

FY22 Work Plan - May 2021 to April 2022: Niue - FINAL OUTTURN AT APRIL 2022

TA Area	Objective	Country	Outcome Targeted	Activity	May 2021 - April 2022 (in person-days)			Number of Missions/Activities	Updated Inputs at Oct 31, 2021 (in person-days)			Number of Missions/Activities	Updated Inputs at Apr 30, 2022 (in person-days)			Number of Missions/Activities	% delivered	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total								
Real Sector Statistics	Strengthen compilation and dissemination of real sector statistics- national accounts	Niue	Data are compiled and disseminated using the concepts and definitions of the latest manual/guide	Update annual national accounts to 2018	-	10	10	1	-	15	15	1	11	15	26	1	100%	May 17 - 31, 2021 (remote)	1 - Not COVID Related	A new data set has been compiled and disseminated internally and/or to the public		May 17 - 28, 2021 (remote)	Scheiblecker/ Freeman
Macroeconomic Programming and Analysis	Stronger analytical skills and better macroeconomic forecasting and policy analysis	Niue	Improve the quality and frequency of macroeconomic surveillance and policy/research available for policymaking.	Non-tax revenue modelling: Review of Non-Tax Revenue	-	15	15	1	5	14	19	1	5	20	25	1	100%	Jul 12 - 30, 2021 (remote) Oct 2 - 7, 2021 (remote) Jul 26 - 30, 2021 (remote)	1 - Not COVID Related	Government publishes non-tax revenue estimates		May 17 - Jun 4, 2021 (remote)	Beaumont/ Millar
Public Financial Management	Improved PFM laws and effective institutions	Niue	A more comprehensive legal framework covering all stages of the public financial management cycle is enacted	Review of the PFMA	-	-	-	-	-	10	10	1	8	2	10	1	100%	Nov 15 - 24, 2021 (remote)	2 - Indirectly COVID Related	PFMA Finalized			Lavea/ McKenzie
				Updating the PFMA	-	12	12	1	-	5	5	1	-	-	-	-	-	0%	Postponed to FY23		Draft PFMA adopted		May 3 - 14, 2021 (remote)
Revenue Administration	Strengthened revenue administration management and governance arrangements	Niue	Organizational arrangements enable more effective delivery of strategy and reforms	Implement Reform Process	-	-	-	-	-	-	-	-	-	18	18	1	100%	Feb 7 - Mar 9, 2022 (remote)	3 - Moderately COVID Related				Shrosbree
	Strengthened core tax administration functions		Strengthen core tax functions	Improve taxpayer services, debt and returns management and audit function	-	6	6	1	-	24	24	2	-	12	12	1	100%	Sep 27 - Oct 8, 2021 (remote)	3 - Moderately COVID Related	Taxpayer services, on-time filing and payments and audit operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Oct 25 - Nov 2, 2021 (remote)	Shrosbree
	Legal		Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Finalization of income tax rewrite	-	10	10	1	-	4	4	1	-	4	4	1	100%	Oct 4 - 7, 2021 (remote)	2 - Indirectly COVID Related	Income tax rewrite finalized by 11/30/21	PFTAC is supporting a request by the authorities to modernize their tax laws.	Feb 7 - 16, 2022 (in-country)	Burns

<b>TOTAL</b>	0	53	53	5																		
Updated Mid-FY22 Workplan:					5	72	77	7														
Delivered by Oct 31:					5	45	50	4														
Percentage of Revised Plan:					100%	63%	65%	57%														

Final Outturn at April 30, 2022:	24	71	95	6
Percentage of Mid-Year Revised Plan:	480%	99%	123%	86%
Percentage of Original Plan:	-	134%	179%	120%