

**FY21 PFTAC Work Plan - May 2020 to April 2021: Nauru**

TA Area	Objective	Country	Outcome Targeted	Activity	May 2020 - April 2021 (in person-days)			Number of Missions/ Activities	Milestones	Comments	Planned Date	Experts
					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.	3	-	3	Remote	<ul style="list-style-type: none"> <li>Review and refine the list of all institutional units covered for public sector GFS.</li> <li>Introduce a first draft of the budget summary statements in the GFSM 2014 format.</li> <li>Investigate all possible data sources for the compilation of GFS</li> </ul>	The institutional scope includes all significant central government institutional units and its associated transactions.	Nov, 2020	Temes
			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"> <li>Automate the GFS economic and functional codes in the financial system\</li> <li>Compile and disseminate annual GFS data for BCG FY2019</li> <li>Produce basic compilation procedures</li> </ul>		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	Nauru	1.18 A new data set has been compiled and disseminated internally and/or to the public	Rebase and update GDP(P)	12	16	28	2	Compilation of draft 2018-19 GDP estimates	Currently the authorities stopped receiving missions	Jul, 2020/ Apr, 2021	Scheiblecker Freeman
			1.3 Staff capacity increased through training, especially on developing source data, compilation methods, and dissemination	Staff capacity increased					Collection of improved construction, house rental data and financial services			
Macroeconomic Programming and Analysis	Well functioning macroeconomic policy and institutions: improved macroeconomic policy advice to government	Nauru	1. Timely, high quality macroeconomic monitoring, analysis and research available for policymaking.	Macro Forecasting, National Accounts and Economic Models	5	-	5	1				Beaumont
Public Financial Management	4. Improve coverage and quality of fiscal reporting	Nauru	4.2 Comprehensiveness, frequency, and quality of fiscal reporting is enhanced	Follow-up on IPSAS Cash Reporting	-	10	10	1	Preparation of 15/16, 16/17 and 18/19 financial statements completed, ready for Auditor	Follow up from previous mission.	Sep, 2020	Uluinaceva
Revenue Administration	1. Strengthened revenue administration management and governance arrangements	Nauru	1.8.1 Effective implementation of a new tax or modernized legislation	Tax Policy Review	5	18	23	1	Modernized laws implemented by 12/31/2021.	Provide authorities with options to recoup losses from trade taxes- HQ mission	May 18 - 26, 2020	Expert/ Eysselein
			1.2 Organizational arrangements enable more effective delivery of strategy and reforms 1.5 Corporate priorities are better managed through effective risk management	Further assistance on compliance improvement strategy, structure (design and monitoring unit) and large taxpayers	-	16	16	1	An effective structure, CIS facilitating high levels of compliance implemented by	CIS developed to improve monitoring and evaluation of compliance risk mitigation	Aug 17 - 28, 2020	Fisher
			1.2 Organizational arrangements enable more effective delivery of strategy and reforms 1.5 Corporate priorities are better managed through effective risk management	Further assistance on compliance improvement strategy, structure (design and monitoring unit) and large taxpayers	-	5	5	Remote	An effective structure, CIS facilitating high levels of compliance implemented by	Remote work from home - CIS developed to improve monitoring and evaluation of compliance risk mitigation	May 11 -22, 2020	Fisher
			1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review reform progress	5	-	5	1	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Jul 14 - 17, 2020	Eysselein
	Legal	1.8. Effective implementation of a new tax or modernized legislation	Drafting of Excise Act and Goods Tax Act	-	16	16	1	Modernized laws implemented by 30/4/21.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jul 6 to 15, 2020	Burns	
<b>TOTAL</b>					<b>30</b>	<b>81</b>	<b>111</b>	<b>8</b>				