## FY21 PFTAC Work Plan - May 2020 to April 2021: Fiji

		2021. 11			May 20	020 - April	2021	Upda	ated Post COV Jul 31, 20	-		Updated	Inputs at Ja	an 31, 2021	1	Update	ed Inputs at 2021	Apr 30,											
TA Area	Objective	Country	Outcome Targeted	Activity	PFTAC resident advisors	ST experts	Mis	vities resid	-	anges in red)	Number of Missions/ Activities	PFTAC resident advisors	ST	Total	Number of Missions/ Activities	PFTAC resident advisors	days - chang	Total	Number of Missions/ Activities	% delivered	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts			
	Develop/strengthen regulation of insurance companies (IC) and risk based supervision capability of the insurance		1.1 Effective risk based supervision in place and being used for their intended purpose(s)	Assist RBF finalize revised insurance law and consult with industry and stakeholders	-	7	7	1 -	7	7	1		7	7	1		4	4	1	100%	Dec 12 - 15, 2020 (remote)	1 - Not COVID	Draft insurance law developed Industry consultation of draft law completed New insurance law finalized and submitted for legislative process	Continuation of Insurance Regulatory Reform project		Claxton			
	supervisor (IS)	Fiji		Provide overview and training on draft example law and Prudential Standards	-	4	4	1	4	8	1	4	4	8	1	4	4	8	1	100%	Jun 27 - Jul 1, 2020 (remote)	1 - Not COVID Related			1 STX will be paid by HQ	Stefanou/ Claxt			
	Develop/strengthen cybersecurity regulations and prudential norms		1.1 Sound policies & processes to identify, measure,	Cyber Risk Regulation and Supervision Project - third component - onsite examination	5	10	15	1 !	10	15	1	-	-		-	-	-		-	0%	Shift to FY22		Cyber Risk on-site examination framework implemented	On-site examinations to include regional participants		Kumar/ STX			
			1.9 Data are compiled and disseminated using appropriate statistical techniques, including to deal with data sources, and/or assessment and validation	Refine compilation techniques for using																			<ul> <li>Investigate the detail and reconcile grants / transfers between levels of gov.</li> <li>Identify, reconcile and validate the loan transactions between general government units and its associated interest expense / revenue cost for elimination</li> <li>Estimate incomplete transactions for local government data breaks preparing data for consolidation</li> <li>Review the economic codes in the new CoA and ensure that grants and subsidies are clearly distinguished.</li> </ul>	GFS compilation for the BCG is automated through the new CoA.					
Government Finance Statistics	Strengthened macroeconomic and financial statistics compilation and dissemination for decision making: compilation methodologies in line with international standards for GFS	Fiji  1.12 Higher frequency data has been compiled and disseminated internally and/or to the public.  1.20 Metadata released internally and/or to the public have been strengthened consistent with the dataset to enhance interpretation and analysis.	Compile, review and disseminate data to the IMF Statistics Department.	5		5 Remot	note 1	10 -	10	1	5	-	5	1	5		5	1	100%	Mar 1 - 5, 2020 (remote)	2 - Indirectly COVID Related	<ul> <li>Convert the State of the Nations Report with GFS level 2-3 data for BCG in the Government Finance Statistics Manual 2014 format for quarterly submission for International Financial Statistics</li> <li>Compile and disseminate public sector debt data quarterly with the World Bank</li> </ul>	GFS for general government operations are compiled and disseminated on a annual basis.	Dec, 2020	Temes				
			have been strengthened consistent with the dataset to enhance interpretation and analysis.	have been strengthened consistent with the dataset to enhance interpretation and analysis.	have been strengthened consistent with the dataset to enhance interpretation and analysis.	have been strengthened consistent with the dataset to enhance interpretation and analysis.	have been strengthened consistent with the dataset	document is disseminated and updated regularly																			<ul> <li>Compile a methodological guideline for GG GFS compilation which addresses annual and quarterly compilation and dissemination.</li> <li>Update the metadata of GFS for GG and PSDS on the e- GDDS website</li> </ul>	Enhanced metadata and compilation guidelines are produced.	
Real Sector	and financial statistics for decision		1.15 Improved Timeliness of data made available internally and/or to the public	QNA data on GDP(P) is prepared for publication	- 12					24		24		24		12		42		4000/	May 11 - 22, 2020	3 - Moderately	Quarterly estimates of GDP(P) are published, unadjusted and		14. 2020	Cabailteada			
Statistics		Fiji	1.20 Metadata released internally and to the public have been strengthened consistent with the dataset to enhance interpretation and analysis.	A documentation about QNA sources and methods is drafted.	12		12	1 2	-	24	2	24	-	24	2	12	-	12	1	100%	(in-country)	COVID Related	seasonally adjusted		May, 2020	Scheiblecker			
Macroeconomic  Programming and	Well functioning macroeconomic policy and institutions: improved macroeconomic policy advice to	Fiji	Timely, high quality macroeconomic monitoring, analysis and research available for policymaking.	Macro-fiscal modeling and COVID scenario planning	10	-	10	1 1	0 -	10	1	15	-	15	1	20	-	20	1	100%	Feb 23 - Mar 9, 2021 (in-country)	4 - Predominantly COVID Related				Beaumont			
Analysis	government			Review of revenue forecasting techniques  Reviewing of internal audit of the budget								15	-	15	1	-	-	-	-	0%	Cancelled Apr 15 - 24, 2021	3 - Moderately	Internal audit for budget process completed and available for			Beaumont			
	3. Improve budget execution and control.		3.2 Establishing risk based internal audit functions	process and updated training	-	15	15	1 .	15	15	1	-	15	15	1	-	10	10	1	100%	(remote)		review and preparations for next audit underway.		Nov, 2020	Morrison			
Public Financial Management	3	Fiji	5.1 More central government revenues and expenditures are deposited and disbursed through a Treasury Single Account	Cash management and TSA	15	15	30	1 2	0 -	20	1	20	-	20	1	-	-	-	-	0%	Cancelled		Government adopts a strategy for implementation of a TSA	Subsequent mission to follow in FY22		Lavea/ Seeds			
	Strengthened identification,     monitoring, and management of fiscal     risks			Continue improvement on fiscal risk analysis	-	-	-	- 5	-	5	1	-	-	-	-	-	-	-	-	0%	Shift to FY22			FY22		Colvin			
			1.3.3 Effective implementation of a new tax or modernized legislation	Review of NTIS implementation	-		-	-		-				•				1					Quality assurance review completed and key issues identified addressed	Recommendations to FRCS on implementation gaps and issues	FY22	Norkunas			
			1.7.1 Corporate priorities are better managed through effective risk management	Enhance Public and Private Ruling Program	-	18	18	1	18	18	1	-	-	•	-	-	-	-	-	0%	Shift to FY22		A public and private ruling process in place by 4/30/21.	Work has commenced on the public and private ruling program put paused, additional technical assistance is needed to support implementation.	Jun 2 - 12, 2020	Middleton			
	Strengthened revenue administration		1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Further assistance with the Industry Partnership approach;	-	16	16	1 .	16	16	1	-	-	-	-	-	-	-	-	0%	Shift to FY22		Industry partnership developed and implemented by 4/30/2021	Design industry partnership strategy to improve compliance	Sep 28 - Oct 9, 2020	Shrosbree			
	management and governance arrangements		1.1.2. Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Medium Term Revenue Strategy (MTRS)	10	-	10	1 1	0 -	10	1	-	-		-	-	-	-	-	0%	Shift to FY22		Develop and agree on MTRS by 12/31/20	Design and implementation of an MTRS.	May 4 - 15, 2020	HQ/ Expert/ Eysselein			
Revenue Administration		Fiji	1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review reform progress	5	-	5	1 5	-	5	1	-	-	•	-	3	-	3	1	100%	Apr 20 - 22, 2021 (in-country)		Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Feb 8 - 11, 2021	Eysselein			
			1.1.2. Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Tax Policy Review								-	12	12	1	-	38	38	1	100%	Apr 13 - 27, 2021 (remote)	4 - Predominantly COVID Related				Burns/ Mulling Baunsgaard (H			
	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities		2.3 - 2.4 A larger proportion of taxpayers meet their filings and payments obligations as required by law	Strengthen Debt and Returns management	-	16	16	1 .	12	12	1	-	-	•	-	-	-	-	-	0%	Shift to FY22		On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jul 20 - 31, 2020	Field			
				Strengthen tax audit function - audit and investigations skills development program	-	16	16	1	12	12	1	-	12	12	1	-	38	38	1	100%	Mar 4 - 23, 2021 (remote)/ Mar 1 - 18, 2021 (remote)		The audit function operating at improved efficiency levels by 2/28/2021 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Sep 28 - Oct 10, 2020	Bell/ Matthew			
	- / and dualt delivities		2.2.1. Taxpayer services initiatives to support	Improving taxpayer service with focus on		16	16	1	16	16	1		24	24	1		24	24		100%			Improved delivery of taxpayer services by 4/30/2021 and measured against TADAT dimensions.	Assistance with improving taxpayer services requested by authorities	May 5 - 16, 2020	Vivien/ William			

Revenue Administration	Legal	Fiji	1.8. Effective implementation of a new tax or modernized legislation	Presumptive Taxes, Mining provisions, Life Insurance, Transfer Pricing, Tax Treaties and Rulings Acts and Regulations	- 1	0 10	1	-	10	10	1	-	15	15	2	-	8	8	1	100%	Feb 15 - 22, 2021 (remote)	2 - Indirectly COVID Related	Modernized laws implemented by 30/4/21.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 22 - 26, 2020	Burns
								7																		

TOTAL	62	143	205	15				
Updated Post COVID-FY21 Workplan:					93	120	213	18
Delivered by Jul 31:	12	4	16	2				
Percentage of Revised Plan:					13%	3%	8%	11%

Updated Workplan at Jan 31:
Delivered by Jan 31:
Percentage of Revised Plan:

83	89	172	14
28	33	61	5
34%	37%	35%	36%

Final Outturn at April 30:
Percentage of Jan 2021 Revised Plan:
Percentage of Jul 2020 Revised Plan:
Percentage of Original Plan:

44	126	170	11
53%	142%	99%	79%
47%	105%	80%	61%
71%	88%	83%	73%