

FY23 Work Plan - May 2022 to April 2023: Niue - FINAL OUTTURN AT APRIL 2023

TA Area	Objective	Country	Outcome Targeted	Activity	May 2022 - April 2023 (In person-days)			Number of Missions/Activities	Updated Inputs at Oct 31, 2022 (In person-days)			Number of Missions/Activities	Updated Inputs at Apr 30, 2023 (In person-days)			Number of Missions/Activities	% delivered	Delivery Status	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total							
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	Updating GDP to 2020-21 and rebasing to HIES 2015-16	-	15	15	1	-	15	15	1	-	18	18	1	100%	Oct 17 - 28, 2022 (in-country)	Rebased national accounts data have been made available		Jul 11 - 22, 2022 (in-country)	Freeman
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	Drafting the PFMA	1	6	7	1	1	6	7	1	1	6	7	1	100%	May 9 - Nov 30, 2022 (remote)	Comprehensive PFM legislation drafted	This activity has been shifted from FY22 due to delayed implementation	May 9 - Jun 30, 2022 (remote)	Lavea/ McKenzie
			The capacity of ministry of finance to plan, implement and sustain PFM reforms is enhanced	Develop Audit, Fraud & Procurement Policies	-	-	-	-	-	-	-	-	-	5	9	14	1	100%	Aug 15 - Oct 31, 2022 (remote)			
Revenue Administration	Strengthened revenue administration management and governance arrangements	Niue	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Reform Program Progress Review	-	10	10	1	-	16	16	1	-	18	18	1	100%	Sep 26 - Oct 11, 2022 (in-country)	Reform plans are systematically being implemented	Mentoring support enables embedding of new CD	Oct 17 - 28, 2022 (remote)	Shrosbree/ O'Keefe
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Reform Progress Check	-	10	10	1	8	-	8	1	-	-	-	-	0%	Shifted to FY24	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	Following 2 years of remote CD, need to review implementation and progress in achieving outcomes.	Jan 16 - 27, 2023 (remote)	Shrosbree/ Williams
	Organizational arrangements enable more effective delivery of strategy and reforms/ Corporate priorities are better managed through effective risk management		Progressing LTO and Compliance-Risk Management-improving business processes and compliance, organization and people performance	-	-	-	-	-	16	16	1	-	46	46	1	100%	Apr 3 - 17, 2022 (in-country)/ Apr 3 - 24, 2023 (in-country)	Plan for focus on LTO is delivering increased revenue collection from LTO. Compliance risks identified, plan developed and first phase implemented successfully	Follows establishment of new operating model			Vivian/ O'Keefe
	Strengthened core tax administration functions		Core business process mapping and SOPs	-	-	-	-	-	14	14	1	-	-	-	-	0%	Shifted to FY24	Staff capability and customer service improved	Part of the implementation plan for reform			STX
Legal			Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	ITA Rewrite	-	14	14	1	-	-	-	-	-	-	-	0%	FY24	New ITA completed for implementation	PFTAC is supporting a request by the authorities to modernize their tax laws.	Mar 13 - 24, 2023 (in-country)	Burns	
<b>TOTAL</b>					<b>1</b>	<b>55</b>	<b>56</b>	<b>5</b>														

Updated Mid-FY23 Workplan:  
Delivered by Oct 31:  
Percentage of Revised Plan:

9	67	76	6
1	37	38	3
11%	55%	50%	50%

Final Outturn at April 30, 2023:  
Percentage of Mid-Year Revised Plan:  
Percentage of Original Plan:

6	98	104	5
67%	146%	137%	83%
600%	178%	186%	100%