



REPUBLIC OF NAURU

DEPARTMENT OF FINANCE

QUARTERLY BUDGET PERFORMANCE REPORT  
QUARTER 3 2019-20

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Treasury Division  
Department of Finance

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# QUARTERLY BUDGET PERFORMANCE REPORT – QUARTER 3 2019-20

## INTRODUCTION

This is the performance report for the third quarter of the 2019-20 Budget year for the Republic of Nauru. It provides revenue and expenditure data recorded by Treasury for the period 1 July 2019 to 31 March 2020. It is based on all available information to Treasury from the Government's accounts and departmental sources as at 6 April 2020.

- In aggregate, actual year to date performance is consistent with expectations, with 82 per cent of total annual revenue collected and 67 per cent of total expenditure spent to date.

This report only covers General Government operations. Donor expenditures and the operations of State-owned enterprises (SoE's) are not included, except where transfers from the Government have been made to donor projects or as subsidies/loans to SoE's. Likewise receipts from direct budget support donor funding have been included. All figures are in Australian dollars.

## OVERVIEW

### MACROECONOMIC ASSUMPTIONS

During the period, there was no change in the macro-economic assumptions from those adopted in the 2019-20 Budget: growth would be flat (0.6 per cent) and inflation would be around 2 per cent. The nominal GDP estimate for 2019-20 is \$170.2 million.

These assumptions are likely to change in the next quarter, given the impact of the Coronavirus pandemic. The Government's initial response to the pandemic is being covered by re-prioritisation of existing expenditure to cover health and quarantine costs and liquidity support for Nauru Airlines. Some revenues are at risk from the pandemic, such as fisheries and travel related revenues, but are expected to be partly offset by increased donor contributions.

### SUPPLEMENTARY APPROPRIATIONS

There was one supplementary appropriation in the quarter, following the mid-year review of budget estimates.

- *Supplementary Appropriation No.5 2019-20* (28 January 2020) recognised \$17.1 million in additional revenue mainly related to increased fisheries related revenue and visa fees, and appropriated \$17.1 million for various expenditures. These included subsidies to SOEs (Nauru Airlines and Nauru Rehabilitation Corporation), provision for unanticipated Port project costs, the fiscal cash buffer, Nauru Trust Fund contributions and operational costs for various departments.

## REVISED 2019-20 BUDGET

Following the supplementary bill, the revised budget for 2019-20 is for revenue of \$249.6 million and expenditure of \$248.8 million with a surplus balance of \$0.8 million.

## FISCAL RESPONSIBILITY RATIOS

The Government has adopted the following fiscal responsibility ratios:

- Fiscal balance to GDP ratio must not be negative – budget must at least be in balance
- Fiscal cash buffer – cash reserves up to the equivalent of two months non-RPC related expenditure must be available
- Personnel costs to current expenditure to be less than 30 per cent.

Performance in the quarter against these ratios is summarised in the tables below. All ratios were met at the end of the quarter.

*Table 1: Fiscal responsibility ratio performance Q3 2019-20*

Measure	Target	2018-19	2019-20	2019-20	2019-20
		Prelim Actual	Budget	Revised Budget	2019-20 Q3 Actual
Fiscal balance to GDP	not negative as % of GDP	5%	0.18%	0.49%	35%
Personnel cost ratio	Personnel cost to current expenditure <30%	23%	36%	22%	19%

*Table 2: GON Liquidity and fiscal cash buffer Q3 2019-20*

	Requirement (\$)	Total funds (\$)			
		at 1 July 2019	at 30 Sept 2019	at 30 Dec 2019	at 31 Mar 2020
Fiscal cash buffer at 30 June 2019	19,095,272	84,692,499			
Fiscal cash buffer at 30 Sept 2019	25,819,099		101,315,889		
Fiscal cash buffer at 30 December 2020	30,379,007			150,347,725	
Fiscal cash buffer at 31 March 2020	30,379,007				124,541,242
<i>of which held in cash buffer funds</i>		<i>11,092,498</i>	<i>11,166,668</i>	<i>25,212,945</i>	<i>29,245,854</i>

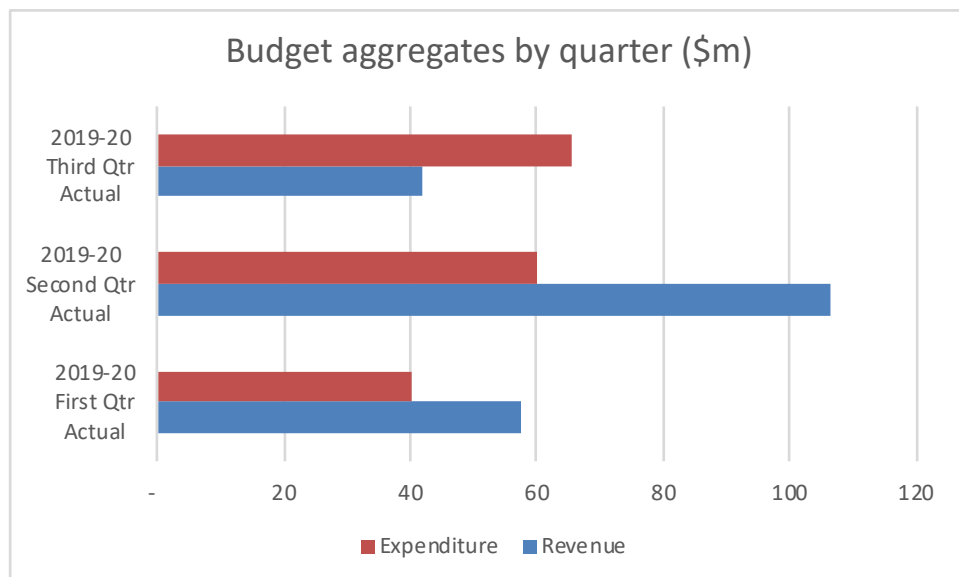
## TOTAL BUDGET AGGREGATES

The total budget aggregates for 2019-20 Budget and year to date, as well as the preliminary final budget outcome for 2018-19 are shown in Table 3 and Figure 1. Performance is consistent with expectations, with revenue collections peaking in the second quarter and expenditures gradually accelerating as the year progresses.

Table 3 Aggregate results Q2 2019-20

	2018-19 Preliminary Actual	2019-20 Approved Budget	2019 Supp Bills	2019-20 Revised Budget	2019-20 YTD Actual	2019-20 YTD Actual % of budget	2019-20 Commitments	2019-20 Available Budget
	\$	\$	\$	\$	\$		\$	\$
<b>Revenue</b>	217,099,983	146,030,911	103,571,935	249,602,846	205,848,689	82%	-	43,754,157
<b>Expenditure</b>	208,502,756	145,716,127	103,053,936	248,770,063	166,108,508	67%	3,431,730	79,229,825
<b>Balance</b>	8,597,227	314,784	517,999	832,783	39,740,181	-	3,431,730	35,475,668

Figure 1 Aggregate results by Quarter 2019-20



## OPERATING REVENUE ANALYSIS

Actual revenues collected to date have been in line with expectations, reflecting the seasonal nature of some revenue streams (for example fisheries revenue) (see Figure 2). Actual revenue collected to the end of the third quarter 2019-20 accounted for 82 per cent of the revised budget estimate for 2019-20 (Table 4).

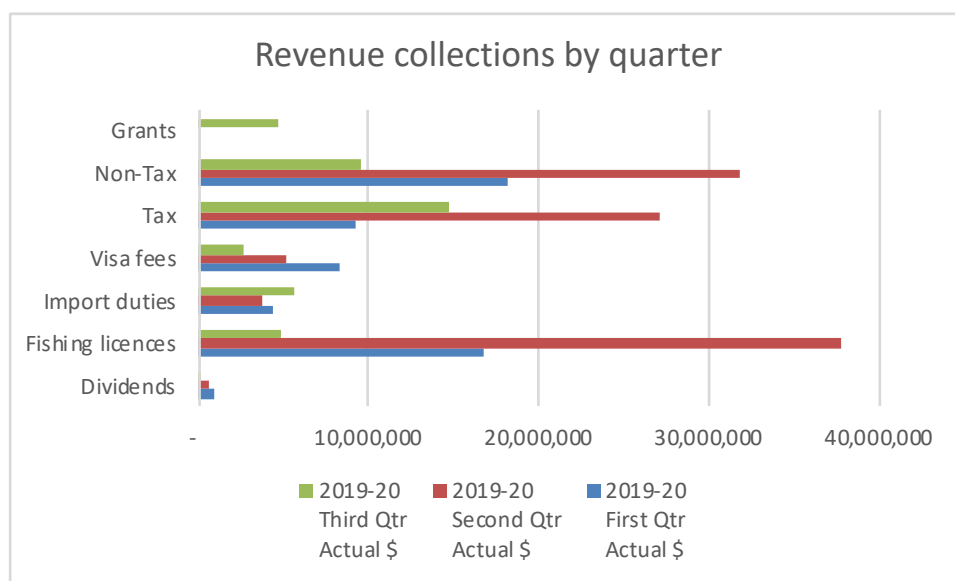
The Coronavirus pandemic is expected to put some revenue collections at risk for the next quarter, mainly as a result of travel restrictions. This is likely to impact on employment withholding tax (due to less expatriate workers on Island), air services related non-tax revenue (due to less flights and passengers) and fisheries revenue (due to lower demand for fish in international markets, and therefore less demand for fishing days). These losses are expected to be offset by increased donor support.

Direct budget support payments from the Asian Development Bank (ADB) and Taiwan are expected to be received in the fourth quarter.

Table 4: Revenue breakdown Q3 2019-20

Description	2018-19 Preliminary Actual	2019-20 Approved Budget	2019-20 Supp Bills	2019-20 Revised Budget	2019-20 YTD Actual	2019-20 YTD Actual % of budget	2019-20 Remaining Budget
	\$	\$	\$	\$	\$	%	\$
Dividends	1,746,867	-	1,542,649	1,542,649	1,642,649	106%	(100,000)
Fishing licences	71,373,771	50,532,825	12,474,752	63,007,577	59,256,444	94%	3,751,133
Import duties	17,867,967	14,654,707	-	14,654,707	13,689,026	93%	965,681
Visa fees	11,071,613	11,210,008	7,000,000	18,210,008	16,111,785	88%	2,098,223
Tax	41,333,515	32,700,000	24,800,000	57,500,000	51,031,381	89%	6,468,619
Non-Tax	69,449,493	21,080,685	60,090,666	81,171,351	59,473,284	73%	21,698,067
Grants	4,256,757	15,852,686	(2,336,132)	13,516,554	4,644,120	34%	8,872,434
<b>Total</b>	<b>217,099,983</b>	<b>146,030,911</b>	<b>103,571,935</b>	<b>249,602,846</b>	<b>205,848,689</b>	<b>82%</b>	<b>43,754,157</b>

Figure 2 Revenue Collections by quarter 2019-20



## VISA FEES

Total revenue from visa fees was in line with expectations in the quarter (see Table 5). This included resolution of historical reimbursement payments from Australia. In line with reduced RPC activity, Visa Fees – RPC continued to be lower than originally budgeted.

Table 5 Visa Revenues Q3 2019-20

Description	2018-19 Preliminary Actual	2019-20 Approved Budget	2019 -20 Supp Bills	2019-20 Revised Budget	2019-20 YTD Actual	2019-20 YTD Actual % of budget	2019-20 Remaining Budget
	\$	\$	\$	\$	\$	%	\$
1330 - Visa Check up	8,621	10,008	-	10,008	9,757	97%	251
1335 - Visa Fees - RPC	768,200	5,600,000	(3,000,000)	2,600,000	1,383,000	53%	1,217,000
1575 - Visa Fees (Other Business)	2,876,362	2,000,000	-	2,000,000	1,844,594	92%	155,406
1580 - Visa Fees - RPC Resettlement	7,418,430	3,600,000	10,000,000	13,600,000	12,874,434	95%	725,566
<b>Total Visa Fees</b>	<b>11,071,613</b>	<b>11,210,008</b>	<b>7,000,000</b>	<b>18,210,008</b>	<b>16,111,785</b>	<b>88%</b>	<b>2,098,223</b>

## FISHING REVENUES

Fishing revenues are in line with expectations (Table 6). This revenue group is strongly seasonal, with the majority of revenue being received in the second quarter. Final quarter revenues may be at risk due to reduced demand for fishing days in light of the Coronavirus pandemic.

Table 6: Fishing revenues Q3 2019-20

Description	2018-19 Preliminary Actual	2019-20 Approved Budget	2019 -20 Supp Bills	2019-20 Revised Budget	2019-20 YTD Actual	2019-20 YTD Actual % of budget	2019-20 Remaining Budget
	\$	\$	\$	\$	\$	%	\$
1055 - Support Vessel Charges	278,483	139,671	66,084	205,755	295,206	143%	(89,451)
1071 - Purse Seine Revenue - Licensing	1,447,472	977,699	182,012	1,159,711	1,570,273	135%	(410,562)
1072 - Purse Seine Revenue - Fishing Days	69,647,816	49,415,455	12,226,656	61,642,111	57,390,965	93%	4,251,146
<b>Total Fisheries Revenue</b>	<b>71,373,771</b>	<b>50,532,825</b>	<b>12,474,752</b>	<b>63,007,577</b>	<b>59,256,444</b>	<b>94%</b>	<b>3,751,133</b>

## TAXATION REVENUE

Taxation revenues were in line with expectations (Table 7). Collections of employment withholding tax are expected to be at risk in the next quarter due to the Coronavirus pandemic, and the reduced number of expatriates on Nauru. The final business tax instalment is expected on 15 April 2020.

Table 7: Taxation revenue Q3 2019-20

Description	2018-19 Preliminary Actual	2019-20 Approved Budget	2019 -20 Supp Bills	2019-20 Revised Budget	2019-20 YTD Actual	2019-20 YTD Actual % of budget	2019-20 Remaining Budget
	\$	\$	\$	\$	\$	%	\$
1190 - Telecom Tax	2,158,401	1,200,000	1,100,000	2,300,000	1,875,583	82%	424,417
1590 - Employment/Non-resident Withholding Tax	16,975,366	17,700,000	-	17,700,000	13,753,250	78%	3,946,750
1591 - Business Profit Tax	22,199,748	13,800,000	23,700,000	37,500,000	35,402,548	94%	2,097,452
<b>Total Tax</b>	<b>41,333,515</b>	<b>32,700,000</b>	<b>24,800,000</b>	<b>57,500,000</b>	<b>51,031,381</b>	<b>89%</b>	<b>6,468,619</b>

## NON-TAX REVENUE

Non-tax revenue collections in the year to date are broadly in line with expectations (Table 8), with the exception of reimbursement of RPC operational costs, which is running behind budget at 41 per cent reimbursed to date. Revenues from flight related activity (DCA Departure taxes, air navigation fees, landing fees and rental fees) are running behind expectations, and not expected to recover, given the impact of the Coronavirus pandemic.

Table 8 Non-tax revenues Q3 2019-20

Description	2018-19	2019-20	2019 -20	2019-20	2019-20	2019-20 YTD	2019-20
	Preliminary Actual	Approved Budget	Supp Bills	Revised Budget	2019-20 YTD Actual	Actual % of budget	Remaining Budget
	\$	\$	\$	\$	\$	%	\$
1121 - Curator fees	175,562	5,000.00	-	5,000.00	(28,221)		33,221
1215 - Licenses-Drivers etc	80,345	100,000	-	100,000	76,167	76%	23,833
1220 - Corporation Fees and Licenses	177,625	130,000	-	130,000	114,675	88%	15,325
1225 - Licenses-Trading	345,604	280,000	-	280,000	479,935	171%	(199,935)
1230 - Liquor Licensing Board	28,629	28,500	-	28,500	15,151	53%	13,349
1235 - Gaming / Bingo Licenses	378,173	420,000	-	420,000	205,816	49%	214,184
1260 - Birth Certificate	26,410	15,505	-	15,505	20,370	131%	(4,865)
1265 - Death Certificate	720	340	-	340	620	182%	(280)
1270 - Marriage Certificate	3,050	1,730	-	1,730	2,610	151%	(880)
1300 - Registration Fees-Motor Cars	68,207	68,709	-	68,709	62,313	91%	6,397
1305 - Registration Fees-Motorcycles	4,965	6,036	-	6,036	4,935	82%	1,101
1310 - Vehicle/Insurance Fees	182,313	-	-	-	205,730	-	(205,730)
1325 - Passport Fees and Photographs	315,117	180,000	-	180,000	161,620	90%	18,380
1340 - Police Clearance	49,095	45,000	-	45,000	36,300	81%	8,700
1360 - D.C.A-Pax Levy	1,845,600	1,871,520	-	1,871,520	872,075	47%	999,445
1365 - D.C.A.-Departure Taxes	1,746,500	1,780,740	-	1,780,740	748,600	42%	1,032,140
1370 - D.C.A.-Air Navigation Fees	984,842	902,652	-	902,652	326,563	36%	576,089
1375 - D.C.A.-Landing Fees	1,073,036	1,106,664	-	1,106,664	379,102	34%	727,562
1380 - D.C.A.-Rental Fees	133,098	133,728	-	133,728	68,437	51%	65,292
1400 - Port Fees	1,239,511	2,045,678	(1,820,689)	224,989	357,684	159%	(132,695)
1420 - Warehouse sales	30,158	199,383	(199,383)	-	-	-	-
1475 - Miscellaneous Revenue	5,268,304	3,780,470	26,357,985	30,138,455	27,945,660	93%	2,192,795
1480 - Bus Services	2,364	1,200	-	1,200	830	69%	370
1485 - Quarantine Fees	46,650	60,000	-	60,000	33,766	56%	26,234
1490 - Court Fines and Fees	855,118	15,000	-	15,000	16,032	107%	(1,032)
1495 - Service Fees	27,035,253	5,034,100	15,100,000	20,134,100	16,101,661	80%	4,032,439
1500 - Sale of Maps	9,820	-	-	-	7,070	-	(7,070)
1520 - Food Handler Check up	6,000	4,800	-	4,800	5,640	118%	(840)
1525 - PO Box Rentals	-	-	-	-	240	-	(240)
1530 - Philatelic Bureau Sales	-	-	-	-	1,330	-	(1,330)
1540 - Advertising Revenue	6,044	30,000	-	30,000	5,149	17%	24,851
1555 - Spectacles,Drugs etc	880	1,000	-	1,000	1,380	138%	(380)
1565 - Medical Services	4,401	4,800	-	4,800	2,200	46%	2,600
1577 - DJBC - Operations	5,116,398	2,397,474	655,810	3,053,284	2,727,138	89%	326,146
1578 - DJBC - Reimbursable Costs	14,978,678	346,656	19,996,943	20,343,599	8,431,486	41%	11,912,113
1700 - National/District Roll Sales	3,600	8,000	-	8,000	5,470	68%	2,530
1705 - Electoral Various Fees	193,020	76,000	-	76,000	77,750	102%	(1,750)
Other	7,034,403	-	-	-	-	-	-
<b>Total Non Tax</b>	<b>69,449,493</b>	<b>21,080,685</b>	<b>60,090,666</b>	<b>81,171,351</b>	<b>59,473,284</b>	<b>73%</b>	<b>21,698,067</b>



## CUSTOMS AND OTHER IMPORT DUTIES

Customs and excise duty collections are broadly on track to achieve the budget estimate (Table 9). Customs and excise duty on sugar continues to be collected at a higher rate than anticipated at budget.

*Table 9 Customs and other Import duties Q3 2019-20*

Description	2018-19	2019-20	2019 -20	2019-20	2019-20	2019-20 YTD	2019-20
	Preliminary Actual	Approved Budget	Supp Bills	Revised Budget	2019-20 YTD Actual	Actual % of budget	Remaining Budget
	\$	\$	\$	\$	\$	%	\$
1140 - Customs and Excise Duty - Tobacco	5,338,101	4,772,288	-	4,772,288	4,450,219	93%	322,069
1145 - Customs and Excise Duty - Alcohol	1,133,629	1,460,000	-	1,460,000	1,422,108	97%	37,892
1150 - Customs and Excise Duty - Sugar	851,084	642,419	-	642,419	768,787	120%	(126,368)
1155 - Customs and Excise - Machinery/Vehicle/E	1,096,543	680,000	-	680,000	775,614	114%	(95,614)
1160 - Customs and Excise Duty - Other	2,676,933	2,800,000	-	2,800,000	1,988,662	71%	811,338
1165 - Customs and Excise Duty - Petrol Sales	2,238,392	2,200,000	-	2,200,000	1,740,744	79%	459,256
1170 - Customs and Excise Duty - Diesel Sales	4,323,557	2,000,000	-	2,000,000	2,542,892	127%	(542,892)
1175 - Customs and Excise Duty - JetA1	209,729	100,000	-	100,000	-	0%	100,000
<b>Total Customs and Excise Duty</b>	<b>17,867,967</b>	<b>14,654,707</b>	<b>-</b>	<b>14,654,707</b>	<b>13,689,026</b>	<b>93%</b>	<b>965,681</b>

## OTHER REVENUE – DIVIDENDS AND GRANTS

Income from dividends and grants was received during the quarter (Table 10). Direct budget support was received from Taiwan, with further payments from Taiwan and the ADB expected in the final quarter. A dividend of \$100,000 was received from the Post Office during the quarter.

*Table 10 Dividends and Grants Q3 2019-20*

Description	2018-19	2019-20	2019 -20	2019-20	2019-20	2019-20 YTD	2019-20
	Preliminary Actual	Approved Budget	Supp Bills	Revised Budget	2019-20 YTD Actual	Actual % of budget	Remaining Budget
	\$	\$	\$	\$	\$	%	\$
1015 - Income from Investments & Dividends-Oth	1,746,867	-	1,542,649	1,542,649	1,642,649	106%	100,000
1660 - General Budget Support	4,256,757	15,852,686	2,336,132	13,516,554	4,644,120	34%	8,872,434
<b>Total Dividends and Grants</b>	<b>6,003,624</b>	<b>15,852,686</b>	<b>793,483</b>	<b>15,059,203</b>	<b>6,286,769</b>	<b>42%</b>	<b>8,772,434</b>

## REVENUE BY DEPARTMENT

Table 11 shows the 2018-19 preliminary budget outcome, 2019-20 Budget and actual revenue for the year to date by department head.

Please note that the total 2018-19 preliminary actual is not the complete total, due to matching with 2019-20 approved budget lines for comparison. Some lines relevant to 2018-19 are not included.

Table 11 Revenue by Department Q3 2019-20

Description	2018-19	2019-20	2019	2019-20	2019-20	2019-20 YTD	2019-20
	Preliminary Actual	Approved Budget	Supp Bills & ISHT	Revised Budget	YTD Actual	Actual % of budget	Remaining Budget
	\$	\$	\$	\$	\$	%	\$
03 - Chief Secretariat	(224,716)	(46,075)	0	(46,075)	(135,540)	294%	89,465
04 - Post and Philately	0	0	0	0	(1,570)	-	1,570
07 - GON Warehouse	(30,158)	(199,383)	199,383	0	0	-	0
09 - Electoral Commission	(198,162)	(86,000)	0	(86,000)	(113,650)	132%	27,650
11 - Finance Secretariat	(1,357,411)	(10,000)	0	(10,000)	0	0%	(10,000)
15 - Nauru Revenue Office	(41,791,832)	(33,220,000)	(24,800,000)	(58,020,000)	(51,313,364)	88%	(6,706,636)
16 - Finance - Other Payments	(8,348,989)	(19,092,686)	2,336,132	(16,756,554)	(3,361,468)	20%	(13,395,086)
17 - Nauru Customs Office (NCO)	(17,868,127)	(14,654,707)	0	(14,654,707)	(13,689,026)	93%	(965,681)
18 - Nauru Regional Processing Centre (NRPCC) Corp.	(27,000,000)	(5,000,000)	(15,100,000)	(20,100,000)	(18,100,001)	90%	(1,999,999)
21 - CIE	(5,750)	(7,500)	0	(7,500)	(2,875)	38%	(4,625)
31 - Fisheries	(72,233,015)	(50,532,825)	(12,474,752)	(63,007,577)	(59,413,469)	94%	(3,594,108)
41 - Police	(50,895)	(46,800)	0	(46,800)	(48,515)	104%	1,715
42 - Department of Multicultural Affairs	(28,281,506)	(12,256,130)	(54,069,418)	(66,325,548)	(52,180,560)	79%	(14,144,988)
43 - Justice - Secretariat	(698,611)	(415,000)	0	(415,000)	(566,889)	137%	151,889
44 - Judiciary	(29,845)	(15,000)	0	(15,000)	(16,032)	107%	1,032
45 - Border Control	(3,238,659)	(2,240,000)	0	(2,240,000)	(2,039,980)	91%	(200,020)
50 - Directorate of TVET	(26,900)	(58,500)	0	(58,500)	(18,614)	32%	(39,886)
61 - Health	(49,880)	(47,008)	0	(47,008)	(32,987)	70%	(14,021)
62 - Sports	(15,000)	0	0	0	(2,800)	-	2,800
81 - Home Affairs		0	0	0	(24,041)	-	24,041
83 - Media Bureau	(6,044)	(30,000)	0	(30,000)	(5,149)	17%	(24,851)
84 - Lands & Survey	(9,820)	(7,000)	0	(7,000)	(7,070)	101%	70
85 - Lands Committee	(3,480)	(2,000)	0	(2,000)	(1,660)	83%	(340)
91 - Department of Transport	(6,072,969)	(5,903,769)	0	(5,903,769)	(2,705,939)	46%	(3,197,830)
93 - Maritime Transport	(1,316,307)	(2,150,528)	1,879,369	(271,159)	(417,857)	154%	146,698
95 - ICT	(1,200,918)	(10,000)	(1,542,649)	(1,552,649)	(1,649,633)	106%	96,984
<b>Total</b>	<b>(210,058,995)</b>	<b>(146,030,911)</b>	<b>(103,571,935)</b>	<b>(249,602,846)</b>	<b>(205,848,689)</b>	<b>82%</b>	<b>(43,754,157)</b>

Maritime transport revenues reflect the timing issues associated with the execution of the decision to remove it from the budget.

## OPERATING EXPENDITURE ANALYSIS

Total expenditure for the quarter is shown in Table 12. Expenditure on Social Benefits and Subsidies & Donations is running ahead of expectations, offset by lower than expected expenditure in other areas.

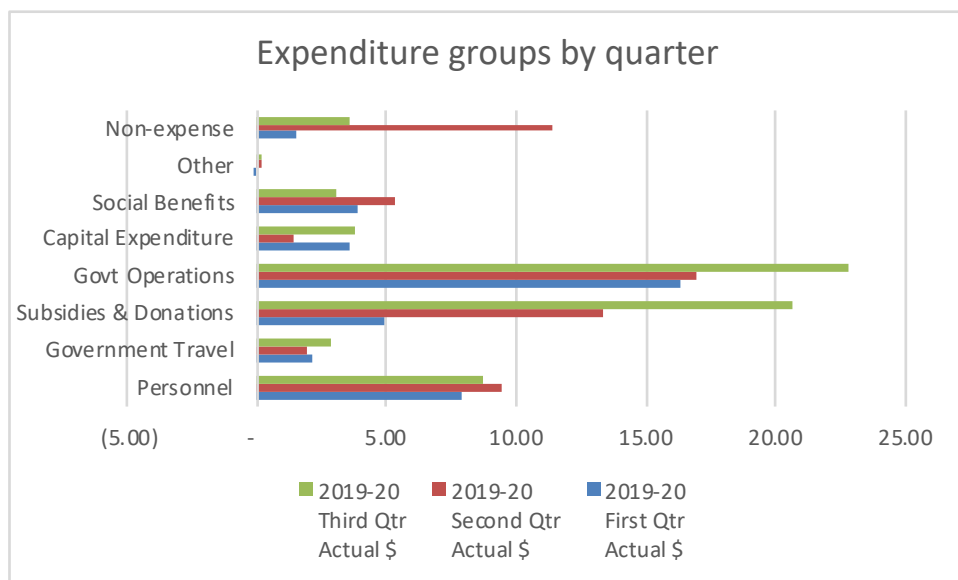
Inter Sub-Head Transfers (ISHTs) have reduced provisions in non-expense items (mainly the fiscal cash buffer) to cover unexpected costs related to Subsidies for SOEs (Ronphos) and Government Operations (mainly the Contingency reserve as part of the Coronavirus pandemic response).

Table 12 Expenditure by Group Q3 2019-20

Description	2018-19 Preliminary Actual	2019-20 Approved Budget	2019-20 Supp Bills	2019-20 ISHT	2019-20 Revised Budget	2019-20 YTD Actual	2019-20 Actual % of budget	Committed	2019-20 Remaining Budget
	\$	\$	\$	\$	\$	\$	%	\$	\$
Personnel	35,617,914	40,994,023	3,441,008	(236,551)	44,198,480	26,053,683	59%	48,463	18,096,333
Government Travel	7,305,847	6,266,984	4,040,368	305,600	10,612,952	7,029,501	66%	238,441	3,345,010
Subsidies & Donations	22,311,627	6,653,063	32,402,187	6,898,459	45,953,709	38,842,893	85%	475,515	6,635,301
Govt Operations	78,210,889	52,828,654	28,397,585	2,149,686	83,375,924	56,101,273	67%	2,183,846	25,090,806
Capital Expenditure	20,776,552	11,577,945	9,399,606	227,835	21,205,385	8,802,932	42%	439,075	11,963,378
Social Benefits	12,659,733	7,208,852	7,050,918	(99,500)	14,160,270	12,333,110	87%	8,107	1,819,053
Other	412,611	674,675	12,162	(3,550)	683,287	372,912	55%	-	310,374
Non-expense items	31,207,583	19,480,000	18,310,103	(9,241,978)	28,548,125	16,572,203	58%	38,282	11,937,640
<b>Total</b>	<b>208,502,756</b>	<b>145,684,196</b>	<b>103,053,936</b>	<b>-</b>	<b>248,738,133</b>	<b>166,108,508</b>	<b>67%</b>	<b>3,431,730</b>	<b>79,197,895</b>

Figure 3 illustrates the expenditure by quarter. Expenditure in the third quarter has continued to gain momentum, especially in Government Operations and Subsidies & Donations. Capital expenditure has also picked up, but is unlikely to be fully expended by the end of the year.

Figure 3 Expenditure by Quarter 2019-20



## PERSONNEL COSTS

All lines in this group are spending less than expected (Table 13), except meals and drinks for staff.

Table 13 Personnel Expenditure Q3 2019-20

Description	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20 YTD	2019-20 YTD Actual	Committed	2019-20
	Preliminary Actual	Approved Budget	Supp Bills	ISHT	Revised Budget	%			Remaining Budget
	\$	\$	\$	\$	\$	\$	%	\$	\$
2005 - Salaries & Allowances - (MP's)	996,228	1,157,941	594,765	-	1,752,706	1,120,190	64%	-	632,516
2010 - HE Salary & Allowances	100,032	105,034	-	-	105,034	78,102	74%	-	26,932
2015 - Salary - Local	19,690,004	23,792,628	2,530,105	(1,587)	26,321,146	15,203,891	58%	23,041	11,094,213
2020 - Salary Expatriate	8,669,984	9,421,330	286,472	(271,500)	9,436,302	5,761,477	61%	-	3,674,825
2025 - Allowances - Staff Contract	1,702,546	1,911,451	-	(35,327)	1,876,124	1,034,122	55%	(11,372)	853,374
2026 - Directors Fees	14,070	36,800	(2,300)	0	34,500	9,650	28%	600	24,250
2035 - Overtime - local	784,219	871,888	155,791	38,833	1,066,512	647,691	61%	13,648	405,174
2040 - Staff Training	845,341	1,402,479	(85,264)	(25,000)	1,292,215	581,897	45%	10,512	699,806
2045 - Recruitment	30,991	43,500	-	-	43,500	14,996	34%	-	28,504
2050 - Uniforms & Protective Clothing	280,057	225,506	40,440	37,496	303,442	163,511	54%	4,594	135,337
2072 - Meals and Drinks - Staff	88,126	192,550	(79,001)	20,534	134,083	116,870	87%	282	16,931
2651 - GON Contributions	2,416,316	1,832,916	-	-	1,832,916	1,321,288	72%	7,158	504,470
<b>Total Personnel</b>	<b>35,617,914</b>	<b>40,994,023</b>	<b>3,441,008</b>	<b>(236,551)</b>	<b>44,198,480</b>	<b>26,053,683</b>	<b>59%</b>	<b>48,463</b>	<b>18,096,333</b>

## GOVERNMENT TRAVEL

Expenditure on Government Travel (Table 14) is broadly in line with expectations. Travel expenditure is expected to continue to be less than budgeted for the rest of the year, given travel restrictions associated with the Coronavirus pandemic.

Table 14 Government Travel Expenditure Q3 2019-20

Description	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20 YTD	2019-20 YTD Actual	Committed	2019-20
	Preliminary Actual	Approved Budget	Supp Bills	ISHT	Revised Budget	% of budget			Remaining Budget
	\$	\$	\$	\$	\$	\$	%	\$	\$
2070 - Travel - Staff	530,390	748,841	44,862	(7,000)	786,703	456,897	58%	11,288	318,518
2075 - Travel - Business	6,775,458	5,518,143	3,995,506	312,600	9,826,249	6,572,605	67%	227,153	3,026,492
<b>Total Government Travel</b>	<b>7,305,847</b>	<b>6,266,984</b>	<b>4,040,368</b>	<b>305,600</b>	<b>10,612,952</b>	<b>7,029,501</b>	<b>66%</b>	<b>238,441</b>	<b>3,345,010</b>

## SUBSIDIES & DONATIONS

Expenditure on Subsidies & Donations (Table 15) is in line with expectations, reflecting planned payments to SOEs during the quarter. This included a subsidy to Nauru Airlines to support liquidity in light of travel restrictions imposed to address the Coronavirus pandemic, and further cash flow support payments to Ronphos. Some of these payments have been covered by ISHTs from the fiscal cash buffer (non-expense item), but most reflected supplementary appropriations.

Table 15 Subsidies & Donations Expenditure Q3 2019-20

Description	2018-19 Preliminary Actual	2019-20 Approved Budget	2019-20 Supp Bills	2019-20 ISHT	2019-20 Revised Budget	2019-20 YTD Actual	2019-20 YTD Actual % of budget	2019-20 Committed	2019-20 Remaining Budget
	\$	\$	\$	\$	\$	\$	%	\$	\$
2376 - Equity Purchases	8,900,000	5,400,000	4,100,000	-	9,500,000	7,233,300	76%	-	2,266,700
2615 - Other Subsidies & Donations	2,167,456	-	-	1,000	1,000	1,000	100%	-	-
2616 - Subsidies to SoEs	10,653,834	242,000	26,789,768	6,825,259	33,857,027	30,043,573	89%	4,164	3,809,290
2617 - Donations - local	590,337	907,532	1,512,419	72,200	2,492,151	1,563,738	63%	471,351	457,062
2618 - Donations - overseas	-	103,531	-	-	103,531	1,282	1%	-	102,249
Total Subsidies & Donations	22,311,627	6,653,063	32,402,187	6,898,459	45,953,709	38,842,893	85%	475,515	6,635,301

## CAPITAL EXPENDITURE

Overall capital expenditure is less than expected (Table 16), especially expenditure on Buildings and Structures. This line includes provisions to support the Port redevelopment project, which may be called on in the final quarter.

Table 16 Capital Expenditure Q3 2019-20

Description	2018-19 Preliminary Actual	2019-20 Approved Budget	2019-20 Supp Bills	2019-20 ISHT	2019-20 Revised Budget	2019-20 YTD Actual	2019-20 YTD Actual % of budget	2019-20 Committed	2019-20 Remaining Budget
	\$	\$	\$	\$	\$	\$	%	\$	\$
2480 - Medical Equipment	311,260	113,400	180,000	-	293,400	171,577	58%	94,998	26,825
2495 - Plant & Equipment Purchases	2,444,346	1,713,864	2,704,994	1,359,647	5,778,505	4,252,527	74%	161,489	1,364,490
2496 - Building and Structures	16,439,291	9,278,781	4,995,780	(678,215)	13,596,347	3,444,444	25%	33,393	10,118,509
2580 - Public Works	1,581,655	471,900	1,518,832	(453,598)	1,537,134	934,385	61%	149,195	453,554
Total Capital Expenditure	20,776,552	11,577,945	9,399,606	227,835	21,205,385	8,802,932	42%	439,075	11,963,378

## SOCIAL BENEFITS

Expenditure on social benefits (Table 17) has been significantly higher than expected, despite supplementation. Expenditure on Nauru Community Housing is running ahead of budget and is likely to be fully expended before the end of the financial year.

Table 17 Social Benefits Q3 2019-20

Description	2018-19 Preliminary Actual	2019-20 Approved Budget	2019-20 Supp Bills	2019-20 ISHT	2019-20 Revised Budget	2019-20 YTD Actual	2019-20 YTD Actual % of budget	2019-20 Committed	2019-20 Remaining Budget
	\$	\$	\$	\$	\$	\$	%	\$	\$
2220 - Nauru Community Housing	6,817,608	2,050,000	5,600,000	-	7,650,000	6,886,851	90%	-	763,149
2390 - Social Welfare - Birth Claims	33,500	30,000	162,000	-	192,000	71,800	37%	2,100	118,100
2395 - Social Welfare - Death Claims	156,720	130,000	-	130,000	260,000	172,000	66%	2,000	86,000
2400 - Social Services - Aged Pensions	2,075,950	2,080,000	1,088,918	(49,500)	3,119,418	2,562,124	82%	-	557,294
2405 - Social Services - Super Contributor	84,632	130,000	-	-	130,000	84,964	65%	-	45,036
2410 - Social Services - Super Ex MP's	956,390	120,000	-	(120,000)	-	-	-	-	-
2420 - Social Services - Disability Paymer	835,370	884,000	-	-	884,000	850,086	96%	-	33,914
2440 - Scholarships - School & Trade	1,699,563	1,784,852	200,000	(60,000)	1,924,852	1,705,284	89%	4,007	215,561
Total Social Benefits	12,659,733	7,208,852	7,050,918	(99,500)	14,160,270	12,333,110	87%	8,107	1,819,053

## OTHER

Expenditure in this category is in line with expectations (Table 18).

Table 18 Other Q2 2019-20

Description	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20 YTD	Committed	2019-20
	Preliminary Actual	Approved Budget	Supp Bills	ISHT	Revised Budget	YTD Actual	Actual % of budget		Remaining Budget
	\$	\$	\$	\$	\$	\$	%	\$	\$
2565 - Insurance	386,269	576,127	12,162	(13,550)	574,740	334,575	58%	-	240,164
2570 - Bank Charges	26,342	38,873	-	20,000	58,873	33,680	57%	-	25,193
2690 - Foreign exchange gains/losses	-	59,674	-	(10,000)	49,674	4,658	9%	-	45,017
Total Other	412,611	674,675	12,162	(3,550)	683,287	372,912	55%	-	310,374

## NON-EXPENSE ITEMS

Expenditure is consistent with expectations (Table 19), with a one-off Bank of Nauru depositor repayment round progressed in the quarter. ISHT's from the fiscal cash buffer supported Government to address urgent and unforeseen expenditure, mainly related to subsidies to SOEs (Ronphos cash flow) and the response to the Coronavirus pandemic (transfer to Contingency).

Table 19 Non-expense Items Q2 2019-20

Description	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20 YTD	Committed	2019-20
	Preliminary Actual	Approved Budget	Supp Bills	ISHT	Revised Budget	YTD Actual	Actual % of budget		Remaining Budget
	\$	\$	\$	\$	\$	\$	%	\$	\$
2650 - Trust Fund	14,572,309	15,940,000	7,981,732	-	23,921,732	13,749,717	57%	-	10,172,015
2652 - Fiscal Cash Buffer	5,330,000	2,540,000	9,328,371	(10,191,978)	1,676,393	-	0%	-	1,676,393
2680 - BON Liquidation- Payment	824,859	1,000,000	1,000,000	250,000	2,250,000	2,122,486	94%	38,282	89,232
2802 - Loan Expenditure Account	-	-	-	700,000	700,000	700,000	100%	-	-
2545 - Debt Repayments - Other	3,447,260	-	-	-	-	-	-	-	-
2801 - Exim Loan Equip Expenditure	7,033,155	-	-	-	-	-	-	-	-
Total Non-expense items	31,207,583	19,480,000	18,310,103	(9,241,978)	28,548,125	16,572,203	58%	38,282	11,937,640

## GOVERNMENT OPERATIONS

Overall, expenditure on government operations was consistent with expectations (Table 20). However, expenditure on some health-related lines, such as R&M Medical equipment (88 per cent), laboratory supplies (93 per cent) and overseas medical treatment (92 per cent of budget) were running well ahead of budget. The first two categories reflect, in part, preparedness for the Coronavirus pandemic.

ISHT's have been used to reallocate funds between categories, the most significant being the allocation to the Contingency Fund, to support the Government's immediate response to the Coronavirus pandemic.

Table 20 Government Operations Q3 2019-20

Description	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20 YTD	Committed	2019-20
	Preliminary Actual	Approved Budget	Supp Bills	ISHT	Revised Budget	YTD Actual	Actual % of budget		Remaining Budget
	\$	\$	\$	\$	\$	\$	%	\$	\$
2030 - Salaries - Other Contracts	27,372,493	12,629,048	17,080,535	45,759	29,755,342	22,929,871	77%	142,399	6,683,072
2055 - Consultants fees	5,708,896	1,597,016	689,875	66,000	2,352,891	1,019,984	43%	32,106	1,300,801
2060 - Legal Fees - External	143,552	550,000	600,000	(123,000)	1,027,000	241,395	24%	120,000	665,605
2100 - Entertainment	766,463	581,659	8,540	166,060	756,259	468,959	62%	12,616	274,685
2105 - Official Celebrations	358,957	612,382	675,000	(61,000)	1,226,382	731,380	60%	86,770	408,232
2110 - Protocol	85,284	106,500	57,160	12,000	175,660	95,524	54%	1,060	79,076
2130 - Printing & Stationery	640,086	473,811	15,563	450	489,824	230,864	47%	39,544	219,415
2132 - TVET Supplies	525,222	250,000	-	-	250,000	981	0%	-	249,019
2135 - Stores	427,481	378,877	23,265	19,400	421,542	253,192	60%	10,038	158,312
2155 - House Rental	4,802,028	5,077,138	149,469	(100,000)	5,126,607	3,880,444	76%	-	1,246,163
2160 - Land Rental	7,550,058	4,980,932	3,485,651	1,500	8,468,083	7,081,565	84%	425,220	961,299
2165 - Office Rental	418,781	584,741	153,980	-	738,721	484,763	66%	2,648	251,311
2185 - R&M - Buildings	1,545,772	741,839	222,695	17,243	981,777	520,781	53%	64,340	396,656
2190 - R&M - Office Equipment	70,942	117,716	1,583	32,294	151,593	50,890	34%	10,470	90,233
2191 - R&M Medical Equipment	82,841	120,000	115,966	(60,000)	175,966	155,460	88%	-	20,506
2195 - R&M - Office Premises	55,543	12,900	30,760	44,000	87,660	43,215	49%	-	44,445
2200 - R&M - Motor Vehicles	300,607	395,816	(3,000)	100,280	493,096	381,094	77%	18,550	93,452
2205 - R&M - Plant	182,925	870,521	1,441,763	35,950	2,348,234	148,390	6%	6,206	2,193,638
2210 - R&M - Aerodrome	118,581	60,000	48,300	(8,000)	100,300	57,774	58%	16,473	26,053
2225 - Agricultural Supplies	24,564	26,000	-	-	26,000	11,423	44%	-	14,577
2230 - Publicity and Awareness	-	-	-	440	440	-	-	-	440
2255 - Warehouse Procurement	85,205	150,000	(150,000)	0	-	-	-	-	-
2275 - Purchase of Petrol	583,767	590,260	15,000	560	605,820	366,967	61%	8,732	230,121
2280 - Purchase of Diesel	922,193	949,135	-	-	949,135	558,585	59%	17,956	372,595
2290 - Purchase of Fuel - Other	1,703	10,793	-	-	10,793	2,213	21%	-	8,580
2315 - Utilities	3,686,165	4,801,552	(54,155)	(6,500)	4,740,897	3,023,823	64%	884	1,716,190
2330 - Telephone / Internet	2,246,620	2,185,855	1,162,290	(1,122,846)	2,225,299	1,576,789	71%	5,110	643,400
2350 - Freight	1,957,647	2,000,000	-	-	2,000,000	771,894	39%	-	1,228,106
2372 - Nauru Radio Supplies	11,687	9,500	-	(2,500)	7,000	6,925	99%	-	75
2373 - Media TV Supplies	23,700	9,200	-	2,287	11,487	9,056	79%	-	2,431
2375 - ICT Supplies	60,927	60,300	30,600	(11,000)	79,900	35,925	45%	228	43,747

Table 20 Government Operations Q3 2019-20 continued

Description	2018-19 Preliminary Actual	2019-20 Approved Budget	2019-20 Supp Bills	2019-20 ISHT	2019-20 Revised Budget	2019-20 YTD Actual	2019-20 YTD Actual % of budget	Committed	2019-20 Remaining Budget
	\$	\$	\$	\$	\$	\$	%	\$	\$
2460 - Medical Expenses	11,846	17,939	23,529	-	41,468	26,452	64%	-	15,016
2461 - Primary Health Care Services	52,599	52,731	-	-	52,731	9,586	18%	-	43,145
2462 - NCD Control & Health Promotion	-	10,000	-	-	10,000	3,717	37%	3,042	3,241
2463 - Environmental Health and Food safety	70,085	50,000	-	-	50,000	27,301	55%	-	22,699
2464 - Management Monitoring & Evaluation	2,772	20,000	-	-	20,000	13,902	70%	1,628	4,471
2467 - Drugs and Medicines	800,000	750,000	-	(75,000)	675,000	460,130	68%	186,284	28,587
2468 - Dental Supplies	69,417	80,000	-	-	80,000	10,551	13%	-	69,449
2469 - Dialysis Supplies	359,109	350,000	0	(100,000)	250,000	66,853	27%	181,852	1,294
2471 - Medical Consumable	699,050	700,000	0	(50,000)	650,000	346,315	53%	302,242	1,443
2472 - Laboratory supplies	399,283	348,000	0	(75,000)	273,000	254,604	93%	-	18,396
2473 - Radiology Supplies	19,996	20,000	-	-	20,000	2,259	11%	-	17,742
2474 - Clinical Education Supplies	19,266	20,000	-	-	20,000	-	0%	-	20,000
2475 - Overseas Medical Treatment	5,029,654	3,000,000	2,029,654	350,000	5,379,654	4,952,027	92%	90,387	337,240
2575 - Local Transport	954,089	1,344,921	34,316	101,820	1,481,057	901,140	61%	21,385	558,532
2585 - Rations	2,557,796	2,944,324	-	-	2,944,324	2,099,322	71%	14,555	830,447
2590 - Correctional Services Supplies	6,823	10,000	-	-	10,000	7,078	71%	-	2,922
2600 - Postage	3,515	19,619	7,000	(2,000)	24,619	4,532	18%	-	20,087
2605 - Library/Periodicals	-	2,000	-	-	2,000	-	0%	-	2,000
2610 - Survey Supplies	1,215	1,500	-	-	1,500	321	21%	190	989
2620 - Lease & Charter Payments	55,689	66,686	23,328	-	90,014	72,632	81%	-	17,382
2625 - Family Court Expenses	3,000	6,000	-	-	6,000	2,400	40%	-	3,600
2630 - Safe House	133,153	111,660	85,000	(12,000)	184,660	70,847	38%	66,551	47,263
2061 - Incorporation fees	2,575	-	-	-	-	-	-	-	-
2370 - Membership Fees & Subscriptions	700,467	1,149,691	317,769	(43,017)	1,424,442	750,623	53%	184,378	489,441
2560 - Educational Expenses - Special	30,112	109,950	76,150	-	186,100	113,114	61%	-	72,986
2700 - Deportee Revomal	12,008	10,140	-	-	10,140	360	4%	-	9,780
2705 - NEAT Scheme	137,495	200,000	-	-	200,000	140,785	70%	-	59,215
2999 - Contingency fund	500,000	500,000	-	3,005,506	3,505,506	624,297	18%	110,003	2,771,207
2695 - 50th Anniversary Independence	4,819,189	-	-	-	-	-	-	-	-
<b>Total Government Operations</b>	<b>78,210,889</b>	<b>52,828,654</b>	<b>28,397,585</b>	<b>2,149,686</b>	<b>83,375,924</b>	<b>56,101,273</b>	<b>67%</b>	<b>2,183,846</b>	<b>25,090,806</b>

## EXPENDITURE BY DEPARTMENT

Table 21 shows actual expenditure for the year to date by department head.

Expenditure is generally in line with expectations, with some exceptions. Departments with a rate of expenditure running ahead of budget include Ministerial (80 per cent), ICT (88 per cent), and the lands related departments – Lands and Survey (94 per cent), Land Committee (80 per cent) and Land Management (95 per cent). Annual rent payments for Lands & Survey were made in January 2020.

Departments that are significantly underspending include TVET (25 per cent), Infrastructure (46 per cent) and Telecom (21 per cent). Expenditure on the establishment of new diplomatic posts in Canberra and India is also less than expected.

Please note that the total 2018-19 preliminary actual is not the complete total, due to matching with 2019-20 approved budget lines for comparison. Some lines relevant to 2018-19 are not included.



Table 21 Expenditure by Department Q3 2019-20

Description	2018-19 Preliminary Actual	2019-20 Approved Budget	2019 Supp Bills & ISHT	2019-20 Revised Budget	2019-20 YTD Actual	2019-20 YTD Actual % of budget	Committed	2019-20 Remaining Budget
	\$	\$	\$	\$	\$	%	\$	\$
01 - Presidency and State House (includi	1,349,754	1,774,150	1,620,433	3,394,583	2,241,123	66%	147,098	1,006,362
02 - Ministerial	14,273,100	5,908,405	8,058,432	13,966,837	11,139,722	80%	104,393	2,722,722
03 - Chief Secretariat	15,655,786	18,444,787	2,081,477	20,526,264	10,592,404	52%	100,625	9,833,235
05 - Audit	313,786	354,518	40,650	395,168	220,456	56%	20,612	154,100
06 - Parliament	1,508,122	1,467,979	782,411	2,250,390	1,561,128	69%	22,322	666,940
07 - GON WareHouse	256,198	367,544	(367,544)	(0)	5,388	-	0	(5,388)
08 - National Emergency Services	1,459,993	1,495,347	32,628	1,527,975	1,103,945	72%	42,243	381,787
09 - Electoral Commission	443,160	456,354	37,173	493,527	349,605	71%	1,290	142,632
11 - Finance Secretariat	1,787,318	1,915,778	431,933	2,347,711	1,159,653	49%	1,748	1,186,310
13 - Bureau of Statistics	87,592	115,413	24,031	139,444	96,401	69%	505	42,538
15 - Nauru Revenue Office	391,556	513,709	0	513,709	306,256	60%	13,858	193,595
16 - Finance - Other Payments	66,022,090	39,808,697	56,771,569	96,580,266	62,490,796	65%	209,729	33,879,741
17 - Nauru Customs Office (NCO)	370,893	367,638	167,461	535,099	279,782	52%	285	255,032
18 - Nauru Regional Processing Centre (	5,345,677	1,130,973	552,278	1,683,251	1,152,461	68%	0	530,790
21 - CIE	652,792	750,805	517,467	1,268,272	788,542	62%	8,408	471,322
31 - Fisheries	2,177,515	2,475,930	1,014,577	3,490,507	2,383,006	68%	7,377	1,100,125
41 - Police	2,478,915	2,791,358	46,643	2,838,001	2,139,649	75%	2,927	695,425
42 - Department of Multicultural Affairs	26,652,706	6,401,728	20,824,693	27,226,421	20,090,390	74%	539,419	6,596,611
43 - Justice - Secretariat	2,683,345	2,999,056	859,810	3,858,866	1,935,237	50%	135,112	1,788,517
44 - Judiciary	1,777,607	1,866,055	22,001	1,888,056	1,139,337	60%	(2,076)	750,795
45 - Border Control	892,744	1,000,417	0	1,000,417	572,539	57%	5,384	422,493
46 - Correctional Services	830,260	736,519	0	736,519	583,622	79%	0	152,897
50 - Directorate of TVET	1,052,532	860,333	18,353	878,686	220,656	25%	46,492	611,538
51 - Education	8,954,461	10,076,813	389,002	10,465,815	7,746,354	74%	66,631	2,652,829
52 - Youth Affairs	131,892	174,467	0	174,467	93,320	53%	0	81,146
61 - Health	15,145,940	13,392,819	3,614,199	17,007,018	12,349,581	73%	941,026	3,716,411
62 - Sports	885,884	980,886	816,128	1,797,014	1,336,773	74%	2,805	457,436
63 - Department of Infrastructure Devel	2,431,210	422,306	2,641,556	3,063,862	1,399,498	46%	583,175	1,081,188
71 - Foreign Affairs - Secretariat	933,320	1,215,031	521,245	1,736,276	932,271	54%	44,251	759,754
72 - Foreign Affairs - Brisbane	893,479	1,078,947	204,369	1,283,316	808,082	63%	0	475,234
73 - Foreign Affairs - Suva	521,050	761,821	57,895	819,716	422,029	51%	0	397,687
74 - Foreign Affairs - New York	2,087,659	2,466,884	443,974	2,910,858	1,814,157	62%	0	1,096,701
75 - Foreign Affairs - Taiwan	466,242	515,694	20,542	536,236	267,819	50%	0	268,416
76 - Foreign Affairs- Geneva	56,080	513,631	284,700	798,331	457,625	57%	0	340,706
77 - High Commission India	-	274,950	0	274,950	0	0%	0	274,950
78 - High Commission Canberra	-	0	436,486	436,486	43,325	10%	0	393,161
81 - Home Affairs	3,676,167	3,763,305	420,000	4,183,305	2,985,921	71%	28,641	1,168,743
82 - Women's Affairs	256,929	319,017	0	319,017	154,760	49%	60,426	103,830
83 - Media Bureau	420,839	438,629	136,222	574,851	437,706	76%	2,373	134,772
84 - Lands & Survey	5,345,076	5,513,839	443,800	5,957,639	5,579,375	94%	26,976	351,288
85 - Lands Committee	226,297	214,912	0	214,912	171,790	80%	1,423	41,699
86 - Department of Land Management	78,476	85,752	0	85,752	81,087	95%	326	4,339
91 - Department of Transport	2,391,816	2,275,910	775,775	3,051,685	1,709,922	56%	256,166	1,085,597
93 - Maritime Transport	2,140,953	3,356,502	(2,980,518)	375,984	346,486	92%	0	29,498
95 - ICT	2,405,035	3,750,566	1,260,896	5,011,462	4,393,579	88%	9,760	608,123
97 - Telecom	109,974	88,024	31,190	119,214	24,951	21%	0	94,263
Total	198,022,221	145,684,196	103,053,936	248,738,133	166,108,508	67%	3,431,730	79,197,895

## CASH FLOW POSITION

The Government continues to maintain a healthy cash position as illustrated in Figure 4. At the end of the quarter total available funds were \$124 million. The cash buffer requirement of two months of non-RPC expenditure was \$30.4 million. Total available funds were significantly in excess of the recommended fiscal cash buffer, with \$29.2 million quarantined in separate cash buffer accounts.

Figure 4 GoN Cash reserves Q3 2019-20

