

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	Updated Post COVID Inputs at Jul 31, 2020 (person-days - changes in red)			Number of Missions/Activities	Updated Inputs at Jan 31, 2021 (person-days - changes in red)			Number of Missions/Activities	Updated Inputs at Apr 30, 2021 (person-days - changes in red)			Number of Missions/Activities	% delivered	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts	
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		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	3	-	3	1	3	-	3	1	3	-	3	1	100%	Nov 30 - Dec 2, 2020 (remote)	1 - Not COVID Related	• Review and refine the list of all institutional units covered for public sector GFS. • Introduce a first draft of the budget summary statements in the GFSM 2014 format. • Investigate all possible data sources for the compilation of GFS	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.																								
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	1.18 A new data set has been compiled and disseminated internally and/or to the public	Rebase and update GDP(P)	12	16	28	2	12	16	28	2	12	-	12	1	10	-	10	1	100%	Jan 18 - 29, 2021 (remote)	3 - Moderately COVID Related	Compilation of draft 2018-19 GDP estimates Collection of improved construction, house rental data and financial services	Currently the authorities stopped receiving missions	Jul, 2020/ Apr, 2021	Scheiblecker	
Macroeconomic Programming and Analysis	Well functioning macroeconomic policy and institutions: improved macroeconomic policy advice to government	Nauru	3. Sound medium-term macroeconomic framework	Macro Forecasting, National Accounts and Economic Models	5	-	5	1	5	-	5	1	-	12	12	1	-	12	12	1	100%	Aug 31 - Sep 11, 2020 (remote)	3 - Moderately COVID Related				Rahman	
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	-	10	10	1	-	-	-	-	-	-	-	-	0%	Shift to FY22		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	-	16	16	1	-	16	16	1	-	16	16	1	100%	Jun 18 - 29, 2020 (remote)	3 - Moderately COVID Related	Modernized laws implemented by 12/31/2021.	Provide authorities with options to recoup losses from trade taxes - HQ mission	May 18 - 26, 2020	Mullins	
			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	-	10	10	1	-	-	-	-	-	-	-	-	-	0%	Shift to FY22		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	5	10	15	1	-	-	-	-	-	-	-	-	-	0%	Shift to FY22		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
			1.8.2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review reform progress	5	-	5	1	-	-	-	-	3	-	3	1	3	-	3	-	3	1	100%	Apr 6 - 8, 2021 (remote)	2 - Indirectly COVID Related	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
	Legal	1.8. Effective implementation of a new tax or modernized legislation	Tax Law Reform: Taxation of Foreign Income and Consolidation of Tax Laws												5	5	1	-	5	5	1	100%	Oct 12 - 16, 2020 (remote)	2 - Indirectly COVID Related				Burns
				Drafting of Excise Act and Goods Tax Act	-	16	16	1	-	16	16	1	-	0	-	0	-	-	-	-	0%	Shift to FY22		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	
TOTAL					30	81	111	8																				

Updated Post COVID-FY21 Workplan:

25	78	103	9
0	16	16	1
0%	21%	16%	11%

Delivered by Jan 31:

Percentage of Revised Plan:

Updated Workplan at Jan 31:

18	33	51	6
15	33	48	5
83%	100%	94%	83%

Delivered by Jan 31:

Percentage of Revised Plan:

Final Outturn at April 30:

16	33	49	6
89%	100%	96%	100%
64%	42%	48%	67%
53%	41%	44%	75%

Percentage of Jan 2021 Revised Plan:

Percentage of Jul 2020 Revised Plan:

Percentage of Original Plan: