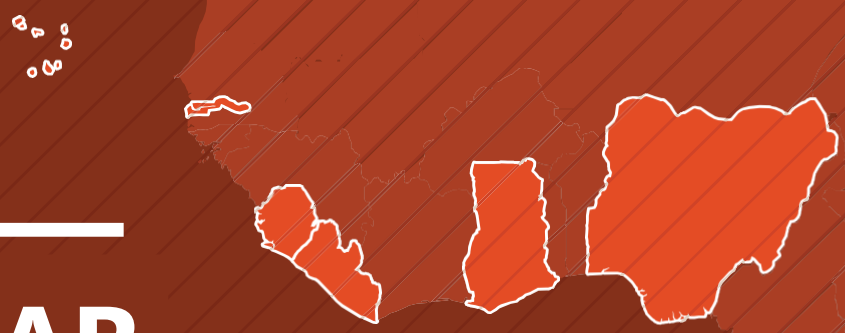
REGIONAL TECHNICAL ASSISTANCE CENTER FOR WEST AFRICA 2

AFRITAC
West 2



MID YEAR REPORT

2020

INTERNATIONAL MONETARY FUND

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Cabo Verde

Ghana

Liberia

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List of Acronyms

AFE	AFRITAC East
AFRITAC	African Technical Assistance Center
AFR	Africa Department of the IMF
AFS	AFRITAC South
AFW2	AFRITAC West 2
ANA	Annual National Accounts
BCP	Basel Core Principles
BOG	Bank of Ghana
BSL	Bank of Sierra Leone
BSR	Banking Supervision and Regulation
CB	Central Bank
CBL	Central Bank of Liberia
CBN	Central Bank of Nigeria
CD	Capacity Development
COA	Chart of Accounts
CPI	Consumer Price Index
CPSS	Committee on Payment and Settlement Systems
DFID	Department for International Development (UK)
DNRE	National Directorate of State Revenue of Cabo Verde
DPs	Development Partners
ECOWAS	Economic Community of West African States
FAD	Fiscal Affairs Department of IMF
FGN	Federal Government of Nigeria
FIRS	Federal Inland Revenue Service of Nigeria
FPDS	Field Person Days
FY	Fiscal Year
IFRS	International Financial Reporting Standards
GBoS	Gambian Bureau of Statistics
GDDS	General Data Dissemination System
GDP	Gross Domestic Product
GFSM	Government Finance Statistics Manuals and Guides
GSS	Ghana Statistical Service
H1	First half of the Fiscal Year
H2	Second half of the Fiscal Year
HQ	International Monetary Fund Headquarters
IFRS	International Finance Reporting Standards
IOSCO	International Organization of Securities Commissions
LRA	Liberian Revenue Authority
LTX	Long Term Experts

M&E	Monitoring and Evaluation
MONOPS	Monetary Operations and Payment System
MPC	Monetary Policy Committee
MTEF	Medium Term Expenditure Framework
NCS	Nigeria Customs Service
NRA	The National Revenue Authority of Sierra Leone
PCA	Post Clearance Audit
PFM	Public Financial Management
PPI	Producer Price Index
PPP	Public Private Partnerships
QNA	Quarterly National Accounts
RA	Regional Advisor
RBM	Results Based Management
RSS	Real Sector Statistics
RTAC	Regional Technical Assistance Center
SNA	System of National Accounts
SOEs	State-Owned Enterprises
STX	Short-Term Expert
TA	Technical Assistance
TADAT	Tax Diagnostic Assessment Tool
TSA	Treasury Single Account
VAT	Value Added Tax
WCO	World Customs Organization

I. EXECUTIVE SUMMARY

This report highlights AFRITAC West 2's (AFW2) work program implementation for the first half (H1) of Fiscal Year (FY) 2020 (May to October 2019). Activities have remained on course, with significant progress made in the delivery of capacity development (CD) in the six (6) work areas to AFW2 member countries, in line with expectations for the year. Out of 162 planned missions for the fiscal year, including TA missions, regional workshops, attachments, outreach meetings and HQ-led missions, 75 have been executed, representing 22 percent of budget execution by September 30, 2019 (Annex I). Resources, in terms of field person-days, totalled 1250 in H1, accounting for a 40 percent execution rate of the annual plan for FY2020 (Table 1).

Key achievements realized in the member countries include:

- Strengthening capacity in data matching, analysis, and effective use of different sources of third-party data in the Gambia, Ghana, Liberia and Nigeria, using Integrated Data Analysis and Extraction tool (IDEA).
- Developing a comprehensive integrity policy and action plan in line with the ECOWAS model framework developed in FY 2019 for AFW2 member countries.
- Strengthening fiscal reporting in the Gambia, Ghana and Sierra Leone with the review updates of Chart of Accounts (COA) against the requirements of Government Finance Statistics Manual (GFSM) 2014.
- Improving the capacity of research departments in fragile states to forecast CPI inflation and composite indices of economic activity (CIEA) 6-months ahead.
- Implementing Basel II/III capital and liquidity standards in Ghana and Liberia, and completion of Basel Core Principles (BCP) Self-Assessments to establish gaps and recommend reform
- Advancing the populating and balancing of Supply and Use Tables (Nigeria and Ghana) to support rebasing of GDP and CPI, including the review of methods for prices (Ghana and Gambia).

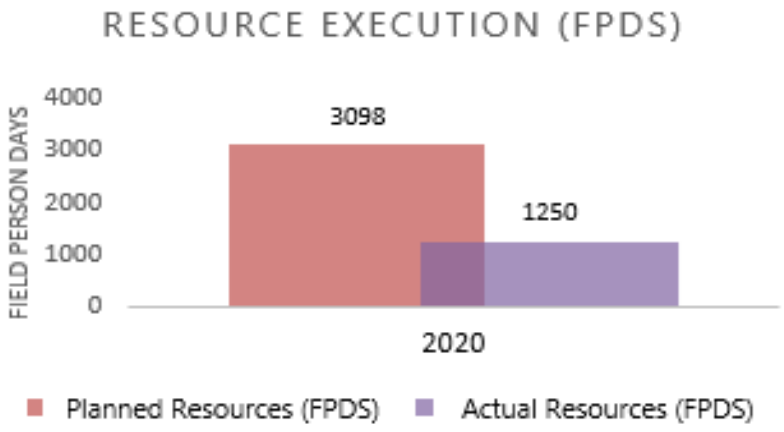
Despite challenges to CD delivery, including changes in institutional management and inadequate resources and capacity for implementation of CD recommendations, work remained on course. AFW2 has developed strategies to address these challenges in the second half of FY 2020 (H2). Additionally, AFW2 continued outreach efforts, to boost regional integration and donor partner (DP) coordination and raise awareness about the centers capacity development work in the region. These activities included visits to member countries, coordination meetings with DPs, civil society organizations and other stakeholders, as well as continued use of social media.

III. HIGHLIGHTS OF FISCAL YEAR 2020 AT MID-YEAR

Overview

Implementation of the work program is on track. The execution rate of the workplan in the first half of FY 2020 (H1) was 45 percent in terms of activities and 40 percent in terms of field person days (FPDS)[1] planned for FY 2020. However, in terms of the budget, execution stood at US$ 2.6 million at October 31, 2019 (28 percent compared to 27 percent for the corresponding period in FY19) but execution accelerates in Q3 and Q4. Of the 162 missions planned for H1, 73 were executed. Some missions in Customs and Tax administration, Monetary Operations and Payment Systems and Public Finance Management were revised and replaced with 17 new missions that were executed in H1. These changes were made to accommodate availability of country authorities and to respond to changing CD priorities. Particularly, in PFM, the new upstream expert engaged with authorities to ensure that the requests made in FY2019 were still applicable in FY2020. This resulted in the revision of some planned missions and the introduction of 11 new interventions. Table 1 and Figures 1 – 3 show the breakdown of planned versus executed resources (FPDS) by sector and member countries. Regional long-term experts continue to be the most commonly-used mode of CD Delivery at the Center, in combination with short-term experts.

Figure 1: AFRITAC West 2 Resources in field person-days (FPDS) - Planned vs. Actual for FY2020 at H1



Source: AFRITAC West II CD data, October 31, 2019

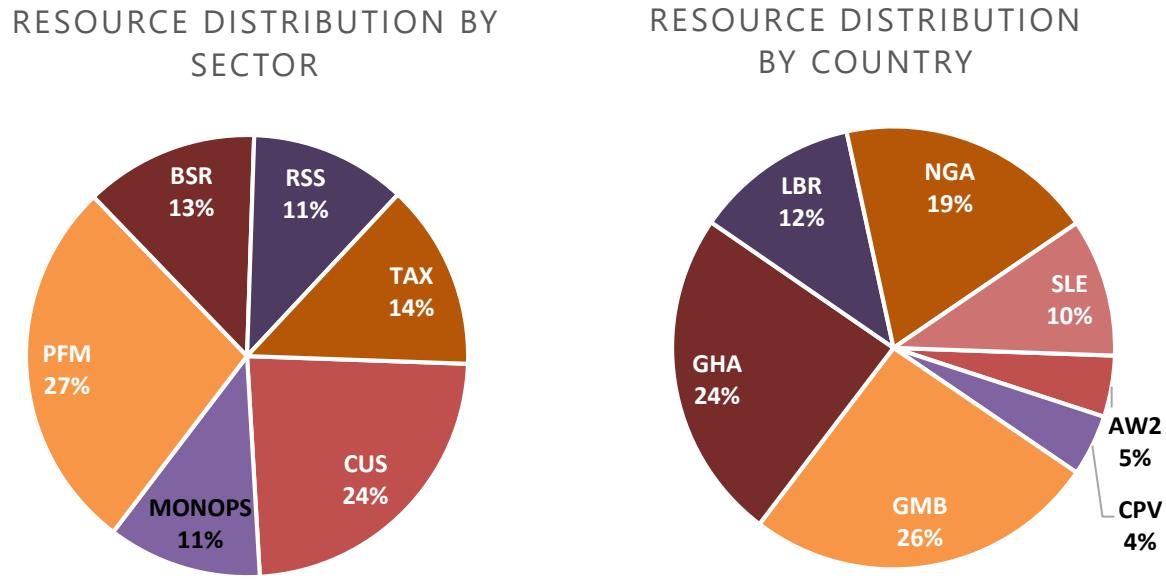
[1] FPDS refers to the field person days calculated as total number of days spent by personnel (Long-term, Short-term, HQ experts) on CD activities.

Table 1: AFRITAC West 2 Resources in field person-days (FPDS) - planned vs. actual for FY2020 at H1 (by sector and beneficiary country)

				Execution Rate	
	Planned Annual (FPDS)	Planned H1 (FPDS)	Actual H1 (FPDS)	**Annual (% of planned FPDS for FY2020)**	**H1 (% of planned FPDS for H1)**
Total	**3098**	**2015**	**1250**	**40%**	**62%**
Country					
AFRITAC West 2*	198	104	56	**28%**	**54%**
Cabo Verde	295	204	56	**19%**	**27%**
Gambia	517	305	323	**62%**	**106%**
Ghana	588	460	303	**52%**	**66%**
Liberia	495	302	150	**30%**	**50%**
Nigeria	616	363	236	**38%**	**65%**
Sierra Leone	389	277	126	**32%**	**45%**
Sector					
Banking Supervision and Regulation	314	163	159	**51%**	**98%**
Customs Administration	685	444	294	**43%**	**66%**
Monetary Operations and Payment Systems	249	157	141	**57%**	**90%**
Public Financial Management	987	659	343	**35%**	**52%**
Real Sector Statistics	326	232	143	**44%**	**62%**
Tax Administration	537	360	170	**32%**	**47%**
Activity Type					
Attachment/ Mentoring	27	17	12	**44%**	**71%**
Meeting/ Retreat/ Other	33	0	0	**0%**	
Regional Workshop	165	104	53	**32%**	**51%**
TA Mission	2873	1894	1185	**41%**	**63%**
Mode of Delivery					
LTX	1527	991	574	**38%**	**58%**
STX	1323	833	558	**42%**	**67%**
HQ	221	174	101	**46%**	**58%**
Attachment	27	17	17	**63%**	**100%**

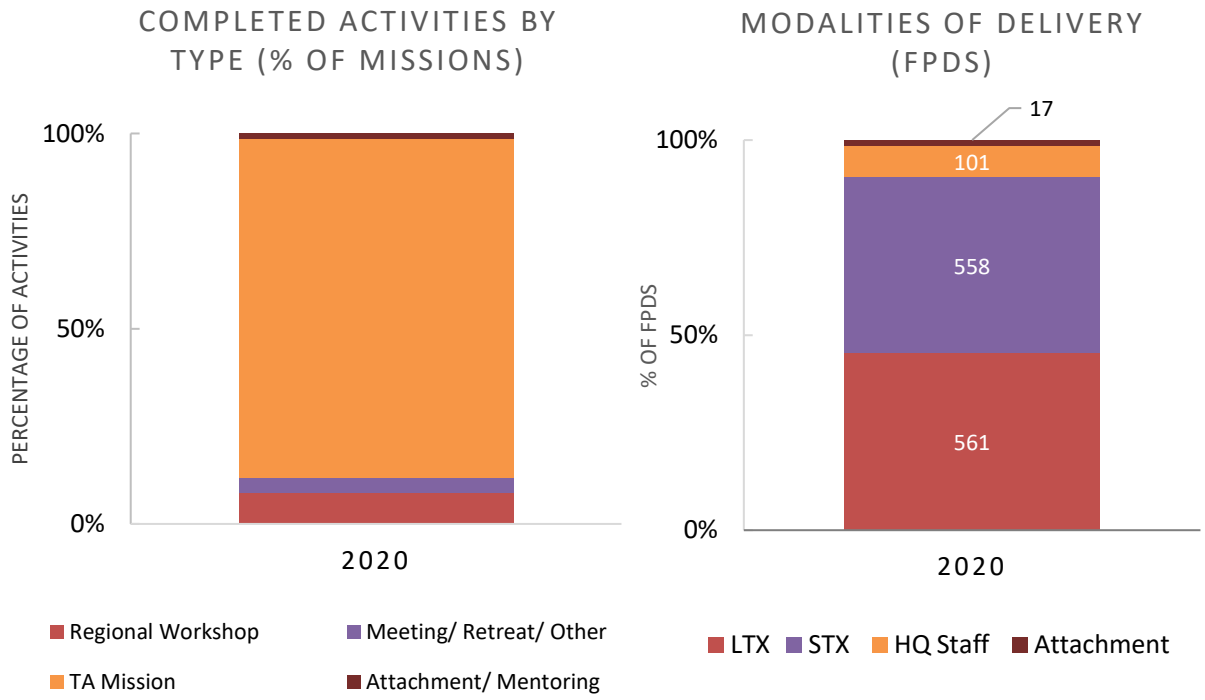
Source: AFRITAC West II CD data, October 31, 2019

Figure 2: Distribution of Resources by Country and Sector



Source: AFRITAC West II CD data, October 31, 2019

Figure 3: Resources by activity type, TA vs. Training, type of staff



Source: AFRITAC West II CD data, October 31, 2019

IV. IMPLEMENTATION OF SECTORAL WORK PROGRAM – FY 2020 MID YEAR

Tax Revenue Administration

Overall progress in the implementation of the FY 2020 Work program

During the first half of FY2020, the tax administration program continued to support member countries to strengthen revenue administration management and governance arrangements and improve core tax administration functions.

Key Achievements in the first half of FY 2020

Strategic Planning and Management Workshop with Ghana Revenue Authority, Accra, August 5 -16

In the area of revenue administration, efforts focused on improving compliance risk management frameworks and their implementation. Cabo Verde conducted a TADAT assessment. All AFW2 member countries have completed their respective TADAT assessments and are embarking on implementing their reform plans to address the challenges informed by the assessment. Cabo Verde is putting in place structures and processes to strengthen tax intelligence and criminal investigation capacity. The Ghana Revenue Authority continued to improve its strategic management capacity and work to operationalize its Third Strategic Plan.

Improving core tax administration functions was sustained. AFW2 supported both Ghana and Liberia to consolidate their excise duties management capacity; and assisted Liberia to improve its tax audit capacity by putting in place an audit procedures manual. The availability of documented and up-to-date processes and procedures has enhanced efficiency of tax audit and other verification programs. Nigeria received assistance to improve its data matching and analysis capacity, and effective use of different sources of third-party data. The Gambia and Liberia were assisted to further strengthen their capacity to audit the telecommunication sector. In the Gambia, Ghana, Liberia and Nigeria, staff were equipped with additional skills to use an Integrated Data Analysis and Extraction tool (IDEA) and electronic data audit. AFW2 also supported the Gambia to build and maintain integrity of both the taxpayer register and taxpayer ledger.

Implementation challenges experienced in the first half of FY 2020

Boosting domestic revenue mobilization remains a major challenge. There is increasing pressure from the governments to mobilize domestic revenue, as revenue collected from

international taxes continues to decline, regardless of the state of the economy. This underscores the need to accelerate the implementation of reforms.

Other significant challenges include: (i) frequent changes of the heads of revenue organizations, resulting in changes in strategic direction within short time periods and hindering the implementation of recommendations and realization of milestones; (ii) low level of staff skills and limited ability to absorb TA; (iii) understaffing; (iv) inadequate resources required for a tax administration to function efficiently and effectively; and (v) limited levels of digitalization and minimal use of third-party information to improve compliance.

There were country-specific challenges. These included, the scarcity of Portuguese-proficient short-term experts (Cabo Verde), the ongoing changes in leadership at the Ghana Revenue Authority (GRA), as all four GRA top executives and the chair and some members of the GRA board were replaced with implications for CD delivery and implementation. The level of digitalization and quality of data remain low in almost all countries' revenue authorities. There is also a need to update the legal frameworks to fight corruption and limit tax exemptions (Liberia and Nigeria).

Measures to address identified challenges in the next six months

In order to mitigate the above-mentioned risks to CD delivery, AFW2 employs a number of strategies. Changes in top leadership is followed by timely visits to coordinate with new management, validate their reform priorities and fine-tune the workplan accordingly. This will continue as needed. AFW2 will continue to support the authorities to finalize and commence implementation of their strategic and compliance improvement plans, and coordinate with FAD/RMTF projects (Cabo Verde, Liberia, Sierra Leone and The Gambia) to optimize TA delivery and deliver seamless strategic and tactical support, especially in ITAS implementation and human capacity aligned to the institutional objectives. Coordination with other development partners (DPs) to optimize TA delivery and avoid duplication remains paramount.

Customs Revenue Administration

Overall progress in the implementation of the FY 2020 Work program

Implementation of the customs work program has been strong. In the first six months of FY2020, 18 out of 22 customs technical assistance missions in the region were completed.

Key Achievements in the first half of FY 2020

Good progress has been made against overall objectives. In particular: (i) improving customs administration core functions; and (ii) strengthening management and governance arrangements and against a range of outcomes and milestones. The areas of greatest focus were the introduction of integrity frameworks, the development of risk management capacity and the introduction of stakeholder engagement strategies and systems.

The work program supported ECOWAS regional directives. Interventions supported the development of an overall customs and revenue integrity framework, in line with the ECOWAS model framework developed in FY 2019. The key output was the development of a detailed logical framework and the identification of the core content of a new comprehensive integrity policy and action plan.

Capacity development activities were coordinated with development partners (DPs). In risk management, the center worked closely with development partners, to identify the main weaknesses in the existing approach and provide clear recommendations for improvement. Risk management strategies, with relevant guiding documentation, standard operating procedures (SOPs) for review of risk profiles and the mandate of customs risk management committees (Gambia, Ghana, Sierra Leone) were developed.

Efforts to reinforce a risk-based approach remained steady. CD in valuation and classification, post clearance audit and monitoring of customs exemptions (Cabo Verde, Gambia, Ghana and Nigeria), supported the newly established exemptions monitoring units and addressed customs law enforcement and procedures for customs exemptions control in Cabo Verde. Mentoring and training was provided to Post Clearance Audit (PCA) units, with a set of SOPs drafted and submitted, to develop their capacity (Ghana and Nigeria). A training of trainers on customs valuation and classification developed capacity to support future training in Gambia.

Developing and implementing strategic plans are critical for monitoring reforms. The Gambia Revenue Authority made progress on the draft of the new management strategic plan, following support and advice given to the reform and modernization committee. A well-drafted long-term strategic plan will have a positive impact on a number of milestones in due course.

Implementation challenges experienced in the first half of FY 2020

The timeliness of reform implementation remained the most significant challenge. The capacity of agencies to agree and implement recommendations with sufficient quality and speed, compounded by suboptimal internal communication within agencies is a major constraint. These are barriers to progress when operational units were not privy to prior mission reports and recommendations. This resulted in the delay or postponement of activities, where progress had not been adequate to fully deliver the planned follow-up mission activities.

Measures to address identified challenges in the next 6 months

Communication within agencies and the timeliness of reform implementation are being directly addressed in the relevant countries. This is primarily being achieved by breaking outputs down into their component parts, with a series of very specific and clear activities. This methodology is then being supported by a greater sensitization of senior management within the organizations of the rationale for the activities and the approaches proposed.

Public Financial Management (PFM)

Overall progress in the implementation of the FY 2020 Work program

CD delivery on public finance management (PFM) has been largely smooth despite replacement of one PFM expert during the year. The CD missions during FY 2020 has kept pace with the work plan, with 15 missions undertaken by mid-year.

Key Achievements in the first half of FY 2020

CD interventions aimed at strengthening fiscal reporting by reviewing the Chart of Accounts (COA) in the more fragile member countries. AFW2 supported the review of the COA against the requirements of Government Finance Statistics Manual (GFSM) 2014, for advancing the objectives of improved quality of fiscal reporting (Gambia and Sierra Leone). In the Gambia, the codes in use by the Accountant-General's Department (AGD) were assessed and, at a stakeholders workshop, next steps were agreed upon for updating the new codes for use in preparing the 2020 budget. In Sierra Leone, a COA working group completed coding for two large ministries.

Addressing fiscal risks in fragile states arising from state-owned enterprises (SOEs) were significant interventions. Further support in building state-owned enterprises (SOE) and Public Private Partnerships (PPP) management capacity was delivered in Gambia and Sierra Leone. The Directorate of PPPs (DPPP) in Gambia formulated the roadmap to adopt SOE performance-based contracts and an IFRS-based training curriculum for DPPP and SOE officials. In Sierra Leone, experts took stock of the status of PPPs in Sierra Leone and trained officials from key departments on related fiscal risks. Authorities have requested for a more targeted training on the use of PPP-Fiscal Risk Assessment Model (PFRAM) version 2.0.

CD was directed at advancing the objectives of effective public finance management laws and institutions. To this end, TA reviewed and reformed Controller and Accountant General's Department (CAGD) organizational structure and processes, for improved fiscal reporting in terms of the new PFM Act and Regulations in Ghana. Further support advanced the objective of improved quality of fiscal reporting and recommending measures for the refinement of the government COA. Authorities took stock of the medium-term expenditure framework following the 2018 PEFA report. Recommendations were made to address the weaknesses observed and strengthen the strategic approach to budgeting.

The Center provided TA towards advancing improved asset and liability management, through strengthened cash management functions and systems (Nigeria). This involved further measures for achieving optimum TSA benefits from the consolidation of bank accounts in the Central Bank of Nigerian (CBN) and advancing measures for longer term and realistic cash flow forecasting. Further capacity was built in the Office of the Auditor-General for the Federation (OAGF) and Ministry of Finance on the use of an excel-based cash forecasting model.

Implementation challenges experienced in the first half of FY 2020

Optimistic revenue forecasts continue to impact key PFM functions. Member country budgets are largely unrealistic due to information gaps, and optimistic growth projections. The impact is reflected in cash shortages and inefficient budget execution, arrears accumulation, and stalled investment spending. Authorities are not always ready to determine their priorities during the needs assessment. Though place holders are often confirmed, this can alter mission topics, resulting in revisions to the RBM log frame. Several recommendations are pending implementation over the years, due to limited funding, limited capacity and bureaucratic delays.

Measures to address identified challenges in the next six months

Several corrective measures are envisaged. The Center is placing emphasis on baseline budgeting for both revenue and expenditure, to avail information for more realistic projections and policy decisions. The Center is also emphasizing peer-based learning, complimented with hands-on training to encourage knowledge-sharing, as well as buy-in for the RBM approach which offers a better chance of realizing results in PFM reform.

Monetary Operations and Payment Systems (MONOPS)

Overall progress in the implementation of the FY 2020 Work program

The progress on the monetary operations and payments systems work plan for FY 2020 is steady. The majority of scheduled activities were carried out, including seven on-site TA missions to five countries, two work-at-home off-site support arrangements, a professional attachment and a regional workshop.

Key Achievements in the first half of FY 2020

Several major milestones were achieved in monetary policy analysis, liquidity management and monetary operations. In all countries, progress was made in developing near-term forecasting (NTF) systems.

The analytical toolkit for several research departments was strengthened. In particular, research departments in fragile states—Gambia, Sierra Leone and Liberia—now have the capability of near-term time series forecasting CPI inflation and composite indices of economic activity (CIEA) six months ahead. The calculation and reporting of analytical measures of inflation was converted from manually-updated excel templates to a new largely automated EViews-based platform, from data input from internal databases to producing reports. This helped decrease operational and key person risks associated with the earlier excel-based templates. In Ghana, forecasting for policy analysis (FPAS) processes were developed, while, in Nigeria, a renewed CIEA is now being reported to the Monetary Policy Technical Committee (MPTC) in growth rates, as opposed to levels. In Sierra Leone, focus was on developing the pre-Monetary Policy Committee (pre-MPC) workflows, with the drafting of a pre-MPC work calendar, and

development of reporting materials for the September 2019 MPC meeting. This includes preparations to issue the Bank of Sierra Leone's first ever Monetary Policy Report.

Active liquidity management was strengthened in AFW2 central banks. The Central Bank of Liberia (CBL) introduced an overnight (O/N) interest rate corridor and started issuance of central bank bills (CB-bills) to sterilize excess liquidity. The CBL drafted terms and conditions and regulations concerning the introduced monetary policy instruments and improved operational efficiency of the execution of the related transactions. Maturities of the Central Bank of the Gambia's (CBG) CB-bills were shortened by discontinuing the 56-day bill and increased the regularity of their issuance. The CBG is now updating its liquidity monitoring templates on a daily basis, greatly enhancing decision making. Finally, AFW2 supported internal review of the Bank of Ghana's real-time gross settlement system against CPSS IOSCO principles.

With AFW2 assistance, the Bank of Sierra Leone (BSL) now has a fully updated comprehensive reserve requirement regulation. The BSL is also able to systematically update its Reuters page with exchange and interest rates info, auction announcements and results.

Implementation challenges experienced in the first half of FY 2020

Budget constraints relative to Phase 1 constitute the main challenge. The annual budget decreased considerably, while the objectives remained the same.[2] Although there is clear progress, central banks continue to be reluctant to carry out open market operations in sufficient volume to sterilize excess liquidity due to perceived weak balance sheets. In some countries (Liberia and Sierra Leone) macroeconomic challenges such as high inflation and a depreciating local currency create difficult conditions for introducing reforms.

Measures to address identified challenges in the next 6 months

AFW2 has made efforts to carry out the work program in a more cost-efficient way. Duration of on-site missions was cut back from two weeks to 1-1.5 weeks. Back-to-back missions were implemented to cut flight costs. Where applicable, AFW2 introduced work-at-home arrangements to facilitate off-site support.

Banking Supervision and Regulation

Overall progress in the implementation of the FY 2020 Work program

During H1 FY2020, CD in the financial sector regulation and supervision continued to

[2] The five-year budget was backloaded and executed over a four year period owing to the Ebola outbreak, thus enabling a higher annual allocation relative to Phase 2.

focus on enhancing the effectiveness of regulatory and supervisory practices for the AFW2 member countries. The sequencing in CD delivery was modified to emphasize the development and implementation of key pre-conditions for effective supervision in line with Basel Core Principles. Program execution is back-loaded with more missions in the second half of FY2020, although implementation remains on track (40 percent execution rate).

Key Achievements in the first half of FY 2020

Key objectives were strengthening risk-based supervision processes, providing guidance on sequencing the central banks implementation of Basel II/III capital and liquidity standards, and enhancing cybersecurity supervisory practices. TA was delivered on practical implementation of Basel II/III capital and liquidity standards (Ghana and Liberia) and a regional workshop on Basel Core Principles (BCP) Self-Assessment Methodology helped the central banks to identify and address gaps in its supervisory processes, with financial support from the Central Bank of Nigeria (CBN).

Other key achievements were:

- The CBN has successfully operationalized new risk-based cyber-security guidelines for payment system providers and deposit money banks, while capacity was built in the writing of risk-based supervision reports in Liberia.
- The BSL completed a draft risk-based supervision (RBS) manual, which formed the basis for training delivered to supervisory staff.
- The Central Bank of the Gambia also completed a draft RBS framework, on which staff was trained.

Implementation challenges experienced in the first half of FY 2020

Inadequate budgetary resources constrain reform implementation in several countries. This is compounded by multiple missions from other donor agencies. CD saturation may hinder absorption and implementation of numerous recommendations.

Measures to address identified challenges in the next 6 months

In cases where insufficient resources seem to delay implementation of critical pre-conditions, AFW2 may step in to implement the recommendation in line with the "building-block" TA delivery approach. Also, to increase the value of TA, AFW2 takes appropriate measures, including offsite and onsite negotiations, to ensure that the authorities are appropriately prepared to receive any scheduled TA. Coordination with development partners continues to be a invaluable strategy.

Real Sector Statistics

Overall progress in the implementation of the FY 2020 Work program

AFW2's objective in the area of real sector statistics is to strengthen the compilation and dissemination of data on macroeconomic and financial statistics according to the relevant internationally accepted statistical standards. Against that background, the real sector statistics work plans progressed well during the first half of FY2020.

Key Achievements in the first half of FY 2020

SNA 2008 Workshop (with WAIFEM) held in Accra, October 28 – November 8

Significant progress was made towards populating and balancing of Supply and Use Tables (Nigeria and Ghana) to support rebasing of GDP. In Ghana, work on national accounts is advancing, with the balancing of Supply and Use Tables (SUT), base year 2013. The results will be used to finalize the preliminary figures of the rebased annual and quarterly GDP, for years 2013-2018, and for the backcasting of series to 2006. The final estimates are expected to be released in April 2020. Further progress was made by the Nigeria Bureau of Statistics (NBS) towards the development of the SUT spreadsheet for compiling rebased GDP, and on data sources and refining the bridge tables.

Progress was also made on the rebasing of national accounts. The second phase of the national accounts rebasing in Liberia is completed and the data of the National Accounts Annual Survey (NAAS) has been processed. Regarding the areas of the economy not covered by the NAAS, administrative data sources have been identified and provided to the Liberia Institute of Statistics and Geo-Information Services (LISGIS). The Gambia Bureau of Statistics (GBoS) is working toward the finalization of rebased GDP by expenditure approach. Cabo Verde continues to work on rebasing annual national accounts with base year 2015. The main data sources for rebasing have been prepared and the first analysis to ensure the data sources consistency will start in December 2019.

Support was provided to advance key surveys needed for the compilation of GDP and inflation indicators. Fieldwork for the Nigerian Living Standards Survey has been completed, with the results planned for release at the end of March 2020. The data will be used for compiling the household final consumption expenditures and rebasing of CPI. Additionally, the National Census of Commerce, Industry and Businesses forms have been drafted and reviewed to meet the national accounts requirements. Statistics Sierra Leone (SSL) has also received funds for conducting the economic survey. With the sample selection finalized, the fieldwork is scheduled for December 2019. This survey is very important for rebasing of GDP by the production approach.

AFW2 supported the update of CPI weights, including the review of compilation and imputation methods of prices (Ghana and Gambia). The updated CPI was released in Ghana in September 2019 and GBoS plans to release the new CPI in early 2020 . The SSL is working on estimating the new CPI weight based on the Sierra Leone Integrated Household Survey (SLIHS) 2016. In addition, capacities are enhanced in these countries through delivering of training on compiling SUTs, components of GDP by expenditures approach, sector accounts and consumer price index.

Implementation challenges experienced in the first half of FY 2020

Inadequate financial resources constitute a major constraint. Funding for several economic surveys, which are key data sources for rebasing the national accounts and price indices, is the main challenge faced by Nigeria, and The Gambia. The funding for the National Census of Commerce, Industry and Businesses (NCCIB), the National Agriculture Survey Census (NASC) and the Producer Price Survey in Nigeria are still yet to be released by the National Assembly. The funding for Economic Census and Survey for next GDP rebasing for The Gambia are not ensured yet.

There is a need for strengthened donor coordination in some areas and better coordination between delivery partners and the statistical offices. There are also staff-related issues (changes of staff, understaffing and/or staff overload with other assignments, i.e. data collection), inadequate resources, and IT infrastructure required for a statistical office to function efficiently and effectively.

Measures to address identified challenges in the next six months

AFW2 has highlighted funding issues with both the African and Statistics Departments as well as with the World Bank. In the meantime, AFW2 will be working on other aspects of undertaking the economic surveys so that if funding becomes available, they can proceed quickly. Capacity for national accounts and prices statistics will continue to be developed in the statistical offices, while increasing the coordination with other development partners to create synergies, fill the gaps on TA delivery and avoid duplication of efforts in the statistics domain.

Regional Integration and Workshops

AFW2 continues to leverage the experience of country authorities in regional workshops to support peer-to-peer learning and knowledge-sharing, as well as foster regional integration.

A high-level revenue administration governance seminar was jointly organized by the FAD HQ, AFRITAC East, AFRITAC South and AFRITAC West 2 in Cape Town for senior administrators responsible for revenue administration, including executives, board chairpersons and permanent secretaries in the ministries of finance. It was designed to create a platform for discussion and

interaction and update participants in the fields of good governance and autonomy and revenue administration.

AFW2 cooperated with the World Customs Organization (WCO) and with ECOWAS in the development and implementation of new and improved integrity policies and procedures, within the context of the draft ECOWAS Customs Integrity Framework. This included joint missions and the development of common instruments and approaches. In addition, AFW2 liaised with the WCO on the development of risk management capacity in the Gambia Revenue Authority.

A regional workshop on monetary policy communication was held in Accra. The workshop triggered strong interest from central bankers which was reflected in the high level of participation comprising heads/deputy heads of monetary policy and communication departments. Based on a fictional African country's case study, three workshops covered the evaluation of media briefings, press releases and websites; redrafting monetary policy press releases; and drafting action plans at different stages of a crisis situation. To facilitate peer-to-peer learning, several country presentations were held. Topics included building up the communication function from "scratch"; media briefing of monetary policy decisions; actual crisis management communication and the use of social media.

AFW2 hosted a two-week training course on Systems of National Accounts 2008, in Accra, in collaboration with the West African Institute for Financial & Economic Management (WAIFEM), with central bank staff from AFW2 countries in attendance.

A joint Central Bank of Nigeria (CBN), AFW2 workshop focused on delivering Basel Core Principles Self-Assessment Methodology to member countries and Guinea in Abuja. The training was critical in getting the jurisdictions to conduct self-assessments of gaps in their supervisory processes and take appropriate measures to address them. The West African Monetary Institute (WAMI) which is charged with regional monetary integration, participated in the workshop.

BCP Self-Assessment Workshop- Abuja, September 16 - 20

Box 1 - Coordination with development partners and regional institutions

AFRITAC West 2 values coordination among member countries, development partners and regional institutions as a critical means of widening the reach of capacity development and achieving desired objectives for economic and financial stability. AFW2 leveraged opportunities in H1 to combine expertise and resources in administering CD, especially at the regional level.

Tax: AFW2 coordinated with DFID, GIZ and the French International Cooperation agency in Ghana in areas of strategic planning and strategic management in tax administration. We also coordinated with DFID and the World Bank on their support for Integrated Tax Administrations System (ITAS) and reforms implementation in Sierra Leone and Nigeria respectively.

Customs: The center collaborated with the WCO and with ECOWAS on improved integrity policies and procedures, within the context of the draft ECOWAS Customs Integrity Framework. In addition, we liaised with the WCO on the development of risk management capacity in the Gambia Revenue Authority. The regional customs advisor participated in a regional WCO conference of west and central African States in Niamey, Niger and further coordinated with the WBG, DANIDA, and DFID on efforts at West African ports, related to trade facilitation within the region and risk management.

PFM: The PFM team attended the PFM Donors Coordination group meetings in Ghana and briefed DPs in the member countries at the end of missions, whenever possible.

MONOPS: DFID together with Back of England (BoE) organized an 18-month technical assistance program for Bank of Sierra Leone and Bank of Ghana, which ended mid-2019. AFW2 closely cooperated with DFID and BoE in putting together a work program which best suits the local central banks and provided background support for visiting BoE missions. The cooperation continues as DFID and BoE is planning the second 18-month phase of the program.

Banking Supervision and Regulation: AFW2 and the Central Bank of Nigeria (CBN), jointly delivered a workshop on the Basel Core Principles Self-Assessment Methodology to member countries and Guinea. Future collaborative efforts with the U.S. Federal Reserve are planned.

Real Sector Statistics: The center's regional statistics advisor participated in the second Donor Coordination Meeting with Ghana Statistical Service (GSS) held in Ghana and led by World Bank. They discussed the support provided to GSS statistics. The center, through the regional statistics advisor, also coordinated with the World Bank on support to Sierra Leone and Liberia to create synergies and filling gaps in economic statistics.

Professional Attachments

The attachment/mentorship program is highly valued by the authorities because it promotes peer-to-peer learning, makes use of the regional expertise and offers hands-on relevant experiences to participating officials. In H1 FY 2020, three attachments were organized across all the workstreams.

Table 2: Professional Attachments for AFRITAC West 2 in FY 2020 H1

Work Area	Beneficiary Institution	Host Institution	Area of Focus	Participants
Tax	Gambia Revenue Authority	Rwanda Revenue Authority	Building and maintaining integrity of taxpayer register	Six (6) officials
Tax	Ghana Revenue Authority	Nigerian Revenue Authority	Data matching and analysis.	One (1) senior tax auditor
MONOPS	Central Bank of Nigeria	Bank of Ghana	Payment Systems – financial market infrastructures, oversight, risk assessment	Four (4) payment system experts

Outreach and Other Key Developments

There are several staffing and outreach activities that had implications for CD delivery, raising awareness about the fund's CD mandate and strengthening coordination among donor partners and regional bodies.

In May 2019, AFW2 welcomed new PFM Regional Advisor, Kubai Khasiani, to the team, succeeding Mr. John Grinyer. He joins the PFM team as the upstream budgeting expert with Mr. Naresh Jha. Mr. Khasiani has extensive experience in PFM, having worked for the national Treasury in Kenya, a resident advisor in Liberia and a regional advisor for PFM at AFE, and specializes in medium-term and gender budgeting. He is a valuable addition to the center as he brings a wealth of expertise in delivering regional capacity development in sub-Saharan Africa and working in similar organizational spaces with the fund.

Mr. Kubai Khasiani, PFM Regional Advisor, AFW2

Mrs. Deborah Morrison, Staff Assistant, AFW2

Staff Assistant, Mrs. Deborah Morrison, also left the center in October 2019, after three years of service. She contributed to ensuring the effectiveness of the center in administering CD through her support to regional advisors in customs administration and monetary operations and payment systems.

A staff retreat was organized at the beginning of the fiscal year to strengthen staff synergies, enforce understanding of operational processes at the center and coordinate strategies for improved functioning. It was a timely event, with the arrival of Mr. Khasiani, and the beginning of a new phase (Phase II).

Outreach to key stakeholders was stepped up. The center organized a number of presentations to CSOs, various institutions and international partners, to share highlights and observations from Phase I (2014 – 2019) and key strategies in Phase II (2019 – 2024), based on macroeconomic developments in member countries. Major themes of discussion were the implications of the new Ghana Beyond Aid mandate introduced in 2017 for CD work in Ghana and strategies for enhanced coordination among CD providers. The center hosted students from the University of Copenhagen in October 2019.

Mr. Oral H. Williams, Center Director, with HoCs in Tamale.

The AML/CFT SC meeting held in June 2019

Other outreach activities comprised representation at the IMF's Anti Money Laundering/ Counter Financing of Terrorism (AML/CFT) Steering Committee meeting in June, participation in a joint IMF/Regional AML/CFT governing body workshop (GIABA), as well as the Heads of Missions in Ghana's visit to Tamale and participation in the Mole Series, a non-partisan platform for multi-stakeholder discussions about peace, security and development in northern Ghana.

V. PRIORITIES FOR FY2020 H2

Tax

Work priorities for Tax administration will continue to focus on strengthening revenue generation capacity of member countries and risk management. Missions will support the enhancement of audit capacity (Cabo Verde and Sierra Leone), compliance risk management (Ghana, Liberia, Nigeria and Sierra Leone) and use of third-party information for data analysis and matching (Ghana , Liberia, Nigeria). Further support will go into reinforcing tax intelligence and criminal investigation capacity (Cabo Verde), operationalizing the Ghana Revenue Authority's 3rd Strategic Plan and the Nigerian Federal Inland Revenue Service (FIRS) reform plan, strengthening the Gambia Revenue Authority's capacity to build and maintain integrity of taxpayer register and strengthening capacity to manage excise duties (Sierra Leone).

Customs

Capacity development in customs will support the development of the customs and revenue integrity framework, policy and action plan for all member countries, in close cooperation with the WCO. Further work will go into strengthening customs exemptions management capacity (Cabo Verde and Nigeria) and supporting risk management, focusing on the operation of a risk management committee and the development and review of risk profiles (Cabo Verde). Support will also go to the development of memoranda of understanding with other agencies both at the national and regional levels, to support cooperation and exchange of information (Ghana).

Coordination with AFR and FAD, will ensure that urgent needs for short-term revenue mobilization at the LRA are addressed, and support the long-term strategic plan of the NCS, especially in the area of customs exemptions, post clearance audit, and management training. Work will also focus on the implementation of a stakeholder engagement strategy (Gambia, Nigeria and Sierra Leone), with a linked professional attachment to the Customs Internal Affairs Unit in Mauritius, on which the NRA Unit has been modelled.

A regional event is planned to focus on integrity and risk management. The resident customs advisor will participate at a regional IMF event in Benin, looking at barriers to trade at West African ports, and an ECOWAS regional workshop on the regional customs integrity framework. This will be supportive of the wider African Continental Free Trade Area initiative.

Public Finance Management

The focus of PFM CD work will be on engaging with authorities to enhance progress on previously recommended reform measures and completing the priority missions planned

for the year. These include support to enhance fiscal reporting and transparency (Cabo Verde and Liberia) and introduction and application of cash basis IPSAS in financial reporting (Liberia). AFW2 will also provide assistance to enhance cash management (Cabo Verde, Liberia) to improve assets and liability management, as well as cash forecasting (Nigeria).

Managing fiscal risks: Building SOEs and Public Private Partnerships management capacity remains a CD priority. Work will focus on the identification and management of fiscal risk (Cabo Verde), especially from PPPs (Ghana). AFW2 will support strengthening the approach to medium-term budgeting and reviewing PPP operational materials (Nigeria), as well as building SOE performance monitoring and risk management capacity (Cabo Verde, Liberia).

Budget execution: Missions will provide assistance in the area of budget execution and control, through business process review of payment systems (Ghana) and the enhancement and implementation of commitment control measures (Sierra Leone).

Fiscal reporting and medium-term budgeting: Further TA will help develop frameworks for reviewing MTEF performance (Ghana), advancing TSA (Gambia) and review of Integrated Macro-economic Model (Sierra Leone). Training will be delivered to officials in advanced excel modeling techniques.

Regional efforts in the form of workshops will focus on Fiscal and Financial Reporting, as well as the implementation of IPSAS of financial reporting and compliance with GFS requirements.

Monetary Operations and Payment Systems

Cost effectiveness: The main priority is to continue implementing the work program in an even more cost-efficient way. Special focus will be given to improving monetary policy analysis and monetary policy communication, liquidity management, building capacity in FX operations and cyber risk management, based on the needs of the regional central banks. The center plans to provide CD in these areas at the regional level, as well.

Banking Supervision and Regulation

Advancing risk-based approaches: The Central Banks served by AFW2 will continue to receive TA geared toward increasing risk-based supervisory knowledge (Ghana), implementing Basel II/II (Gambia, Ghana and Sierra Leone) and consolidate IFRS practice into supervisory functions (Liberia). Regional activities will cover cross-border supervision, leveraging of the CBN's advanced regulation and supervision of cross-border banking groups in the region.

Real Sector Statistics

Bolstering statistics for policy making: Further technical assistance will be provided on rebasing of national accounts (Cabo Verde), rebasing of GDP for base year 2018 (Ghana, Liberia and Nigeria), and producing annual national accounts (ANA) for Liberia and Sierra Leone. It is expected that the rebased estimates for Cabo Verde will be released in early 2022. Additional work will go into developing methods and identifying data sources to produce ANA in Liberia on an ongoing basis and assisting with the production and dissemination of metadata (Liberia and Sierra Leone).

Additionally, CD work will support the development of QNA and QNA by expenditure approach (Ghana and Gambia), the System of National Accounts (SNA 2008) in Sierra Leone and rebasing of price indices (CPI and PPI) in Ghana and Nigeria. A regional national accounts workshop on the System of National Accounts 2008 (2008 SNA) is planned to strengthen the capacities of AFW2 member countries national accounts compilers.

INFORMATIONAL ANNEXES

Annex I: AFW2 FY 2020 Budget and Financial Table

International Monetary Fund
AFRITAC West II
Phase - 2: FY 2020 - FY 2024
Multilateral - Regional Centers: Progress Report
As of Oct 31, 2019
(In U.S. Dollars)

Project	Phase Summary			FY2020		
	Program Budget	Working Budget	Expenses[1/]	Working Budget	Expenses[1/]	Execution (%)
Public Financial Management	12,216,771	12,216,771	582,101	2,224,354	582,101	26%
Customs Administration	6,658,123	6,658,123	414,305	1,321,039	414,305	31%
Tax Administration	6,578,667	6,578,667	389,534	1,332,333	389,534	29%
Banking Supervision and Regulation	3,956,073	3,956,073	243,922	857,703	243,922	28%
Monetary Policy Operations	3,857,500	3,857,500	267,730	833,137	267,730	32%
Real Sector Statistics	4,010,828	4,010,828	220,297	818,199	220,297	27%
Anti-Money Laundering	184,687	184,687	-	16,645	-	-
Financial and Fiscal Law	184,683	184,683	226	16,645	226	1%
Admin Project	3,238,532	3,238,532	360,536	754,749	360,536	48%
Customized Training	494,586	494,586	-	93,355	-	-
Training project	766,060	766,060	1,683	153,938	1,683	1%
Governance and Evaluation (including RBM advisor/backstopping)	517,650	517,650	25	309,396	25	-
Strategic Budget Reserve	853,297	853,297	-	150,000	-	-
Sub Total	**43,517,457**	**43,517,457**	**2,480,358**	**8,881,493**	**2,480,358**	**28%**
Trust Fund Management	**3,046,222**	**3,046,222**	**173,625**	**621,705**	**173,625**	
Total	**46,563,679**	**46,563,679**	**2,653,983**	**9,503,198**	**2,653,983**	**28%**

[1/] Field expenses for September and October are not reflected in the total expenses

Annex II: Completed Technical Assistance Reports[3] in FY 2020

Title of Report	Country	Date Sent to Authorities
REVENUE ADMINISTRATION (TAX)		
Follow-up to Finalize Compliance Improvement Plan	Ghana	5/15/2019
VAT Compliance and Data Matching Follow up	Ghana	5/15/19
Audit Capacity Building Follow-Up	Cabo Verde	5/30/2019
Goods and Services Tax (GST) Compliance and Data Matching Follow-up	Sierra Leone	6/26/2019
Follow-up to Strengthen Tax Audit Capacity of the Telecommunication Sector	Gambia, The	7/5/2019
Excise Control and Structure Review	Liberia	7/5/2019
AW2:Review and Assist to Complete Preparing the LRA Audit Manual	Liberia	8/7/2019
Strengthen VAT Compliance and data matching capacity	Nigeria	10/2/2019
Build and maintain integrity of taxpayer ledger	Gambia	8/22/19
Strengthen capacity to audit telecom sector	Gambia	10/10/19
Strengthen excise duties management capacity	Liberia	10/27/19
REVENUE ADMINISTRATION (CUSTOMS)		
Post Clearance Audit Training and Mentoring Support	Ghana	6/3/2019
Provision of Mentoring Support to Intelligence and Investigation Units (Phase 2)	Ghana	6/3/2019
Development of Stakeholder Engagement Strategy	Gambia	9/11/2019
Valuation and Classification Training and Mentoring Support (Phase 2)	Liberia	6/12/2019
Review of Customs Exemptions Procedures	Gambia, The	6/26/2019
Implementation of Risk Management Strategy	Liberia	6/28/2019
Completion of Business Process Mapping and Development of Customs Standard Operating Procedures (SOPs)	Cabo Verde	7/4/2019
Integrity Strategy and Implementation of Action Plan	Ghana	7/16/19
Development and Implementation of Direcção Nacional de Receitas do Estado Integrity Strategy	Cabo Verde	7/18/19
Development of Post Clearance Audit SOPs and Guidelines	Liberia	9/10/19
AW2: Development of Controls for ECOWAS Customs Integrity Framework (Phase 1)	Gambia	9/11/2019
Completion of Training Needs Analysis (TNA) for Valuation and Classification Training and Preparation of Training Module	Sierra Leone	9/11/2019
Development of Post Clearance Audit SOPs and Guidelines	Ghana	9/12/19

[3] Includes Technical Memos/Reports and Aide Memoires uploaded to the IMF extranet site and accessible by country authorities and donor partners.

Delivery of Customs Induction Training Module (Phase 4)	Gambia, The	9/13/19
Strengthen intelligence and criminal investigation capacity	Cabo Verde	9/17/19
Professional Attachment on Development of Integrity Strategy Action Plan and Monitoring and Evaluation Framework	Nigeria	9/25/2019
AW2: Development and Implementation of Controls for ECOWAS Customs Integrity Framework (Phase 1)	Nigeria	10/3/2019
Implementation of Post Clearance Audit Procedures (Phase 3)	Nigeria	10/3/2019
AW2: Development of Controls for ECOWAS Customs Integrity Framework (Phase 1)	Sierra Leone	10/3/2019
Development of Controls for ECOWAS Customs Integrity Framework	Cabo Verde	10/24/19
PUBLIC FINANCIAL MANAGEMENT		
Multi-Criteria Analysis (MCA) Excel-Based Tool Training to the Public Investment and Assets Division	Ghana	5/16/2019
Developing a Methodology for Analyzing SOE Fiscal Risks	Liberia	5/27/2019
Fiscal Data Integrity and Fiscal Reporting		6/28/2019
Development and Implementation of Direcção Nacional de Receitas do Estado Integrity Strategy	Cabo Verde	7/18/2019
AW2: Review and Reorganization of the Functions of the CAG	Ghana	8/15/2019
AW2: Review and Reorganization of the Functions of the CAG	Ghana	8/15/2019
AW2: Support the Development of GFS 2014 Based CoA and their Use in Preparing Budget	Gambia	8/19/2019
Follow up Mission Supporting the Upgrade of COA Aligned with GFSM 2014 and their Implementation	Sierra Leone	8/29/2019
Follow up Mission Supporting the Upgrade of COA Aligned with GFSM 2014 and their Implementation	Sierra Leone	8/29/2019
AW2: Q1 Training and Support to SOE Accounting Staff to Introduce International Financial Reporting	Gambia	9/24/2019
Enhancing Cash Forecasting and Planning in FGN	Nigeria	9/24/2019
MONETARY POLICY AND PAYMENT SYSTEMS		
Improving Monetary Policy Analysis	Liberia	7/4/2019
Developing Monetary and Macroeconomic Analysis and Liquidity Management	Liberia	7/4/2019
Improving Monetary Operations and Payment Systems Oversight	Liberia	7/18/2019
Payment Systems Oversight and Foreign Exchange Operations	Gambia, The	8/13/2019
AW2: Developing Forward Looking Monetary Analysis	Nigeria	11/1/2019
BANKING SUPERVISION AND REGULATION		
Progressing Basel II/III	Gambia, The	5/16/2019
Enhancing Risk Based Supervision	Ghana	5/31/2019
Reviewing Progress of Risk Based Supervision Implementation	Gambia, The	6/26/2019

REAL SECTOR STATISTICS		
National Accounts	Gambia, The	6/13/2019
Consumer Price Index	Cabo Verde	6/19/2019
National Accounts	Nigeria	7/2/2019
National accounts - Rebasing of GDP	Gambia	8/23/2019
National accounts - Rebasing of GDP	Liberia	10/3/2019
Price statistics- Rebasing of Consumer Price Index	Gambia	10/15/19

Annex III: Work Plan Execution in H1 FY 2020 (TA Missions, Workshops and Attachments)

Country	Activity Description	Expert	Start Date	End Date	LTX/STX
Tax					
AFRITAC West 2	AW2: Regional Workshop on Revenue Administration Governance (with FAD HQ, AFE, AFS)	Gaperi Henry Kanyesiime	9/23/2019	9/25/2019	HQ
Cabo Verde	AW2: LTX Participation in TADAT assessment mission (from HQ)	Gaperi Henry Kanyesiime	5/18/2019	5/21/2019	LTX
Cabo Verde	AW2: Strengthen intelligence and criminal investigation capacity	Mota Eduardo Hewetson Michael	8/5/2019	8/16/2019	STX
Gambia	AW2: Build and maintain integrity of taxpayer ledger	Lugemwa Charles Ssekwe	7/24/2019	8/6/2019	STX
Gambia	AW2: Strengthen capacity to audit telecom sector	Chege Andrew	7/29/2019	8/9/2019	STX
Gambia	AW2: Professional Attachment: Build integrity of taxpayer register and registration	Griffiths Philip	7/29/2019	8/9/2019	STX
Ghana	AW2:Strengthen excise duties management capacity	Dostler P. M. Gerhard	6/17/2019	6/28/2019	STX
Ghana	AW2:Strengthen GRA Strategic Planning Capacity	Owuor Alice Achieng	8/5/2019	8/16/2019	STX
Liberia	AW2: OFF SITE :Review and assist to complete preparing the LRA Audit Manual	Griffiths Philip	5/27/2019	6/7/2019	STX
Liberia	AW2:Strengthen excise duties management capacity	Dawe Brian Howard	9/23/2019	10/4/2019	STX
Nigeria	AW2: Strengthen VAT Compliance and data matching capacity	Gaperi Henry Kanyesiime	7/4/2019	7/24/2019	LTX
Liberia	AW2:Strengthen capacity to audit telecom sector	Lugemwa Charles Ssekwe	10/28/2019	11/8/2019	STX
Customs					

Country	Activity Description	Expert	Start Date	End Date	LTX/STX
AFRITAC West 2	AW2: Participation in Workshop on Challenges & Opportunities of SMART Borders in WCO-WCA Region	Smith David Martin	10/16/2019	10/18/2019	LTX
Cabo Verde	AW2: Development of a Program and Systems for Control of Exemptions	Smith David Martin	6/17/2019	6/21/2019	LTX
Cabo Verde	AW2: Development of Controls for ECOWAS Customs Integrity Framework	Smith David Martin	6/24/2019	6/28/2019	LTX
Gambia	AW2: Development of Stakeholder Engagement Strategy	Hughman Thomas Shipston	6/10/2019	6/14/2019	STX
Gambia	AW2: Development of Controls for ECOWAS Customs Integrity Framework (Phase 1)	Smith David Martin	7/8/2019	7/12/2019	LTX
Gambia	AW2: Design of Risk Management Strategy and Supporting Framework for Implementation	Bines Gordon Henri	7/15/2019	7/26/2019	STX
Gambia	AW2: Support for Development of GRA Long-term Strategic Plan	Smith David Martin	8/12/2019	8/16/2019	LTX
Gambia	AW2: Delivery of Intermediate/Advanced Training in Valuation and Classification	Argyle Andrew Thomas	8/12/2019	8/23/2019	STX
Gambia	AW2: Development of Controls for ECOWAS Customs Integrity Framework (Phase 2)	Smith David Martin	10/28/2019	11/1/2019	LTX
Ghana	AW2: Development of Post Clearance Audit SOPs and Guidelines	Wellens Jeremy Roland	7/15/2019	7/26/2019	STX
Ghana	AW2: Development of Controls for ECOWAS Customs Integrity Framework	Smith David Martin	7/22/2019	7/26/2019	LTX
Ghana	AW2: Design of Risk Management Strategy Supporting Framework and Risk Profiles	Bruce Nolan Lea; Bines Gordon Henri	8/12/2019	8/23/2019	STX
Ghana	AW2: Delivery of Integrity Training for Customs	Argyle Andrew Thomas	10/14/2019	10/25/2019	STX
Ghana	Assessment of revenue administration [CUS_AW2_2020_02]	Keene Vinette Bernice Elizabet; Komso Andja; Tait Robert William Hugh;	10/22/2019	11/4/2019	HQ

Country	Activity Description	Expert	Start Date	End Date	LTX/STX
		Smith Stephen Michael Gerard			
Liberia	AW2: Development of Controls for ECOWAS Customs Integrity Framework (Phase 1)	Smith David Martin	5/20/2019	5/24/2019	LTX
Nigeria	AW2: Development and Implementation of Controls for ECOWAS Customs Integrity Framework (Phase 1)	Smith David Martin	6/5/2019	6/11/2019	LTX
Nigeria	AW2: Development of Post Clearance Audit SOPs and Guidelines	Hughman Thomas Shipston	8/19/2019	8/30/2019	STX
Nigeria	AW2: Development and Implementation of Controls for ECOWAS Customs Integrity Framework (Phase 2)	Smith David Martin	10/7/2019	10/10/2019	LTX
Nigeria	AW2: LTX Participation in HQ-led Revenue Administration STX Mission	Smith David Martin	10/11/2019	10/14/2019	LTX
Sierra Leone	AW2: Development of Controls for ECOWAS Customs Integrity Framework (Phase 1)	Smith David Martin	7/15/2019	7/19/2019	LTX
Sierra Leone	AW2: Design of Risk Management Strategy and Supporting Framework	Bruce Nolan Lea	9/16/2019	9/27/2019	STX
Public Finance Management					
Gambia	AW2: Risk-based Internal Audit Functions are Established in Central Govt Agencies	Jha Naresh;	5/6/2019	5/13/2019	LTX
Gambia	AW2: Support the Development of GFS 2014 Based CoA and their Use in Preparing Budget	Bartlett Wayne Brian	5/20/2019	5/31/2019	STX
Gambia	AW2 : Q1 Taking Stock of the Proposed Performance contracting for SOEs in Gambia	Khasiani Bonventure K.	7/9/2019	7/16/2019	LTX
Gambia	AW2 : Q2 Needs Assessment For IFRS Curriculum Development	Khasiani Bonventure K.; Bartlett Wayne Brian;	9/30/2019	10/2/2019	LTX/STX

Country	Activity Description	Expert	Start Date	End Date	LTX/STX
		Kuteesa Florence Nightingale			
Gambia	AW2 : Work from home: Q2 Needs Assessment For IFRS Curriculum Development	Kuteesa Florence Nightingale	10/3/2019	10/5/2019	STX
Gambia	AW2 : Work from Home - Q2 Needs Assessment For IFRS Curriculum Development	Bartlett Wayne Brian	10/5/2019	10/11/2019	STX
Gambia	AW2 : Q2 Training and Support to MDI Trainers to introduce IFRS	Bartlett Wayne Brian	10/21/2019	11/6/2019	STX
Ghana	AW2: Review and Reorganization of the Functions of the CAG	Jha Naresh; Khemani Pokar D.	6/19/2019	7/2/2019	LTX/STX
Ghana	AW2 : Strengthening the Strategic Approach to Planning and Costing the Medium Term Expenditure Budge	Khasiani Bonventure K.; Steger Gerhard	8/19/2019	8/30/2019	LTX/STX
Ghana	AW2: Reviewing and Refining the Structure and Efficiency of Chart of Accounts	Jha Naresh; Khemani Pokar D.	9/9/2019	9/19/2019	LTX/STX
Liberia	Budget execution and expenditure controls	Charaoui Jacques; Wilkinson Merle; Michael McDonald Kieran; Tchelishvili Nino	6/18/2019	7/2/2019	HQ
Nigeria	AW2: Enhancing Cash Forecasting and Planning in FGN	Jha Naresh; Jonsson Per-Olof	7/24/2019	8/6/2019	LTX/STX
Nigeria	AW2 : Strengthening the Approach to Medium Term Budgeting	Khasiani Bonventure K.; Steger Gerhard	10/28/2019	11/8/2019	LTX/STX
Sierra Leone	AW2: Follow up Mission Supporting the Upgrade of COA Aligned with GFSM 2014 and their Implementation	Jha Naresh; Bartlett Wayne Brian	7/8/2019	7/22/2019	LTX/STX
Sierra Leone	AW2 : Training on PPP Fiscal Risk Management Tool	Khasiani Bonventure K.; Drum Wilfrid Bernard	9/9/2019	9/13/2019	LTX/STX

Country	Activity Description	Expert	Start Date	End Date	LTX/STX
Monetary Operations and Payment Systems					
Ghana	Customized Training on Model-Based Monetary Policy Analysis and Forecasting	Fukac Martin; Mkhatrishvili Shalva	10/28/2019	11/8/2019	STX
AFRITAC West 2	AW2: Regional Workshop on Monetary Policy Communication	Ersek Zsolt; Meyersson Pernilla; Roos Isaksson Gudrun Cecilia; Helge Lundberg Thomas	9/2/2019	9/6/2019	LTX/STX
Gambia	AW2: Improving Monetary Policy Analysis and Liquidity Management	Ersek Zsolt; Fukac Martin	6/17/2019	6/26/2019	LTX/STX
Ghana	AW2: Diagnostic Mission on BOG's Forecasting and Policy Analysis System	Ersek Zsolt; Fukac Martin	5/27/2019	5/30/2019	LTX/STX
Liberia	AW2: Improving Monetary Operations and Monetary Policy Analysis	Ersek Zsolt; Fukac Martin	8/13/2019	8/19/2019	LTX/STX
Nigeria	AW2: Professional Attachment on Payment Systems Oversight at BOG	Ersek Zsolt;	5/6/2019	5/10/2019	LTX
Nigeria	AW2: Developing Forward Looking Monetary Analysis	Ersek Zsolt; Fukac Martin	8/21/2019	8/28/2019	LTX/STX
Nigeria	AW2: Improving Forward Looking Monetary Policy Analysis System	Fukac Martin	10/16/2019	10/25/2019	STX
Sierra Leone	AW2: Improving Monetary Policy Analysis and Follow-Up on Monetary Operations	Ersek Zsolt; Fukac Martin	5/20/2019	5/24/2019	LTX/STX
Sierra Leone	AW2: WAH-Supporting MPC Preparations and Monetary Policy Report Issuance	Fukac Martin	9/6/2019	9/13/2019	STX
Banking Supervision and Regulation					
Gambia	AW2: Developing RBS Framework/Manual	Ukwuoma Vitus C.; Iwumbwe Sophia Kironde	8/5/2019	8/16/2019	LTX/STX

Country	Activity Description	Expert	Start Date	End Date	LTX/STX
Ghana	AW2: Progressing Basel II/III	Ukwuoma Vitus C.; Pailhe Cristina Alejandra	8/19/2019	8/30/2019	LTX/STX
Liberia	AW2 :Progressing RBS Report Writing	Ukwuoma Vitus C.;	6/24/2019	6/28/2019	LTX
Liberia	AW2: Progressing Basel II /III Implementation	Ukwuoma Vitus C.; Guilfoyle John Martin	9/30/2019	10/4/2019	LTX/STX
Nigeria	AW2: RBS: Cyber Security Workshop	Ukwuoma Vitus C.; Angarai Gopalarathnam Giridhar	7/15/2019	7/27/2019	LTX/STX
Nigeria	AW2: RBS: BCP Self-Assessment	Ukwuoma Vitus C.; Low Geraldine Elizabeth	9/13/2019	9/21/2019	LTX/STX
Sierra Leone	AW2: RBS: Developing RBS Manual	Ukwuoma Vitus C.; Mendoza Diane Marie	10/14/2019	10/25/2019	LTX/STX
Real Sector Statistics					
AFRITAC West 2	AW2: Training: National Accounts - SNA 2008	Pepaj Elirjeta; Lee Peter Andrew	10/28/2019	11/8/2019	LTX/STX
Cabo Verde	AW2: National accounts - Rebasing of GDP	Schiltz Marie-Therese Madelein	9/2/2019	9/13/2019	STX
Gambia	AW2: Price statistics- Rebasing of Consumer Price Index	Bird Derek	6/24/2019	7/5/2019	STX
Gambia	AW2: National accounts - Rebasing of GDP	Pepaj Elirjeta	6/25/2019	7/5/2019	LTX
Gambia	AW2: National accounts - Rebasing of GDP	Pepaj Elirjeta	9/30/2019	10/11/2019	LTX
Ghana	AW2: National accounts - Rebasing of GDP and development of quarterly GDP by expenditures approach	Pepaj Elirjeta	7/8/2019	7/19/2019	LTX
Liberia	AW2: National accounts - Rebasing of GDP	Lee Peter Andrew	7/22/2019	8/2/2019	STX
Nigeria	AW2: National accounts - Rebasing of GDP	Drew Steve	9/16/2019	9/27/2019	STX

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