

FY20 PFTAC Work Plan - May 2019 to April 2020: Nauru - FINAL OUTTURN AS AT APRIL 2020

TA Area	Objective	Country	Outcome Targeted	Activity	May 2019 - April 2020 (in person-days)			Number of Missions/Activities	Updated Inputs at Oct 31, 2019 (person-days - changes in red)			Number of Missions/Activities	% of updated plan delivered at end-Oct	Updated Inputs at Apr 30, 2020 (person-days - changes in red)			Number of Missions/Activities	% of updated plan delivered at end-Apr	Delivery Status	Milestones	Comments	Planned Date	Experts													
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total			PFTAC resident advisors	ST experts	Total																				
Government Finance Statistics	1. Strengthened macroeconomic and financial statistics compilation and dissemination for decision making: compilation methodologies in line with international standards for GFS	Nauru	1.5 Data are compiled and disseminated using the coverage and scope of the latest manual/guide.	Compile the institutional unit table for the public sector and investigate source data for GFS compilation purposes.	2	0	2	Remote	2	-	2	0%	5	-	5	100%	Dec 9 - 13, 2019	<ul style="list-style-type: none"> Review and refine the list of all institutional units covered for public sector GFS. Compile and disseminate annual GFS data for BCG FY2018. Introduce a first draft of the budget summary statements in the GFSM 2014 format. [RBM – GO – 5.7, 5.8 and 10.2] 	The institutional scope includes all significant central government institutional units and its associated transactions.	Remote	Luis															
			1.9 Data are compiled and disseminated using appropriate statistical techniques, including to deal with data sources, and/or assessment and validation of intermediate data and statistical outputs.	Mapping the national chart of accounts (COA) to GFS.																<ul style="list-style-type: none"> Automate the GFS economic and functional codes in the financial system. [RBM – GO – 9.6] 	Bridge tables from national source data to GFS classifications have been constructed and are used to compile GFS.															
Real Sector Statistics	1. Strengthen compilation and dissemination of data on macroeconomic and financial statistics for decision making according to the relevant internationally accepted statistical standard, including developing/improving statistical infrastructure, source data, serviceability and/or metadata.	Nauru	1.3 Staff capacity increased through training, especially on developing source data, compilation methods, and dissemination	Build independent compilation capacity	24	0	24	2	12	-	12	1	0%	-	-	-	-	0%	Cancelled	<ul style="list-style-type: none"> 2 Staff members trained on the usage of collected survey and administrative data for compiling NA. Complete analysis/extraction of HIES 2012/13 data for informal prod estimates. Derivation of 2013 benchmark estimates by industry. Implementation of revised estimates on construction, house rental data and financial services. Collection of quality adjusted unit-level tax data, for potential replacement of weak models/assumptions. A new set of draft GDP estimates for 2016/2017 has been published. 		Sep-19/ Mar-20	Scheiblecker													
			1.4 Data are compiled and disseminated using the concepts and definitions of the latest manual/guide.	Assist with benchmarking and rebasing																																
			1.18 A new data set has been compiled and disseminated internally and/or to the public	Provide supplementation to produce latest GDP estimates																																
Public Financial Management	4. Improve coverage and quality of fiscal reporting	Nauru	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Follow up work on initial mission in March 2019 on Cash reporting	0	15	15	1	-	15	15	1	0%	-	10	10	1	100%	Nov 4 - 8, 2019	Follow up mission on work done in FY-2019	STX Days : 10 days in country; 2 travel and 3 pre post mission days.	Oct-19	Uluinaveva													
Revenue Administration	1. Strengthened revenue administration management and governance arrangements	Nauru	1.2.1. - 1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Review organizational arrangements	0	5	5	1	-	5	5	1	100%	-	13	13	2	100%	Sep 18 - 24, 2019/ Mar 2 6/30/2020	An organizational structure in place and suitably staffed by	Review structure to ensure appropriate institutional settings are in place	Jun-19	Fisher													
			1.8.1. Effective implementation of a new tax or modernized legislation	Pacer Plus mission				1	-	-	-	-	0%	-	-	-	-	0%	Shift to FY21	Modernized laws implemented by 30/6/2021.	Provide authorities with options to recoup losses from trade taxes- HQ mission	TBD	Jenkins													
			1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations, overlapping with STX review of organizational arrangements	2	0	2	1	-	-	-	-	0%	-	-	-	-	0%	Shift to FY21	Reform strategy in place.	Nauru has made good reform progress which is being supported through a resident advisor.	Jun-19	Eysselein													
	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities	2.1. - 2.5. Strengthened core tax administration functions	Review core tax functions	0	6	6		-	5	5		100%	-	13	13		100%	Sep 25 - Oct 1, 2019/ Mar 2 - 13, 2020	Core tax functions operating at improved efficiency levels	Visit included under objective 1 Improved core tax functions facilitating improved compliance	Jun-19	Fisher														
		2.1. - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations, overlapping with STX review of organizational arrangements	3	0	3		-	-	-		0%	-	-	-	-	0%	Shift to FY21	Reform strategy in place.	Visit included under objective 1 Nauru has made good reform progress which is being supported through a resident advisor.	Jun-19	Eysselein														
TOTAL					31	26	57	6																												

Updated Plan Total Days

14	25	39	3
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Delivered by Oct 31: - 10 10 1
 Percentage of Revised Plan: 0% 40% 26% 33%

Actual Outturn at April 30, 2020:

5	36	41	3
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Percentage of Mid-Year Revised Plan: 36% 144% 105% 100%
 Percentage of Original Plan: 16% 138% 72% 50%