

PACIFIC FINANCIAL TECHNICAL ASSISTANCE CENTRE

QUARTERLY REPORT

August 2023



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This report covers the first quarter of the 2024 Fiscal Year (FY2024/Q1) for the period May 1 - July 31, 2023.

I. Introduction

Niue successfully hosted, in May, the 2023 Steering Committee meeting. The event was chaired by Ms. Doreen Siataga, Financial Secretary for Niue and attended by 60 participants in person and online, including representatives from 11 of 16 PFTAC member countries, donor partners and regional stakeholders. They reflected on Phase V achievements, including fiscal reforms, addressing climate change, modernizing supervision frameworks, and enhancing macro-fiscal forecasting capacity. The meeting set strategic priorities and plans for fiscal year 2024, endorsing the budget and work plan, emphasizing recovery efforts, debt sustainability, and governance. The representatives underscored PFTAC's vital role in technical assistance and training, reinforced shared strategic priorities.

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Economic growth is picking up, with GDP growth in Pacific Islands Countries (PICs) projected at 3.9 percent in 2023 and 3.6 percent in 2024. Inflation is remaining high, and risks to the outlook remain on the downside. The full reopening of borders both domestically and in China will help boost tourism across PICs supporting a strong economic recovery in some countries. However, output remains below pre-pandemic levels, and policy space is shrinking as debt pressures remain elevated. [Regional Economic Outlook for Asia and Pacific May 2023](#)

II. News

PFTAC Steering Committee Meeting

PFTAC held its Steering Committee (SC) meeting in Niue on May 23 – 24, 2023. The meeting saw strong representation of PFTAC's membership with delegates from 11 member countries; development partners including Australia, New Zealand, Korea, Asian Development Bank, European Union (EU) and the United States; and observers from Pacific Islands Tax Administrators Association (PITAA), Secretariat of the Pacific Community (SPC) and the United Nations Development Program (UNDP). Additionally, IMF staff from Institute of Capacity Development (ICD), Asia and Pacific Department (APD), Fiscal Affairs Department (FAD), Statistics Department (STA), Monetary and Capital Markets Department (MCM), and Resident Representatives of Pacific Islands and Papua New Guinea joined the meeting.

PFTAC donors and members expressed strong support and praise for PFTAC's work. The Niue Minister for Finance, Honorable Crossley Tatui, officially opened the meeting, expressing gratitude for hosting it and recognizing PFTAC's vital role in strengthening institutions and capacities. He thanked PFTAC and development partners for their support and technical expertise. In his remarks, the Director of ICD, Mr. Dominique Desruelle recognized the impact of the pandemic and natural disasters on members. PFTAC with the support of the IMF, demonstrated agility to respond to changing needs and priorities, and adopted innovative modalities. He also thanked the development partners and appreciated early commitments from the membership to commence Phase VI operations. Her Excellency, Ms. Helen Tunnah, New Zealand High Commissioner to Niue in her opening remarks reaffirmed support to the Pacific region and PFTAC as it builds on Phase V achievements, shifting the focus towards recovery to strengthen institutional capacity of member countries. She highlighted PFTAC's partnership and advise will be crucial in managing climate financing to the region.

The meeting reflected on the key achievements of the recently concluded Phase V. For example, PFTAC facilitated fiscal reforms in Palau that led to successful implementation of the Goods and Service Tax legislation. The commitment to addressing climate change was reinforced through support for the Public Investment Management Assessment (PIMA) and Climate-responsive PIMA (C-PIMA) in Cook Islands. A Climate Responsive Public Expenditure and Financial Accountability (PEFA) assessment was completed for Samoa. The integration of gender dimensions took the form of Gender Budgeting and Gender in Tax Administrations workshops. To modernize risk-based supervision and regulatory frameworks, PFTAC assisted members to implement the Basel Framework and introduced stress testing methodologies. The Government Finance Statistics (GFS) program was revitalized, and a new Macroeconomic Frameworks program was established, significantly enhancing macro-fiscal forecasting capacity and provision of financial programming training. Efforts to improve the quality, scope, and timeliness of national accounts were evident in the development of quarterly estimates and annual expenditure side estimates.

The SC meeting discussed strategic priorities and plans for FY2024 and the regional economic outlook. Economic recovery is underway, but output has not caught up with pre-pandemic levels. Inflation is expected to decline in most PICs, and public debt remains elevated in some countries. A strategic priority is to rebuild fiscal buffers, severely reduced through the pandemic and natural disasters. The SC endorsed both the FY2024 budget and workplan, highlighting their continued support for the sustainability and efficiency of PFTAC operations. The SC consented to the carryover of the remaining balance from Phase V to Phase VI, where consistent with the rules of the partners, and the ICD Global Partnerships Division will consult the donors individually to finalize the modalities of this transfer.

The meeting concluded successfully with the unanimous endorsement of the budget and work plan for fiscal year 2024. The positive feedback from members, along with unwavering partner support reinforced shared strategic priorities. The meeting underscored PFTAC's critical role in providing impactful technical assistance and training as shown by the active engagement and contributions of member countries. Donors recognized the improved outreach and information sharing but requested greater visibility and effective communication of PFTAC success stories and the impact of capacity development activities. The next meeting is scheduled to be held in Tonga. PFTAC acknowledged the continual support and commitment from partners and thanked member countries and development partners for the long-standing cooperation.



Securing Support for Climate Change

As envisaged in the Phase VI strategic plan, PFTAC seeks to recruit an additional PFM advisor with a climate focus to address the needs and challenges of member countries. The focus will be to integrate climate considerations into PFM processes; adapt climate-specific diagnostic tools; and help countries to further strengthen the foundational elements of PFM, including tracking and monitoring, to improve fiscal responsiveness to natural disasters and support access to climate finance. PFTAC held discussions with current donors to explore fundraising options for the Climate-related advisor. This conversation will continue with other potential development partners as well.

III. PFTAC Activities

FY2024/Q1 Activity – By Country and Program

| Quarter 1 Outturn | LTX | STX | Total | Missions |
|--|------------|------------|------------|-----------|
| Public Financial Management | 28 | 30 | 58 | 3 |
| Financial Sector Supervision | 27 | 37 | 64 | 5 |
| Government Finance Statistics | 12 | 0 | 12 | 1 |
| Real Sector Statistics | 12 | 24 | 36 | 3 |
| Revenue Administration | 20 | 122 | 142 | 12 |
| Macroeconomic Programming and Analysis | 15 | 56 | 71 | 5 |
| Macroeconomic Frameworks | 20 | 0 | 20 | 4 |
| Total | 134 | 269 | 403 | 33 |
| DM | 0 | 0 | 0 | 0 |
| Grand Total | 134 | 269 | 403 | 33 |

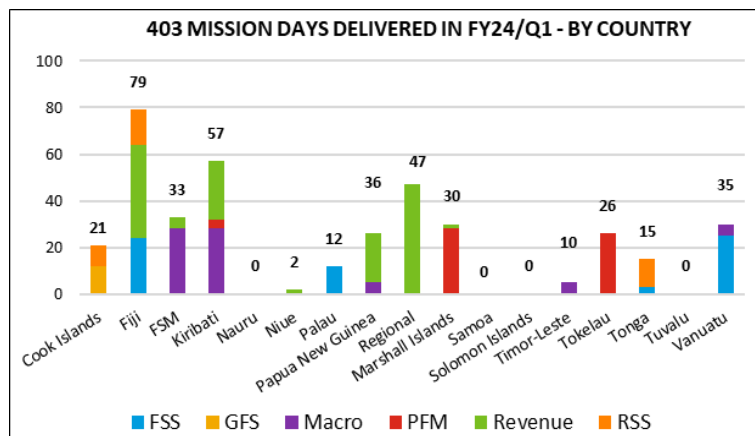
PFTAC delivered 30 missions and three regional workshops/ events over 403 TA days during first quarter between May and July 2023. Most of the missions were conducted in person (24 activities).

The first quarter posted an excellent execution rate. In three months, 18 percent of the planned annual activities were completed. The Macro program performed strongly with a third of the baseline workplan executed at end of quarter one followed by Financial Sector Supervision (FSS) achieving a 26 percent

outturn. The Revenue and Macroeconomic Frameworks (MF) delivered around 20 percent of planned activities, Real Sector Statistics (RSS) at 14 percent, Public Financial Management (PFM) at 11 percent with 8 percent execution rate for Government Finance Statistics (GFS).

Capacity development was provided to 12 of the 16 member countries, with **Fiji, Kiribati, Papua New Guinea** and **Vanuatu** being the main beneficiaries - receiving missions from three PFTAC programs and accounting for half of all TA days provided during the first quarter. **Federated States of Micronesia (FSM), Marshall Islands** and **Tokelau** were the next biggest recipients followed by remaining countries (**Cook Islands, Tonga, Palau, Timor-Leste, Niue**).

Regional efforts accounted for 12 percent of total TA days. Around 40 percent (166 of 403 TA days) of capacity development efforts were delivered to five (**Kiribati, Papua New Guinea, FSM, Marshall Islands, Timor-Leste**) of seven Fragile and Conflict Affected States. Activities are planned for Nauru, Samoa, Solomon Islands and Tuvalu in the second quarter. FY24 plans include at least 3 missions for all 16 PFTAC countries.



Collaborative and innovative approaches marked the capacity development activities, with the objective to leverage the impact of capacity development in particular in Micro-States. The FSS program promoted collaboration amongst the **Fiji** and **Tonga** banking staff through peer to peer learning opportunity to strengthen bank's cyber risk exposure. Staff were trained while on assignment to host country supervisory authority promoting knowledge sharing within the region. PFTAC continues to develop and improve member countries macro-fiscal projections tool. The Macro program provided extensive support to **FSM** and **Kiribati** on developing new projections tool to improve the quality of information required for policy making. As a follow-up to the Performance Management Workshop conducted last fiscal year, the Revenue program customized a Performance Management short course for 5 northern countries (**FSM, Kiribati, Nauru, Palau** and **RMI**). Finally, the RSS program funded two HQ expert led external sector statistics mission to **Fiji** and **Cook Islands**. The missions aimed to improve the compilation of balance of payments statistics and identify data gaps and inconsistencies.

Financial Report

| Phase VI Member and Donor Contributions to PFTAC Funding | | | |
|--|--|------------------------|------------|
| | Proposed Contributions for Phase VI (US\$) | Contributions Received | LoU Status |
| Member Countries | | | |
| Fiji | \$ 705,000 | - | Pending |
| Cook Islands | \$ 115,000 | - | Pending |
| Kiribati | \$ 85,000 | - | Pending |
| Marshall Islands | \$ 115,000 | - | Pending |
| Micronesia | \$ 115,000 | - | Pending |
| Nauru | \$ 85,000 | - | Pending |
| Niue | \$ 30,000 | - | Pending |
| Palau | \$ 115,000 | - | Pending |
| Papua New Guinea | \$ 1,410,000 | - | Pending |
| Samoa | \$ 170,000 | - | Pending |
| Solomon Islands | \$ 170,000 | - | Pending |
| Timor Leste | \$ 560,000 | - | √ |
| Tokelau | \$ 10,000 | - | √ |
| Tonga | \$ 175,000 | \$ 83,000 | √ |
| Tuvalu | \$ 30,000 | - | Pending |
| Vanuatu | \$ 170,000 | - | Pending |
| Sub-Total Member: | \$ 4,060,000 | \$ 83,000 | |
| Donors | | | |
| Asian Development Bank | \$ 1,000,000 | \$ 500,000 | √ |
| Australia | \$ 7,340,674 | \$ 2,665,200 | √ |
| European Commission | \$ 5,183,000 | \$ 2,591,500 | √ |
| Korea | \$ 3,500,000 | \$ 3,500,000 | √ |
| New Zealand | \$ 3,699,821 | \$ 3,705,594 | √ |
| Sub-Total Donors: | \$ 20,723,495 | \$ 12,962,294 | |
| Total | \$ 24,783,495 | \$ 13,045,294 | |
| Funding Gap | \$ 15,216,505 | \$ 26,954,706 | |
| Program Document Budget | \$ 40,000,000 | | |

The total budget for Phase VI, including external funding and IMF resources, is estimated at US \$43.5 million. External funding of US \$40 million is targeted, of which 90 percent (US \$ 36.0 million) is sought from donors and 10 percent (US \$4.0 million) from member countries and the IMF contribution will be US \$3.5 million.

The European Union, Asian Development Bank (ADB), Australia, Korea and New Zealand signed the Letter of Understanding (LOU) amounting to US \$20.7 million. Additionally, three of 16 member countries have now signed LOU amounting to US \$0.75 million (**Timor-Leste, Tonga and Tokelau**).

Of the US \$20.7 million pledge, partners have already disbursed close to US \$12.9 million with a further US \$3 million due to be disbursed by end of the fiscal year. Tonga has released US \$0.83 million. The total funds disbursed stands at US \$13.0 million. Existing pledges, when disbursed will support PFTAC operations for the first half of the phase.

There remains a substantial funding gap of US \$15.2 million to be filled. Fundraising efforts remain a priority for the Director and the IMF. The majority of the membership is yet to formalize the agreement, PFTAC in conjunction with ICD will engage and encourage the beneficiary countries to provide firm commitment and initial contributions as soon as possible. Each country may nominate a contribution schedule to fit their budget cycle.

IV. Report on Program Activities and Achievements

Public Financial Management (PFM)

Kiribati: following assistance in FY23 on the drafting of a revised PFM Act, further discussions were convened during the quarter on the provisions and clauses in the draft Act. The aim is to incorporate the Kiribati context into the drafts more appropriately, and to reflect the needs for supporting PFM processes, practices, and planned reforms. This is an iterative process, and several further rounds of discussion will be held.

Marshall Islands: as part of ongoing program assisting the Ministry of Finance to enhance budget transparency, the mission provided further assistance and guidance on good budgeting practice. **A training session was convened for budget officials in the MoF, and guidance was provided on using the Budget Planning Module (BPM) of the FMIS for preparing the budget and presenting budget schedules in the Budget Estimates Book.** Further guidance was provided on the Chart of Accounts (CoA) and its mapping to the *Government Finance Statistic Manual 2014* (GFSM 2014). A template was provided for proposed financial instructions on Budgeting; Accounting and the CoA. Ultimately these instructions will be consolidated into a comprehensive PFM Manual, which will be instrumental in standardizing practices across all ministries.

Tokelau: the mission **established a framework to improve budget transparency and credibility.** Tokelau has an effective budget process, sound framework to govern the budget and planning, supported by adequate level of budget documentation. However, strengthening governance arrangements will lead to a greater level of compliance and cohesive budget decision-making along with targeted training to improve the understanding of officials involved in budget process. To achieve this, the mission outlined a set of recommendations to be implemented over a two-year period.

Revenue Policy and Administration

Fiji: at the request of Fiji Revenue and Customs Service (FRCS), the mission provided **further assistance to strengthen international tax knowledge of staff.** The mission reviewed the progress on implementing transfer pricing recommendations and provided training on analysis and applying the newly introduced questionnaires to gather information on multinational entities operating in Fiji. The mission also assisted with the development of an Audit plan.

Separately, a legal mission has commenced to help **finalize the Value Added Tax (VAT) Bill and undertake other legal work on international tax and miscellaneous areas.** A review of the draft VAT regulations and Tax Administration Act is to be undertaken, consequent upon the enacting the rewritten VAT Act. On international tax, the mission began reviewing the Transfer Pricing legislations and regulations.

In a series of assistance to improve the performance and experience of employees, a further mission was requested by FRCS **to facilitate a readiness assessment for the implementation of new Performance Management System (PMS).** The ongoing mission is assessing the progress of PMS Implementation plan, suitability of the HRMIS requirements, adequacy of governance arrangements and quality of training delivery. Besides the readiness assessment, the mission will identify risks to successfully implementing the new PMS.

FSM: the missions reviewed tax reform progress, met with senior administration officials and explored the needs and timing of capacity development activities. There is a high-level acknowledgment of the importance of tax reforms. The Vice-President has been appointed as chair of the tax reform committee and tax reform has support of the administration. The current focus of the FSM Customs and Tax Administration is to implement Tax Administration System (TAS) and Customs ASYCUDA, expected to be completed by this financial year. World Bank has also funded a long-term advisor to support the tax administration.

The visit included participation at the **Oceania Customs Organization (OCO) conference** on July 18-20, 2023. The conference's theme was ***Fostering an inclusive Customs that promotes knowledge-sharing and integrity for a stronger Pacific.*** The meeting provided an opportunity to strengthen relationships with PFTAC member countries and development partners, including knowledge-sharing opportunities across Tax and Customs.

Sub-Regional Workshop on Performance Management – Marshall Islands, July 10 - 13, 2023

Increasing revenue collections, without changing the law, is a common theme among Pacific Island Countries. One way to do this is to improve the productivity and performance of people.

Following the success of a similar workshop in January this year, we received requests to tailor-make a workshop for Micronesian members. This workshop built on the previous sessions about modern trends in performance management systems (PMS) and focused in on the specific needs of participants in managing people and performance.

Attendees came from revenue authorities in **Palau, FSM, Nauru, Kiribati** and **RMI**, with RMI including people from five additional secretariats, including the Public Service Commission who have overall responsibility for the PMS across the RMI government.

The workshop involved presentations, discussion, collaboration, and role play activities. This included having some fun while learning about difficult conversations. Workshop topics included: principles of good performance management, preparing managers/team leaders to participate in feedback meetings, preparing employees to participate in a feedback meeting, dealing with under-performance, and adjusting practices to be culturally and gender aware.

Participants developed country specific PMS health cards and action plans laying out areas of better practice in their administration, areas for improvement, and ways to implement these. Having developed the plans, presented to other participants, and received feedback the participants are expected to share these within their administration with the intent of implementing them.



Kiribati: the mission **evaluated the impact of the recent capacity development provided to Kiribati Tax Department (KTD) by PFTAC and discussed future CD needs.** PFTAC recently assisted KTD to advance work on new structure, segmentation of tax base and improvements to compliance. Besides the small size of the administration and capacity constraint, KTD faces tax processing system risks. The old ICT infrastructure has been assessed as a risk to business continuity impacting e-filing and debt reporting and collection. The mission recommended immediate remedial investment in the revenue management system to address current risks, while undertaking a strategic review of tax administration system needs in the medium-term. PFTAC will assist KTD in both the immediate risk response and longer-term review.

Kiribati: the mission **assisted the Kiribati Tax Division (KTD) to improve taxpayer services.** The mission developed taxpayer information material for priority topics - Paying Taxes in Kiribati, Applying for a Taxpayer Identification Number and Filing a Tax Return. Guidance was also provided on Standard Operating Procedures for Taxpayer Service Unit functions.

Four processes focusing on awareness and education were developed as models that included taxpayer service publication, helping new registrants to comply, running an SMS 'Reminder to file' campaign and organizing a community event.

Marshall Islands: the mission **reviewed progress on previous actions from April 2021**. The previous assistance recommended further improvements to risk management, tax audit and debt management in preparation for broader and extensive reforms contemplated by the authorities. There has been limited progress as the Ministry of Finance focused on Customs and Financial Management Information System (FMIS). Lack of high-level ownership and commitment also impacted the implementation of the action plan.

Niue: the mission reviewed implementation progress of previous technical assistance. The mission recommended Niue Tax and Customs Department (NTCD) **obtain approval of the new organizational structure** and roles from Minister of Finance to implement this reform. In line with new structure, additional capacity is needed to transition to a functional model. To fill this gap, NTCD **was advised to seek alternative interim resourcing to complement the current workforce and to drive the reform implementation**. On tax legislation, the mission recommended to **finalize the Tax Administration Bill (TAB)**.

Papua New Guinea: in line with the recommendations of the change management process and organizational change transition, the mission assisted in **establishing workload metrics and productivity benchmarks for key business processes**. The mission focused on quality assurance of staff evaluation and facilitated identification and approval of priority areas of leadership development, to be used for developing a five-year approach to address skills gap.

Real Sector Statistics (RSS)

Cook Islands: the mission assisted the Cook Islands Statistics Office (CISO) in strengthening the compilation of external sector statistics. The mission with the CISO staff **prepared a complete annual international investment position (IIP) statement for the years 2020 and 2021 and included the corresponding financial and income account transactions in the balance of payments statistics**.

Fiji: an external sector statistics mission was conducted to Fiji Bureau of Statistics (FBOS) in July. The mission found data gaps and statistical inconsistencies affecting the current and the financial accounts of the balance of payments. **Key recommendations to FBOS to address these issues include: (i) revisiting the compilation of some large customs import values; (ii) incorporating the 2019 and 2021 international visitor surveys, and (iii) enhancing business survey estimates for the nonfinancial sectors**.

Tonga: the mission **built capacity of the Tonga Statistics Department new national accounts team** to deliver estimates for 2020-21. The mission worked with the team to examine past workbooks and source data for 2021-22 and simplified data flows in the system. Additionally, the team consulted key data users and developed a work program for completing 2021-22 annual accounts. Further support was requested to complete the compilation of 2020-21 annual estimates.

Government Finance Statistics (GFS)

Cook Islands: the mission provided **assistance to Ministry of Finance and Economic Management to facilitate the resumption of the GFS production following staff changes**. To that end, the mission provided a combination of capacity development and supplementation to compile the preliminary estimates for fiscal year (FY) 2022. The mission also reassessed the feasibility of the outstanding TA recommendations, notably the publication of sub-annual GFS estimates, the expansion of the sector coverage and the compilation of debt statistics.

Financial Sector Supervision

Fiji: the mission undertook a **desk review of the current Fiji Banking Act at the request of Reserve Bank of Fiji (RBF)**. The current legislation has been in place over 25 years and due for review. The mission reviewed and analyzed the areas indicated by RBF. The assessment highlighted main areas for improvement including preliminary recommendations taking into account international good practices.

Palau: the mission **reviewed prudential regulations on definition of capital, liquidity risk management and large exposures and the associated prudential returns for banks issued by the Financial Institutions Commission of Palau in line with Basel Framework and Basel Core Principles of Effective Banking Supervision**. The mission developed

quantitative impact study templates to assess the financial impact of the upgraded regulations. The mission also provided training on the prudential standards covered in the mission.

Vanuatu: the mission **assisted the Reserve Bank of Vanuatu (RBV) to upgrade its current largely compliance-based supervision of banks to one based on risk profile, size and complexity of banks.** The mission trained RBV staff in conducting off-site financial risk analysis of banks, tracking and monitoring changes in risk profile of banks and initiating any corrective supervisory action as needed, maintaining bank risk profiles, and preparing quarterly banking system risk reports. The mission additionally provided supplementary enhancements to prudential returns developed during previous missions.

Cyber Risk – On-Site Examination Training – Fiji and Tonga

PFTAC and MCM have been jointly implementing a project since 2019 to deliver capacity development of cyber risk regulation and supervision which aims at developing and implementing a comprehensive regulatory and supervisory framework for cyber risk, in line with international standards and practice, in PFTAC member countries. The frequency and severity of cyber-attacks in the financial sector have made it imperative to enhance the regulatory and supervisory oversight of cyber risk.

Cyber risk in the context of financial sector refers to operational risks that may result in loss of confidentiality, integrity and availability of data or information as well as risks that can negatively impact the information technology infrastructure or business operations. Four countries including **Fiji, Papua New Guinea, Samoa and Tonga** are part of the project. At a workshop jointly organized in 2019 by PFTAC and MCM, a draft cyber risk prudential standard was developed to be adopted and issued by participant countries to facilitate effective regulation and supervision of cyber risk. **Samoa, Tonga and Fiji** have since issued the final cyber risk prudential standard while PNG is in the process of finalizing it.

Supervision of cyber risks presents multiple challenges that typically include limited availability of resources – in terms of number of staff, skill set, and time allocated for assessment of risks; increasing operational risks and information security; and rising FinTech platforms. Many of these challenges can be mitigated through establishing risk based priorities to cyber risk supervision in terms of supervisory approach, resources and processes as well as sharing of information, experience and learning with other supervisory agencies.

In March 2023, PFTAC commenced implementation of the last module of the project – cyber risk on-site examination program in the four countries. Under this program, one bank in each of the four countries participating in the project was selected for providing on the job training in cyber risk on-site examination. Two staff members from each country participated in the training program alongside two staff members of the host country supervisory authority.

The on-site examination program already conducted in Samoa in March 2023 and in Fiji and Tonga in June 2023 provided on the job training of cyber risk managements of banks. This provided an excellent learning opportunity to participating members to understand the various supervisory aspects of the cyber risk and apply the learnings to evaluate their own cyber risk supervisory practices and assess the gaps. Such exercise are also practical in nature and allowed participants to learn from real life examples. The on-site training will prove useful to implement improvements and best practice applied by other supervisory authorities. The on-site examination program in PNG will be conducted in the coming months.

PFTAC will continue to support the four countries to successfully implement the cyber resilience project including fully embedding cybersecurity supervision processes and materials.

Macroeconomic Frameworks

Papua New Guinea: the in-person mission **intended to support the authorities understanding and use of the accounting based Macroeconomic Projection Tool (MPT) that has been developed with them in the past year.** The mission exposed issues that need to be addressed for the officials to be able to integrate the MPT into their day-to-day work. A key item to be focused on for the next mission is streamlining the structure of the MPT to facilitate both understanding and use of the tool.

Timor-Leste: the mission was scheduled to **support authorities in their use of the accounting based MPT for the current budget round and the preparation of materials for the transition to the new government administration.** The mission also commenced some of the scoping required for Phase II of the TA project. The MPT was updated with new data both prior to and during the mission. Enhancements to the basic MPT were made to support the development of scenario analysis, a necessary part of the budget process.

Vanuatu: the scoping mission was the first mission of this phase of the project. At the request of the authorities, **support was provided on enhancements to the accounting based MPT**. A workplan was tentatively agreed to for the next 18-24 months. The data in the MPT was updated to the extent possible. A basic “control panel” for scenario analysis was then added to the MPT to facilitate a range of scenarios for policy analysis.

Macroeconomic Analysis and Programming

FSM: a detailed macro-fiscal model was constructed for authorities. **This user friendly, excel based model, produces short and long run forecasts of key economic indicators, including fiscal sustainability projections.** Importantly, government consumption and investment spending is treated as endogenous to GDP, enabling policy makers to understand the impact of changes in government spending on the economy. Trust funds and fishing revenues were also closely examined and integrated as part of the model construction. The inclusion of a control panel in the model allows for the rapid production of a range of macro-fiscal scenarios under differing economic and fiscal policy settings.

Kiribati: a detailed macro-fiscal model was constructed for authorities. **This user friendly, excel based model, produces short and long run forecasts of key macro-fiscal indicators.** The new projections tool is designed to improve the information available to policymakers to support strategic fiscal decision making. It aims to do so by lengthening the projection horizon for fiscal planning and formalizing the main linkages between the budget, economy and potential financing sources, including the Revenue Equalization Reserve Fund (RERF), cash balances and borrowing.

Papua New Guinea: a Financial Programming mission was carried out in conjunction with Ministry of Finance and the Bank of Papua New Guinea. The mission examined a model that allows for macro-fiscal projections to be made by taking existing GDP(P) forecasts and converting them to a GDP(E) framework. This is important as it then allows for the impact on the economy of changes in government spending decisions to be clearly seen.

Timor-Leste: a Financial Programming mission was carried out with authorities which provided ongoing support for the use of their **Macroeconomic Projections Tool**. This support entailed the addition of a control panel in the model which enables a range of economic and fiscal parameters to be varied and the resulting macro-fiscal scenarios to be examined.

Vanuatu: a Financial Programming mission was carried out with authorities which provided ongoing support for the use of their **Macroeconomic Projections Tool**. This support entailed the addition of a control panel in the model which enables a range of economic and fiscal parameters to be varied and the resulting macro-fiscal scenarios to be examined.

V. Planned TA Activities FY24/Q2: August – September 2023

August 2023 Planned Activities

| Country | Program | Description | Advisor/s | Dates |
|------------------|---------|--|--|-----------------|
| Cook Islands | PFM | Develop Asset Management Framework | LTX – Lavea STX – Youngberry | Aug 14 – 25 |
| Fiji | PFM | Broadening the scope of Fiscal Risk Statement | LTX – Seeds STX – Rahman | Aug 7 – 18 |
| FSM | FSS | Review and development of Prudential Standards – Follow-up | LTX – Kumar | Aug 21 – Sep 1 |
| Nauru | Revenue | Risk Management and Tax Audit Capability Development | STX – Ledua | Aug 21 – Sep 1 |
| Niue | Revenue | Facilitating Capacity Support | LTX – Williams | Aug 28 – Sep 15 |
| | RSS | New GDP Benchmarks – Data Sources | STX – Freeman | Aug 7 – Sep 15 |
| Palau | PFM | Develop PFM Roadmap | LTX – Seeds STX – Marzan | Aug 14 – 25 |
| | Revenue | Tax Reform Progress, Priority and Article IV Consultation | LTX – McAlister | Aug 23 – Sep 5 |
| Papua New Guinea | GFS | Expanding the coverage of the GFS to lower tiers of government | LTX – Moskalenko HQX – De La Beer | Aug 2 – 15 |
| | Revenue | Implementation of New Performance Management System | STX – Reardon | Aug 28 – Oct 27 |
| Regional | Macro | Macroeconomic Diagnostics Workshop | LTX – Beaumont LTX – Nield STI – Claus | Aug 28 – Sep 1 |
| Samoa | Revenue | BEPS Implementation | STX – Velji | Aug 14 – Sep 29 |
| | Revenue | Renewal of Corporate Strategic Plan | STX – Vave | Aug 28 – Sep 15 |
| Solomon Islands | DM | Local currency bond market development | STX – Appleby STX – Northfield | Aug 8 – 21 |
| Tonga | Revenue | Review reform progress | LTX – Williams | Aug 14 – 18 |

September 2023 Planned Activities

| Country | Program | Description | Advisor/s | Dates |
|------------------|---------|--|--|---|
| Fiji | DM | Liability Management Operations | STX – Katz STX – Williams | Sep 4 – 15 |
| | Macro | Macro-Fiscal Modelling | LTX – Beaumont | Sep 4 – 29 |
| Kiribati | Revenue | Strengthening Tax Audit (International) and Collection | STX – Ledua | Sep 25 – Oct 6 |
| Marshall Islands | FSS | Follow-up on Regulatory Framework and Prudential Returns | LTX – Kumar | Sep 4 – 8 |
| | Revenue | Implementation of People Performance Management | STX – Vivian | Sep 4 – 15 |
| Nauru | Revenue | Compliance Improvement Strategy and Core Tax Functions | STX – Ledua | Sep 18 – Dec 15 |
| | RSS | Updating national accounts to 2021-22 | LTX – Powell | Sep 18 – 29 |
| Papua New Guinea | DM | Capacity development in formulating an ABP and issuance calendar | STX – Presciuttini STX – Vilanova | Sep 25 – 29 |
| | FSS | Financial Sector Stability Review (FSSR) – Scoping Mission | LTX – Kumar | Sep 26 – 28 |
| | FSS | Basel III Standardized Approaches and Financial Risk Analysis | LTX – Kumar STX – Fiennes STX – O-Connor | Sep 29 – Oct 13 Oct 2 – 13 Oct 2 – 13 |
| | Revenue | Program and Change Capability Development | STX – Singh | Sep 11 – 15 |
| Regional | FSS | AFSPC Meeting and Workshop | LTX – Kumar STX – Damien | Sep 18 – 22 |
| | Revenue | PITAA Heads Meeting (to be held in Papua New Guinea) | LTX – McAlister LTX – Williams (remote) HQX – Akol | Sep 25 – 29 |
| | Revenue | Facilitating ISORA for Pacific | STX – O'Keefe | Sep 18 – Dec 15 |
| Samoa | MF | FPAS/ Nowcasting | LTX – Nield HQX – Heenan HQX – Sabuga | Sep 18 – 29 |
| | PFM | Strengthening Cash Management – Follow-up | LTX – Seeds STX – Higgins | Sep 11 – 22 |

| | | | | |
|-----------------|---------|--|--------------------------------|-----------------|
| | RSS | Developing Supply Use Table (SUT) | STX – Abbasi | Sep 11 – 22 |
| Solomon Islands | PFM | Improving Budget Planning and Reporting | LTX – Lavea STX – TBC | Sep 11 – 22 |
| | Revenue | VAT Transition – ITC Analysis and Approach | STX – TBC | Sep 28 – Oct 12 |
| Timor-Leste | DM | Strengthening Institutional Arrangements | STX – Horman STX – Vilanova | Sep 11 – 22 |
| Tonga | Revenue | Strengthen Tax Audit and POS | STX – Ledua | Sep 4 – 15 |
| Tuvalu | GFS | GFS for BCG operations | LTX – Moskalenko | Sep 18 – 29 |
| | RSS | Updating national accounts to 2022 | STX – Andrews | Sep 4 – 15 |

October 2023 Planned Activities

| Country | Program | Description | Advisor/s | Dates |
|------------------|---------|--|--------------------------------|-----------------|
| Cook Islands | Revenue | Review of Collections Training Products | STX – Udy | Oct 2 – 20 |
| Fiji | MF | FPAS/ Nowcasting | STX – Nield HQX – Cashin | Oct |
| Papua New Guinea | Revenue | Progress Review of Tax Reforms | LTX – McAlister | Oct 2 – 6 |
| Palau | Macro | Macro-Fiscal Modelling | LTX – Beaumont | Oct 21 – Nov 10 |
| | RSS | Develop Producer Price Index (PPI) | STX – Draper | Oct 2 – 13 |
| Regional | Revenue | Regional Webinar – Analytics for Tax Leaders | STX – Hamilton | Oct 18 |
| | Revenue | Regional IT Network | LTX – McAlister STX – Grant | Oct 30 – Nov 17 |
| Samoa | PFM | PEFA Training for Self-Assessment by Authorities | LTX – Seeds | Oct 6 – 10 |
| | Revenue | Support establishment of New Organization | LTX – Williams STX – Vave | Oct 23 – Nov 3 |
| Solomon Islands | GFS | Compiling GFS for GG operations | LTX – Moskalenko | Oct 23 – Nov 3 |
| Timor-Leste | Revenue | Develop Taxpayer Services Strategy | STX – Shrosbree | Oct 2 – 13 |
| | Revenue | Audit Training | STX – Bell | Oct 2 – 13 |
| | Revenue | Return of Registration Function to TLTA | STX – Shrosbree | Oct 16 – 20 |
| Tokelau | RSS | Restarting Annual GDP Series | STX – Krishna | Oct 9 – 20 |
| Tuvalu | FSS | Implementation of Risk-Based Supervision -Follow-up of Previous Work and Review of Banks Risk Rating Model | STX – TBC | Oct 14 – 18 |
| Vanuatu | Macro | Support for Financial Programming | LTX – Beaumont | Oct 9 – 20 |
| | MF | Financial Programming/ FPAS | LTX – Nield | Oct 9 – 20 |
| | Revenue | Review of Reforms | LTX – Williams | Oct 2 – 6 |

Outturn of TA Activities FY2023/Q1: May – July 2023

May 2023 Delivered Activities

| Country | Program | Description | Advisor/s | Dates |
|------------------|---------|---|---------------------------------|--|
| Kiribati | Macro | Macro-Fiscal Modelling | STX – Crooke | May 8 – Jun 4 (28 TA days – remote/ in-country) |
| | Revenue | Progressing Taxpayer Services to Support Voluntary Compliance | STX – Lendon | May 19 – Jun 1 |
| Niue | Revenue | Develop Medium Term CD Plans | LTX – Williams | May 25 – 26 |
| Papua New Guinea | Revenue | Establish workload metrics and productivity benchmarks for key business processes | STX – O’Keefe | May 22 – Jun 2 |
| | MF | Financial Programming (remote from Fiji) | LTX – Nield | May 10 – 18 (5 TA days) |
| Regional | Revenue | Performance Management Workshop – Follow-up (remote from Australia) | STX – Reardon STX – Vivian | May 22 – Jun 30 (6 TA days) |
| Tokelau | PFM | Develop framework to enhance budget transparency and credibility | LTX – Lavea STX – Youngberry | May 1 – 12 |

June 2023 Delivered Activities

| Country | Program | Description | Advisor/s | Dates |
|--------------|---------|---|--|-------------|
| Cook Islands | GFS | Building consolidated general government sector datasets | LTX – Moskalenko | Jun 5 – 16 |
| Fiji | FSS | Training - On-site examination of a bank's cyber risk exposure | STX – Wilson | Jun 5 – 9 |
| Kiribati | PFM | Guidance on reviewing and finalizing PFMA (remote from Fiji) | LTX – Seeds | Jun 12 – 16 |
| Regional | Revenue | Audit Workshop – Implementation Follow-up (remote from Fiji and New Zealand) | STX – Bell STX – Ledua STX – Velji | Jun 12 – 30 |
| Palau | FSS | Development of Prudential Standards for Banks | LTX – Kumar | Jun 12 – 23 |
| Timor-Leste | Macro | Support for Financial Programming | LTX – Beaumont | Jun 26 – 30 |
| | MF | Financial Programming and Policies Analysis | LTX – Nield | Jun 26 – 30 |
| Tonga | FSS | Training - On-site examination of a bank's cyber risk exposure | LTX – Kumar HQX – Gaidosch | Jun 12 – 16 |
| | RSS | Maintaining Annual GDP Production | LTX – Powell | Jun 1 – 15 |
| Vanuatu | Macro | Support for Financial Programming | LTX – Beaumont | Jun 12 – 16 |
| | MF | Financial Programming and Policies Analysis/ FPAS | LTX – Nield | Jun 12 – 16 |

July 2023 Delivered Activities

| Country | Program | Description | Advisor/s | Dates |
|------------------|---------|---|---|---|
| Cook Islands | RSS | Compilation of Balance of Payments Statistics | HQX – Angulo | Jul 24 – 28 |
| Fiji | FSS | Review of Banking Act 1985 (remote from Fiji, Germany and United States) | LTX – Kumar STX – Tutsch HQ – Kroytor | Jul 3 – 11 (2 LTX and 11 STX days) |
| | Revenue | Developing Audit Plans for Large Taxpayers | STX – Velji | Jul 3 – 21 |
| | Revenue | Transfer Pricing Regulations – Amendments (remote from Australia) | STX – Burns | Jul 3 – Aug 10 |
| | Revenue | Readiness assessment for implementation of new Performance Management system (remote from Australia) | STX – Reardon | Jul 24 – Aug 4 (5 STX days) |
| | RSS | Reducing statistical discrepancy for Balance of Payments | HQX – Borys | Jul 3 – 14 |
| FSM | Macro | Macro-Fiscal Modelling | STX – Orsmond | Jul 3 – 28 (28 TA days – remote/ in-country) |
| | Revenue | Review of reforms | LTX – McAlister | Jul 14 – 20 |
| Kiribati | Revenue | Review reform progress | LTX – McAlister | Jul 21 – 26 |
| Marshall Islands | PFM | Strengthening Budgeting Practices | LTX – Seeds STX – Higgins | Jul 10 – 21 |
| | Revenue | Review reform progress | LTX – McAlister | Jul 7 – 10 |
| Papua New Guinea | Macro | Financial Programming | LTX – Beaumont | Jul 3 – 7 |
| | MF | Financial Programming | LTX – Nield | Jul 3 – 7 |
| Regional | Revenue | Performance Management Sub-Regional Training (held in Marshall Islands) | LTX – McAlister STX – Vivian | Jul 10 - 13 |
| Vanuatu | FSS | Risk-Based Supervision - Training on Financial Risk Analysis and Review of Bank Risk Model | LTX – Kumar STX – Fiennes | Jul 17 – 26 |

July 2023 Activities in Progress¹

| Country | Program | Description | Advisor/s | Dates |
|------------------|---------|---|--------------|--|
| Papua New Guinea | Revenue | ICT Evaluation (remote from Canada) | STX – Grant | Jul 10 – Aug 21 (10 STX days) |
| | Revenue | Enable a seamless flow between HQ Design and Monitoring and operational work (remote from Australia) | STX – Vivian | Jul 24 – Aug 31 (12 TA days) |
| Solomon Islands | Revenue | Human Resource Capability Uplift (remote from Australia) | STX – Lendon | Jul 3 – Aug 18 (13 TA days) |
| | Revenue | Organization structure introduction and LTO operations support | STX – Vivian | Jul 14 – 21 (in-country) Jul 22 – Aug 30 (remote) |

¹ Activities yet to be completed as of reporting date; excluded from outturn analysis and transmittal table for TA Reports; to be included in quarter 2 report

Meetings, Seminars, and Training

May – July 2023

| TA Sector | Description | Location | Advisor | Mission Days | Participants | | Month |
|------------------------|---|------------------|--|--------------|--------------|----|-----------------|
| | | | | | F | M | |
| Revenue Administration | Performance Management System (PMS) – Follow-up Workshop | Virtual | STX – Reardon STX – Vivian | 6 | 15 | 10 | May 22 – Jun 30 |
| | Audit Workshop – Implementation Follow-up | Virtual | STX – Bell STX – Ledua STX – Velji | 5 | 23 | 14 | Jun 12 – 30 |
| | Sub-regional Workshop - Performance Management short course | Marshall Islands | LTX – McAlister STX – Vivian | 4 | 9 | 4 | Jul 10 – 13 |

TA Reports Transmitted to Country Authorities & Pending Finalization

May – July 2023

| TA Sector | Country | Title of Report | Author | Mission Month | Transmittal Letter Date |
|------------------------------|---------------------------------------|--|---|---------------|-------------------------|
| Public Financial Management | Cook Islands | PIMA Assessment | Lavea/ Seeds/ Petrie/ Du Preez/ Fisher/ Preston/ Tandberg | Aug-Sep 22 | 30-Jun-2023 |
| | Kiribati | Develop PFM Roadmap | Seeds/ Higgins | Mar-23 | 11-Jul-2023 |
| | Kiribati | Finalize PFMA | Seeds | Jun-23 | No TAR ² |
| | Marshall Islands | Strengthen Budget Preparation | Seeds/ Higgins | Jul-Aug 22 | 11-Jul-2023 |
| | Marshall Islands | Strengthening Budget Practices | Seeds/ Higgins | Jul-23 | 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 | 11-Jul-2023 |
| | Timor-Leste | Strengthening Top-Down Approaches to Budgeting | Emery | Apr-23 | 01-Aug-2023 |
| | Tokelau | Strengthen Budget & Planning Process for Quality Spending | Lavea/ Keith | Apr-May 22 | Not Finalized |
| | Tokelau | Develop Framework to enhance Budget Transparency and Credibility | Lavea/ Youngberry | May-23 | 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 |
| | Fiji | Training - On-site examination of a bank's cyber risk exposure | Wilson | Jun-23 | Not Finalized |
| | Fiji | Review of Banking Act 1985 | Kumar/ Tutsch/ Kroytor | Jul-23 | Not Finalized |
| | FSM | Banking Regulatory Reform | Hefty | Jun-19 | Not Finalized |
| | FSM | Banking Legislation and Prudential Standards | Carvalho | Apr-20 | Not Finalized |
| | Marshall Islands | Regulatory Framework for MIDB and other NBFIs | Kumar/ Fiennes | Oct-22 | Not Finalized |

² No TAR – Output is training materials

| TA Sector | Country | Title of Report | Author | Mission Month | Transmittal Letter Date |
|----------------------------------|------------------|--|---------------------|---------------|-------------------------|
| | Marshall Islands | Prudential Standards- Impact Study & Industry consultation | Kumar | Apr-23 | Not Finalized |
| | Palau | Development of Prudential Standards for Banks | Kumar | Jun-23 | Not Finalized |
| | Samoa | Cyber Security – On-Site Examination | Wilson | Mar-23 | Not Finalized |
| | 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 |
| | Tonga | Training - On-site examination of a bank's cyber risk exposure | Kumar/ Gaidosch | Jun-23 | Not Finalized |
| | 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 |
| | Vanuatu | Risk-Based Supervision - Training on Financial Risk Analysis and Review of Bank Risk Model | Kumar | Jul-23 | Not Finalized |
| Debt Management | | | | | |
| | FSM | Macro-Fiscal Modelling | Ormond | Jul-23 | Not Finalized |
| | Kiribati | Macro-Fiscal Modelling | Crooke | May-Jun 23 | 03-Aug-2023 |
| | Timor-Leste | Financial Programming Training | Beaumont | Feb-23 | Not Finalized |
| Macroeconomic Programming | Timor-Leste | Support for Financial Programming | Beaumont | Jun-23 | Not Finalized |
| | Tonga | Macro-Fiscal Framework | Beaumont | Mar-Apr 23 | Not Finalized |
| | Papua New Guinea | Financial Programming | Beaumont | Jul-23 | No TAR |
| | Vanuatu | Financial Programming Training | Beaumont | Feb-23 | Not Finalized |
| | Vanuatu | Support for Financial Programming | Beaumont | Jun-23 | Not Finalized |
| Macroeconomic Frameworks | | | | | |
| | Papua New Guinea | Financial Programming | Nield | May-23 | No TAR |
| | Papua New Guinea | Financial Programming | Nield | Jul-23 | No TAR |
| | Timor-Leste | Financial Programming and Policy Analysis | Nield | Jun-23 | No TAR |
| | Vanuatu | Financial Programming and Policy Analysis/ FPAS | Nield | Jun-23 | No TAR |
| | Fiji | Top 20 Taxpayers – Large Taxpayers Office | Shrosbree/ Velji | Mar-Apr 23 | Not Finalized |

| TA Sector | Country | Title of Report | Author | Mission Month | Transmittal Letter Date |
|-------------------------------|---|--|----------------------|---------------|--------------------------|
| Revenue Administration | Fiji | BEPS and Inclusive Framework | Velji | Jan-23 | Not Finalized |
| | Fiji | Developing Audit Plans for Large Taxpayers | Velji | Jul-23 | Not Finalized |
| | Fiji | Transfer Pricing Regulations – Amendments | Burns | Jul-Aug 23 | Not Finalized |
| | Fiji | Readiness assessment for implementation of new Performance Management system | Reardon | Jul-Aug 23 | No TAR |
| | FSM | Review Reform Progress | McAlister | Jul-23 | No TAR |
| | Kiribati | Audit Training - 1 | Ledua | Feb-22 | 30-Jun-2023 |
| | Kiribati | Audit Training - 2 | Ledua | Feb-Mar 23 | 30-Jun-2023 ³ |
| | Kiribati | Progressing Taxpayer Services to Support Voluntary Compliance | Lendon | May-Jun 23 | Not Finalized |
| | Kiribati | Review Reform Progress | McAlister | Jul-23 | No TAR |
| | Marshall Islands | Review Reform Progress | McAlister | Jul-23 | No TAR |
| | 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 | 28-Jun-2023 |
| | Niue | Develop Medium Term CD Plans | Williams | May-23 | No TAR |
| | 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 | Implementation of Organizational Structure | O'Keefe | Feb-Apr 23 | Not Finalized |
| | Papua New Guinea | Establish Workload Metrics and Productivity Benchmarks | O'Keefe | May-Jun 23 | Not Finalized |
| | Samoa | New Organization Structure | Vivian | Aug-22 | 28-Jun-2023 |
| | Samoa | Current State Assessment of Core Tax Functions | Eysselein/ Shrosbree | Aug-22 | 26-Jun-2023 |
| Timor-Leste | Audit, Accounting and Collections – redesign processes and develop SOPs | Vivian | Oct-22 | 29-Jun-2023 | |
| Government Finance Statistics | Cook Islands | Refine Compilation Technique and General Government Coverage | Temes | Sep-22 | 01-Dec-2022 |
| | Cook Islands | Building Consolidated General Government Sector Datasets | Moskalenko | Jun-23 | Not Finalized |
| | FSM | GFS for General Government Operations | Temes | Oct-21 | 22-Dec-2021 |
| | FSM | Government Finance Statistics | Moskalenko | Feb-23 | 12-May-2023 |
| | 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 | 14-Jan-2022 |

³ TA report covers both Audit missions

| TA Sector | Country | Title of Report | Author | Mission Month | Transmittal Letter Date |
|-------------------------------|---------------------|---|-----------------|---------------|-------------------------|
| | Marshall Islands | Government Finance Statistics | Moskalenko | Feb-23 | 30-Jun-2023 |
| | Nauru | Government Finance Statistics | Moskalenko | Apr-23 | 30-Jun-2023 |
| | Samoa | GFS for General Government Operations | Temes | Aug-21 | 31-Aug-2021 |
| | Tonga | Refine Compilation Technique and Update Business Process Documentation | Temes | Aug-Sep 22 | 01-Dec-2022 |
| Real Sector Statistics | Cook Islands | National Accounts Training and Update of Annual GDP | Krishna | Feb-23 | Not Finalized |
| | Cook Islands | Compilation of Balance of Payments Statistics | Angulo | Jul-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 |
| | Fiji | Reducing statistical discrepancy for Balance of Payments | Borys | Jul-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 |
| | Nauru | Update Annual National Accounts to 2021 | Powell | Nov-22 | 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 |
| | 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 | Maintaining Annual GDP Production | Powell | Jun-23 | 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.