**FY19 PFTAC Work Plan - May 2018 to April 2019: Samoa - MID-YEAR UPDATE**

| TA Area | Objective | Country | Outcome Targeted | Activity | May 2018 - April 2019 (in person-days) PFTAC resident advisors | ST experts | Total | Number of Missions/ Activities | Updated Inputs at Oct 3, 2018 (person-days - changes in red) PFTAC resident advisors | ST experts | Total | Number of Missions/ Activities | % of updated plan delivered at end-Oct | Delivery Status | Milestones | Comments | Planned Date | Experts |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Public Financial Management | 1. Improved laws and effective PFM institutions | Samoa | 1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced | Support in PEFA assessment | 14 | 19 | 33 | 2 | 20 | 28 | 48 | 1 | 100% | Aug 2018 | PEFA assessment report prepared | Talking to Samoa about timing and the requirement for two missions, one to do the initial self assessment and then a follow up full assessment, will be combined with Australian Assessment of National Systems (the Australian fiduciary risk tool). | May and Sep 2018 | Neves |
|  | 2. Comprehensive, credible and policy based budget preparation |  | 2. A more comprehensive and unified annual budget is published | TA to improve budget presentation | 15 | 0 | 15 | 1 | 5 | 0 | 5 | 1 | 0% | Jan 2019 | Budget Presentation improved in the following year | Has been requested by the Government of Samoa, will need to be timed in line with a possible visit for the PEFA self assessment. | May 2018 | Neves |
|  | 3. Improve budget execution and control. |  | 3.1. Budget execution and controls are strengthened | Developing a Strategic Plan for the Internal Audit Unit | 15 | 0 | 15 | 1 | 5 | 14 | 19 | 1 | 0% | Feb 2019 | IA Strategic Plan adopted by the authorities | First TA mission on internal audit | Sept 2018 | Prcevich |
|  | 4. Improve coverage and quality of fiscal reporting |  | 4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced | Draft an asset accounting and reporting policy | 21 | 0 | 21 | 2 | 10 | 0 | 10 | 2 | 50% | Sep 2018 & Feb 2019 | Asset accounting and reporting policy adopted by the authorities |  | Oct 2018 | Celeste |
|  | 5. Improved asset and liability management |  | 5.3. Cash and debt management are strengthened and better integrated | TA to establish a revised warrant system | 0 | 5 | 5 | 1 | 0 | 10 | 10 | 1 | 0% | Mar 2019 | Guidelines to implement the new warrant system adopted by the authorities |  | Feb 2019 | Sillins |
|  | 6. Strengthened identification, monitoring, and management of fiscal risks |  | 6.2. Central fiscal oversight and analysis of public corporation risks are strengthened | Developing risks indicators to monitor each of the SOEs | 0 | 21 | 21 | 1 | 0 | 21 | 21 | 1 | 100% | Sep 2018 | Risks indicators adopted by the authorities |  | July 2018 | Colvin |
| Financial Sector Supervision | 1. Develop and strengthen banking regulations in line with international standards | Samoa | To be established in CDPort | First Follow-up mission from the Regional Workshop on Insurance Legislation and Prudential Standards | - | 10 | 10 | 1 | 0 | 20 | 20 | 1 | 0% | Nov 2018 | To be established in CDPort | Workshop to review and establish revision plan for insurance legislation and prudential standards, to beheld in May 2018. Follow up with bilateral missions to each country to follow-up on and progress reform. First follow-up. | Oct 2018 | Claxton/ Rush |
| Government Finance Statistics | 1. Strengthened macroeconomic and financial statistics compilation and dissemination for decision making: compilation methodologies in line with international standards for GFS | Samoa | 1.12 Higher frequency data has been compiled and disseminated internally and/or to the public. | Compile, review and disseminate data to the IMF Statistics Department. | 16 | - | 16 | 1 | 16 | 0 | 16 | 1 | 100% | Jul - Aug 2018 | • Compile and disseminate annual data for BCG for (FY17) by November 2018. • Complete GG consolidation (FY2011-2017) (inclusive of the resubmission of the BCG data) by November 2018. • Provide conceptual GFS training to the MoF, Budget Office by November 2018. [RBM – GO – 12.3] | GFS for general government operations are compiled and disseminated on a annual basis. | Nov-18 | De La Beer |
| Real Sector Statistics | 1. Strengthen compilation and dissemination of data on macroeconomic and financial statistics for decision making according to the relevant internationally accepted statistical standard, including developing/improving statistical infrastructure, source data, serviceability and/or metadata. | Samoa | 1.3 Staff capacity increased through training, especially on developing source data, compilation methods, and dissemination | Further train local staff to produce independent estimates of GDP | 12 | - | 12 | 1 | 12 | 0 | 12 | 1 | 0% | Jan 14 - 25, 2019 | Relative to the baseline, the number of staff trained to compile and/or disseminate these statistics is adequate by Jan 2019 | • Training on GDPE compilation and balancing (Jan 2019) |  | Marcus |
|  |  |  | 1.5 Data are compiled and disseminated using the coverage and scope of the latest manual/guide | Further develop new estimates of GDP by expenditure |  |  |  |  |  |  |  |  |  |  | Relative to the baseline, additional accounts/aggregates (specify) are developed to meet national data requirements and ISWGNA minimum requirements and/or recommended tables and accounts by January 2019 | • Further review and development of new measure of annual GDP by expenditure data and methods (Jan 2019) • Review and reduction of statistical discrepancy between GDPP and GDPE (Jan 2019) |  |  |
|  |  |  | 1.20 Metadata released internally and to the public have been strengthened consistent with the dataset to enhance interpretation and analysis. | Development of GDP methodology guides for users |  |  |  |  |  |  |  |  |  |  | Metadata sufficient to support data analysis have been developed and are available to users by January 2019 | • Concepts, sources and methods used for the compilation of the GDP by production should be published (January 2019) • Concepts, sources and methods used for the compilation of the GDP by expenditure should be published (January 2019) |  |  |
| Revenue Administration | 1. Strengthened revenue administration management and governance arrangements | Samoa | 1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institionalized. | Review reform progress | 6 | - | 6 | 1 | 5 | 0 | 5 | 1 | 0% | Apr 1 - 5, 2019 | New strategic plan in place supported by operational plans - by 6/30/2018 | A new strategic plan has been developed and needs to be supported by strong operational plans. | 11/12/2018 - 11/15/2018 | LTX |
|  |  |  | 1.5 Corporate priorities and compliance are better managed through effective risk management. | Further strengthen compliance risk management | 6 | - | 6 |  | 0 | 0 | 0 | 0 | 0 | FY20 | An industry partnership initiative targeting high risk industry segments showing compliance improvements by 6/30/2019. | An industry partnership strategy to improve compliance has been introduced but due to staff shortages has struggled to get off the ground. | 11/16/2018 - 11/25/2018 |  |
|  | 2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer |  | 2.3 A larger proportion of taxpayers meet their filing obligations as required by law. | Strengthen strategies to improve on-time filing. | - | 6 | 6 |  | 0 | 8 | 8 | 1 | 0% | Nov 14 - 19 | On-time filing operating at improved efficiency levels by 12/31/2018 and measured against TADAT dimensions. | TA assistance requested by the authorities to improve current compliance levels. | 9/10/2018 - 9/15/2018 | Scott |
|  |  |  | 2.4 A larger proportion of taxpayers meet their payment obligations as required by law. | Strengthen strategies to improve on-time payment. | - | 6 | 6 | 1 | 0 | 8 | 8 |  | 0% | Feb 20 -25, 2019 | On-time payment operating at improved efficiency levels by 12/31/2018 and measured against TADAT dimensions. | TA assistance requested by the authorities to improve current compliance levels. | 9/16/2018 - 9/21/2018 |  |

| Area | Objective | Country | Milestone | Activity | | | | | | | | | % | Timing | Outcome | Comment | Dates | Expert |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities | | 2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened. | Strengthen the taxpayer services functions to further improve voluntary compliance levels. | - | 7 | 7 | | 0 | 16 | 16 | 1 | 0% | Mar 18 -29, 2019 | Improved delivery of taxpayer services by 12/31/2019 and measured against TADAT dimensions. | A taxpayer services function in place with potential to further improve service delivery and an create an environment that improves voluntary compliance. | 9/22/2018 - 9/28/2018 | Scott |
| | | | 2.5 Audit and other verification programs more effectively ensure accuracy of reporting | Strengthen audit capability and programs to ensure completeness and accuracy of reporting. | - | 12 | 12 | I | 0 | 16 | 16 | 1 | 0% | Jan 14 - 26, 2019 | The audit function operating at improved efficiency levels by 12/31/2018 and measured against TADAT dimensions. | A PFTAC audit modernization plan has been accepted by the authorities but additional TA is required to assist with implementation. | 8/20/2018 - 8/31/2018 | Piper |
| Macroeconomic Programming and Analysis | Well functioning macroeconomic policy and institutions: improved macroeconomic policy advice to government | Samoa | 1. Timely, high quality macroeconomic monitoring, analysis and research available for policymaking. | Develop GDP forecasting methodology. | 0 | 21 | 21 | 1 | 0 | 0 | 0 | 0 | 0% | Authorities have moved forward with the initiative. | (1) GDP forecasting methodology is enhanced (Apr. 19). (2) Economic forecasts are shared between institutions, e.g. Central Bank of Samoa, Ministry for Revenue, Ministry of Finance (Sep. 18). (3) The SERF Model incorporates the Central Bank of Samoa's inflation and balance of payments' forecasts (Apr. 19). (5) The macroeconomic committee produces and publishes official forecasts (Jun. 20). | The activity includes staff attachments from the Central Bank of Samoa, the Ministry of Finance, the Ministry for Revenue and the Samoa Bureau of Statistics to the Tonga Ministry of Finance and National Planning to observe GDP forecasting. | Jul. 18, Apr. 19 | n/a |
| | | | 3. Sound medium-term macroeconomic programming framework. | Support the use of the Samoa Economic and Revenue Forecasting (SERF) Model. | 5 | 0 | 5 | 1 | 0 | 0 | 0 | 0 | 0% | FY20 | (1) The SERF Model continues to be used in budget preparations (Jun. 18). (2) The SERF model is used to undertake sustainability analysis of policy scenarios (Apr. 19). | | Aug 18 | PFTAC Advisor |
| | | | 4. Strong institutional structures for macroeconomic policymaking. | Support macroeconomic forecasting. | 5 | 0 | 5 | 1 | 0 | 0 | 0 | 0 | 0% | FY20 | (1) Macroeconomic policymaking is facilitated by interagency collaboration (Apr. 19). (2) Official forecasts are produced and published (Jun. 19). | | Jan. 19 | PFTAC Advisor |
| | | | | Totals: | 115 | 107 | 222 | 17 | | | | | | | | | | |