Fiji)	LTX – Nield	Jun (2.5 TA days)
Solomon Islands	DM	Local Currency Bond Market Development Review	STX – TBD	Jun 19 – 30
	PFM	Draft Remaining Financial Regulations	STX – TBC	Jun 12 – 30
	RSS	Updating Quarterly GDP	LTX – Powell	Jun 3 – 14
Timor-Leste	Macro	Support for Financial Programming	LTX – Beaumont	Jun 26 – 30
	Revenue	Business case support to return registration function to TLTA control	STX – Lendon	Jun 26 – Jul 7
	Revenue	Assist with Implementation of VAT #1	STX – Piper	Jun 26 – Jul 7
	Revenue	Redefine and modify approach to Large Taxpayers	STX – Vivian	Jun 26 – Jul 7
	Revenue	Redesign/refine the Tax Clearance process in collaboration with Customs (remote)	STX – Strong	Jun 19 – 30
Tonga	FSS	Training - On-site examination of a bank's cyber risk exposure	HQX – TBD	Jun 12 - 16
	RSS	Maintaining Annual GDP Production	LTX – Powell	Jun 5 – 16

Vanuatu	Macro	Support for Financial Programming	LTX – Beaumont	Jun 5 – 9
	MF	Financial Programming and Policies Training/ FPAS/ Nowcasting	LTX – Nield	Jun 5 – 16

July 2023 Planned Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	GFS	Compiling GFS for the entirety of the government sector	STX – Ten Buuren	Jul 24 – Aug 4
	PFM	Reform MFEM Structure	LTX – Lavea STX – TBD	Jul 17 – 28
	RSS	Compilation of Balance of Payments statistics	HQX – Angulo	Jul 24 – 28
Fiji	MF	FPAS/ Nowcasting	LTX – Nield ICD – Cashin	Jul
	PFM	Broadening the scope of risks analyzed and disclosed in Fiscal Risk Statement	LTX – Seeds STX – Rahman	Jul 31 – Aug 11
	Revenue	Design and implement organizational planning, monitoring, and reporting function	LTX – McAlister LTX – Williams	Jul 10 – 21
	Revenue	Readiness assessment for implementation of new Performance Management system (remote)	LTX – Williams STX – Reardon	Jul 24 – 28
	RSS	Rebasing national accounts to HIES 2019-20	LTX – Powell	Jul 31 – Aug 11
FSM	Revenue	Review of reforms	LTX – McAlister	Jul 14 – 21
Kiribati	Revenue	Review reform progress	LTX – McAlister	Jul 21 – 27
Marshall Islands	Revenue	Review reform progress	LTX – McAlister	Jul 9 – 13
Nauru	RSS	Updating national account to 2021-22	LTX – Powell	Jul 3 – 14
Niue	RSS	New GDP Benchmarks - Publication	STX – Freeman	Jul 17 – 28
Palau	DM	Debt Management Fundamentals	LTX – Ferguson STX – TBD	Jul 3 – 7
Papua New Guinea	FSS	Training in Financial Risk Analysis	LTX – Kumar STX – TBD	Jul 3 – 14
Regional	Revenue	Performance Management short course (to be held in Marshall Islands)	LTX – McAlister STX – Vivian	Jul 9 – 13
Samoa	Macro	Macro-Fiscal Modelling	LTX – Beaumont	Jul 31 – Aug 18
	Revenue	BEPS implementation (remote)	STX – Burns	Jul 17 – 21
Solomon Islands	FSS	Implementation of Risk-Based Supervision -Follow-up of Previous Work and Review of Banks Risk Rating Model	LTX – Kumar STX – TBD	Jul 17 – 21
	Revenue	Organization structure introduction and LTO operations support (remote)	STX – O'Keefe	Jul 10 – 21
Timor-Leste	Macro	Support for Financial Programming	LTX – Beaumont	Jul 3 – 7

	MF	Financial Programming and Policies Training	LTX – Nield HQX – TBD	Jul 3 – 7
	Revenue	Develop a planning, design, and monitoring function (remote)	LTX – Williams STX – Vivian	Jul 10 – 21
Tokelau	RSS	Updating National Accounts	STX – Krishna	Jul 10 – 21
Tonga	FSS	Training on - onsite examination of banks through attachments with other supervisory authorities	STX – TBD	Jul 31 – Aug 4
	Revenue	Review reform progress	LTX – Williams	Jul 10 – 14

Outturn of TA Activities FY2023/Q4: February – April 2023

February 2023 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	RSS	Training staff and Updating Annual GDP	STX – Krishna	Feb 13 – 24
Fiji	Revenue	Performance Management Planning	STX – Reardon	Feb 6 – 10
	Revenue	Transfer Pricing Guidelines and Risk Reviews (remote from New Zealand)	STX – Velji	Feb 20 – Mar 10 (15 TA days)
FSM	GFS	Compile public sector debt statistics	LTX – Moskalenko	Feb 13 – 17
Kiribati	Revenue	Audit Training #1	STX – Ledua	Feb 7 – 18
	Revenue	Audit Training #2	STX – Ledua	Feb 19 – Mar 4
Marshall Islands	GFS	Expand coverage to public nonfinancial corporations and for public sector debt statistics	LTX – Moskalenko	Feb 6 – 10
Nauru	PFM	Develop PFM Roadmap (remote from Fiji and Philippines)	LTX – Lavea STX – Marzan	Feb 20 – Mar 3
	Revenue	Enhance Compliance Improvement Strategy and Improve Core Tax Functions	LTX – McAlister STX – Lewis	Feb 11 – 17
Papua New Guinea	DM	Fundamentals for Debt Management Training	STX – Robinson STX – Appleby	Feb 13 – 17
	Revenue	Supporting implementation of the Organizational Structure (remote from New Zealand)	STX – O'Keefe	Feb 13 – Apr 21 (18 TA days)
Regional	PFM	Workshop on Gender Budgeting (virtual – remote from Fiji and USA)	LTX – Lavea LTX – Seeds STX – Kauffmann HQX - Tomczynska-Smith HQX - Preston	Feb 7 – 10
	Revenue	ISORA Quality Review (remote from New Zealand)	STX – O'Keefe	Feb 15 – Mar 17
Timor-Leste	Macro	Financial Programming Training	LTX – Beaumont	Feb 21 – 24
	Revenue	Redesign audit business processes/ job instructions (remote from New Zealand)	STX – Bell	Feb 7 – Mar 10 (12 TA days)

	Revenue	Collections and Payments	STX – Vivian	Feb 27 – Mar 10
Tuvalu	DM	Fundamentals for Debt Management Training	STX – Robinson	Feb 21 – 27
	Macro	Macro-Fiscal Framework	LTX – Beaumont STX – Crooke	Feb 8 – 12 Jan 30 – Feb 19
Vanuatu	FSS	Review of Prudential Standards and Development of Impact Study Templates	LTX – Kumar STX – Asmui STX – Close	Feb 13 – 24
	Macro	Financial Programming Training	LTX – Beaumont	Feb 13 – 17

March 2023 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Cook Islands	Revenue	Audit Aspire Training	STX – Bell	Mar 27 – Apr 6
Fiji	Macro	GDP(P) Forecasting	STX – Scheiblecker	Mar 31 – Apr 16
	Revenue	Risk Analysis and Top 20 Taxpayers (hybrid – remote from New Zealand and in-country)	STX – Shrosbree STX – Velji	Mar 13 – Apr 24 (27 and 19 TA days)
Kiribati	PFM	Develop PFM Roadmap	LTX – Seeds STX – Higgins	Mar 13 – 23
Regional	DM	Regional Workshop on Medium-Term Debt Management Strategy Framework and AT (held in Fiji)	LTX – Ferguson STX – Appleby SX – Vilanova	Mar 27 – 31
	FSS	Workshop on Stress Testing (held in Fiji)	LTX – Kumar STX – Hamann	Mar 27 – 31
	Macro	Fiscal Frameworks Workshop (held in Fiji)	LTX – Beaumont ICD – Sholomytskyi STI – Claus	Mar 6 – 10
	Revenue	Planning Series for Senior Leaders: Business Continuity Planning (BCP) (remote from New Zealand and United States)	STX – Shrosbree STX – Vave	Mar 15
Samoa	FSS	Cyber security -On-site examination	STX – Wilson Attc. – Leone (Tonga) Attc. – Sardlee (PNG)	Mar 6 – 10
	MF	Forecasting And Nowcasting for Monetary Policy Analysis	LTX – Nield	Mar 6 – 17
	PFM	Improving general fiscal risk analysis	STX – Barry	Mar 27 – Apr 7
Solomon Islands	FSS	Prudential Standards – Impact Study and Financial Risk Analysis Training	LTX – Kumar STX – Fiennes	Mar 6 – 17 Mar 7 – 14
	Revenue	Review reform progress	LTX – McAlister	Mar 6 – 10
Tuvalu	RSS	Balance of Payments	STX – Rikardsson	Mar 6 – 17
Vanuatu	Revenue	Preparation of Substantial Economic Presence Legislation (remote from Australia)	STX – Burns	Mar 6 – 10 (4 TA days)

April 2023 Delivered Activities

Country	Program	Description	Advisor/s	Dates
Fiji	RSS	Review GDP by expenditures at constant prices	STX – Freeman	Apr 24 – May 5
Marshall Islands	FSS	Prudential Standards- Impact Study & Industry consultation	LTX – Kumar	Apr 5 – 14
Nauru	GFS	Expand coverage to public nonfinancial corporations and for public sector debt statistics	LTX – Moskalenko	Apr 3 – 7
Niue	Revenue	Improving business processes, compliance, organization, and people performance	STX – Vivian STX – O'Keefe	Apr 3 – 17 Apr 3 – 24
Papua New Guinea	RSS	User liaison and dissemination of National Accounts	STX – Davies	Apr 26 – May 5
Regional	FSS	Workshop on Insurance Sector Regulation and Supervision	LTX – Kumar HQX – Windsor STX – Claxton STX – Rush	Apr 24 – 28
	GFS	Workshop on Government Finance Statistics (held in Fiji)	LTX – Moskalenko STX – Ten Buuren	Apr 17 – 21
	Revenue	Virtual Workshop on Revenue Management System (remote from Canada)	STX – Grant	Apr 6
	Revenue	Virtual Workshop on Gender in Practice (remote from New Zealand and USA)	LTX – Williams STX – Vave	Apr 3
	Revenue	Workshop on Tax Audit (Apia, Samoa)	LTX – McAlister LTX – Williams STX – Bell STX – Ledua STX – Velji	Apr 24 – 28
	RSS	CDOT Regional Training on Consistency between Macroeconomic Data Sets (held in Fiji)	LTX – Powell HQX – Ivanyk STX – Dippelsman	Apr 3 – 7
Samoa	Revenue	Review reform progress	LTX – Williams	Apr 19 – 23
Solomon Islands	RSS	Updating national accounts to 2021	STX – Davies	Apr 3 – 14
Timor-Leste	PFM	Strengthening Top-down Approaches to Budgeting	STX – Emery	Apr 19 – 28
	Revenue	Reform Progress Check (remote)	LTX – Williams	Apr 23 – 28 (3 TA days)
Tonga	Macro	Macro-Fiscal Modelling	LTX – Beaumont	Apr 3 - 14 (remote) Apr 17 - 28 (in-country)

Meetings, Seminars, and Training

February – April 2023

TA Sector	Description	Location	Advisor	Mission Days	Participants		Month
					F	M	
Debt Management (DM)	Workshop on Medium-Term Debt Management Strategy Framework and AT	Nadi, Fiji	LTX – Ferguson STX – Appleby SX – Vilanova	5	14	8	Mar 27 – 31
Financial Sector Supervision (FSS)	Workshop on Stress Testing	Nadi, Fiji	LTX – Kumar STX – Hamann	5	14	12	Mar 27 – 31
	Workshop on Insurance Sector Regulation and Supervision	Nadi, Fiji	LTX – Kumar HQX – Windsor STX – Claxton STX – Rush	5	14	15	Apr 24 – 28
Government Finance Statistics (GFS)	GFS Workshop	Nadi, Fiji	LTX – Moskalenko STX – Ten Buuren	5	18	10	Apr 17 – 21
Macroeconomic Programming	Fiscal Frameworks Workshop	Nadi, Fiji	LTX – Beaumont ICD – Sholomytskyi STI – Claus	5	11	9	Mar 6 – 10
Public Financial Management (PFM)	Workshop on Gender Budgeting	Virtual	LTX – Lavea LTX – Seeds STX – Kauffmann HQX - Tomczynska-Smith HQX - Preston	4	50	18	Feb 7 – 10
Revenue Administration	Planning Series for Senior Leaders: Business Continuity Planning (BCP)	Virtual	STX – Shrosbree STX – Vave	1	9	13	Mar 15
	Virtual Workshop on Revenue Management System	Virtual	STX – Grant	1	11	18	Apr 6
	Workshop on Gender in Practice	Virtual	LTX – Williams STX – Vave	1	25	7	Apr 3
	Workshop on Tax Audit	Apia, Samoa	LTX – McAlister LTX – Williams STX – Bell STX – Ledua STX – Velji	5	25	14	Apr 24 – 28

TA Sector	Description	Location	Advisor	Mission Days	Participants		Month
					F	M	
Real Sector Statistics (RSS)	CDOT Regional Training on Consistency between Macroeconomic Data Sets	Nadi, Fiji	LTX – Powell HQX – Ivanyk STX – Dippelsman	5	9	8	Apr 3 – 7

TA Reports Transmitted to Country Authorities & Pending Finalization

February – April 2023

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
Public Financial Management	Cook Islands	PFM Roadmap	Lavea/ Marzan	Sep-Oct 21	07-Jun-2022
	Cook Islands	PIMA Assessment	Lavea/ Seeds/ Petrie/ Du Preez/ Fisher/ Preston/ Tandberg	Aug-Sep 22	Not Finalized
	Fiji	Improving fiscal risk analysis – Review Risk of Fiji Airways and PPPs	Seeds/ Rahman	Oct-Nov 22	25-Apr-2023
	Kiribati	Develop PFM Roadmap	Seeds/ Higgins	Mar-23	Not Finalized
	Marshall Islands	Strengthen Budget Preparation	Seeds/ Higgins	Jul-Aug 22	Not Finalized
	Nauru	Develop PFM Roadmap	Lavea/ Marzan	Feb-Mar 23	Not Finalized
	Niue	Review of PFMA	Lavea/ McKenzie	Nov-21	Not Finalized
	Niue	Draft Public Financial Management Act (PFMA)	Lavea/ McKenzie	May-Jun 22	Not Finalized
	Palau	Agile PEFA Assessment	Seeds/ Iulai/ Marzan/ Emery/ PASAI - Poutoa	Nov-22	Not Finalized
	Samoa	Improving general fiscal risk analysis	Barry	Mar-Apr 23	Not Finalized
	Timor-Leste	Strengthening Top-Down Approaches to Budgeting	Emery	Apr-23	Not Finalized
	Tokelau	Strengthen Budget & Planning Process for Quality Spending	Lavea/ Keith	Apr-May 22	Not Finalized
	Tonga	Review existing legislation, reforms, expectation	McKenzie	Sep-20	Not Finalized
	Tonga	Finalizing PFMA	Lavea/ McKenzie	Aug-21	Not Finalized
	Tonga	Implement Improvements to Reconciliation process	Lavea/ Kauffmann	Sep-21	Not Finalized
	Tonga	Implement Asset Management Framework	Lavea/ Cooper	Nov-21	Not Finalized
Tonga	Asset Management Framework – Training	Lavea/ Youngberry	Sep-Oct 22	Not Finalized	
Financial Sector Supervision	Cook Islands	Review and Development of Prudential Standards for Banks	Kumar/ Fiennes	Oct-Nov 22	Not Finalized
	FSM	Banking Regulatory Reform	Hefty	Jun-19	Not Finalized
	FSM	Banking Legislation and Prudential Standards	Carvalho	Apr-20	Not Finalized
	Kiribati	Establishing Financial Supervisory Authority	Kumar/ Twisleton	May-Jul 22	01-May-2023
	Marshall Islands	Review of Prudential standards- Impact Study	Kumar	Nov-Dec 21	01-May-2023
	Marshall Islands	Regulatory Framework for MIDB and other NBFIs	Kumar/ Fiennes	Oct-22	Not Finalized
	Marshall Islands	Prudential Standards- Impact Study & Industry consultation	Kumar	Apr-23	Not Finalized
	Papua New Guinea	Prudential Standards - Development of Impact Study Templates	Kumar	Feb-Mar 22	06-Jun-2023
	Samoa	Cyber Security – On-Site Examination	Wilson	Mar-23	Not Finalized

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
	Solomon Islands	Developing Regulatory Framework for NBCIs	Kumar/ Awayiga	May-Jun 22	Not Finalized
	Solomon Islands	Diagnostic and FSI for Financial Sector	Hafeman	Jan-23	Not Finalized
	Solomon Islands	Prudential Standards – Impact Study and Financial Risk Analysis Training	Kumar/ Fiennes	Mar-23	Not Finalized
	Tonga	Diagnostic and Developing Regulatory Framework for NBFIs	Kumar/ Kacani	Jul-22	Not Finalized
	Tonga	Review of Prudential and Risk Management Standards	Kumar/ De Bie	Aug-Sep 22	Not Finalized
	Tonga	Impact Study Templates and Financial Risk Analysis	Kumar/ Fiennes	Jan-Feb 23	Not Finalized
	Tuvalu	SFEP - Off-site Financial Risk Analysis Framework- Bank Risk Profile and Banking Sector Risk Reports	Jones	Feb-Mar 22	06-Jun-2023
	Tuvalu	Development of a Consolidated Prudential Standard for Commercial and Development Banks	Kumar	Mar-22	Not Finalized
	Tuvalu	Prudential Regulations – Impact Study and Industry Consultation	Kumar	Sep-Oct 22	Not Finalized
	Vanuatu	Review of Prudential and Risk Management Standards	Kumar/ Sirin	Jul-Aug 22	Not Finalized
	Vanuatu	Review of Prudential Standards and Development of Impact Study Templates	Kumar/ Asmui/ Close	Feb-23	Not Finalized
Debt Management	Papua New Guinea	Review of organizational structure TA	Robinson/ Buzas	Mar-22	23-Jan-2023
	Papua New Guinea	Medium-Term Debt Management Strategy	Andreoli Jr. / Presciuttini/ Vilanova Pardo	Jun-Jul 22	23-Jan-2023
	Papua New Guinea	Fundamentals of Debt Management Training	Appleby/ Robinson	Feb-23	NO TAR
	Tuvalu	Fundamentals of Debt Management Training	Robinson	Feb-23	NO TAR
	Vanuatu	Medium-Term Debt Management Strategy Development and Implementation	Pardo/ Vaugeois	Oct-22	15-May-2023
Macroeconomic Programming	Fiji	GDP(P) Forecasting	Scheiblecker	Mar-Apr 23	07-Jun-2023
	Timor-Leste	Financial Programming Training	Beaumont	Nov-Dec 22	NO TAR
	Timor-Leste	Financial Programming Training	Beaumont	Feb-23	Not Finalized
	Tonga	Macro-Fiscal Framework	Beaumont	Mar-Apr 23	Not Finalized
	Tuvalu	Macro-Fiscal Framework	Beaumont/ Crooke	Feb-23	21-Mar-2023
	Vanuatu	Financial Programming Training	Beaumont	Feb-23	Not Finalized
Macroeconomic Frameworks	Samoa	Forecasting And Nowcasting for Monetary Policy Analysis	Nield	Mar-23	NO TAR
Revenue Administration	Cook Islands	Audit Aspire Training	Bell	Mar-Apr 23	NO TAR
	Fiji	APA and Transfer Pricing – Follow-up	Velji	Oct -22	19-Dec-2022
	Fiji	Performance Management Planning	Reardon	Feb-23	16-May-2023
	Fiji	Transfer Pricing Guidelines and Risk Reviews	Velji	Feb-Mar 23	16-May-2023

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
	Fiji	Top 20 Taxpayers – Large Taxpayers Office	Shrosbree/ Velji	Mar-Apr 23	Not Finalized
	Fiji	BEPS and Inclusive Framework	Velji	Jan-23	Not Finalized
	Kiribati	BEPS Inclusive Framework	Velji	Jul-Aug 22	27-Apr-2023
	Kiribati	Develop SOP and Improve Process and Staff Capability in VAT Refunds	Ledua	Oct-Nov 22	27-Apr-2023
	Kiribati	Audit Training - 1	Ledua	Feb-22	Not Finalized
	Kiribati	Audit Training - 2	Ledua	Feb-Mar 23	Not Finalized
	Nauru	Enhance Compliance Improvement Strategy and Improve Core Tax Functions	McAlister/ Lewis	Feb-23	Not Finalized
	Niue	Reform Progress Review	O'Keefe	Sep-Oct 22	Not Finalized
	Niue	Improving business processes, compliance, organization, and people performance	Vivian/ O'Keefe	Apr-23	Not Finalized
	Palau	Implementation of Tax Reforms	Piper	Jun-Jul 22	Not Finalized
	Palau	Implementation readiness for tax reform	Piper	Nov-Dec 22	Not Finalized
	Papua New Guinea	Review Progress on Organizational Change Implementation	Vivian	Jan-23	27-Apr-2023
	Papua New Guinea	Portfolio Change Impact Assessment	Singh	Jan-23	27-Apr-2023
	Papua New Guinea	HR Planning	O'Keefe	Jan-23	Combined Report ²
	Papua New Guinea	Reform Planning	McAlister	Jan-23	NO TAR
	Papua New Guinea	Implementation of Organizational Structure	O'Keefe	Feb-Apr 23	Not Finalized
	Samoa	Outsourcing Debt Collection	Field/ Udy	Jun-Jul 22	10-Feb-2023
	Samoa	Improve Debt Management	Udy	Jul-Aug 22	10-Feb-2023
	Samoa	New Organization Structure	Vivian	Aug-22	Not Finalized
	Samoa	Current State Assessment of Core Tax Functions	Eysselein/ Shrosbree	Aug-22	Not Finalized
	Samoa	Review reform progress	Williams	Apr-23	NO TAR
	Solomon Islands	Review reform progress	McAlister	Mar-23	NO TAR
	Timor-Leste	Audit, Accounting and Collections – redesign processes and develop SOPs	Vivian	Oct-22	Not Finalized
	Timor-Leste	Support Implementation of VAT	Piper	Jan-Feb 23	NO TAR
	Timor-Leste	Redesign audit business processes/ job instructions	Bell	Feb-Mar 23	16-May-2023
	Timor-Leste	Collections and Payments	Vivian	Feb-Mar 23	16-May-2023
	Timor-Leste	Reform Progress Check	Williams	Mar-23	NO TAR
	Vanuatu	Substantial Economic Presence Legislation	Burns	Mar-23	NO TAR

² Merged with TA Report on Organizational Change Implementation

TA Sector	Country	Title of Report	Author	Mission Month	Transmittal Letter Date
Macroeconomic Statistics	Cook Islands	Refine Compilation Technique and General Government Coverage	Temes	Sep-22	Not Finalized
	Cook Islands	National Accounts Training and Update of Annual GDP	Krishna	Feb-23	Not Finalized
	Fiji	Implement new annual benchmarks in QNA	Scheiblecker	Nov-21	Not Finalized
	Fiji	Review GDP by expenditures at constant prices	Freeman	Apr-May 23	Not Finalized
	FSM	GFS for General Government Operations	Temes	Oct-21	Not Finalized
	FSM	Government Finance Statistics	Moskalenko	Feb-23	Not Finalized
	Kiribati	Mapping 2019 HIES to National Accounts	Powell	Oct-22	Not Finalized
	Kiribati	Updating National Accounts to 2021	McAllister	Nov-22	Not Finalized
	Kiribati	Expand coverage to public nonfinancial corporations and for public sector debt statistics (PSDS)	Tillmann-Zorn	Jan-Feb 23	Not Finalized
	Marshall Islands	GFS for General Government Operations	Temes	Set-Oct 21	Not Finalized
	Marshall Islands	Government Finance Statistics	Moskalenko	Feb-23	Not Finalized
	Nauru	Update Annual National Accounts to 2021	Powell	Nov-22	Not Finalized
	Nauru	Government Finance Statistics	Moskalenko	Apr-23	Not Finalized
	Niue	Updating GDP to 2020-21	Freeman	Oct-22	Not Finalized
	Palau	Improvements to GDP Estimates – GDP Deflators and Developing Producer Price Indexes (PPI)	Powell/ Draper	Nov-22	Not Finalized
	Papua New Guinea	User liaison and dissemination of National Accounts	Davies	Apr-May 23	Not Finalized
	Samoa	GFS for General Government Operations	Temes	Aug-21	Not Finalized
	Solomon Islands	Compile SUTs	Powell/ Achille	Mar-Apr 22	Not Finalized
	Solomon Islands	Develop System for Production of Quarterly Activity Indicators	Powell	Jul-Sep 22	Not Finalized
	Solomon Islands	Updating National Accounts to 2021	Powell	Sep-22	Not Finalized
	Solomon Islands	Updating national accounts to 2021	Davies	Apr-23	Not Finalized
	Tonga	QNA compilation - Training	Scheiblecker	Apr-22	Not Finalized
	Tonga	Quarterly GDP(P) compilation	Powell	Jun-Aug 22	Not Finalized
	Tonga	Refine Compilation Technique and Update Business Process Documentation	Temes	Aug-Sep 22	Not Finalized
	Tuvalu	Balance of Payments	Rikardsson	Mar-22	Not Finalized
	Tuvalu	Update National Accounts to 2021	Andrews	May-22	Not Finalized
	Tuvalu	Balance of Payments	Rikardsson	Mar-23	Not Finalized

NO TAR – indicates that the mission did not produce a technical assistance report either because the mission was training based or required a back to office report only.