

**Headquarter-led Technical Assistance Missions of the Fiscal Affairs Department
(February - April 2013)**

Country	Purpose of Assistance
Afghanistan, Islamic Republic of	Review progress in implementation of public financial management (PFM) reforms and suggest next steps to advance the reform process.
Algeria	Follow-up on tax administration reforms and provide specific advice on information technology project management and large taxpayer audits.
Armenia	Carry out a broad-based diagnostic assessment of the status of tax administration and offer advice on possible reforms. Discuss with the authorities a proposed program of further TA.
Bahamas	Review the current tax system, including taxation of the tourism industry and property taxes, and advise the authorities on reforming the existing tax policies and introducing a VAT, in order to make it more conducive to economic growth.
Bangladesh	Advise the Ministry of Finance on improving the cash management function by strengthening their capacity for preparing cash flow forecasts. Provide guidance on consolidation of bank accounts into a treasury single account (TSA). This mission is part of a program financed by the Government of Japan. The overall objective of the program is to promote effective and efficient budget and treasury management in Southeast Asia.
Barbados	Support the authorities with further modernization and strengthening of customs administration, in particular review its organization and structure, and provide strategic advice on a new organizational structure that could fit into a future Revenue Authority.
Benin	Follow up on customs administration reform progress, review the current customs reform concept presented in April 2013 by the authorities, and provide advice on the key components of the customs modernization program.
Bhutan	Undertake a diagnostic study on the modernization of the treasury and accounting functions in the Department of Public Accounts. This mission is part of a program financed by the Government of Japan. The overall objective of the program is to support strategic fiscal management and institutional capacity in selected Asian countries.
Bosnia and Herzegovina	Advise on strengthening the budgetary management and fiscal reporting frameworks, in particular examine the Federation's practices in fiscal reporting, medium-term frameworks, expenditure controls, borrowing controls and fund oversight at the 3 levels of government, and make specific proposals to address them.
Burkina Faso	Take stock of the progress made by the authorities in implementing key reforms and update the priority action plan, in particular emphasizing implementation of reforms in program budgeting, accounting and reporting, budget oversight, and information systems.

Country	Purpose of Assistance
Burundi	Launch a new project to strengthen the public finance management (PFM) and install the new resident advisor at the Ministry of Finance and Economic Development Planning (MFPDE). This mission is part of a project financed by the Netherlands with the aim to assist Burundi in implementing the 2012–14 Public Finance Reform Strategy (SGFP2) and the accompanying action plan in the areas of budget execution, accounting, cash management and capacity strengthening.
Cambodia	Review progress of the General Department of Taxation (GDT) and General Department of Customs and Excise (GDCE) with the revenue reform program, in particular agree a work program for further technical assistance to GDT and take stock of the outcomes of the assistance to GDCE. This mission is part of a program financed by the Government of Japan with the overall objective of promoting effective and efficient public financial management in selected Asian countries.
Cape Verde	Launch a new TA program on revenue policy, organization of the tax administration and support functions; in particular, agree with the authorities on the implementation work plan. This program is financed by the Tax Policy and Administration Topical Trust Fund (TPA-TTF). The program aims to support the modernization and strengthening of tax administration and taxpayer compliance, and ultimately to mobilize urgently needed revenue.
China, People's Republic	Advise on further modernization of the Treasury Single Account (TSA) infrastructure—both at the central and local levels of government—and on moving to more active and cost-effective government cash management; provide a two-day seminar on Treasury Single Account (TSA) reforms and cash planning and management practices in China and OECD countries.
Colombia	Provide follow-up technical assistance to support the Revenue Administration's medium-term reform strategy to further increase its capacity to encourage and enforce taxpayer compliance. This mission is part of the project financed by the Government of Switzerland with the objective to reform and modernize tax and customs administration in Peru and Colombia.
Congo, Democratic Republic of	Follow up on the implementation of earlier recommendations on strengthening capacity on macrofiscal functions for budget preparation and execution, prepare a draft decree on budget governance to support the MTBF/MTEF development and assess public investment management, and update the March 2012 action plan on macrofiscal functions. This mission is part of a project financed by Managing Natural Resource Wealth Topical Trust Fund (MNRW-TTF). The overall objective is to strengthen the macro-fiscal functions of the public financial management (PFM) system.
Congo, Democratic Republic of	Assess progress made in implementing measures recommended by the March 2012 FAD mission, update the MNRW-TTF project work program, the tax administration's action plan, and the calendar of short-term expert visits. This mission is part of a project financed by Managing Natural Resource Wealth Topical Trust Fund (MNRW-TTF). The overall objective is to strengthen the administration of Natural Resource revenues in the Direction Générale des Impôts (DGI).
Croatia	Advise the authorities on strengthening the existing fiscal rules and making them compatible with the EU standards on fiscal governance; provide advice on how to strengthen the role of the fiscal council and identify potential weaknesses in the PFM building blocks that can prove critical for the credibility of fiscal rules.

Country	Purpose of Assistance
Cyprus	Conduct a broad diagnostic assessment of public financial management (PFM) system, prepare a medium-term PFM reform and TA strategy, and assist with the drafting of a new budget framework law which supports the implementation of the strategy.
Cyprus	Conduct a diagnostic review of the Inland Revenue Department (IRD) and the VAT Service within the Customs and Excise Department.
Dominica	Review progress with ongoing reforms in tax and customs administration and assess progress on implementation of recommendations from the earlier mission, with a view to improving overall compliance levels.
Dominican Republic	Assist the authorities in addressing the weaknesses of the current public sector accounting framework, provide guidance on the implementation of accrual accounting, and assess expenditure management procedures to register and control expenditure arrears.
ECCU / ECCB	Reviewed the tax incentives regimes in three ECCU countries, estimated revenue forgone, and discussed the scope for improved coordination of fiscal incentives for investment. The mission also reviewed property tax systems and explored the scope for reforms to mobilize revenue. A second phase of this project will comprise the three other ECCU countries, and include a high level seminar and a multilateral technical workshop based on the mission's findings and conclusions.
Equatorial Guinea	Conduct stocktaking on public financial management (PFM), prepare a PFM reform strategy, and discuss possible draft terms of reference for two resident advisors on public accounting and management of public enterprises. This mission is part of a program financed by the Government of Japan. The overall objective of the program is to strengthen budget management and customs administration in the Central African Economic and Monetary Community.
Ethiopia	Take stock of the implementation status of the program-based budgeting (PBB) roll-out for the federal government, identify the challenges and work closely with the authorities to formulate practical solutions; assess the level of readiness of local government to launch PBB and provide recommendations for a road map to introduce the reforms at sub-national levels.
Ethiopia	Assess progress made by Ethiopian Revenues and Customs Authority (ERCA) in implementing the tax administration enforcement and integrity programs, and update the initial TA delivery matrix agreed with the authorities in July 2012. This mission is part of a program financed by the Tax Policy and Administration Topical Trust Fund (TPA-TTF).
Gabon	Support the implementation of the Central African Economic and Monetary Community (CEMAC) directives by the department of budget; take stock of progress made in implementing the program-based budget and provide recommendations for improving the budget framework, better monitoring the reform and preparing the 2013 PEFA assessment. This mission is part of a program financed by the Government of Japan. The overall objective of the program is to strengthen budget management and customs administration in the Central African Economic and Monetary Community.
Gambia	Support the authorities' efforts to reform the tax system to simplify tax rules, increase revenue, and foster private investment. Following the recent introduction of the VAT, the mission advised on options to reform the income tax and the system of tax incentives, the creation of a tax expenditure budget and on reforming local business and real estate taxation.

Country	Purpose of Assistance
Greece	Advise on strengthening the monitoring of the social budget, including advice on the reporting and analysis of data, methodologies for projecting revenues and social spending in the near term, and ways to make the Social Budget Report a more effective tool for policy analysis; discuss the authorities' estimates of the effects of measures and ways to incorporate them into the projections of the social budget.
Greece	Advance ongoing priority PFM reforms in the areas of PFM-related IT systems, development of financial management capacity in line ministries, improved maintenance of commitment registers and the e-Portal application supporting their recording, and complete the fiscal safeguards assessment. This mission is part of a project financed by the European Commission. The overall objective of the project is to strengthen PFM and tax administration.
Greece	Provide advice to support the implementation of envisaged program commitments.
Guinea	Assess the public financial management (PFM) system using the Public Expenditure and Financial Accountability (PEFA) methodology.
Guinea-Bissau	Re-launch a previously suspended TA program, in particular discuss and agree with the authorities a new work program for the next two years. This mission is part of a program financed through the Tax Policy and Administration Topical Trust Fund (TPA-TTF). The overall objective is to develop a revenue strategy and strengthen tax administration organization and procedures.
Haiti	Follow up on progress accomplished on the VAT and the Tax Expenditures studies, related data requests, new VAT draft law, and overall governance of the tax policy reform. This mission is part of the project financed through the Tax Policy and Administration Topical Trust Fund (TPA-TTF). The objective of the project is to address the tax policy and related legal technical needs of the authorities.
Haiti	Follow up on progress regarding the VAT and the Tax Expenditures studies, with a specific attention to the methodology sections; follow up on data requests discussed in March and help the authorities finalize the Bulletin de Politique Fiscale and the Sommaire de la Politique Fiscale. This mission is part of the project financed through the Tax Policy and Administration Topical Trust Fund (TPA-TTF). The objective of the project is to address the tax policy and related legal technical needs of the authorities.
Indonesia	Deliver a capacity building seminar on tax policy analysis aimed at the staff members of the Ministry of Finance (MOF).
Kenya	Carried out an initial diagnostic assessment. This mission is part of a project financed through the Managing Natural Resource Wealth Topical Trust Fund (MNRW-TTF). The overall objective of the project is to reform fiscal regimes for petroleum and mining, and to build capacity for modeling and analyzing extractive industries fiscal regimes.
Kosovo	Review the draft legislation prepared by the authorities and assist them in finalizing it, in particular review the authorities' design choices and discuss the implications for ensuring sound public finances and assess potential legal or regulatory gaps and options to fill them.

Country	Purpose of Assistance
Kosovo	Review the progress made by the Tax Administration of Kosovo (TAK) in its reform and modernization agenda, and advise the authorities on ways to strengthen the alignment of key tax administration components with good international practices. This activity is part of a program financed by the Government of Switzerland. The overall objective of the program is to reform and modernize tax administrations in South-East Europe.
Kuwait	Assist the authorities in options for the overall architecture of the non-oil tax system.
Kyrgyz Republic	Review the progress in treasury reforms, macro-fiscal formulation and budget preparation development, and provide recommendations for further reform, in particular assess the overall priorities, sequencing and timeline for these reforms.
Kyrgyz Republic	Review progress of the State Tax Service (STS) tax administration reform program and provide guidance on the next steps.
Liberia	Oversee the launch of the Taxpayer Service Center (TSC) and assess progress on the remaining elements of the work plan; complete technical and operational training of the TSC staff. This activity is part of a program financed by the Tax Policy and Administration Topical Trust Fund (TPA-TTF). The overall objective of the program is to provide advice on tax policy and assistance with tax administration organization and procedures as well as enforcement and taxpayer services.
Liberia	Review progress with the work program agreed with the Department of Revenue, evaluate progress with implementation, and develop a plan for 'next steps', in particular focus on the enforcement module of the program, including filing of returns and developing a comprehensive compliance program. This activity is part of a program financed by the Tax Policy and Administration Topical Trust Fund (TPA-TTF). The overall objective of the program is to provide advice on tax policy and assistance with tax administration organization and procedures as well as enforcement and taxpayer services.
Liberia	Advise and guide the authorities in the design of a new petroleum fiscal regime, consistent with Liberia's new Petroleum Policy of 2012. This mission is funded by the Government of Norway under a project focusing on providing tax policy advice.
Malawi	Advise on issues of general tax policy and more specifically on mining taxation. The overall objective of the mission was to review the status of the previous recommendations, address selected issues of general mining taxation, provide further assistance in the development of a mining fiscal regime as well as enhancing capacity for modeling and analyzing extractive industry fiscal instruments and issues.
Mali	Take stock of the 2011 recommendations, assess issues that have emerged, including the ones related to cash management and expenditure control, and accordingly update or revise the strategy and roadmap for reform. This activity is part of a program financed by the Government of Japan. The overall objective is to support modernization of budget management, fiscal reporting and tax administration in West Africa.

Country	Purpose of Assistance
Mauritania	Assess progress made in implementing measures recommended under the three modules of the TA program, update the tax administration's action plans and the calendar of short-term expert visits for the subsequent years. This mission is part of a program financed by the Tax Policy and Administration Topical Trust Fund (TPA-TTF). The overall objective is to provide assistance with the organization of the tax department, as well as with its procedures and support functions.
Montenegro	Review progress in developing debt management capacity and advise on a strategy for strengthening it further, advise on improvements in fiscal reporting, and review the provisions of the draft budget code, with a specific emphasis on the fiscal responsibility elements and the possibility of including medium-term fiscal objectives or rules to guide sustainable fiscal policy over the medium to long term. This mission is part of a program financed by the Government of Japan. the overall objective is to strengthen fiscal management in South Eastern Europe.
Mozambique	Assess progress with the design and implementation of the medium-term vision plan prepared by the Ministry of Finance (MOF) for the period 2011–15. This activity is part of a project financed by the Government of Denmark. The overall objective is to strengthen fiscal institutions in Mozambique.
Mozambique	Provide further TA to support strengthening of the revenue agency (AT) and enhancing its performance, in particular focusing on natural resources revenue administration, VAT refund management, and strengthening human resources. This activity is part of a project financed by the Government of Denmark. The overall objective is to strengthen fiscal institutions in Mozambique.
Myanmar	Further develop the reform plan for the tax administration component of the revenue reform strategy. This mission is part of a program financed by the Tax Policy and Administration Topical Trust Fund (TPA-TTF). The overall objective is to assist the authorities with the formulation of a revenue strategy.
Namibia	Support the authorities with further modernization and strengthening of customs administration, in particular identify reform priorities and propose a high level strategy for further modernization.
Nepal	Review the progress in implementing previous recommendations on fiscal reporting as well as current issues that have arisen, and advise the authorities of relevant and feasible solutions on priority issues affecting the relevance, reliability, timeliness, and consistency of fiscal reports produced by the financial comptroller general's office (FCGO). This mission is part of a program financed by the Government of Japan. The overall objective is to supporting strategic fiscal management and institutional capacity in selected Asian countries.
Nepal	Assist the Internal Revenue Department (IRD) in implementing their Reform Plan, in particular review the tax system, identify issues to be addressed, and design a specific TA program. This mission is part of a program financed by the Tax Policy and Administration Topical Trust Fund (TPA-TTF). The overall objective is to provide assistance in the area of tax policy, tax administration procedures and enforcement.
Papua New Guinea	Review the existing mining and petroleum fiscal regimes and advise on potential reforms, so as to ensure that the state receives a fair share of the resource rents, comparable to the share received by other resource-rich countries, while remaining attractive for investors.

Country	Purpose of Assistance
Paraguay	Advise the authorities on strengthening government debt management and public investment management in light of current priorities and their linkages with medium-term fiscal planning and within-year budget execution, and propose a roadmap of further reforms and capacity-building actions in these areas over the next two to three years for consideration by the incoming administration following elections in April. This mission is part of a program financed by the Government of Japan. The overall objective is to strengthen treasury management, fiscal reporting and tax auditing in selected South American countries.
Philippines	Advise the Department of Budget and Management (DBM) on integrating output and performance parameters in the budget structure and improving the budget presentation. This mission is part of a program financed by the Government of Japan. The overall objective is to promote effective and efficient budget and treasury management for South-East Asia.
Portugal	Take stock of the authorities' efforts to strengthen taxpayer compliance and provide guidance on the way forward; discuss progress with implementing the broader reform agenda with the authorities.
Romania	Review the status of the project to improve fiscal reporting and expenditure control and provide advice on the criteria for distinguishing valid arrears from other claims for overdue payments.
Senegal	Further support the authorities with modernization and strengthening of customs administration, in particular provide advice in the areas requested by the director general of customs, including process reengineering, IT functionalities, and the update of the Customs Code.
Serbia	Support the authorities' efforts to align key components of tax administration with good international practices. This mission is part of a program financed by the Government of Switzerland. The overall objective is to reform and modernize tax administrations in South-East Europe.
Sierra Leone	Advise on issues relating to modeling of the proposed fiscal rule, development of the budget year and medium-term expenditure frameworks given recent concerns regarding over-expenditures, and review of the new legal framework based on an ongoing review of the existing Government Budgeting and Accountability Act 2005 (GBAA). This mission is part of a project financed by the Managing Natural Resource Wealth Topical Trust Fund (MNRW-TTF) which aims to provide assistance in developing a medium-term macrofiscal framework which includes the forecasting of mineral and oil revenues.
South Sudan	Refine the program of TA activities for March 2013 through April 2014 that had previously been developed with the authorities and other TA providers and donors. Work closely with the authorities' senior policy makers and revenue administration managers to discuss the most appropriate topics for priority attention and explain the rationale for specific reforms, drawing on the positive experiences and outcomes of other fragile and post-conflict countries. This mission is financed by South Sudan Trust Fund, a multidonor facility administered by the IMF.

Country	Purpose of Assistance
Sri Lanka	Make recommendations for revising and strengthening the oversight and monitoring framework for state-owned enterprises (SOEs), with a particular focus on state-owned business enterprises (SOBEs). Identify the weaknesses and gaps in the current framework and propose solutions, concentrating on the legal provisions, the institutional structures, and the reporting and monitoring systems. This mission is part of a program financed by the Government of Japan. The overall objective of the program is to support strategic fiscal management and institutional capacity in selected Asian countries.
St. Vincent and the Grenadines	Assess progress made with respect to PFM TA provided to St. Vincent and the Grenadines under the SEMCAR program to date, with particular emphasis on areas where intensive TA has been provided so far, including budget preparation and execution, treasury and cash management, and accounting. This mission is part of the Supporting Economic Management in the Caribbean (SEMCAR) project funded by CIDA and administered jointly with the World Bank.
Sudan	Review the existing direct and indirect taxes and advise on potential reforms, so as to assist in addressing the short-term fiscal challenges and to raise revenues on a sustainable basis. Identify, in close consultation with the Minister and officials in the Ministry of Finance and National Economy, the core taxes and policy issues that would be subject to review.
Swaziland	Provide recommendations on strengthening government capacity to undertake cash management, macro-fiscal forecasting, accounting, and fiscal reporting within the framework of the new PFM law and PFM reform plan.
Tanzania	Discuss feedback on the previous mission and extend the recommendations as needed, assess the requirements for revised fiscal legislation on petroleum (especially natural gas) issues, and build the capacity of the relevant officials in modeling and analyzing fiscal regimes. This mission is financed by the Managing Natural Resource Wealth Topical Trust Fund (MNRW-TTF). The overall objective of the project is to strengthen and modernize the fiscal regimes for extractive industries.
Thailand	Advise the Thai Revenue Department on selected reforms in its modernization strategy, including strategy for strengthening tax administration and arrangements for implementing the strategy, effective framework for identifying and mitigating the main compliance risks to the tax system, and further TA needs in tax administration and tax policy and the extent to which these needs are being met by other TA agencies.
Uganda	Advice on the design and establishment of a TSA structure which comprehensively covers government financial transactions. Prepare a concept note outlining the operation of a TSA and its role in strengthening effective cash management operations, particularly in the context of rapidly increasing government natural resource revenues. This mission is part of a project financed by the Managing Natural Resource Wealth Topical Trust Fund (MNRW-TTF). The overall objective is to develop effective PFM systems for handling extractive industry revenues and related expenditures.
Uganda	Assess the status of revenue administration reforms, advise the authorities on estimating the size of the value-added tax (VAT) gap, and propose next steps to continue modernizing revenue administration and improving tax revenue performance.

Country	Purpose of Assistance
Ukraine	Offer expert advice on a number of ongoing tax-policy issues, referring primarily to the VAT and international taxation; identify, in consultation with the authorities, reform options that can contribute to the authorities' objective to improve the business climate and to enhance growth, while also improving revenue productivity.
Uzbekistan	Carry out a broad-based diagnostic assessment of the status of tax administration and advise on possible reforms options. This mission is part of a program financed by the Government of Japan. The overall objective of the program is strengthening tax administration in Caucasus and Central Asian countries.
Vietnam	Discuss with the authorities the main challenges in government cash management, identify areas where the authorities would welcome further TA collaboration from FAD, and deliver a workshop on sound practice in government banking arrangements, cash flow forecasting, and cash balance management. The mission was carried out under a program financed by the Government of Japan to support Fund TA for promoting effective and efficient budget and treasury management in Southeast Asian countries.
Vietnam	Review progress made in the formulation of draft tax legislation based on previous advice, and to provide technical assistance on the next steps in the tax policy reform process. This mission is part of a project financed by the Government of Switzerland with the overall objective to strengthening tax policy and revenue administration.
Zambia	Assess the fiscal implications of the existing public sector pension arrangements, and discuss reform options and their costing.
Zimbabwe	Appraise the institutional, legal, and accounting framework for Public-Private Partnerships (PPPs), analyze associated fiscal implications, including key fiscal risks, and advise on options for managing these risks.