

FY23 Work Plan - May 2022 to April 2023: Fiji - FINAL OUTTURN AT APRIL 2023

TA Area	Objective	Country	Outcome Targeted	Activity	May 2022 - April 2023 (in person-days)			Number of Missions/ Activities			Updated inputs at Oct 31, 2022 (in person-days)			Number of Missions/ Activities			Updated inputs at Apr 30, 2023 (in person-days)			Number of Missions/ Activities	% delivered	Delivery Status	Milestones	Comments	Planned Date	Experts
					PFATC resident advisors	ST experts	Total	PFATC resident advisors	ST experts	Total	PFATC resident advisors	ST experts	Total	PFATC resident advisors	ST experts	Total										
Financial Sector Supervision	Develop/strengthen cybersecurity regulations and prudential norms	Fiji	Sound policies & processes to identify, measure, monitor and control cyber risks.	Cyber security - On-site examination	2	14	16	1	-	9	9	1	-	-	-	0%	Shift to FY24	Cyber Risk on-site examination framework implemented		Feb 6 - 15, 2023 (in-country)	Kumar/ STX/ HC					
	Legal		Legal and regulatory framework equips supervisors to bring about timely corrective actions for banks' problems and weaknesses.	Follow-up Mission: Providing clarifications to RBF's queries on the draft Credit Union Legislation provided by the IMF (LUG)	1	9	10	1	-	-	-	-	-	-	0%	Cancelled	Revised Credit Union law is issued for industry consultation	Continuation of the Banking Regulatory Reform project.	Sep 12 - 16, 2022 (remote)	Kumar/ LEG						
	Payments Systems		Legal and regulatory framework equips supervisors to bring about timely corrective actions for banks' problems and weaknesses.	Development of regulatory and supervisory frameworks for the Payments System Entities	-	-	-	-	-	5	5	1	-	-	-	-	Cancelled				MS - Polakovic					
Government Finance Statistics	Strengthen compilation and dissemination of fiscal statistics	Fiji	Improved periodicity, timeliness and consistency of data.	Improve GG compilation, accuracy and timeliness. Data is prepared with minimum statistical discrepancies.		12	8	20	2	5	22	27	2	5	22	27	2	100%	Jul 25 - 29, 2022 (in-person)/ Aug 15 - 19, 2022 (remote)/ Dec 12 - 16, 2022 (in-country)	<ul style="list-style-type: none"> 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. Compile and disseminate consolidated general government annual data. Share general government debt data in the World Bank quarterly public sector debt statistics template for publication. Compile and disseminate public sector debt data quarterly with the World Bank. Complete and disseminate annual BCG FY 2007-2009. Complete and disseminate annual data for BCG FY2021. 	GFS for general government operations are compiled and disseminated on an annual basis.	Jul 25 - 29, 2022 (in-country)/ Apr 17 - 28, 2023 (in-country)	Temes Mokalenko/ De La Bee			
				Source data are adequate for the compilation of these macroeconomic statistics.	Source data provide sufficient detail to allow consolidation of GFS for the various levels of the general government (or public) sector.																Further investigate GG consolidation issues.					
				Improved metadata accessibility.	Develop and maintain processes for regularly updating metadata and business process documentation.																	Enhanced metadata and compilation guidelines are produced and disseminated.				
Real Sector Statistics	Strengthen compilation and dissemination of real sector statistics: national accounts	Fiji	A new data set has been compiled and disseminated internally and/or to the public	Releasing national accounts to HIES 2019-20 (remote) in accordance to contract terms	10	-	10	1	3	-	3	1	-	-	-	100%	Feb 01 - March 01, 2023 (in-country)	Revised national accounts data have been made available		Aug 15 - 26, 2022 (in-country)	Reaugh/ Trickett					
				A new data set has been compiled and disseminated internally and/or to the public	Developing Constant Price GDP(E)	10	-	10	1	15	-	15	1	15	-	15	1	100%	May 2 - Jun 5, 2022 (in-country)			(in-country)	Powell			
Macroeconomic Programming and Analysis	Stronger analytical skills and better macroeconomic forecasting and policy analysis	Fiji	Improve the quality and frequency of macroeconomic surveillance and policy research available for policymaking.	GDPP Forecasting		-	-	-	-	5	5	1	-	5	5	1	100%	Sep 26 - Oct 8, 2022 (in-country)				Scheblecker				
				Sound medium-term macroeconomic framework (inclusive of GDP and inflation, commodity prices, the external and monetary sectors, and fiscal aggregates)	Macro-Fiscal Modelling	19	19	38	1	12	-	12	1	-	-	-	-	21	21	1	100%	Mar 31 - Apr 16, 2023 (in-country)				Scheblecker
				Sound medium-term macroeconomic framework (inclusive of GDP and inflation, commodity prices, the external and monetary sectors, and fiscal aggregates)	VAT Modelling	-	-	-	-	5	20	25	1	5	20	25	1	100%	May 16 - Jun 30, 2022 (in-country)				Beaumont/ Squain			
				Sound medium-term macroeconomic framework (inclusive of GDP and inflation, commodity prices, the external and monetary sectors, and fiscal aggregates)	VAT Modelling - Follow-up	-	-	-	-	4	10	14	1	4	10	14	1	100%	Aug 22 - 26, 2022 / Aug 15 - 26, 2022 (in-country)				Beaumont/ Squain			
				Budget execution monitoring and controls are strengthened	(i) QA Internal Audit and Internal Audit Committee Charters (ii) Advise on establishing an Internal Audit Quality Assurance program	-	16	16	1	-	12	12	1	-	12	12	1	100%	Jun 6 - 17, 2022 (remote)				Prcovich			
Public Financial Management	Strengthened identification, monitoring, and management of fiscal risks	Fiji	Budget execution monitoring and controls are strengthened	Internal Audit: Quality Assurance	-	-	-	-	16	16	1	-	16	16	1	100%	Oct 24 - Nov 4, 2022 (in-country)					Rafuse				
				Analysis, disclosure and management of other specific fiscal risks are more comprehensive	Improving fiscal risk analysis - Review Risk of Fiji Airways and PPPs.	12	15	27	1	7	16	23	1	7	16	23	1	100%	Oct 24 - Nov 4, 2022 (in-country)	Fiscal risks from the selected assessments are quantified and discussed internally within MAF	postponed from FY22	May 16 - 27, 2022 (in-country)	Seedy/ Gohain/ Robinson			
Revenue Administration	Strengthened revenue administration management and governance arrangements	Fiji	Support functions enable more effective delivery of strategy and reforms	Review of People Capability and Culture	-	20	20	1	10	20	30	1	10	20	30	1	100%	May 2 - Jun 10, 2022 (in-country)	Implementation plan and road map approved	New people lead will assist CEO in implementing changes	May 2 - Jun 10, 2022 (remote)	Reardon/ Williams				
				Corporate priorities are better managed through effective risk management	Strengthen Data Analysis and Risk Management	-	12	12	1	-	21	21	1	-	25	25	1	100%	Nov 11 - 28, 2022 (in-country)	RMU systems and processes provide usable intelligence	Follow on from leadership series on enterprise and compliance risk management	Jun 30 - Jul 15, 2022 (remote)	Hamilton			
				Corporate priorities are better managed through effective risk management	Compliance Improvement Strategy (CIS) and RCAP	-	38	38	1	-	-	-	-	-	-	-	-	-	0%	FY24	Refreshed CIS is approved and improvement plan to increase revenue implemented	Impact of COVID may change focus of CIS	Jun 6 - 24, 2022 (in-country)	Hamilton/ Strong		
				Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Develop Change Management Strategy	-	15	15	1	-	-	-	-	-	-	-	-	-	0%	Cancelled	Change management strategy approved and implemented by October 2022	Informed by FRCS strategic plan	Jul 4 - 22, 2022 (remote)	Byrnes		
				Corporate priorities are better managed through effective risk management	Further assistance with the Industry Partnership approach	-	28	28	1	-	12	12	1	-	-	-	-	-	0%	Shifted to FY24	Compliance of key industries improves	The industry partnership will assist with post-COVID recovery	Jul 25 - Aug 5, 2022 (in-country)	Clayton/ Shroobree		
				Organizational arrangements enable more effective delivery of strategy and reforms	Organizational Design and Operating Model	-	38	38	1	-	-	-	-	-	-	-	-	-	0%	Cancelled	Organizational design and operating model, reviewed, updated approved and implemented by December 2022	Informed by FRCS strategic plan	Aug 1 - 19, 2022 (in-country)	Tamm/ Udy		
				Support functions enable more effective delivery of strategy and reforms	Design and Implement Performance Management System	-	32	32	1	-	21	21	1	-	23	23	1	100%	Oct 26 - Nov 11, 2022 (in-country)	New PMS in place that meets needs of all parties	Current performance management system does not meet requirements of modern tax administration	Oct 26 - 26, 2022 (in-country)	Reardon/ Udy			
				Support functions enable more effective delivery of strategy and reforms	Performance Management Planning	-	-	-	-	-	-	-	-	-	12	12	1	100%	Feb 9 - 10, 2023 (in-country)					Reardon		
				Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	4	-	4	1	10	-	10	1	-	-	-	-	-	0%	Shifted to FY24	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	Following 2 years of remote CD, need to review implementation and progress in achieving outcomes.	Feb 28 - Mar 3, 2023 (in-country)	Williams		
				Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	TADAT Assessment	-	44	44	1	-	-	-	-	-	-	-	-	-	0%	FY24	TADAT assessment completed by end of April 2023	Last TADAT assessment undertaken during 2015, new assessment needed to assess current state of the administration, recognize progress and achieving as well as determine areas for improvement	Apr 3 - 20, 2023 (in-country)	Middleton/ HQ Staff		
Corporate priorities are better managed through effective risk management	SORA Implementation	-	-	-	-	-	-	15	15	1	-	-	-	-	0%	Shifted to Regional - current classification	SORA is completed correctly by more Pacific countries than previous years.	Countries supported to complete this international survey		O'Keefe						

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Strengthened core tax administration functions	Audit and other verification programs more effectively ensure accuracy of reporting		Strengthening tax audits: APA and Transfer Pricing	-	32	32	1	-	18	18	1	-	18	18	1	100%	Aug 27 - Sep 12, 2022 (in-country)	Quality of audits improved	Audit case work to be improved as requested by authorities	Aug 29 - Sep 9, 2022 (in-country)	Bell/Veji	
			APA and Transfer Pricing #2	-	-	-	-	-	16	16	1	-	16	16	1	100%	Oct 11 - 21, 2022 (in-country)	Capability of LTO staff increased	In depth training provided			
			APA and Transfer Pricing Application Audit and Risk Review Training	-	-	-	-	-	21	21	1	-	19	19	1	100%	Nov 14 - 25, 2022 (in-country)	Confidence and competence of LTO staff increased	Mentoring and support provided			
			Transfer Pricing Risk Reviews & Benchmarking training	-	-	-	-	-	12	12	1	-	15	15	1	100%	Feb 20 - Mar 10, 2023 (remote)	Capability of staff improved significantly	In depth training provided			
			BEPS and inclusive Framework	-	-	-	-	-	12	12	1	-	16	16	1	100%	Jan 9 - 20, 2023 (remote)	FRCS is able to make an informed decision on BEPs	FRCS know the implications of the Inclusive Framework within their country context			
			Compliance Assurance Program Risk Analysis and Top 20 programs	-	-	-	-	-	24	24	1	-	41	41	1	100%	Mar 13 - Apr 14, 2023 (remote) / Mar 13 - 24, 2023 (in-country)	Compliance risks identified and used to develop a usable compliance assurance plan	Risk and audit teams working in tandem			
			Taxpayer services initiatives to support voluntary compliance are strengthened	improving taxpayer services and communication	-	40	40	1	-	-	-	-	-	-	-	0%	FY24	Increase in voluntary compliance and decrease in number of taxpayer complaints	Taxpayer services and communication important in COVID-19 context and to improve voluntary compliance	Oct 17 - Nov 1, 2022 (in-country)	London/ O'Keefe	
			A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Strengthen Debt and Returns Management	-	28	28	1	-	-	-	-	-	-	-	0%	FY24	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Sep 19 - Oct 7, 2022 (in-country)	Sinang/Lady/ STX	
Audit and other verification programs more effectively ensure accuracy of reporting	Audit Skills Development	-	32	32	1	-	-	-	-	-	-	-	0%	Cancelled	Audit skills development program completed	Skills level of auditors needs to be improved	Sep 12 - 27, 2022 (in-country)	Bell/ Veji				
Legal	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Review of Legislation - VAT Bill and Miscellaneous Legal Amendments	-	-	-	-	-	12	12	1	-	10	10	1	100%	Dec 7 - 21, 2023 (remote)	International tax laws reviewed and modernized	PFTAC is supporting a request by the authorities to modernize their tax laws.				
TOTAL					70	440	518	22	71	319	390	26										

Updated Mid-FY23 Workplan:
Delivered by Oct 31:
Percentage of Revised Plan:

71	319	390	26
41	167	208	12
58%	52%	53%	46%

Final Outturn at April 30, 2023:
Percentage of Mid-Year Revised Plan:
Percentage of Original Plan:

46	368	414	22
65%	115%	100%	85%
64%	84%	81%	100%