## FY26 Work Plan - May 2025 to April 2026: Nauru - BASELINE

|                                  | Objective                                                                             | Country | Outcome Targeted                                                                                     |                                                                | May 2025 - April 2026<br>(in person-days) |            |       |                                      |            |                                                                                                                                                                                                                                                                                                                                                                                            |          |                         |               |
|----------------------------------|---------------------------------------------------------------------------------------|---------|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-------------------------------------------|------------|-------|--------------------------------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------------------|---------------|
| TA Area                          |                                                                                       |         |                                                                                                      | Activity                                                       | PFTAC resident advisors                   | ST experts | Total | Number of<br>Missions/<br>Activities | Modality   | Milestones                                                                                                                                                                                                                                                                                                                                                                                 | Comments | Planned<br>Date         | Experts       |
| Government<br>Finance Statistics | Strengthen compilation and dissemination of fiscal statistics                         | Nauru   | A new data set has been compiled and disseminated internally and/or to the public                    | Expanding coverage to general government operations            | 5                                         |            | 5     | 1                                    | In-country | 1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis.  2. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis. |          | Sep 15 - 19,<br>2025    | McDonagh      |
|                                  |                                                                                       |         |                                                                                                      |                                                                |                                           |            |       |                                      |            | Source data coverage (from one or multiple complimentary sources) enables to compile GFS for each sector and subsector consistently with the institutional unit classification, as determined under the GFSM 2014 framework                                                                                                                                                                |          |                         |               |
|                                  |                                                                                       |         | Legal and institutional environment are adequate for the compilation and dissemination of statistics |                                                                |                                           |            |       |                                      |            | A full spectrum of relevant existing administrative datasets are available to the GFS compilers for the purpose of GFS compilation, with appropriate disclosure controls applied where commercial or political sensitivities exist.                                                                                                                                                        |          |                         |               |
| Real Sector<br>Statistics        | Strengthen compilation and dissemination of real sector statistics- national accounts | Nauru   | A new data set has been compiled and disseminated internally and/or to the public.                   | Update GDP                                                     | -                                         | 18         | 18    | 1                                    | In-person  | Release the FY2022/23 and FY23/24 GDP estimates                                                                                                                                                                                                                                                                                                                                            |          | Nov 10 - 21,<br>2025    | McAllister    |
|                                  | Strengthened revenue<br>administration management<br>and governance<br>arrangements   | Nauru   |                                                                                                      | Develop Compliance Improvement<br>Strategy (CIS) for SME       | -                                         | 17         | 17    | 1                                    | In-country | Better mitigation of risks through a compliance improvement program TADAT POA2-4).                                                                                                                                                                                                                                                                                                         |          | Jul 1 - 10,<br>2025     | Ledua         |
|                                  |                                                                                       |         | Support functions enable more effective delivery of strategy and reforms                             | Support Digitalization                                         | 10                                        | -          | 10    | 1                                    | Remote     | Improved ICT strategies and systems to support the tax administration.                                                                                                                                                                                                                                                                                                                     |          | Jul 7 - Dec<br>12, 2025 | McAlister     |
| Debt Management                  | Establish efficient<br>institutional framework for<br>debt management                 | Nauru   | Improved institutional structure for debt                                                            | Develop and implement debt management organizational structure | 5                                         | 10         | 15    | 1                                    | In-country | Key staff trained on debt reporting and monitoring                                                                                                                                                                                                                                                                                                                                         |          | Jun 16 - 20,<br>2025    | Vilanova/ STX |
|                                  |                                                                                       |         |                                                                                                      | TOTAL                                                          | 20                                        | 45         | 65    | 5                                    |            |                                                                                                                                                                                                                                                                                                                                                                                            |          |                         |               |