FY19 PFTAC Work Plan - May 2018 to April 2019: Nauru - MID-YEAR UPDATE

TA Area	Objective	Country	Outcome Targeted	Activity	May 2018 - April 2019 (in person-days) PFTAC resident advisors	ST experts	Total	Number of Missions/ Activities	Updated Inputs at Oct 3, 2018 (person-days - changes in red) PFTAC resident advisors	ST experts	Total	Number of Missions/ Activities	% of updated plan delivered at end-Oct	Delivery Status	Milestones	Comments	Planned Date	Experts
Public Financial Management	4. Improve coverage and quality of fiscal reporting	Nauru	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Improving financial reporting based on IPSAS-Cash	0	14	14	1	0	14	14	1	0%	Feb 2019	1. Gap analysis, action plan developed by PFTAC and adopted by authorities by Jan 2019 2. Staff trained on IPSAS-Cash by Dec 2018.	Part of PFM Roadmap	Dec 2018	STX
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.	5	-	5	Remote	0	0	0	0	0%	Cancelled	• Review and refine the list of all institutional units covered for public sector GFS by April 2019. • Update BCG GFS data files with actual outcomes (up to FY17) and prepare (FY18) BCG preliminary data by November 2018. • Introduce a first draft of the budget summary statements in the *GFSM 2014* format. By April 2019. [RBM – GO – 5.7, 5.8 and 10.2]	The institutional scope includes all significant central government institutional units and its associated transactions.	Remote	De La Beer
			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.											• Automate the GFS economic and functional codes in the financial system by April 2019. [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	21	-	21	2	21	0	21	2	33%	Jul 19 - 24, 2018 April 29 - May 10, 2019	Relative to the baseline, the number of staff trained to compile and/or disseminate these statistics is adequate by September 2018	• Two staff further trained on revised methodology, data collection, compiling rebased GDP estimates and dissemination of rebased GDP estimates (Sep 2018)		Wild/ Marcus
			1.4 Data are compiled and disseminated using the concepts and definitions of the latest manual/guide.	Assist with benchmarking and rebasing											Relative to the baseline, deviations from 2008 SNA are reduced and/or eliminated by September 2018	• Updated rebasing plan set out (Jun 2018) • Derivation of 2013 informal sector benchmarks using HIES 2012-13 (Jun 2018) • Derivation of government, public corps and market sector benchmarks (Sep 2018) • Rebased GDP(P) estimates drafted (Sep 2018)		
			1.18 A new data set has been compiled and disseminated internally and/or to the public	Provide supplementation to produce latest GDP estimates											New national accounts statistics, as set out in the latest System of National Accounts (2008) manual, are available by October 2018	• Collection of latest administrative, trade and prices data (Jun 2018) • Compilation of 2017-18 draft estimates (forecasts) and earlier revisions (Jun 2018)		
Revenue Administration	1. Strengthened revenue administration management and governance arrangements	Nauru	1.2 Organizational arrangements enable more effective delivery of strategy and reforms.	Review organizational arrangements					0	6	6	1	0%	April 4 - 9, 2019	An organizational structure in place and suitably staffed by 6/30/2020.	Review structure to ensure appropriate institutional settings are in place		TBD
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institionalized.	Review current reform progress	5	-	5	1	5	0	5	1	0%	Apr 8 - 12, 2019	Reform strategy in place.	Nauru has made good reform progress which is being supported through a resident advisor.	11/3/2018 - 11/7/2018	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 Strengthen core tax functions	Review core tax functions					0	6	6	1	0%	Feb 10 - 15, 2019	Core tax functions operating at improved efficiency levels	Improved core tax functions facilitating improved compliance		TBD

Totals:	31	14	45	4
Updated Plan Total Days	**26**	**26**	**52**	**6**
Delivered by Oct 31:	**7**	**0**	**7**	**1**
Percentage of Revised Plan:	**27%**	**0%**	**13%**	**17%**

| Legal/ Tax Policy | Tax Policy | Nauru | 1.8 Design Legislation | PACER Plus Tax policy diagnostic mission | | | | | 0 | 16 | 16 | 1 | 0% | Apr 8 - 19, 2019 | Modernized laws implemented by 30/6/2021. | Provide authorities with options to recoup losses from trade taxes | 5/7/2018 - 5/16/2017 | Mullins |