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HIGHLIGHTS

[AFS Annual Report](#) released in June highlights the status of implementation of capacity development (CD) initiatives in the region through FY17 and the priorities going forward to further strengthen economic institutions, empower officials in the region, and support the implementation of regional harmonization and integration agendas of regional partners.

Madagascar releases rebased national accounts
 Following a series of missions conducted by AFS in the last three years, 2007 was adopted as the new base year for national accounts statistics in Madagascar. This is a major achievement for the Malagasy statistical office since the previous base year was 1984. The new base better reflects the current structure of the economy and improves the measurement of GDP by volume. A mission was conducted in May to assist with the finalization and preparation of the publication.

CD interventions through the quarter ending July 2017 remained broadly on track with two regional seminars, three professional attachments, one ICD-led macroeconomic course, and over 30 technical assistance (TA) missions covering public financial management, tax administration, customs administration, financial sector supervision, monetary operations, payments system, and real sector statistics (see details below). As part of the center’s work on regional harmonization and integration, one AFS advisor

participated in the SADC Financial Inclusion Indaba.

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H.E Susan Coles on IMF/AFS and Australia partnership

You are completing your post as Australia’s High-Commissioner to Mauritius, Seychelles, Madagascar, and Comoros, which are all also members of the 13-country AFRITAC South group. How does AFRITAC South’s role in building human and institutional macroeconomic capacity leverage Australia’s economic outreach and diplomacy in the region?



As a major financial donor to the UN agencies including the IMF, Australia’s engagement with the multilateral system is a key pillar of our foreign policy. Recognizing that there is a direct link between economic growth and human capital development, Australia's aid program is dedicated to promoting prosperity, reducing poverty and enhancing stability through sustainable economic growth as well as promoting gender equality – objectives fully supported by the IMF and AFS.

Through its flagship development program in Africa, the **Australia Awards – Africa** (www.australiaawardsafrica.org), the Australian government aims at building capacity of mid-level professionals in



priority areas including agricultural productivity, extractives, and public policy. By building human and institutional capacity and contributing to a level playing field as well as addressing key constraints to sectoral effectiveness, we facilitate investment promotion, growth, and job creation in Africa as well as create private sector opportunities for Australian businesses.

At the regional level, Australia has been particularly pleased to contribute, as a founding donor, to the first years of AFS operations. I have seen the high quality of TA and training that is directly benefitting the four countries to which I have been accredited. I was also excited that a suggestion for a partnership to be established with our Australia Africa Awards scholarship program was taken up during my tenure as High Commissioner. This will see two courses being jointly delivered here this year to Awards students coming from across Africa.

As a specialist organization focused on regional macroeconomic priorities, AFS has the capacity to effectively deliver multi-country programs to improve efficiency and help countries share lessons across borders. Partnering with AFS provides Australia with the opportunity to broaden the geographic reach and visibility of its economic diplomacy in the region.

What is Australia’s assessment of its partnership with AFRITAC South – and the IMF more broadly – in driving the global agenda of the sustainable development goals?

As part of the global partnership for sustainable development, the IMF, with its expertise on macroeconomic and financial issues, supports development efforts and promotes global economic and financial stability. The AFS capacity development program supports global and regional agendas aiming at trade facilitation, investment enhancement, sustainable and inclusive growth, and poverty reduction. TA in the management of extractive industries, enforcement of AML-CFT frameworks, combating corruption, financial inclusion, as well as building capacity of officials and institutions resonates with Australia’s own development aid program. Given that AFS aligns with our own development objectives for Africa, Australia views the partnership as complementary to the Australia Awards program.

Enhancing accountability and effectiveness of Australian aid forms an integral part of Australian aid delivery and we welcome the new results-based management framework adopted by the AFS to ensure effectiveness, relevance and efficiency of CD interventions. Innovation is another key aspect that AFS has been looking into - I recall at the 2016 Steering Committee meeting, this was a major focus of discussions. New avenues are being introduced such as peer-to-peer learning, professional attachments, and participation of country officials in select TA missions as well as encouraging participation in online courses.

Australia is the only development partner – besides the host country Mauritius – to be a donor to both AFRITAC South and the Africa Training Institute (ATI), and we are grateful for that. Australia is also very active in training in Africa. How do you see training delivery evolving in the future?



Foreign Minister, Julie Bishop, with participants

In September 2014 during our tenure as Chair of the Indian Ocean Rim Association (IORA), Australia’s Foreign Minister Julie Bishop visited the region including Mauritius. During that visit, she could see *in situ* the state-of-the-art facilities available at AFS and ATI. Since that visit, the Australian Department of Foreign Affairs and Trade (DFAT) and the Australian High Commission here have been working with AFS to explore ways to collaborate on joint delivery of courses using the excellent facilities available at ATI. As I mentioned, we have now established an innovative partnership to synergise some of the training efforts in the region.

I recently opened the first course on the Australia Awards Short Course on “Macroeconomic Management in Resource-Rich Countries” under this partnership. Another Short Course under the Australia Awards on Ocean Governance organized jointly with the Australian National University and South African Rhodes University is scheduled for September 2017, and will use ATI facilities.

The Australia Awards program enables the building of partnerships with regional and country institutions including African universities. By supporting such a collaborative mechanism, we hope to add more value to our aid programs in the region. We value the support of our partners. We hope that the partnership with AFS and ATI will continue to grow and strengthen during the years to come.

For over sixty years, the Australian Government has invested in emerging leaders from developing countries through pivotal programs like the Colombo Plan which has been succeeded by the Australia Awards. Since the 1950s, Australia has supported access to world class education in Australia for over 80,000 future leaders from all over the world. Over the next four years, the Australian government has committed approximately A\$100 million under the Australia Awards program to train about 1,200 mid-level professionals from Sub-Saharan Africa.

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IMPLEMENTATION BY TOPIC AREA

Public financial management (PFM)

By Peter Francis Murphy, Sybi Hida, and Jean-Luc Helis

Regional seminar on fiscal risk analysis and management: The seminar provided a platform for 33 participants from nine AFS countries to develop and exchange knowledge with peers, including ideas and experiences for improving the assessment and management of fiscal risks. The participants shared country experiences and discussed with resource persons the main sources of fiscal risks including: macroeconomic risks; natural disasters; explicit or implicit commitments of the central government to public enterprises, local governments, commercial banks, public-private partnerships, and other contingent liabilities; and institutional risks associated with weaknesses of the PFM system.

Two regional seminars on debt sustainability analysis for low-income countries and for market-access countries, respectively:

These were undertaken in collaboration with the IMF's Strategy, Policy and Review Department and the World Bank's Macroeconomic and Fiscal Management Global Practice. The first seminar focused on the main principles of debt sustainability and the link to the IMF Debt Limit Policy and the World Bank Non-Concessional Borrowing Policy. The second seminar centered on the IMF's standardized framework for public debt sustainability analysis in market access countries. Specific attention was given to the practical application of the framework by engaging participants in the use of the analytical tool and interpretation of results. Participants discussed the importance of individual country context and macroeconomic and technical challenges in using the debt sustainability frameworks as tools for guiding their borrowing decisions



MAC DSA seminar May 1-5, 2017

Peer learning program: AFS, in collaboration with the Ministry of Finance (MoF) of the Netherlands, organized a 10-day attachment of two staff—one from the macro-fiscal department and one from the budget department— of four AFS countries (Botswana, Mauritius, Namibia, and Zambia) at the Dutch MoF. The objective of the attachment was to expose the delegates to good policy making practices in a country with relevant and functional PFM systems.

The program included a combination of lectures, discussions, and experience-sharing and covered most areas of the PFM system in the Netherlands. This included macro-fiscal forecasting, the budget cycle, budget planning, fiscal rules, debt management, cash management, fiscal risks management, public-private partnerships, and intergovernmental financial relations. The Ministry of Transport and Environment organized a one-day study visit to an infrastructure public-private partnership project. The delegates shared their own PFM experiences and discussed with Dutch counterparts. At the end of the attachment, the delegation produced a combined report with their findings and specific recommendations for their respective countries.

Botswana: An AFS mission visited Gaborone to provide advice on further strengthening fiscal oversight of state-owned Enterprises (SOEs). Specific mission outputs included recommendations and methodologies to: improve the

assessment and management of fiscal risks arising from the SOEs; and facilitate the implementation of the capacity building program to support the Ministry of Finance and Economic Development to improve the disclosure through publication of an annual report on the SOEs' sector financial performance.

Botswana: Based on the AFS TA missions undertaken last year to support linking of line ministries' budget requests to policy priorities and MTFs, an AFS mission provided hands-on support and training to the authorities to strengthen budgeting formulation technics and the preparation of the budget options paper.

Namibia: Following the development by AFS of a budget consolidation database in the previous quarter, a mission was deployed to support the Budget Directorate in utilizing the database for review and consolidation of the budget by the central budget department analysts and for the production of the FY18 budget document.

Swaziland: An AFS mission discussed the recent progress made on PFM and TA needs going forward. The mission agreed with the authorities to focus, in the short-term, on: (i) developing the PFM regulations following the adoption of the PFM Bill; (ii) finalizing and start using the new chart of accounts; (iii) strengthening macroeconomic and fiscal forecasting techniques, databases and models; (iv) strengthening the oversight of public enterprises; and (v) improving commitment control, cash management and banking arrangements (Treasury single account).

Swaziland: A joint FAD/AFS mission assisted the authorities on improving the medium-term budget framework, developing capacity for macro-fiscal forecasting, exploring the possibility for expenditure rationalization, and strengthening commitment controls. The mission reviewed the current practices and provided recommendations and changes in line with the recent new PFM Act. The mission conducted a two-day workshop for 30 officials on MTF and budget formulation.

Seychelles: A joint FAD/AFS mission assisted the authorities on improving budget formulation, strengthening fiscal oversight of SOEs, and drafting of an accounting manual. The mission reviewed current practices, provided recommendations on budget formulation and fiscal oversight of SOEs, and provided to the authorities four draft chapters of the accounting manual. The mission conducted a three-day workshop covering the topics.

Tax administration

By Thabo Letjama

Angola: A TA mission guided the Angola revenue administration (AGT) on enhancing the yield from taxpayer audits. The mission worked with the tax auditors to match data between taxes and customs and to identify mismatches and inconsistencies, which was used to develop a risk-based audit plan.

Botswana: A mission to enhance capacity of the Botswana Unified Revenue Service (BURS) in managing compliance of the financial sector (Insurance and Banking) helped the BURS team to understand the business of taxpayers in the sector, guided the team on how to strategically plan for and carry out audits, and provided advice on other strategies used to enhance compliance of the sector.

Botswana: Another assignment focused on placing compliance risk management (CRM) at the center of all compliance management efforts to enable BURS to deploy resources effectively and to optimize results.

Comoros: An assignment helped the tax administration office to increase the registration, filing and payment compliance of the large taxpayers. The assignment also helped to review some of the tax return forms to make them easy to fill and eliminate multiple requests for the same information across different forms.

Lesotho: An assignment took place to assist the Lesotho Revenue Authority (LRA) to advance work in strengthening effectiveness of its CRM framework. The assignment followed up on progress from earlier assignments and worked with the Intelligence and Case Selection teams to develop intelligence to be used in compliance management planning and selection of cases for audits.



Madagascar: AFS fielded a mission aimed at improving payment compliance of taxpayers and reducing the level of tax arrears.

Mozambique: A mission developed the key competencies required and guided the middle (tactical) management staff on how to support strategy formulation and implementation within the revenue authority.

Namibia: A TA assignment visited Windhoek to increase the audit yield for the large taxpayer unit (LTU) of the Inland Revenue Department (IRD) of the Ministry of Finance (MOF). The assignment also followed up on progress in establishing the Namibia Revenue Authority.

Swaziland: An assignment was carried out to build capacity of the Swaziland Revenue Authority (SRA) to manage compliance of the financial sector (Insurance and Banking). The assignment created an understanding of clients operating in the insurance sector, identified key compliance risks and guided the officers on best practices for managing compliance of the sector.

Zimbabwe: The assignment followed up on progress from the February assignment on CRM and worked with the Zimbabwe Revenue Authority (ZIMRA) team to develop the CRM framework, and develop other documents required for the setting-up of a CRM unit in Domestic taxes.

Customs administration

BY Kenneth Head

Regional Peer-To-Peer Learning: A two-week professional attachment of three senior customs officers from the SRA to the LRA took place in July. The objective of this attachment was to expose the Swaziland customs officials to regional good practice in customs administration focused on risk management. Quote from the SRA Risk Management Unit manager: *“The LRA CSU Team wishes to thank IMF AFRITAC South on arranging this attachment and the management of both Swaziland Revenue Authority and Lesotho Revenue Authority on supporting the teams to ensure that the attachment became a success. We hope that we will engage again in future since risk is evolving in nature, and it is through interactions with each other that we can further sharpen our risk management tools and knowledge to effectively respond to the needs of our revenue administrations”.*



LRA and SRA risk management Teams

Comoros: In response to requests from the MOF received at the IMF annual meetings, AFS delivered TA to strengthen the valuation program as part of a three-phase approach agreed with the Director General, Customs. The first TA phase was completed in March and involved an expert gathering import data from the Customs IT system. Mission two was completed in April by experts working remotely to analyze the data to assess valuation gaps with mirror statistics and using databases to detect variation in customs values. The third phase involved three experts visiting Moroni in June to follow up on the analysis and provide on-site valuation advice and guidance.

Namibia: The purpose of the input was to improve revenue mobilization and trader compliance by strengthening the monitoring and control of excise regimes and duty exemptions. The main issues addressed centered on the need to ensure that the excise function adopts a scheme of control that protects revenue, encourages trader compliance, and renders more efficient the administration of duty exemptions. During the mission a request was made by the authorities to assist in the drafting of procedures to control Export Processing Zones based on SACU guidelines.

Seychelles: The purpose of the input was to help the customs administration develop appropriate systems and control mechanisms to manage business activity and compliance more effectively and included the following areas: (i) Management Control and Assurance – developing a management control and assurance framework to strengthen SRC governance; (ii) Integrated Compliance - developing guidelines for the interaction between Inspections, Investigations and Post Clearance Audit (PCA) to embed a more integrated approach to support post

clearance compliance activities; and (iii) Postal Operations – embedding good practice, streamlining processes and increasing the integrity of the Post Office customs operations.

Financial sector supervision

By Ravi Mohan P.R.

Regional Peer-To-Peer Learning: AFS funded the attachment of an official from the Bank of Namibia to the Bank of Mauritius for one week during July 2017. This initiative is in support of the Bank of Namibia’s upgrading of its banking licensing processes, including acquiring knowledge on the banking license application and practices in Mauritius and incorporating them in Namibia.

Seychelles: AFS provided TA to Central Bank of Seychelles (CBS) on Basel II implementation. The mission assisted the authorities in developing the roadmap for implementation of the three Pillars of Basel II, analyzing the Quantitative Impact Study results, and developing guidance to banks. It also provided extensive training to the supervisory staff on various aspects of the three pillars of Basel II, thereby enhancing their skills regarding the Basel II supervisory framework. Focused attention was paid towards the Pillar 2 process especially the Supervisory Review and Evaluation Process. The mission suggested that CBS could consider adopting certain elements of Basel III standards, especially the definition of capital.

Bank of Mozambique Modernization Project

AFS and the MCM Department of the IMF, in collaboration with Norges Bank (NB), have embarked on a broadly focused multi-year TA project to assist the Bank of Mozambique (BM) implement its modernization program along the lines of earlier IMF-NB twinning projects with the central banks of Malawi and Zambia. The success of the projects in Zambia and Malawi rested on the recipient countries’ access to IMF/RTAC expertise through a stream of peripatetic visits, with IMF backstopping and effective coordination with the resident NB project manager. In Zambia, the project was successfully complemented by TA from AFS.

The project will be complemented by TA both from MCM HQ and from AFS and close coordination will be needed for successful results. Thus, in July 2017 AFS advisors participated in an MCM-led scoping mission to identify TA priorities and assist in the development of the project plan as well as adjust AFS’s medium-term strategy and work plan to smoothly complement the twinning project between the NB and BM. The AFS plan provides for complementary MCM- and AFS-led TA in the areas of financial sector supervision, payments system, and monetary policy and operations.

Swaziland: A mission extended support to Central Bank of Swaziland on Risk Based Supervision (RBS) with especial emphasis on developing a risk based approach to Anti Money Laundering/Combating Financing of Terrorism (AML/CFT) supervision with the objective of enhancing their on-site supervision and off-site monitoring system as well as ensuring compliance with the recently enacted AML/CFT legislation. The mission focused on developing the capacity of the supervisors through hands-on training. The major achievement has been the enhancement in the skill level of the supervisors in implementing risk-based supervision.

Zambia: AFS fielded a mission to Bank of Zambia (BoZ) on RBS. The mission was the first in the sequence of two missions programmed for Zambia towards implementation of RBS in FY18. It reviewed the progress made by the authorities in implementing RBS and helped the authorities in compiling a comprehensive institutional risk profile. The off-site reporting formats were studied in detail. Developing skills and building capacity through presentations covering the critical elements of RBS was a focus area for this mission. It paved the way for designing the second visit and formalize its content and coverage.

Monetary policy framework and operations

By Carina Selander

Mozambique: The June 2017 MCM-led mission focused on monetary policy and foreign exchange (FX) operations and central bank communication. The mission responded to the Governor’s urgent request for TA to help the central bank operationalize setting the monetary policy interest rate—the Mozambique Interbank Money Market (MIMO) rate—that was introduced in early April 2017. Moreover, the mission provided Communications advise to

help address urgent crisis-related communication challenges. A communication unit is being set-up supported by recommendations from a September 2016 AFS monetary policy communication mission.

Seychelles: A follow-up mission on Forecasting and Policy Analysis System (FPAS) to the CBS continued to build on earlier work with specific focus on preparing a forecast for the upcoming Board meeting, which included a baseline forecast, a relevant alternative scenario to illustrate the risks associated with the baseline forecast, and ad-hoc analysis on different infrastructure projects announced in the new budget. The mission also assisted staff in preparing the associated media presentation and some expected Q&As relating to the Board decision.

Zambia: A fourth mission within the AFS FPAS project visited the Bank of Zambia (BoZ) in June. This project is building on the TA from the previous Norge Banks' Technical Cooperation project and will build a comprehensive and coherent FPAS at the BoZ over the next few years. The primary purpose of this mission was to start developing the new forward-looking semi-structural macro model, the quarterly projection model (QPM) which will be at the center of the whole FPAS going forward. When developing a QPM the work is organized as a combination of lectures, hands-on tutorials, and problem-solving exercises involving analysis of specific features of the Zambian economy. The development of this first version of the QPM should be finalized over the next few missions.

Financial market infrastructure and payments

By Faith Stewart

Regional: In July AFS participated in the SADC Financial Inclusion Indaba in Centurion, South Africa. This biennial forum aimed to strengthen and synchronize approaches to driving financial inclusion at the national and regional levels and broaden access to finance for small and medium enterprises.

Botswana: AFS fielded a mission to the Bank of Botswana (BoB) to further support the BoB's stakeholder consultation process and efforts towards defining the vision and strategy for the modernization of the national payments system. This activity lays the groundwork for finalizing and adopting the vision and strategy framework document and enable the implementation of the reform strategy.

Lesotho: As a follow-up to the June 2016 mission, AFS fielded a mission to the Central Bank of Lesotho (CBL) on enhancing the draft oversight policy framework document prior to its finalization. The mission also carried out a 'gap analysis' of the real-time gross settlement system operations against international standards. This analysis provides guidance to the CBL that can aid its initial assessment of the system against the PFMI.

Real sector statistics

By Gregory Legoff

Angola: Two missions reviewed the methodologies used to compile quarterly GDP estimates and made recommendations to improve the quality of indicators. Further assistance will be provided remotely in August to help implement recommendations. AFS also assisted in developing estimates of the informal economy which should be incorporated in national accounts estimates in 2018. Training was provided to better comply with the latest international statistical standards.

Comoros: AFS fielded a mission to improve the quality and availability of the consumer price index (CPI). A follow-up mission will be conducted in August 2017 to promote the use of macroeconomic statistics for policymaking and improve the coverage of the CPI.

Lesotho: A mission reviewed the data collection program for macroeconomic statistics and made recommendations to improve the visibility and availability of statistical outputs.

Swaziland: A mission was conducted with experts from Statistics South Africa to start developing a producer price index. The new index will provide a better measure of inflation for policymakers and produce better price deflators for the compilation of national accounts in volumes. The participation of two experts from South Africa reflects AFS' commitment to fostering country-to-country cooperation and developing potential short-term experts from within the region.

Zambia: During June AFS worked in close cooperation with the International Labor Organization to compile supply-use tables for 2010 which will also support the compilation of input-output tables. These sets of tables will support

specific analytical work, including on environmental issues, and prepare for the next rebase of national accounts which is expected to start in late 2017 for completion in 2019.

MACROECONOMIC TRAINING (ICD)

A Course on Financial Development and Financial Inclusion for mid- and senior-level officials from central banks and ministries of finance outlined the macroeconomic relevance of financial development and financial inclusion. The course provided participants insights on how to: (i) measure the level of a country’s financial development and inclusion; (ii) identify the shortcomings of various indicators and the possible need to collect more detailed microeconomic data; (iii) use a simple analytical model to predict the likely outcomes from different policies; (iv) assess policy options and strategies for financial development and inclusion from a macroeconomic perspective; and (v) formulate a policy strategy to support financial development in a country.



AFS SEMINARS AND COURSES (May-October 2017)

Venue is AFS, Ebene, Mauritius, unless otherwise stated	
Title	May-October
Financial Development and Financial Inclusion	June 19-30
Fiscal Risk Analysis and Management: Theory and Practice	July 31- August 8
Enhancing the Basel Process -Recent Developments in Basel II & Basel III	August 21-25
FX Market Dealing Simulation Workshop for Central Banks Officials Venue: Johannesburg, South Africa	September 4-8
Monetary Policy Communication Venue: Accra, Ghana	September 25-29
Intelligence and Investigation in Customs	September 25-October 6
Macroprudential Approach to Supervision and Managing Systematic Risk	October 23-27

IMF ONLINE COURSES

Forthcoming IMF [online courses](#) available to government officials and, in some cases, to the general public include:

- Financial Programming and Policies, Part 2: Program Design - August 30, 2017-October 18, 2017
- Financial Programming and Policies, Part 1: Macroeconomic Accounts & Analysis - September 13, 2017-October 25, 2017
- Debt Sustainability Analysis - October 2, 2017-December 29

AFS TA REPORTS TRANSMITTED TO COUNTRY AUTHORITIES during May-July 2017

Country	TA Reports
Angola	Report on National Accounts Statistics
Botswana	Developing the Bank of Botswana’s Communication
Comoros	Strengthening the capacities of the Central Bank of Comoros in the supervision of financial institutions
Comoros	Rapport de la mission sur les statistiques des prix
Comoros	Suivi des mesures d’urgence sur le renforcement de l’administration douanière: gestion des exonérations et interconnexion des services à SYDONIA à l’Union des Comores (CU)
Comoros	Compte-Rendu de Mission d’Assistance Technique en Matière d’Administration Fiscale (TA)
Lesotho	Implementation of Basel II/III
Lesotho	Report on National Accounts Statistics
Madagascar	Central Bank Communications
Madagascar	Developing a quarterly business survey
Madagascar	Regulation and functioning of the interbank foreign exchange market
Madagascar	Liquidity management and implementation of repurchase agreements
Madagascar	Rapport sur la Mission relative à l’Indice des Prix à la Consommation
Madagascar	Rapport de la mission sur les statistiques des comptes nationaux
Madagascar	Appui à l’administration douanière dans le renforcement du contrôle des recettes liées aux importations de produits pétroliers (CU)
Mauritius	Report on Price Statistics
Mauritius	Report on National Accounts Statistics
Namibia	Compliance with Basel Capital Adequacy Framework Implementation of Basel II
Namibia	Diagnostic mission – National Payments System
Namibia	Report on the National Accounts Statistics
Namibia	Report on the Price Statistics
Seychelles	Securities Regulation in Seychelles
Seychelles	Report on Price Statistics
Seychelles	Report on National Accounts Statistics
Seychelles	Report on strengthening of customs controls at the post office in Seychelles
Seychelles	Strengthening governance in the Revenue Commission – Developing a management control and assurance framework
Swaziland	Report on National Accounts Statistics
Zambia	Report on the Producer Price Index
Zambia	Report on National Accounts Statistics
Zambia	Assignment to follow up on previous TA and scope future requirements TA

