

FY26 Work Plan - May 2025 to April 2026: Niue - FINAL OUTTURN at April 30, 2026

TA Area	Objective	Country	Outcome Targeted	Activity	May 2025 - April 2026 (in person-days)			Number of Missions/ Activities	Mid-Year Update at Oct 30, 2025 (in person-days)			Number of Missions/ Activities	Update as at Apr 30, 2026 (in person-days)			Number of Missions/ Activities	% Delivery	Delivery Status	Modality	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total								
Public Financial Management	Improved PFM laws and effective institutions	Niue	The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Provide PFM Support - Assess current PFM practices and processes	-	-	-	-	5	11	16	1	5	11	16	1	100%	Feb 16 - 20, 2026	In-country			Owen/ Kaufmann	
	Improved PFM laws and effective institutions		The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Conduct a PEFA Assessment	38	38	76	1	-	-	-	-	-	-	-	-	0%	Rescheduled		PEFA Report completed and endorsed by the PEFA Secretariat		Aug 18 - 29, 2025	LTX / STX
	Improved PFM laws and effective institutions		The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Develop PFM Roadmap	12	17	29	1	-	-	-	-	-	-	-	-	0%	Rescheduled		Draft PFM Roadmap submitted to authorities.		Oct 6 - 17, 2025	LTX / STX
	Comprehensive, credible, and policy-based budget preparation		A more credible medium-term budget framework is integrated with the annual budget process	Strengthen Budgetary Process	-	17	17	1	-	-	-	-	-	-	-	-	0%	Rescheduled		Updated budget book.		Aug 11 - 22, 2025	STX
Government Finance Statistics	Strengthen compilation and dissemination of fiscal statistics	Niue	A new data set has been compiled and disseminated internally and/ or to the public	Expanding GFS coverage - Automating the mapping from FMIS to produce GFS data	5	-	5	1	5	-	5	1	5	-	5	1	100%	Aug 11 - 15, 2025	In-country	1. Experimental GFS outputs for the budgetary central government subsectors have been produced. 2. Regular business process for the compilation of the budgetary central government data has been established. 3. The authorities independently maintain the compilation of the basic GFS statements for the budgetary central government subsector.		Aug 4 - 8, 2025	McDonagh
			Source data are adequate for the compilation of these macroeconomic statistics																				
Real Sector Statistics	Strengthen compilation and dissemination of real sector statistics national accounts	Niue	A new data set has been compiled and disseminated internally and/or to the public.	Update GDP	-	18	18	1	-	26	26	1	-	25	25	1	100%	Nov 18 - Dec 1, 2025	In-person	Prepare a new GDP series for 2025		Nov 17 - 28, 2025	Freeman
Revenue Administration	Strengthened revenue administration management and governance arrangements	Niue	Digital technologies are better aligned with strategic objectives	Develop Digitalization Roadmap	10	-	10	1	10	-	10	1	10	-	10	1	100%	Jun 3, 2025 - Apr 30, 2026	Remote	Improved ICT strategies and systems to support the tax administration.		Jun 3 - Dec 1, 2025	McAllister
	Strengthened core tax administration functions		Strengthen core tax functions	Monitor implementation of core tax functions - Improve Taxpayer Compliance	-	17	17	1	-	24	24	1	-	24	24	1	100%	Jun 10 - 27, 2025	In-country	Filing and payment of core taxes improves for identified groups of tax payers.		Jun 30 - Jul 14, 2025	Ravono
<b>TOTAL</b>					<b>65</b>	<b>107</b>	<b>172</b>	<b>7</b>															

Updated Mid-FY26 Workplan:  
Delivered by Oct 31:  
Percentage of Revised Plan:

20	61	81	5
5	24	29	2
25%	39%	36%	40%

Final Outturn at April 30, 2026:  
Percentage of Mid-Year Revised Plan:  
Percentage of Original Plan:

20	60	80	5
100%	98%	99%	100%
31%	56%	47%	71%