



REPUBLIC OF NAURU

DEPARTMENT OF FINANCE

# QUARTERLY BUDGET PERFORMANCE REPORT QUARTER 1 2020-21

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Treasury Division  
Department of Finance

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# QUARTERLY BUDGET PERFORMANCE REPORT — QUARTER 1 2020-21

## INTRODUCTION

This is the performance report for the first quarter of the 2020-21 Budget year for the Republic of Nauru. It provides revenue and expenditure data recorded by Treasury for the period 1 July 2020 to 30 September 2020. It is based on all available information to Treasury as at 19 October 2020.

- In aggregate, actual year to date performance is in line with expectations, with 34 per cent of total expected annual revenue collected and 26 per cent of total expenditure spent to 30 September 2020.
- This reflects the seasonal nature of revenue collections, and the timing of lumpy one-off expenditure payments.

This report covers General Government operations. It does not include donor expenditures nor the operations of State-owned enterprises (SoE's), except where transfers from the Government have been made to donor projects or as subsidies/loans to SoE's. It includes receipts from direct budget support donor funding. All figures are in Australian dollars.

## OVERVIEW

### MACROECONOMIC ASSUMPTIONS

The macro-economic assumptions for Nauru have been updated following publication of the International Monetary Fund (IMF) World Economic Outlook in October 2020.

The IMF has acknowledged Nauru's success in deploying containment efforts rapidly and comprehensively, averting an outbreak of COVID-19. This success, together with the size of the public sector as a source of aggregate demand and employment, has led to the IMF upgrading its growth forecast for Nauru.

Instead of a contraction of 0.7 per cent of Gross Domestic Product (GDP) in 2020, the IMF now expects the economy to expand by 0.7 per cent year on year, a two percentage point turnaround on the April projection used in the 2020-21 Budget. The inflation outlook has also softened to around 1 per cent. The nominal GDP estimate for 2020-21 is now \$178 million.

### SUPPLEMENTARY APPROPRIATIONS

There were no supplementary appropriations in the quarter.

### 2019-20 FINAL BUDGET OUTCOME

The final budget outcome for 2019-20 was a surplus of \$27.4 million, equivalent to 17 per cent of Nauru's GDP. This surplus will be held as cash reserves to support Nauru's liquidity position.

Total actual revenue collected in 2019-20 was \$269.4 million. This exceeded expectations, reflecting stronger than expected revenue from fisheries licences and all Regional Processing Centre (RPC) related revenue streams.

Total actual expenditure was \$242.0 million, marginally below what was expected.

The final outcome was significantly better than was anticipated at budget time in June 2020, as the expected deterioration in economic conditions as a result of the COVID-19 pandemic did not materialise.

## 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.

All ratios were met at the end of the quarter, as shown in Table 1 and Table 2.

*Table 1: Fiscal responsibility ratio performance Q1 2020-21*

| Measure               | Target                                     | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual |
|-----------------------|--|-------------------|-------------------------------|------------------------------|-----------------------|
| Fiscal balance to GDP | not negative as % of GDP                   | 16%               | 0.02%                         | 0.02%                        | 9%                    |
| Personnel cost ratio  | Personnel cost to current expenditure <30% | 19%               | 28%                           | 28%                          | 19%                   |

The IMF recommends that Nauru hold a cash buffer of two-months current Government expenditure to manage liquidity risks. The buffer target is calculated by taking total budgeted expenditure less RPC expenditure and non-expense items. The level of the buffer changes when the expenditure estimates are updated, usually after a supplementary appropriation. The most recent balances are shown in Table 2.

Government liquidity has continued to improve and is now in a sound position. The cash buffer accounts hold more than the minimum two months of adjusted expenditure. More detail on cash balances is shown in Figure 4.

*Table 2: GON Liquidity and fiscal cash buffer Q1 2020-21*

|  | Requirement (\$) | Total Funds (\$) |                 |
|--|------------------|------------------|-----------------|
|  |                  | at 1 July 2020   | at 30 Sept 2020 |
| Cash buffer at 1 July 2020                   | 26,408,403       | 117,281,211      |                 |
| Cash buffer at 30 Sept 2020                  | 26,408,403       |                  | 130,507,799     |
| <i>of which held in cash buffer accounts</i> |                  | 29,306,119       | 34,957,902      |

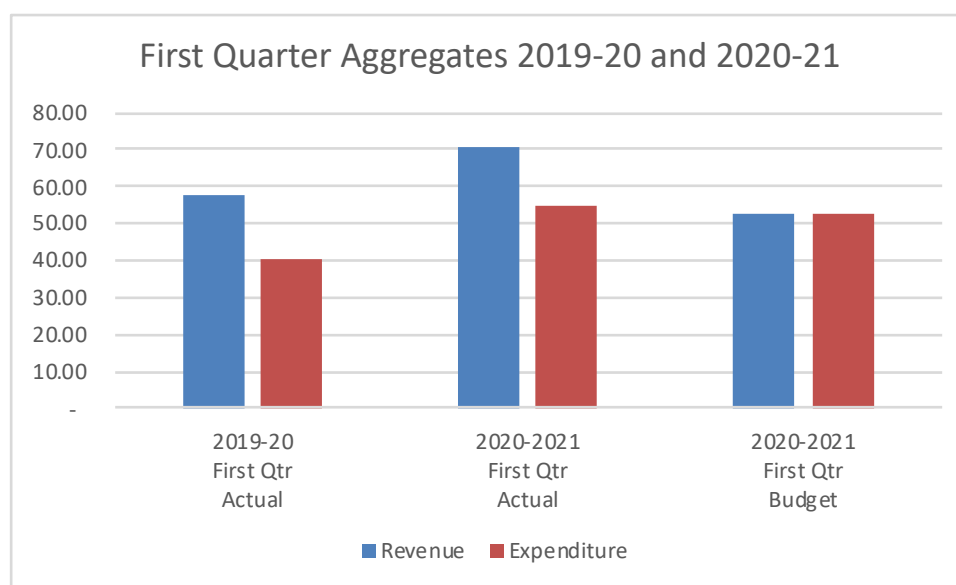
## BUDGET AGGREGATES

The budget aggregates for the first quarter are shown in Table 3 and Figure 1. Performance has been in line with expectations. Both revenue and expenditure were higher in the first quarter 2020-21 than the same period last year. This may reflect the dampening effect of the election in August 2019 on the first quarter figures in that year. Aggregate actual expenditure and revenue collections were both higher than budget. This reflects the seasonal nature of revenue collections, and the timing of lumpy one-off expenditure payments.

*Table 3 Aggregate results Q1 2020-21*

|                    | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills<br>& ISHT | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Remaining<br>Budget |
|--------------------|-------------------|-------------------------------|---------------------------------|------------------------------|-----------------------|--------------------------------------|--------------------------------|
|                    | \$                | \$                            | \$                              | \$                           | \$                    |                                      | \$                             |
| <b>Revenue</b>     | 269,410,139       | 210,483,272                   | -                               | 210,483,272                  | 70,873,275            | 34%                                  | 139,609,997                    |
| <b>Expenditure</b> | 241,988,863       | 210,444,381                   | -                               | 210,444,381                  | 54,574,109            | 26%                                  | 154,573,279                    |
| <b>Balance</b>     | 27,421,276        | 38,891                        | -                               | 38,891                       | 16,299,166            | -                                    | 14,963,281                     |

*Figure 1 Budget aggregate results for the first quarter 2019-20 and 2020-21 (\$ million)*



## OPERATING REVENUE ANALYSIS

Actual revenues for the quarter are summarised in Table 4. Revenues are highly seasonal, with most revenue collected in the first half of the year. The strong dividend performance reflects payment of a dividend from Eigigu Solutions Corporation that supports RPC activity. Non-tax revenue collections reflect the payment of five months of hosting fees related to RPC, as well as payment of outstanding navigation fees due to Nauru from Air Services Australia.

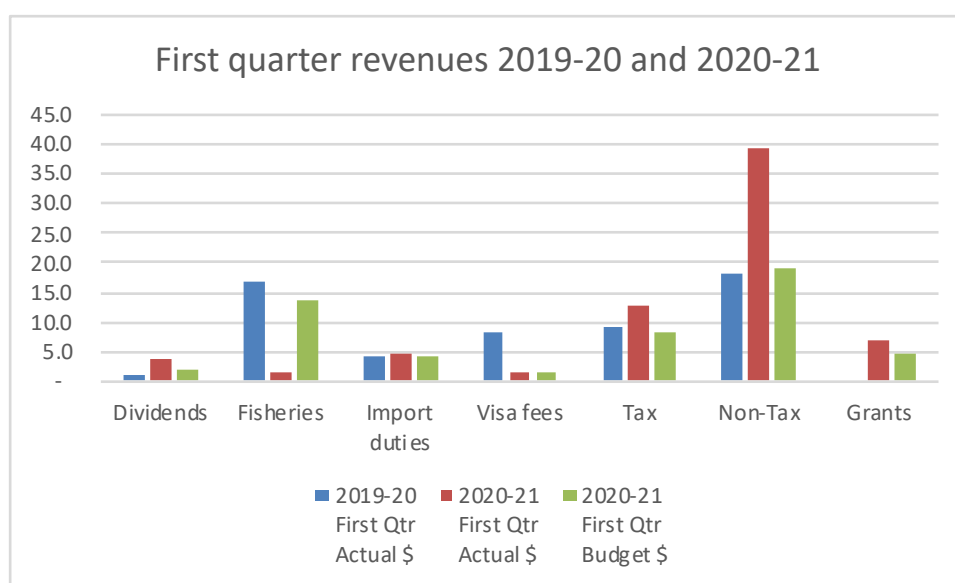
Revenue from grants reflects the payment of the general budget support grant from the Asian Development Bank (ADB) in support of public financial management reform.

Table 4: Revenue breakdown Q1 2020-21

| Description   | 2019-20<br>Actual  | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp<br>Bills | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Remaining<br>Budget |
|---------------|--------------------|-------------------------------|--------------------------|------------------------------|-----------------------|--------------------------------------|--------------------------------|
|               | \$                 | \$                            | \$                       | \$                           | \$                    | %                                    | \$                             |
| Dividends     | 2,250,330          | 7,150,000                     | -                        | 7,150,000                    | 4,000,000             | 56%                                  | 3,150,000                      |
| Fisheries     | 73,279,152         | 54,530,000                    | -                        | 54,530,000                   | 1,669,499             | 3%                                   | 52,860,501                     |
| Import duties | 17,840,137         | 16,136,746                    | -                        | 16,136,746                   | 4,515,032             | 28%                                  | 11,621,714                     |
| Visa fees     | 21,086,732         | 5,986,505                     | -                        | 5,986,505                    | 1,739,382             | 29%                                  | 4,247,123                      |
| Tax           | 65,383,946         | 33,480,000                    | -                        | 33,480,000                   | 12,929,559            | 39%                                  | 20,550,441                     |
| Non-Tax       | 79,107,991         | 75,360,021                    | -                        | 75,360,021                   | 39,066,666            | 52%                                  | 36,293,355                     |
| Grants        | 10,461,850         | 17,840,000                    | -                        | 17,840,000                   | 6,953,136             | 39%                                  | 10,886,864                     |
| <b>Total</b>  | <b>269,410,139</b> | <b>210,483,272</b>            | <b>-</b>                 | <b>210,483,272</b>           | <b>70,873,275</b>     | <b>34%</b>                           | <b>139,609,997</b>             |

Revenue collections in the first quarter of 2020-21 were stronger than the same period last year, and ahead of budget in all categories except fisheries. Fisheries licence revenue is very seasonal, with licences for 2021 expected to be finalised in December. Visa fee revenue is lower than the same time last year, but generally consistent with budget. This reflects lower numbers of refugees and asylum seekers on Nauru as the RPC winds down towards enduring capability.

Figure 2 Revenue collections for Q1 2019-20 and 2020-21



The RPC is a key source of economic activity and revenue for the government, as illustrated in Table 5. The 2020-21 Budget estimates assume only six months of revenue for these lines. All these revenues are at risk as the RPC winds down towards an enduring capability, and will increase significantly if RPC arrangements are extended beyond December 2020.

Table 5: RPC Related Revenues Q1 2020-21

| Description                                    | 2019-20 Actual     | 2020-21 Approved Budget | 2020-21 Supp Bills & ISHT | 2020-21 Revised Budget | 2020-21 YTD Actual | 2020-21 YTD Actual % of budget | 2020-21 Remaining Budget |
|--|--------------------|-------------------------|---------------------------|------------------------|--------------------|--------------------------------|--------------------------|
|  | \$                 | \$                      | \$                        | \$                     | \$                 | %                              | \$                       |
| 1330 - Visa Check up                           | 10,469             | 6,505                   | -                         | 6,505                  | 360                | 6%                             | 6,145                    |
| 1335 - Visa Fees - RPC                         | 2,013,000          | 480,000                 | -                         | 480,000                | 558,000            | 116%                           | (78,000)                 |
| 1580 - Visa Fees - RPC Resettlement            | 16,816,434         | 3,600,000               | -                         | 3,600,000              | 636,000            | 18%                            | 2,964,000                |
| 1475 - Miscellaneous Revenue                   | 32,119,611         | 7,370,900               | -                         | 7,370,900              | 4,179,236          | 57%                            | 3,191,664                |
| 1495 - Service Fees                            | 19,453,145         | 10,088,678              | -                         | 10,088,678             | 5,005,416          | 50%                            | 5,083,262                |
| 1577 - DJBC - Operations                       | 3,369,827          | 2,289,963               | -                         | 2,289,963              | 1,298,872          | 57%                            | 991,091                  |
| 1578 - DJBC - Reimbursable Costs               | 18,933,723         | 15,257,699              | -                         | 15,257,699             | 1,120,576          | 7%                             | 14,137,123               |
| 1598 - Hosting Fee                             | -                  | 36,983,331              | -                         | 36,983,331             | 26,416,665         | 71%                            | 10,566,666               |
| 1590 - Employment/Non-resident Withholding Tax | 19,914,790         | 9,200,000               | -                         | 9,200,000              | 4,844,891          | 53%                            | 4,355,109                |
| 1591 - Business Profit Tax                     | 42,880,470         | 22,280,000              | -                         | 22,280,000             | 7,295,041          | 33%                            | 14,984,959               |
| <b>Total RPC related revenue</b>               | <b>155,511,468</b> | <b>107,557,076</b>      | <b>-</b>                  | <b>107,557,076</b>     | <b>51,355,055</b>  | <b>48%</b>                     | <b>56,202,021</b>        |
| <b>Share of total revenue</b>                  | <b>58%</b>         | <b>51%</b>              |                           | <b>51%</b>             | <b>72%</b>         |                                | <b>40%</b>               |

## FISHING REVENUES

Fishing revenue collections are highly seasonal, with the majority of revenue being received in the second quarter (Table 6). Low revenue collections in the first quarter are expected to be recouped by December 2020.

Table 6: Fishing revenues Q1 2020-21

| Description                               | 2019-20 Actual    | 2020-21 Approved Budget | 2020-21 Supp Bills & ISHT | 2020-21 Revised Budget | 2020-21 YTD Actual | 2020-21 YTD Actual % of budget | 2020-21 Remaining Budget |
|---|-------------------|-------------------------|---------------------------|------------------------|--------------------|--------------------------------|--------------------------|
|   | \$                | \$                      | \$                        | \$                     | \$                 | %                              | \$                       |
| 1055 - Support Vessel Charges             | 326,526           | 230,000                 | -                         | 230,000                | 28,494             | 12%                            | 201,506                  |
| 1071 - Purse Seine Revenue - Licensing    | 1,745,909         | 1,300,000               | -                         | 1,300,000              | 20,289             | 2%                             | 1,279,711                |
| 1072 - Purse Seine Revenue - Fishing Days | 71,206,717        | 53,000,000              | -                         | 53,000,000             | 1,620,716          | 3%                             | 51,379,284               |
| <b>Total Fisheries Revenue</b>            | <b>73,279,152</b> | <b>54,530,000</b>       | <b>-</b>                  | <b>54,530,000</b>      | <b>1,669,499</b>   | <b>3%</b>                      | <b>52,860,501</b>        |

## TAXATION REVENUE

Taxation revenues exceeded expectations in the quarter (Table 7), reflecting more buoyant economic conditions than anticipated in the 2020-21 Budget.

Table 7: Taxation revenue Q1 2020-21

| Description                                    | 2019-20 Actual    | 2020-21 Approved Budget | 2020-21 Supp Bills & ISHT | 2020-21 Revised Budget | 2020-21 YTD Actual | 2020-21 YTD Actual % of budget | 2020-21 Remaining Budget |
|--|-------------------|-------------------------|---------------------------|------------------------|--------------------|--------------------------------|--------------------------|
|  | \$                | \$                      | \$                        | \$                     | \$                 | %                              | \$                       |
| 1190 - Telecom Tax                             | 2,588,686         | 2,000,000               | -                         | 2,000,000              | 789,628            | 39%                            | 1,210,372                |
| 1590 - Employment/Non-resident Withholding Tax | 19,914,790        | 9,200,000               | -                         | 9,200,000              | 4,844,891          | 53%                            | 4,355,109                |
| 1591 - Business Profit Tax                     | 42,880,470        | 22,280,000              | -                         | 22,280,000             | 7,295,041          | 33%                            | 14,984,959               |
| <b>Total Tax</b>                               | <b>65,383,946</b> | <b>33,480,000</b>       | <b>-</b>                  | <b>33,480,000</b>      | <b>12,929,559</b>  | <b>39%</b>                     | <b>20,550,441</b>        |

## CUSTOMS AND OTHER IMPORT DUTIES

Customs and excise duty collections were in line with expectations (Table 8). Customs duty on sugar continues to be collected at a higher rate than anticipated in budget estimates, repeating the pattern in 2019-20.

*Table 8 Customs and other Import duties Q1 2020-21*

| Description  | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills<br>& ISHT | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Remaining<br>Budget |
|--|-------------------|-------------------------------|---------------------------------|------------------------------|-----------------------|--------------------------------------|--------------------------------|
|  | \$                | \$                            | \$                              | \$                           | \$                    | %                                    | \$                             |
| 1140 - Customs and Excise Duty - Tobacco             | 5,716,626         | 5,726,746                     | -                               | 5,726,746                    | 1,577,923             | 28%                                  | 4,148,824                      |
| 1145 - Customs and Excise Duty - Alcohol             | 1,429,190         | 2,040,000                     | -                               | 2,040,000                    | 347,347               | 17%                                  | 1,692,653                      |
| 1150 - Customs and Excise Duty - Sugar               | 929,814           | 920,000                       | -                               | 920,000                      | 364,051               | 40%                                  | 555,949                        |
| 1155 - Customs and Excise - Machinery/Vehicle/Equip. | 1,058,734         | 830,000                       | -                               | 830,000                      | 216,716               | 26%                                  | 613,284                        |
| 1160 - Customs and Excise Duty - Other               | 2,470,400         | 2,100,000                     | -                               | 2,100,000                    | 781,737               | 37%                                  | 1,318,263                      |
| 1165 - Customs and Excise Duty - Petrol Sales        | 2,294,837         | 1,800,000                     | -                               | 1,800,000                    | 732,228               | 41%                                  | 1,067,772                      |
| 1170 - Customs and Excise Duty - Diesel Sales        | 3,940,535         | 2,700,000                     | -                               | 2,700,000                    | 495,030               | 18%                                  | 2,204,970                      |
| 1175 - Customs and Excise Duty - JetA1               | -                 | 20,000                        | -                               | 20,000                       | -                     | 0%                                   | 20,000                         |
| Total Customs and Excise Duty                        | 17,840,137        | 16,136,746                    | -                               | 16,136,746                   | 4,515,032             | 28%                                  | 11,621,714                     |

## VISA FEES

Total revenue from visa fees was broadly in line with expectations, with higher revenue from Visa Fees – RPC than expected at budget (see Table 9). This reflected a higher number of refugees on Nauru during the quarter than anticipated in the budget estimates.

*Table 9 Visa fees Q1 2020-21*

| Description                         | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills<br>& ISHT | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Remaining<br>Budget |
|-------------------------------------|-------------------|-------------------------------|---------------------------------|------------------------------|-----------------------|--------------------------------------|--------------------------------|
|                                     | \$                | \$                            | \$                              | \$                           | \$                    | %                                    | \$                             |
| 1330 - Visa Check up                | 10,469            | 6,505                         | -                               | 6,505                        | 360                   | 6%                                   | 6,145                          |
| 1335 - Visa Fees - RPC              | 2,013,000         | 480,000                       | -                               | 480,000                      | 558,000               | 116%                                 | (78,000)                       |
| 1575 - Visa Fees (Other Business)   | 2,246,829         | 1,900,000                     | -                               | 1,900,000                    | 545,022               | 29%                                  | 1,354,978                      |
| 1580 - Visa Fees - RPC Resettlement | 16,816,434        | 3,600,000                     | -                               | 3,600,000                    | 636,000               | 18%                                  | 2,964,000                      |
| Total Visa Fees                     | 21,086,732        | 5,986,505                     | -                               | 5,986,505                    | 1,739,382             | 29%                                  | 4,247,123                      |

## OTHER REVENUE – DIVIDENDS AND GRANTS

Income from dividends and grants was received during the quarter (Table 10). The strong dividend performance reflects payment of a dividend from Eigigu Solutions Corporation that supports RPC activity. General Budget Support reflects the draw down of a grant from ADB in support of public financial management reform.

*Table 10 Dividends and Grants Q1 2020-21*

| Description                                       | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills<br>& ISHT | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Remaining<br>Budget |
|---|-------------------|-------------------------------|---------------------------------|------------------------------|-----------------------|--------------------------------------|--------------------------------|
|   | \$                | \$                            | \$                              | \$                           | \$                    | %                                    | \$                             |
| 1015 - Income from Investments & Dividends-Others | 2,250,330         | 7,150,000                     | -                               | 7,150,000                    | 4,000,000             | 56%                                  | 3,150,000                      |
| 1660 - General Budget Support                     | 10,461,850        | 17,840,000                    | -                               | 17,840,000                   | 6,953,136             | 39%                                  | 10,886,864                     |
| Total Dividends and Grants                        | 12,712,181        | 24,990,000                    | -                               | 24,990,000                   | 10,953,136            | 44%                                  | 14,036,864                     |



## NON-TAX REVENUE

Non-tax revenue collections in the year to date are higher than expected (Table 11), mainly reflecting timing issues with the draw down of hosting fees from the off-budget Commercial Account<sup>1</sup>. Five months of hosting fees that had accrued in 2019-20 were drawn down in August 2020 and reflected in actuals.

Revenue for air navigation fees was boosted by the payment of outstanding navigation fees due to Nauru from Air Services Australia (ASA). ASA collects these on behalf of Nauru and should remit them monthly. These payments were outstanding since November 2019, due to technical payment issues.

*Table 11 Non-tax revenues Q1 2020-21*

| Description                          | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills<br>& ISHT | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Remaining<br>Budget |
|--------------------------------------|-------------------|-------------------------------|---------------------------------|------------------------------|-----------------------|--------------------------------------|--------------------------------|
|                                      | \$                | \$                            | \$                              | \$                           | \$                    | %                                    | \$                             |
| 1121 - Curator fees                  | 50,843            | 5,000.00                      | -                               | 5,000.00                     | (2,632)               | -53%                                 | 7,632                          |
| 1215 - Licenses-Drivers etc          | 106,502           | 80,000                        | -                               | 80,000                       | 18,590                | 23%                                  | 61,410                         |
| 1220 - Corporation Fees and Licenses | 125,855           | 120,000                       | -                               | 120,000                      | 11,100                | 9%                                   | 108,900                        |
| 1225 - Licenses-Trading              | 582,560           | 500,000                       | -                               | 500,000                      | 60,060                | 12%                                  | 439,940                        |
| 1230 - Liquor Licensing Board        | 15,628            | 16,000                        | -                               | 16,000                       | 19,318                | 121%                                 | 3,318                          |
| 1235 - Gaming / Bingo Licenses       | 224,166           | 280,000                       | -                               | 280,000                      | 15,500                | 6%                                   | 264,500                        |
| 1240 - Licenses-Dogs etc             | -                 | -                             | -                               | -                            | 83                    |                                      | (83)                           |
| 1260 - Birth Certificate             | 22,980            | 22,000                        | -                               | 22,000                       | 2,850                 | 13%                                  | 19,150                         |
| 1265 - Death Certificate             | 880               | 650                           | -                               | 650                          | 180                   | 28%                                  | 470                            |
| 1270 - Marriage Certificate          | 3,100             | 2,800                         | -                               | 2,800                        | 280                   | 10%                                  | 2,520                          |
| 1300 - Registration Fees-Motor Cars  | 84,978            | 68,000                        | -                               | 68,000                       | 43,279                | 64%                                  | 24,721                         |
| 1305 - Registration Fees-Motorcycles | 6,525             | 5,500                         | -                               | 5,500                        | 8,195                 | -                                    | (2,695)                        |
| 1310 - Vehicle/Insurance Fees        | 270,540           | 200,000                       | -                               | 200,000                      | 99,905                | 50%                                  | 100,095                        |
| 1325 - Passport Fees and Photographs | 163,910           | 170,000                       | -                               | 170,000                      | 11,750                | 7%                                   | 158,250                        |
| 1340 - Police Clearance              | 54,560            | 40,000                        | -                               | 40,000                       | 6,250                 | 16%                                  | 33,750                         |
| 1360 - D.C.A-Pax Levy                | 948,575           | 580,000                       | -                               | 580,000                      | -                     | 0%                                   | 580,000                        |
| 1365 - D.C.A-Departure Taxes         | 811,450           | 500,000                       | -                               | 500,000                      | -                     | 0%                                   | 500,000                        |
| 1370 - D.C.A-Air Navigation Fees     | 326,563           | 220,000                       | -                               | 220,000                      | 442,761               | 201%                                 | 222,761                        |
| 1375 - D.C.A-Landing Fees            | 761,482           | 250,000                       | -                               | 250,000                      | 153,300               | 61%                                  | 96,700                         |
| 1380 - D.C.A-Rental Fees             | 124,460           | 46,000                        | -                               | 46,000                       | 1,275                 | 3%                                   | 44,725                         |
| 1475 - Miscellaneous Revenue         | 32,119,611        | 7,370,900                     | -                               | 7,370,900                    | 4,179,236             | -                                    | 3,191,664                      |
| 1480 - Bus Services                  | 1,855             | 1,200                         | -                               | 1,200                        | 225                   | 19%                                  | 975                            |
| 1485 - Quarantine Fees               | 43,081            | 36,000                        | -                               | 36,000                       | 34,800                | 97%                                  | 1,200                          |
| 1490 - Court Fines and Fees          | 25,809            | 17,000                        | -                               | 17,000                       | 26,649                | 157%                                 | 9,649                          |
| 1495 - Service Fees                  | 19,453,145        | 10,088,678                    | -                               | 10,088,678                   | 5,005,416             | 50%                                  | 5,083,262                      |
| 1500 - Sale of Maps                  | 11,730            | 7,000                         | -                               | 7,000                        | 4,000                 | 57%                                  | 3,000                          |
| 1520 - Food Handler Check up         | 8,360             | 6,000                         | -                               | 6,000                        | 1,500                 | -                                    | 4,500                          |
| 1540 - Advertising Revenue           | 7,309             | 30,000                        | -                               | 30,000                       | 35,915                | 120%                                 | (5,915)                        |
| 1555 - Spectacles,Drugs etc          | 2,910             | 2,000                         | -                               | 2,000                        | 1,570                 | 79%                                  | 430                            |
| 1565 - Medical Services              | 4,110             | 2,300                         | -                               | 2,300                        | 2,630                 | 114%                                 | (330)                          |
| 1577 - DJBC - Operations             | 3,369,827         | 2,289,963                     | -                               | 2,289,963                    | 1,298,872             | 57%                                  | 991,091                        |
| 1578 - DJBC - Reimbursable Costs     | 18,933,723        | 15,257,699                    | -                               | 15,257,699                   | 1,120,576             | 7%                                   | 14,137,123                     |
| 1596 - Traffic Infringements         | -                 | 50,000                        | -                               | 50,000                       | 31,500                | 63%                                  | 18,500                         |
| 1597 - TVET Course Fees              | -                 | 30,000                        | -                               | 30,000                       | 12,950                | 43%                                  | 17,050                         |
| 1598 - Hosting Fee                   | -                 | 36,983,331                    | -                               | 36,983,331                   | 26,416,665            | 71%                                  | 10,566,666                     |
| 1700 - National/District Roll Sales  | 5,530             | 2,000                         | -                               | 2,000                        | 120                   | 6%                                   | 1,880                          |
| 1705 - Electoral Various Fees        | 77,750            | 80,000                        | -                               | 80,000                       | 2,000                 | 3%                                   | 78,000                         |
| Other                                | 357,684           | -                             | -                               | -                            | -                     |                                      | -                              |
| <b>Total Non Tax</b>                 | <b>79,107,991</b> | <b>75,360,021</b>             | <b>-</b>                        | <b>75,360,021</b>            | <b>39,066,666</b>     | <b>52%</b>                           | <b>36,293,355</b>              |

<sup>1</sup> The Commercial Account is managed pursuant to the provisions in the *Commercial Operations and Services Fund Act 2018*.



## REVENUE BY DEPARTMENT

Table 12 shows revenue for the year to date by department head. This funding is not hypothecated to these heads, but rather reflects the revenue classification method used in the financial management information system, where revenues are allocated by function.

*Table 12 Revenue by Department Q1 2020-21*

| Description  | 2019-20<br>Actual  | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp<br>Bills & ISHT | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Remaining<br>Budget |
|--|--------------------|-------------------------------|---------------------------------|------------------------------|-----------------------|--------------------------------------|--------------------------------|
|  | \$                 | \$                            | \$                              | \$                           | \$                    | %                                    | \$                             |
| 03 - Chief Secretariat                             | 139,517            | 41,450                        | 0                               | 41,450                       | 22,828                | 55%                                  | 18,622                         |
| 09 - Electoral Commission                          | 113,710            | 84,000                        | 0                               | 84,000                       | 2,120                 | -                                    | 81,880                         |
| 11 - Finance Secretariat                           | 0                  | 10,000                        | 0                               | 10,000                       | 761                   | -                                    | 9,240                          |
| 15 - Nauru Revenue Office                          | 65,714,614         | 33,840,000                    | 0                               | 33,840,000                   | 12,963,649            | 38%                                  | 20,876,351                     |
| 16 - Finance - Other Payments                      | 12,986,977         | 24,230,000                    | 0                               | 24,230,000                   | 6,972,405             | 29%                                  | 17,257,595                     |
| 17 - Nauru Customs Office (NCO)                    | 17,840,137         | 16,136,746                    | 0                               | 16,136,746                   | 4,515,032             | 28%                                  | 11,621,714                     |
| 18 - Nauru Regional Processing Centre (NRPPC) Corp | 21,434,985         | 10,067,050                    | 0                               | 10,067,050                   | 5,000,001             | 50%                                  | 5,067,049                      |
| 21 - CIE   | 5,275              | 5,000                         | 0                               | 5,000                        | 3,750                 | 75%                                  | 1,250                          |
| 31 - Fisheries                                     | 73,421,288         | 54,530,000                    | 0                               | 54,530,000                   | 1,690,805             | 3%                                   | 52,839,195                     |
| 41 - Police  | 121,991            | 91,800                        | 0                               | 91,800                       | 48,035                | 52%                                  | 43,765                         |
| 42 - Department of Multicultural Affairs           | 68,204,454         | 66,672,993                    | 0                               | 66,672,993                   | 38,118,112            | 57%                                  | 28,554,881                     |
| 43 - Justice - Secretariat                         | 759,758            | 625,000                       | 0                               | 625,000                      | 68,611                | 11%                                  | 556,389                        |
| 44 - Judiciary                                     | 25,809             | 17,000                        | 0                               | 17,000                       | 26,649                | 157%                                 | (9,649)                        |
| 45 - Border Control                                | 2,453,820          | 2,106,000                     | 0                               | 2,106,000                    | 591,572               | 28%                                  | 1,514,428                      |
| 50 - Directorate of TVET                           | 31,724             | 30,000                        | 0                               | 30,000                       | 20,150                | 67%                                  | 9,850                          |
| 61 - Health  | 44,186             | 36,533                        | 0                               | 36,533                       | 7,130                 | 20%                                  | 29,403                         |
| 83 - Media Bureau                                  | 7,309              | 30,000                        | 0                               | 30,000                       | 35,915                | 120%                                 | (5,915)                        |
| 84 - Lands & Survey                                | 11,730             | 7,000                         | 0                               | 7,000                        | 4,000                 | 57%                                  | 3,000                          |
| 85 - Lands Committee                               | 3,370              | 2,000                         | 0                               | 2,000                        | 5,415                 | -                                    | (3,415)                        |
| 91 - Department of Transport                       | 3,385,523          | 1,910,700                     | 0                               | 1,910,700                    | 775,934               | -                                    | 1,134,766                      |
| 95 - ICT   | 2,259,264          | 10,000                        | 0                               | 10,000                       | 400                   | 4%                                   | 9,600                          |
| Other (Sports, Home Affairs, Maritime Transport)   | 444,698            | -                             | -                               | -                            | -                     | -                                    | -                              |
| <b>Total</b>                                       | <b>269,410,139</b> | <b>210,483,272</b>            | <b>0</b>                        | <b>210,483,272</b>           | <b>70,873,275</b>     | <b>34%</b>                           | <b>139,609,997</b>             |

## OPERATING EXPENDITURE ANALYSIS

Total expenditure for the year to date to the end of the first quarter is shown in Table 13. Inter Sub-Head Transfers (ISHTs) that reallocate budget between natural accounts totalled 1 per cent of the total approved budget in the quarter.

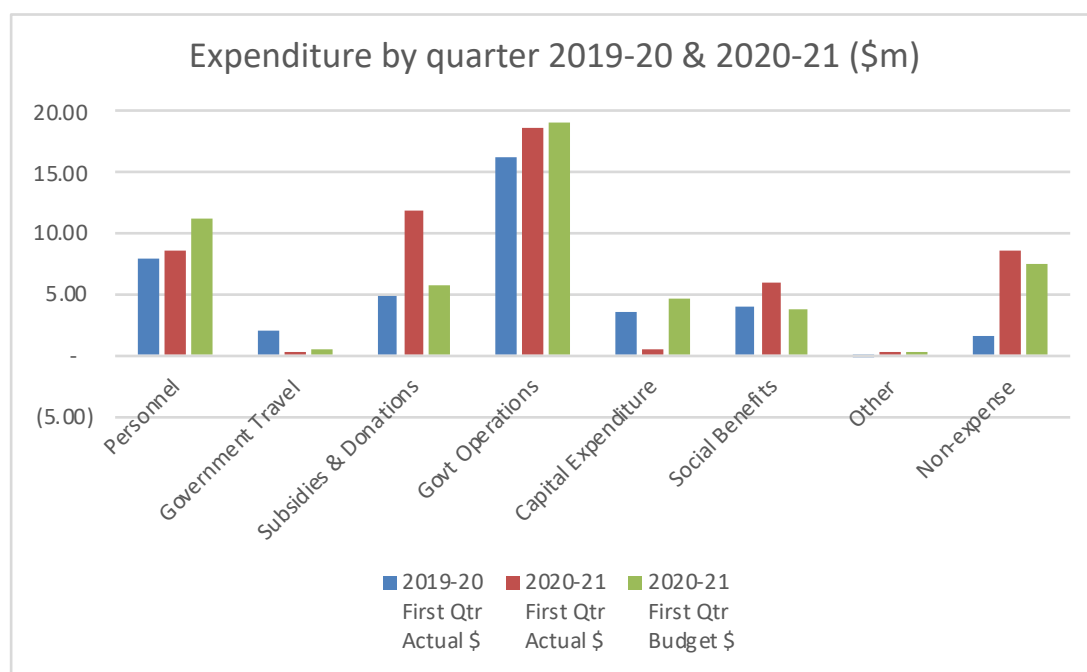
Table 13 Expenditure by Group Q1 2020-21

| Description           | 2019-20 Preliminary Actual | 2020-21 Approved Budget | 2020-21 Supp Bills | 2020-21 ISHT | 2020-21 Revised Budget | 2020-21 YTD Actual | 2020-21 Actual % of budget | 2020-21 Commitment | 2020-21 Remaining Budget |
|-----------------------|----------------------------|-------------------------|--------------------|--------------|------------------------|--------------------|----------------------------|--------------------|--------------------------|
|                       | \$                         | \$                      | \$                 | \$           | \$                     | \$                 | %                          | \$                 | \$                       |
| Personnel             | 36,433,969                 | 44,489,279              | -                  | 313,012      | 44,802,291             | 8,680,520          | 19%                        | 135,724            | 35,986,047               |
| Government Travel     | 7,633,510                  | 2,556,955               | -                  | (505,409)    | 2,051,546              | 106,889            | 5%                         | 2,127              | 1,946,785                |
| Subsidies & Donations | 48,327,379                 | 20,916,602              | -                  | 1,831,625    | 22,748,227             | 11,953,749         | 53%                        | 2,626              | 10,791,852               |
| Govt Operations       | 83,135,741                 | 76,124,736              | -                  | 35,072       | 76,159,808             | 18,666,993         | 25%                        | 932,893            | 56,559,921               |
| Capital Expenditure   | 22,269,885                 | 18,260,271              | -                  | 125,700      | 18,385,971             | 522,780            | 3%                         | 60,048             | 17,803,143               |
| Social Benefits       | 15,949,163                 | 15,082,397              | -                  | 0            | 15,082,397             | 5,907,302          | 39%                        | 160,991            | 9,014,105                |
| Other                 | 600,899                    | 693,715                 | -                  | 0            | 693,715                | 137,869            | 20%                        | 8,078              | 547,767                  |
| Non-expense items     | 27,638,318                 | 32,320,426              | -                  | (1,800,000)  | 30,520,426             | 8,598,007          | 28%                        | 1,239              | 21,923,658               |
| Total                 | 241,988,863                | 210,444,381             | -                  | -            | 210,444,381            | 54,574,109         | 26%                        | 1,296,993          | 154,573,279              |

Figure 3 compares first quarter expenditure against the same period last year and the 2020-21 Budget. Actual expenditure is higher than the same period last year, in all categories except capital expenditure.

Actual expenditure is less than budget in all categories except social benefits (Nauru Community Housing), subsidies and donations (subsidies to SOEs) and non-expense items (Nauru Trust Fund contributions). This reflects timing issues with lumpy payments that have been paid in the quarter.

Figure 3 Expenditure by group, Q1 2020-21



## PERSONNEL COSTS

Expenditure on personnel was as expected in the quarter (Table 14). High expenditure on uniforms, in part reflects purchases ahead of Public Service Day in September, and new uniforms for Police recruits. Higher than budgeted expenditure on meals and drinks for staff reflects a decision by Health to provide meals for all shifts, rather than the night shift only.

*Table 14 Personnel Expenditure Q1 2020-21*

| Description                                   | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills | 2020-21<br>ISHT | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Commitment | 2020-21<br>Remaining<br>Budget |
|---|-------------------|-------------------------------|-----------------------|-----------------|------------------------------|-----------------------|--------------------------------------|-----------------------|--------------------------------|
|   | \$                | \$                            | \$                    | \$              | \$                           | \$                    | %                                    | \$                    | \$                             |
| 2005 - Salaries & Allowances - (MP's)         | 1,450,712         | 1,260,698                     | -                     | 0               | 1,260,698                    | 283,305               | 22%                                  | -                     | 977,393                        |
| 2010 - HE Salary & Allowances                 | 105,033           | 105,034                       | -                     | 0               | 105,034                      | 23,084                | 22%                                  | -                     | 81,950                         |
| 2015 - Salary - Local                         | 21,842,428        | 27,974,432                    | -                     | (294,037)       | 27,680,395                   | 5,121,998             | 19%                                  | 29,612                | 22,528,786                     |
| 2020 - Salary Expatriate                      | 7,791,067         | 9,702,826                     | -                     | 42,537          | 9,745,363                    | 1,457,639             | 15%                                  | 13,862                | 8,273,861                      |
| 2025 - Allowances - Staff Contract            | 1,426,872         | 1,380,394                     | -                     | 0               | 1,380,394                    | 315,908               | 23%                                  | 43,539                | 1,020,947                      |
| 2026 - Directors Fees                         | 20,500            | 39,300                        | -                     | 0               | 39,300                       | 6,550                 | 17%                                  | -                     | 32,750                         |
| 2031 - Staff Contract - Ministerial           | -                 | -                             | -                     | 600,000         | 600,000                      | 577                   | 0%                                   | -                     | 599,423                        |
| 2035 - Overtime - local                       | 802,971           | 664,104                       | -                     | -               | 664,104                      | 130,496               | 20%                                  | 4,124                 | 529,485                        |
| 2040 - Staff Training                         | 894,984           | 1,020,661                     | -                     | 14,000          | 1,006,661                    | 123,022               | 12%                                  | 21,650                | 861,989                        |
| 2041 - Prep & Orientation of Seasonal Workers | -                 | 100,000                       | -                     | 26,200          | 73,800                       | -                     | 0%                                   | -                     | 73,800                         |
| 2045 - Recruitment                            | 14,999            | 30,000                        | -                     | -               | 30,000                       | 21                    | 0%                                   | -                     | 29,979                         |
| 2050 - Uniforms & Protective Clothing         | 369,746           | 244,874                       | -                     | 4,712           | 249,586                      | 86,932                | 35%                                  | 17,466                | 145,188                        |
| 2072 - Meals and Drinks - Staff               | 176,340           | 134,040                       | -                     | -               | 134,040                      | 79,690                | 59%                                  | 5,404                 | 48,946                         |
| 2651 - GON Contributions                      | 1,538,315         | 1,832,916                     | -                     | -               | 1,832,916                    | 1,051,298             | 57%                                  | 69                    | 781,549                        |
| <b>Total Personnel</b>                        | <b>36,433,969</b> | <b>44,489,279</b>             | <b>-</b>              | <b>313,012</b>  | <b>44,802,291</b>            | <b>8,680,520</b>      | <b>19%</b>                           | <b>135,724</b>        | <b>35,986,047</b>              |

## GOVERNMENT TRAVEL

Expenditure on Government Travel (Table 15) continues to be significantly impacted by COVID-19 travel restrictions.

*Table 15 Government Travel Expenditure Q1 2020-21*

| Description                    | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills | 2020-21<br>ISHT  | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Commitment | 2020-21<br>Remaining<br>Budget |
|--------------------------------|-------------------|-------------------------------|-----------------------|------------------|------------------------------|-----------------------|--------------------------------------|-----------------------|--------------------------------|
|                                | \$                | \$                            | \$                    | \$               | \$                           | \$                    | %                                    | \$                    | \$                             |
| 2070 - Travel - Staff          | 494,215           | 596,210                       | -                     | -                | 596,210                      | 14,820                | 2%                                   | 445                   | 580,945                        |
| 2075 - Travel - Business       | 7,139,294         | 1,960,745                     | -                     | (505,409)        | 1,455,336                    | 92,069                | 6%                                   | (2,572)               | 1,365,839                      |
| <b>Total Government Travel</b> | <b>7,633,510</b>  | <b>2,556,955</b>              | <b>-</b>              | <b>(505,409)</b> | <b>2,051,546</b>             | <b>106,889</b>        | <b>5%</b>                            | <b>(2,127)</b>        | <b>1,946,785</b>               |

## SUBSIDIES & DONATIONS

Expenditure on Subsidies & Donations was higher than expected in the quarter (Table 16). This reflected an unexpected payment to Ronphos for cash flow support and the timing of one-off payments to SOEs, including to Nauru Airlines (SunCo) for the aircraft freighter conversion, and Nauru Maritime and Port Authority for the Nauru Shipping Line.

*Table 16 Subsidies & Donations Expenditure Q1 2020-21*

| Description                            | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills | 2020-21<br>ISHT  | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Commitment | 2020-21<br>Remaining<br>Budget |
|--|-------------------|-------------------------------|-----------------------|------------------|------------------------------|-----------------------|--------------------------------------|-----------------------|--------------------------------|
|  | \$                | \$                            | \$                    | \$               | \$                           | \$                    | %                                    | \$                    | \$                             |
| 2376 - Equity Purchases                | 9,500,000         | -                             | -                     | -                | -                            | -                     | -                                    | -                     | -                              |
| 2615 - Other Subsidies & Donations     | 2,469             | -                             | -                     | -                | -                            | -                     | -                                    | -                     | -                              |
| 2616 - Subsidies to SOEs               | 35,905,795        | 18,465,560                    | -                     | 1,800,000        | 20,265,560                   | 11,271,203            | 56%                                  | (2,933)               | 8,997,291                      |
| 2617 - Donations - local               | 2,913,839         | 2,344,000                     | -                     | 31,625           | 2,375,625                    | 682,547               | 29%                                  | 5,559                 | 1,687,519                      |
| 2618 - Donations - overseas            | 5,276             | 107,042                       | -                     | -                | 107,042                      | -                     | 0%                                   | -                     | 107,042                        |
| <b>Total Subsidies &amp; Donations</b> | <b>48,327,379</b> | <b>20,916,602</b>             | <b>-</b>              | <b>1,831,625</b> | <b>22,748,227</b>            | <b>11,953,749</b>     | <b>53%</b>                           | <b>2,626</b>          | <b>10,791,852</b>              |

## CAPITAL EXPENDITURE

Overall capital expenditure was lower than expected, except for medical equipment (Table 17). This in part reflects the bring forward of purchases into the last quarter of 2019-20, and that the COVID-19 Taskforce is also purchasing equipment that is not included in Table 17 (as it is not currently disaggregated).

*Table 17 Capital Expenditure Q1 2020-21*

| Description                        | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills | 2020-21<br>ISHT | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Commitment | 2020-21<br>Remaining<br>Budget |
|------------------------------------|-------------------|-------------------------------|-----------------------|-----------------|------------------------------|-----------------------|--------------------------------------|-----------------------|--------------------------------|
|                                    | \$                | \$                            | \$                    | \$              | \$                           | \$                    | %                                    | \$                    | \$                             |
| 2480 - Medical Equipment           | 272,575           | 115,000                       | -                     | -               | 115,000                      | 102,895               | 89%                                  | -                     | 12,105                         |
| 2495 - Plant & Equipment Purchases | 10,194,989        | 1,143,744                     | -                     | 89,700          | 1,233,444                    | 233,605               | 19%                                  | 48,348                | 951,491                        |
| 2496 - Building and Structures     | 10,612,808        | 16,519,527                    | -                     | 36,000          | 16,555,527                   | 104,112               | 1%                                   | 11,700                | 16,439,715                     |
| 2580 - Public Works                | 1,189,513         | 482,000                       | -                     | -               | 482,000                      | 82,168                | 17%                                  | -                     | 399,833                        |
| <b>Total Capital Expenditure</b>   | <b>22,269,885</b> | <b>18,260,271</b>             | <b>-</b>              | <b>125,700</b>  | <b>18,385,971</b>            | <b>522,780</b>        | <b>3%</b>                            |                       | <b>17,803,143</b>              |

## SOCIAL BENEFITS

Expenditure on social benefits is as expected (Table 18), with outlays on Nauru Community Housing brought forward to purchase construction materials.

*Table 18 Social Benefits Q1 2020-21*

| Description                                  | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills | 2020-21<br>ISHT | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Commitment | 2020-21<br>Remaining<br>Budget |
|--|-------------------|-------------------------------|-----------------------|-----------------|------------------------------|-----------------------|--------------------------------------|-----------------------|--------------------------------|
|  | \$                | \$                            | \$                    | \$              | \$                           | \$                    | %                                    | \$                    | \$                             |
| 2220 - Nauru Community Housing               | 7,556,343         | 5,650,000                     | -                     | -               | 5,650,000                    | 4,298,427             | 76%                                  | 43,967                | 1,307,606                      |
| 2390 - Social Welfare - Birth Claims         | 111,800           | 192,000                       | -                     | -               | 192,000                      | 41,400                | 22%                                  | 4,800                 | 145,800                        |
| 2395 - Social Welfare - Death Claims         | 222,000           | 238,000                       | -                     | -               | 238,000                      | 30,000                | 13%                                  | 12,000                | 196,000                        |
| 2396 - Back to School Support                | -                 | 739,800                       | -                     | -               | 739,800                      | -                     | 0%                                   | -                     | 739,800                        |
| 2400 - Social Services - Aged Pensions       | 3,102,328         | 3,865,000                     | -                     | -               | 3,865,000                    | 746,750               | 19%                                  | 35,300                | 3,082,950                      |
| 2405 - Social Services - Super Contributors  | 93,843            | 100,000                       | -                     | -               | 100,000                      | 20,781                | 21%                                  | 1,208                 | 78,011                         |
| 2410 - Social Services - Super Ex MP's       | -                 | -                             | -                     | -               | -                            | -                     | -                                    | -                     | -                              |
| 2420 - Social Services - Disability Payments | 1,101,336         | 1,625,000                     | -                     | -               | 1,625,000                    | 377,050               | 23%                                  | 21,750                | 1,226,200                      |
| 2421 - Ex Gratia - Age and Disable           | 507,200           | -                             | -                     | -               | -                            | -                     | -                                    | -                     | -                              |
| 2422 - Ex Gratia SoEs                        | 986,800           | -                             | -                     | -               | -                            | -                     | -                                    | -                     | -                              |
| 2440 - Scholarships - School & Trade         | 2,267,513         | 2,672,597                     | -                     | -               | 2,672,597                    | 392,894               | 15%                                  | 41,965                | 2,237,738                      |
| <b>Total Social Benefits</b>                 | <b>15,949,163</b> | <b>15,082,397</b>             | <b>-</b>              | <b>-</b>        | <b>15,082,397</b>            | <b>5,907,302</b>      | <b>39%</b>                           | <b>160,991</b>        | <b>9,014,105</b>               |

## OTHER

Expenditure in this category is in line with expectations (Table 19). Bank charges relate to telegraphic transfer and account keeping fees paid through the year.

*Table 19 Other Q1 2020-21*

| Description                          | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills | 2020-21<br>ISHT | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Commitment | 2020-21<br>Remaining<br>Budget |
|--------------------------------------|-------------------|-------------------------------|-----------------------|-----------------|------------------------------|-----------------------|--------------------------------------|-----------------------|--------------------------------|
|                                      | \$                | \$                            | \$                    | \$              | \$                           | \$                    | %                                    | \$                    | \$                             |
| 2565 - Insurance                     | 408,839           | 579,591                       | -                     | -               | 579,591                      | 131,109               | 23%                                  | 713                   | 447,768                        |
| 2570 - Bank Charges                  | 50,081            | 56,636                        | -                     | -               | 56,636                       | 6,760                 | 12%                                  | 7,365                 | 42,511                         |
| 2690 - Foreign exchange gains/losses | 141,979           | 57,488                        | -                     | -               | 57,488                       | -                     | 0%                                   | -                     | 57,488                         |
| <b>Total Other</b>                   | <b>600,899</b>    | <b>693,715</b>                | <b>-</b>              | <b>0</b>        | <b>693,715</b>               | <b>137,869</b>        | <b>20%</b>                           | <b>8,078</b>          | <b>547,767</b>                 |

## NON-EXPENSE ITEMS

Expenditure in this category was consistent with expectations (Table 19). High actual expenditure on Nauru Trust Fund payments related to the timing of the annual contribution, with 50 per cent paid in September. The aim is to pay Trust Fund contributions as early as possible in the financial year, and Nauru's strong liquidity position enabled the September payment. The ISHT from the Fiscal Cash Buffer mainly related to the payment of additional subsidies to SOEs (Ronphos).

*Table 20 Non-expense Items Q1 2020-21*

| Description                     | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills | 2020-21<br>ISHT    | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Commitment | 2020-21<br>Remaining<br>Budget |
|---------------------------------|-------------------|-------------------------------|-----------------------|--------------------|------------------------------|-----------------------|--------------------------------------|-----------------------|--------------------------------|
|                                 | \$                | \$                            | \$                    | \$                 | \$                           | \$                    | %                                    | \$                    | \$                             |
| 2545 - Debt Repayments - Other  | -                 | 5,833,334                     | -                     | -                  | 5,833,334                    | -                     | 0%                                   | -                     | 5,833,334                      |
| 2650 - Trust Fund               | 23,921,732        | 16,585,947                    | -                     | 505,970            | 17,091,917                   | 8,545,958             | 50%                                  | -                     | 8,545,959                      |
| 2652 - Fiscal Cash Buffer       | -                 | 8,901,145                     | -                     | (2,305,970)        | 6,595,175                    | -                     | 0%                                   | -                     | 6,595,175                      |
| 2680 - BON Liquidation- Payment | 3,016,586         | 1,000,000                     | -                     | -                  | 1,000,000                    | 52,049                | 5%                                   | (1,239)               | 949,190                        |
| 2802 - Loan Expenditure Account | 700,000           | -                             | -                     | -                  | -                            | -                     | -                                    | -                     | -                              |
| <b>Total Non-expense items</b>  | <b>27,638,318</b> | <b>32,320,426</b>             | <b>-</b>              | <b>(1,800,000)</b> | <b>30,520,426</b>            | <b>8,598,007</b>      | <b>28%</b>                           | <b>-</b>              | <b>21,923,658</b>              |

## GOVERNMENT OPERATIONS

Overall, expenditure on government operations was consistent with expectations (Table 21).

Expenditure on Overseas Medical Referrals and various medical supply categories, as well as COVID-19 Taskforce are running ahead of budget. ICT and Media expenditure is also ahead of budget.

*Table 21 Government Operations Q1 2020-21*

| Description                            | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills | 2020-21<br>ISHT | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Commitment | 2020-21<br>Remaining<br>Budget |
|--|-------------------|-------------------------------|-----------------------|-----------------|------------------------------|-----------------------|--------------------------------------|-----------------------|--------------------------------|
|  | \$                | \$                            | \$                    | \$              | \$                           | \$                    | %                                    | \$                    | \$                             |
| 2030 - Salaries - Other Contracts      | 30,237,831        | 24,045,646                    | -                     | 900             | 24,046,546                   | 6,973,161             | 29%                                  | 65,279                | 17,008,107                     |
| 2055 - Consultants fees                | 1,688,747         | 1,943,336                     | -                     | (29,738)        | 1,913,598                    | 367,086               | 19%                                  | 20,009                | 1,526,503                      |
| 2060 - Legal Fees - External           | 548,818           | 537,500                       | -                     | -               | 537,500                      | -                     | 0%                                   | -                     | 537,500                        |
| 2100 - Entertainment                   | 763,705           | 779,049                       | -                     | 4,800           | 783,849                      | 94,113                | 12%                                  | 16,101                | 673,635                        |
| 2105 - Official Celebrations           | 1,120,437         | 547,564                       | -                     | (5,000)         | 542,564                      | 127,694               | 24%                                  | 4,038                 | 410,832                        |
| 2110 - Protocol                        | 99,493            | 90,000                        | -                     | -               | 90,000                       | 165                   | 0%                                   | -                     | 89,835                         |
| 2130 - Printing & Stationery           | 622,482           | 789,258                       | -                     | 20,959          | 810,217                      | 72,618                | 9%                                   | 19,557                | 718,041                        |
| 2132 - TVET Supplies                   | 236,003           | -                             | -                     | -               | -                            | -                     | -                                    | -                     | -                              |
| 2135 - Stores                          | 452,859           | 487,379                       | -                     | 7,000           | 494,379                      | 29,365                | 6%                                   | 7,473                 | 457,540                        |
| 2155 - House Rental                    | 5,002,501         | 6,791,743                     | -                     | -               | 6,791,743                    | 1,323,631             | 19%                                  | 52,974                | 5,415,138                      |
| 2160 - Land Rental                     | 8,623,196         | 7,368,307                     | -                     | (36,434)        | 7,331,873                    | 874,560               | 12%                                  | 818                   | 6,456,495                      |
| 2165 - Office Rental                   | 638,971           | 762,257                       | -                     | -               | 762,257                      | 46,610                | 6%                                   | 9,851                 | 705,796                        |
| 2185 - R&M - Buildings                 | 2,130,580         | 853,690                       | -                     | 11,934          | 865,624                      | 157,024               | 18%                                  | 17,090                | 691,510                        |
| 2190 - R&M - Office Equipment          | 217,597           | 209,148                       | -                     | (8,000)         | 201,148                      | 12,676                | 6%                                   | 2,866                 | 185,606                        |
| 2191 - R&M Medical Equipment           | 165,305           | 100,000                       | -                     | -               | 100,000                      | 8,330                 | 8%                                   | 50                    | 91,620                         |
| 2195 - R&M - Office Premises           | 84,569            | 20,253                        | -                     | -               | 20,253                       | -                     | -                                    | 60                    | 20,193                         |
| 2200 - R&M - Motor Vehicles            | 545,739           | 537,305                       | -                     | 7,500           | 544,805                      | 84,817                | 16%                                  | 105,764               | 354,224                        |
| 2205 - R&M - Plant                     | 1,898,475         | 2,727,671                     | -                     | 1,000           | 2,728,671                    | 1,323                 | 0%                                   | 626                   | 2,726,722                      |
| 2210 - R&M - Aerodrome                 | 101,039           | 60,000                        | -                     | -               | 60,000                       | 10,942                | 18%                                  | -                     | 49,058                         |
| 2225 - Agricultural Supplies           | 22,207            | 21,000                        | -                     | (900)           | 20,100                       | 15,386                | 77%                                  | -                     | 4,714                          |
| 2230 - Publicity and Awareness         | 7,544             | 28,800                        | -                     | 10,351          | 39,151                       | 8,630                 | 22%                                  | 400                   | 30,121                         |
| 2275 - Purchase of Petrol              | 489,142           | 607,744                       | -                     | -               | 607,744                      | 115,066               | 19%                                  | 960                   | 491,717                        |
| 2280 - Purchase of Diesel              | 713,034           | 926,639                       | -                     | -               | 926,639                      | 166,536               | 18%                                  | 1,452                 | 758,651                        |
| 2290 - Purchase of Fuel - Other        | 4,224             | 10,793                        | -                     | -               | 10,793                       | -                     | -                                    | -                     | 10,793                         |
| 2315 - Utilities                       | 3,941,850         | 4,693,549                     | -                     | -               | 4,693,549                    | 1,054,666             | 22%                                  | 30,088                | 3,608,795                      |
| 2330 - Telephone / Internet            | 2,218,232         | 2,193,235                     | -                     | -               | 2,193,235                    | 467,969               | 21%                                  | 142,782               | 1,582,484                      |
| 2350 - Freight                         | 1,387,380         | 1,500,000                     | -                     | -               | 1,500,000                    | 532,624               | 36%                                  | 171                   | 967,205                        |
| 2370 - Membership Fees & Subscriptions | 2,756,113         | 1,115,819                     | -                     | (3,000)         | 1,112,819                    | 85,295                | 8%                                   | 21,250                | 1,006,274                      |
| 2372 - Nauru Radio Supplies            | 7,000             | 10,300                        | -                     | 2,000           | 12,300                       | 12,205                | 99%                                  | -                     | 95                             |
| 2373 - Media TV Supplies               | 32,190            | 19,000                        | -                     | 2,000           | 21,000                       | 20,898                | 100%                                 | 95                    | 7                              |
| 2375 - ICT Supplies                    | 80,581            | 50,202                        | -                     | -               | 50,202                       | 13,975                | 28%                                  | 17,351                | 18,877                         |

Table 21 Government Operations Q1 2020-21 continued

| Description                                     | 2019-20<br>Actual | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills | 2020-21<br>ISHT | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Commitment | 2020-21<br>Remaining<br>Budget |
|---|-------------------|-------------------------------|-----------------------|-----------------|------------------------------|-----------------------|--------------------------------------|-----------------------|--------------------------------|
|   | \$                | \$                            | \$                    | \$              | \$                           | \$                    | %                                    | \$                    | \$                             |
| 2460 - Medical Expenses                         | 46,717            | 80,825                        | -                     | -               | 80,825                       | -                     | 0%                                   | -                     | 80,825                         |
| 2461 - Primary Health Care Services             | 14,361            | 303,400                       | -                     | -               | 303,400                      | 500                   | 0%                                   | 2,455                 | 300,445                        |
| 2462 - NCD Control & Health Promotion           | 3,717             | 43,600                        | -                     | -               | 43,600                       | 350                   | 1%                                   | 81                    | 43,170                         |
| 2463 - Environmental Health and Food safety     | 27,561            | 10,000                        | -                     | -               | 10,000                       | -                     | 0%                                   | -                     | 10,000                         |
| 2464 - Management Monitoring & Evaluation       | 15,530            | 31,000                        | -                     | -               | 31,000                       | 11,105                | 36%                                  | -                     | 19,895                         |
| 2467 - Drugs and Medicines                      | 772,771           | 750,000                       | -                     | -               | 750,000                      | 512,043               | 68%                                  | 58,878                | 179,079                        |
| 2468 - Dental Supplies                          | 46,778            | 50,000                        | -                     | -               | 50,000                       | 1,375                 | 3%                                   | -                     | 48,625                         |
| 2469 - Dialysis Supplies                        | 248,706           | 350,000                       | -                     | -               | 350,000                      | -                     | 0%                                   | -                     | 350,000                        |
| 2471 - Medical Consumable                       | 674,488           | 790,000                       | -                     | -               | 790,000                      | 71,644                | 9%                                   | -                     | 718,356                        |
| 2472 - Laboratory supplies                      | 366,152           | 248,000                       | -                     | -               | 248,000                      | 154,279               | 62%                                  | -                     | 93,721                         |
| 2473 - Radiology Supplies                       | 9,320             | 20,000                        | -                     | -               | 20,000                       | 18,493                | 92%                                  | -                     | 1,508                          |
| 2474 - Clinical Education Supplies              | 16,911            | 20,000                        | -                     | -               | 20,000                       | -                     | 0%                                   | -                     | 20,000                         |
| 2475 - Overseas Medical Treatment               | 5,682,308         | 2,000,000                     | -                     | -               | 2,000,000                    | 1,439,007             | 72%                                  | 7,804                 | 553,189                        |
| 2560 - Educational Expenses - Special           | 179,078           | 198,293                       | -                     | -               | 198,293                      | 39,200                | 20%                                  | 298                   | 158,795                        |
| 2575 - Local Transport                          | 1,601,877         | 1,236,363                     | -                     | 45,700          | 1,282,063                    | 191,440               | 15%                                  | 4,960                 | 1,085,663                      |
| 2585 - Rations                                  | 2,969,961         | 2,889,284                     | -                     | -               | 2,889,284                    | 844,795               | 29%                                  | 2,107                 | 2,042,382                      |
| 2590 - Correctional Services Supplies           | 7,473             | 10,000                        | -                     | -               | 10,000                       | 908                   | 9%                                   | -                     | 9,092                          |
| 2600 - Postage                                  | 15,042            | 20,649                        | -                     | 2,000           | 22,649                       | 100                   | 0%                                   | -                     | 22,549                         |
| 2605 - Library/Periodicals                      | -                 | -                             | -                     | -               | -                            | -                     | -                                    | -                     | -                              |
| 2610 - Survey Supplies                          | 2,838             | 1,500                         | -                     | 2,000           | 3,500                        | 1,354                 | 39%                                  | 30                    | 2,116                          |
| 2611 - Children Education Toys and Learning Sup | -                 | 332,022                       | -                     | -               | 332,022                      | -                     | 0%                                   | -                     | 332,022                        |
| 2620 - Lease & Charter Payments                 | 89,674            | 66,686                        | -                     | -               | 66,686                       | 2,967                 | 4%                                   | -                     | 63,719                         |
| 2625 - Family Court Expenses                    | 3,400             | 6,000                         | -                     | -               | 6,000                        | 1,100                 | 18%                                  | -                     | 4,900                          |
| 2630 - Safe House                               | 152,361           | 196,660                       | -                     | -               | 196,660                      | 15,000                | 8%                                   | 19,836                | 161,824                        |
| 2700 - Deportee Revomal                         | 360               | 20,000                        | -                     | -               | 20,000                       | -                     | 0%                                   | -                     | 20,000                         |
| 2705 - NEAT Scheme                              | 133,420           | 123,268                       | -                     | -               | 123,268                      | -                     | 0%                                   | -                     | 123,268                        |
| 2998 - COVID 19 Taskforce                       | -                 | 6,000,000                     | -                     | -               | 6,000,000                    | 2,683,969             | 45%                                  | 299,340               | 3,016,691                      |
| 2999 - Contingency fund                         | 3,217,092         | 500,000                       | -                     | -               | 500,000                      | -                     | 0%                                   | -                     | 500,000                        |
| <b>Total Government Operations</b>              | <b>83,135,741</b> | <b>76,124,736</b>             | <b>-</b>              | <b>35,072</b>   | <b>76,159,808</b>            | <b>18,666,993</b>     | <b>25%</b>                           | <b>932,893</b>        | <b>56,559,921</b>              |

## EXPENDITURE BY DEPARTMENT

Table 22 shows actual expenditure for the year to date by department head. Most departments are on track, except for Ministerial which is significantly ahead of budget – this reflects the bring forward of Nauru Community Housing expenditure.



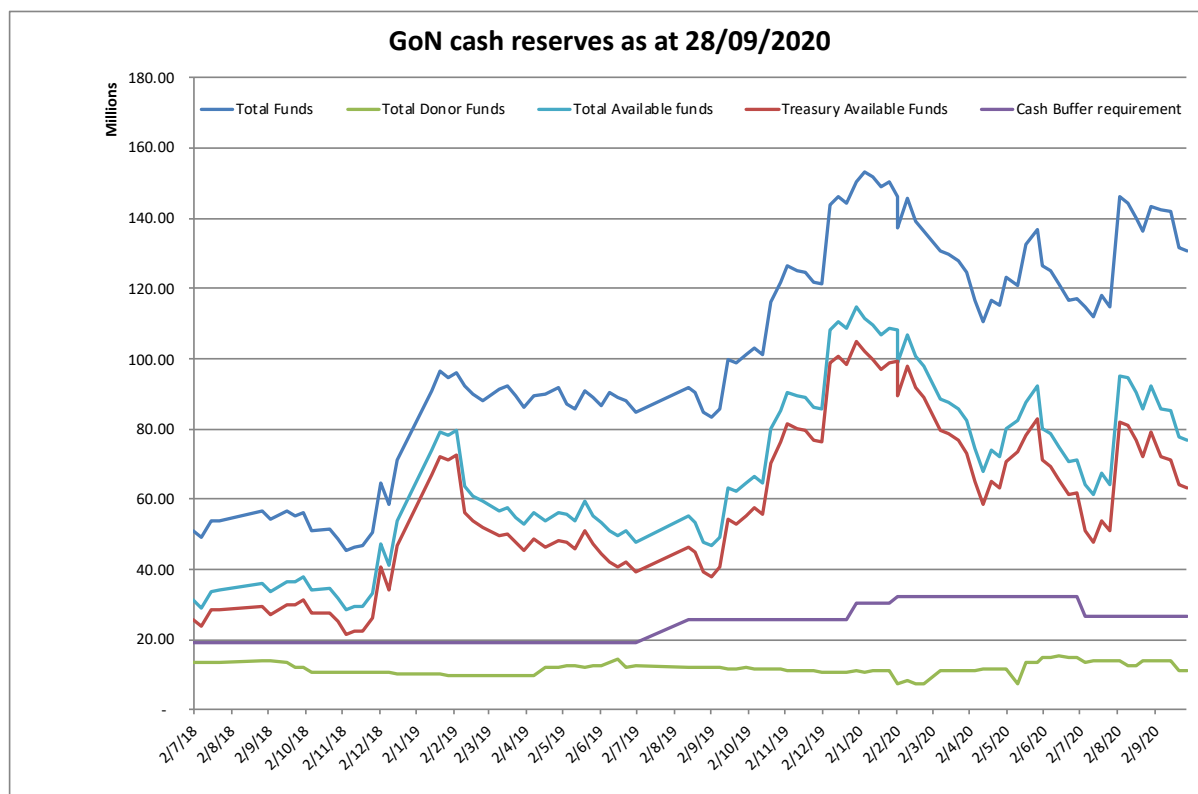
Table 22 Expenditure by Department Q1 2020-21

| Description                              | 2019-20<br>Actual  | 2020-21<br>Approved<br>Budget | 2020-21<br>Supp Bills<br>& ISHT | 2020-21<br>Revised<br>Budget | 2020-21<br>YTD Actual | 2020-21 YTD<br>Actual<br>% of budget | 2020-21<br>Commitment | 2020-21<br>Remaining<br>Budget |
|--|--------------------|-------------------------------|---------------------------------|------------------------------|-----------------------|--------------------------------------|-----------------------|--------------------------------|
|  | \$                 | \$                            | \$                              | \$                           | \$                    | %                                    | \$                    | \$                             |
| 01 - Presidency and State House (includi | 3,385,746          | 1,848,704                     | 0                               | 1,848,704                    | 260,450               | 14%                                  | 57,851                | 1,530,403                      |
| 02 - Ministerial                         | 13,922,534         | 8,816,585                     | 0                               | 8,816,585                    | 4,860,802             | 55%                                  | 49,010                | 3,906,773                      |
| 03 - Chief Secretariat                   | 19,475,638         | 17,631,670                    | 0                               | 17,631,670                   | 4,121,596             | 23%                                  | 220,613               | 13,289,462                     |
| 05 - Audit                               | 302,870            | 333,514                       | 0                               | 333,514                      | 59,908                | 18%                                  | 3,308                 | 270,299                        |
| 06 - Parliament                          | 1,899,263          | 954,986                       | 0                               | 954,986                      | 179,794               | 19%                                  | 1,000                 | 774,192                        |
| 08 - National Emergency Services         | -                  | 1,481,242                     | 0                               | 1,481,242                    | 314,429               | 21%                                  | 29,777                | 1,137,036                      |
| 09 - Electoral Commission                | 1,455,515          | 354,617                       | 0                               | 354,617                      | 57,799                | 16%                                  | 2,006                 | 294,813                        |
| 11 - Finance Secretariat                 | 448,417            | 2,384,130                     | 0                               | 2,384,130                    | 388,437               | 16%                                  | 8,232                 | 1,987,461                      |
| 12 - Finance -Public Debt                | 2,071,055          | 0                             | 0                               | 0                            | 0                     | -                                    | -                     | -                              |
| 13 - Bureau of Statistics                | 118,555            | 142,953                       | 0                               | 142,953                      | 14,918                | 10%                                  | -                     | 128,035                        |
| 15 - Nauru Revenue Office                | 430,638            | 484,213                       | 0                               | 484,213                      | 69,845                | 14%                                  | 1,924                 | 412,444                        |
| 16 - Finance - Other Payments            | 95,295,769         | 86,398,812                    | 0                               | 86,398,812                   | 25,588,278            | 30%                                  | 370,466               | 60,440,068                     |
| 17 - Nauru Customs Office (NCO)          | 518,422            | 704,541                       | 0                               | 704,541                      | 93,455                | 13%                                  | -                     | 611,086                        |
| 18 - Nauru Regional Processing Centre (  | 1,690,997          | 1,380,343                     | 0                               | 1,380,343                    | 0                     | 0%                                   | -                     | 1,380,343                      |
| 21 - CIE                                 | 1,223,040          | 1,036,452                     | 0                               | 1,036,452                    | 220,098               | 21%                                  | 2,031                 | 814,323                        |
| 31 - Fisheries                           | 3,121,505          | 2,349,944                     | 0                               | 2,349,944                    | 416,155               | 18%                                  | 17,684                | 1,916,105                      |
| 41 - Police                              | 2,841,086          | 3,324,176                     | 0                               | 3,324,176                    | 781,548               | 24%                                  | 16,743                | 2,525,885                      |
| 42 - Department of Multicultural Affairs | 27,133,047         | 19,673,538                    | 0                               | 19,673,538                   | 5,522,529             | 28%                                  | 16,098                | 14,134,910                     |
| 43 - Justice - Secretariat               | 3,629,397          | 3,531,685                     | 0                               | 3,531,685                    | 547,679               | 16%                                  | 4,055                 | 2,979,951                      |
| 44 - Judiciary                           | 1,884,124          | 1,260,649                     | 0                               | 1,260,649                    | 389,208               | 31%                                  | 47,884                | 823,557                        |
| 45 - Border Control                      | 904,972            | 950,294                       | 0                               | 950,294                      | 128,836               | 14%                                  | 80                    | 821,377                        |
| 46 - Correctional Services               | 709,606            | 872,658                       | 0                               | 872,658                      | 171,316               | 20%                                  | 2,219                 | 699,123                        |
| 50 - Directorate of TVET                 | 675,302            | 445,583                       | 0                               | 445,583                      | 84,229                | 19%                                  | 199                   | 361,155                        |
| 51 - Education                           | 10,314,027         | 11,541,216                    | 0                               | 11,541,216                   | 2,048,762             | 18%                                  | 74,336                | 9,418,118                      |
| 52 - Youth Affairs                       | 171,357            | 229,964                       | 0                               | 229,964                      | 56,203                | 24%                                  | -                     | 173,760                        |
| 61 - Health                              | 16,379,317         | 15,040,755                    | 0                               | 15,040,755                   | 4,134,039             | 27%                                  | 86,001                | 10,820,715                     |
| 62 - Sports                              | 1,795,354          | 660,801                       | 0                               | 660,801                      | 63,741                | 10%                                  | 3,959                 | 593,101                        |
| 63 - Department of Infrastructure Devel  | 2,928,519          | 2,883,774                     | 0                               | 2,883,774                    | 760,411               | 26%                                  | 1,550                 | 2,121,812                      |
| 71 - Foreign Affairs - Secretariat       | 1,501,526          | 1,217,776                     | 0                               | 1,217,776                    | 128,750               | 11%                                  | 130                   | 1,088,896                      |
| 72 - Foreign Affairs - Brisbane          | 1,111,158          | 1,117,338                     | 0                               | 1,117,338                    | 0                     | 0%                                   | -                     | 1,117,338                      |
| 73 - Foreign Affairs - Suva              | 718,697            | 714,180                       | 0                               | 714,180                      | 0                     | 0%                                   | 44,395                | 669,785                        |
| 74 - Foreign Affairs - New York          | 2,846,868          | 2,398,303                     | 0                               | 2,398,303                    | 280,191               | 12%                                  | -                     | 2,118,112                      |
| 75 - Foreign Affairs - Taiwan            | 477,347            | 486,228                       | 0                               | 486,228                      | 0                     | 0%                                   | -                     | 486,228                        |
| 76 - Foreign Affairs- Geneva             | 798,331            | 855,242                       | 0                               | 855,242                      | 169,368               | 20%                                  | 45,267                | 640,607                        |
| 77 - High Commission India               | -                  | 144,350                       | 0                               | 144,350                      | 0                     | 0%                                   | -                     | 144,350                        |
| 78 - High Commission Canberra            | 130,244            | 571,746                       | 0                               | 571,746                      | 0                     | 0%                                   | -                     | 571,746                        |
| 81 - Home Affairs                        | 4,153,383          | 4,383,248                     | 0                               | 4,383,248                    | 995,806               | 23%                                  | 8,000                 | 3,379,441                      |
| 82 - Women's Affairs                     | 312,138            | 283,493                       | 0                               | 283,493                      | 35,412                | 12%                                  | 14,094                | 233,987                        |
| 83 - Media Bureau                        | 568,804            | 546,627                       | 0                               | 546,627                      | 178,360               | 33%                                  | 12,256                | 356,010                        |
| 84 - Lands & Survey                      | 5,929,856          | 5,822,293                     | 0                               | 5,822,293                    | 411,546               | 7%                                   | 1,143                 | 5,409,603                      |
| 85 - Lands Committee                     | 209,603            | 302,171                       | 0                               | 302,171                      | 88,781                | 29%                                  | 2,601                 | 210,789                        |
| 86 - Department of Land Management       | 94,076             | 98,522                        | 0                               | 98,522                       | 32,928                | 33%                                  | -                     | 65,594                         |
| 91 - Department of Transport             | 2,959,923          | 2,509,055                     | 0                               | 2,509,055                    | 423,707               | 17%                                  | 4,310                 | 2,081,039                      |
| 95 - ICT                                 | 4,986,841          | 2,129,634                     | 0                               | 2,129,634                    | 484,529               | 23%                                  | 147,771               | 1,497,333                      |
| 97 - Telecom                             | 117,513            | 146,378                       | 0                               | 146,378                      | 10,265                | 7%                                   | -                     | 136,113                        |
| 93 - Maritime Transport                  | 346,486            | -                             | -                               | -                            | -                     | -                                    | -                     | -                              |
| <b>Total</b>                             | <b>241,524,864</b> | <b>210,444,381</b>            | <b>-</b>                        | <b>210,444,381</b>           | <b>54,574,109</b>     | <b>26%</b>                           | <b>1,296,993</b>      | <b>154,573,279</b>             |

## CASH POSITION

The Government continued to build up cash balances over the quarter (Figure 4). At the end of the quarter total funds were \$130.5 million. The cash buffer requirement of two months of adjusted expenditure was \$26.4 million. Total funds were significantly in excess of the recommended fiscal cash buffer, with \$35 million quarantined in separate cash buffer accounts.

Figure 4 GoN Cash reserves Q1 2020-21



Total Funds includes all accounts available to Government, including donor and project funds.

Total Available Funds comprises Total Funds, less term deposits, donor funds and those quarantined for a specific purpose, such as unclaimed land rental.

Treasury Available Funds comprises at call funds where Government has full discretion over use. It comprises Total Funds, less term deposits, donor, SOE and project funds (including quarantined funds).