

FY20 Proposed PFTAC Work Plan - May 2019 to April 2020: Nauru

| TA Area                       | Objective  | Country  | Outcome Targeted   | Activity   | May 2019 - April 2020<br>(in person-days) |            |           | Number of Missions/<br>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.   | 2   | 0          | 2         | Remote   | <ul style="list-style-type: none"> <li>Review and refine the list of all institutional units covered for public sector GFS.</li> <li>Compile and disseminate annual GFS data for BCG FY2018.</li> <li>Introduce a first draft of the budget summary statements in the GFSM 2014 format. [RBM – GO – 5.7, 5.8 and 10.2]</li> </ul>               | The institutional scope includes all significant central government institutional units and its associated transactions. | Remote         | LTX                  |
|                               |  |  | 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. [RBM – GO – 9.6]</li> </ul>  |  |                |                      |
| 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  | <ul style="list-style-type: none"> <li>2 Staff members trained on the usage of collected survey and administrative data for compiling NA.</li> </ul>  |  | Sep-19/ Mar-20 | Schelblecker         |
|                               |  |  | 1.4 Data are compiled and disseminated using the concepts and definitions of the latest manual/guide.  | Assist with benchmarking and rebasing  |   |            |           |  | <ul style="list-style-type: none"> <li>Complete analysis/extraction of HIES 2012/13 data for informal prod estimates.</li> <li>Derivation of 2013 benchmark estimates by industry.</li> </ul>   |  |                |                      |
|                               |  |  | 1.18 A new data set has been compiled and disseminated internally and/or to the public   | Provide supplementation to produce latest GDP estimates  |   |            |           |  | <ul style="list-style-type: none"> <li>Implementation of revised estimates on construction, house rental data and financial services.</li> <li>Collection of quality adjusted unit-level tax data, for potential replacement of weak models/assumptions.</li> <li>A new set of draft GDP estimates for 2016/2017 has been published.</li> </ul> |  |                |                      |
| 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  | 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         | Neves/<br>Uluinaceva |
| 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  | An organizational structure in place and suitably staffed by 6/30/2020.   | Review structure to ensure appropriate institutional settings are in place   | Jun-19         | Shrosbree            |
|                               |  |  | 1.8.1. Effective implementation of a new tax or modernized legislation   | Pacer Plus mission   |   |            |           | 1  | 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  | 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          |           | Core tax functions operating at improved efficiency levels | Visit included under objective 1<br>Improved core tax functions facilitating improved compliance  | Jun-19   | Shrosbree      |                      |
|                               |  | 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          |           | Reform strategy in place.                                  | Visit included under objective 1<br>Nauru has made good reform progress which is being supported through a resident advisor.  | Jun-19   | Eysselein      |                      |
| <b>TOTAL</b>                  |  |  |  |  | <b>31</b>                                 | <b>26</b>  | <b>57</b> | <b>6</b>   |   |  |                |                      |