



REPUBLIC OF NAURU

DEVELOPMENT FUND

ANNUAL REPORT

FY 2023-2024

1 JULY 2023 TO 30 JUNE 2024

CIRCULATED BY

HIS EXCELLENCY, THE HONOURABLE DAVID ADEANG, MP

PRESIDENT AND MINISTER FOR FINANCE OF THE REPUBLIC OF NAURU

DRAFT

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Conventions used in this Document:

- Actual Revenue data is retrieved from the Nauru Financial Management Information System. Projection data is taken from the FY 2023-24 Development Fund Projection.
- All amounts are expressed in Australian dollars unless otherwise stated.
- Due to rounding small discrepancies may occur in the totals shown in columns in tables.
- Exchange rate conversions assume: AUD 1.00 = USD 0.69 = NZD 1.17 = JPY ¥86.4

LIST OF KEY ACRONYMS

ADB	Asian Development Bank
Australia	Australian Department of Foreign Affairs and Trade
FAO	Food and Agriculture Organisation
GON	Government of Nauru
NFMRA	Nauru Fisheries and Marine Resource Authority
NORI	Nauru Ocean Resources (Inc)
NSDS	National Sustainable Development Strategy 2019-2030
NZ	New Zealand Ministry of Foreign Affairs and Trade
OHCHR	Office of the UN High Commissioner for Human Rights
RFMO	South Pacific Regional Fisheries Management Organisation
SPC	Secretariat of the Pacific Community
SPREP	Secretariat of the Pacific Regional Environmental Programme
UN	United Nations
UNDP	United Nations Development Program
UNEP	United Nations Environment Program
UNESCO	United Nations Education, Scientific and Cultural Organisation
UNFPA	United Nations Populations Fund
UNICEF	United Nations Children’s Fund
WHO	World Health Organisation

PART I: EXECUTIVE SUMMARY

In the Financial Year 23-24, the Government of Nauru received development funds amounting to \$4.9m and expended over \$6.3m on development.

Based on the Development Fund Projection FY23-24, actual revenue exceeded projections of \$2.9m by 68%. Majority of development funding were received into the Infrastructure Sector and the Social & Community Sector. The sector which received the least amount of new funding is the Economic Sector. Total funds available for development, inclusive of carried balance, is just above \$9.5m.

The actual expenditure approximates to 218% of projected expenditure. This is attributed to line departments and agencies utilisation of roll-over funds from the previous financial year. Just over 41% of the total expenditure went towards the Social & Community Sector (\$2.6m), with approximately \$2.2m spent on education. The Infrastructure Sector accounted for 33% of expenditure (\$2.1m) and Economic sector for 16% (\$1m). The Cross-Cutting sector was provided with only 10% (\$0.7m) of all development fund expenditure, which focused on Climate Change and Environment.

There is still room for improvement in the accuracy of projections, aiming to better capture development aid either through Aid-In-Kind or Cash-Funded projects. Going forward, it is vital that donors correctly classify projects so that Development Fund projections are accurate and line departments can plan their activities accordingly. Donors are also encouraged to support Nauru's efforts to report on Aid-in-Kind support.

PART II: DEVELOPMENT FUND ANALYSIS

INTRODUCTION

This Annual Development Fund Report for the Financial Year 2023-2024 is prepared in compliance with the *Development Fund Act 2011*.

Data presented here is sourced directly from the Government of Nauru Financial Management Information System (for actual revenue and expenditure). Projection data is taken from the Development Fund Projection for FY 23-24.

Projects are categorised into their relevant National Sustainable Development Strategy (NSDS) goal, which may be subject to interpretation in some instances. Where projects are deemed to span multiple NSDS goals, they are categorised based on whichever goal the majority of funds support.

Part II of this report presents an analysis of revenue and expenditure of the Development Funds for Financial Year 2023-2024. Part III outlines project-by-project revenue and expenditure and variances from the FY 23-24 Development Fund Projection.

PURPOSE OF THE DEVELOPMENT FUND

The Development Fund was established in accordance with the *Development Fund Act 2011*. The purpose of the Development Fund is to receive and disburse grant funds from development partners. At present, the Development Fund is restricted to three bank accounts covering Australian, New Zealand and all other donor funds.

In practice, development funds are earmarked for particular purposes according to the signed grant agreements and then used to reimburse Treasury for eligible expenditures. The Planning and Aid Division of the Department of Finance undertakes oversight and management of the fund, whereas line departments have responsibility for raising payment vouchers and 'expending' the funds.

The Development Fund is routinely subject to external audit by accounting firms or directly by development partners themselves. The last six-monthly audit undertaken on behalf of the Australian High Commission highlighted ongoing improvements with no evidence of fraud or major qualifications.

PERFORMANCE DURING PERIOD 1 JULY 2023 TO 30 JUNE 2024

REVENUE

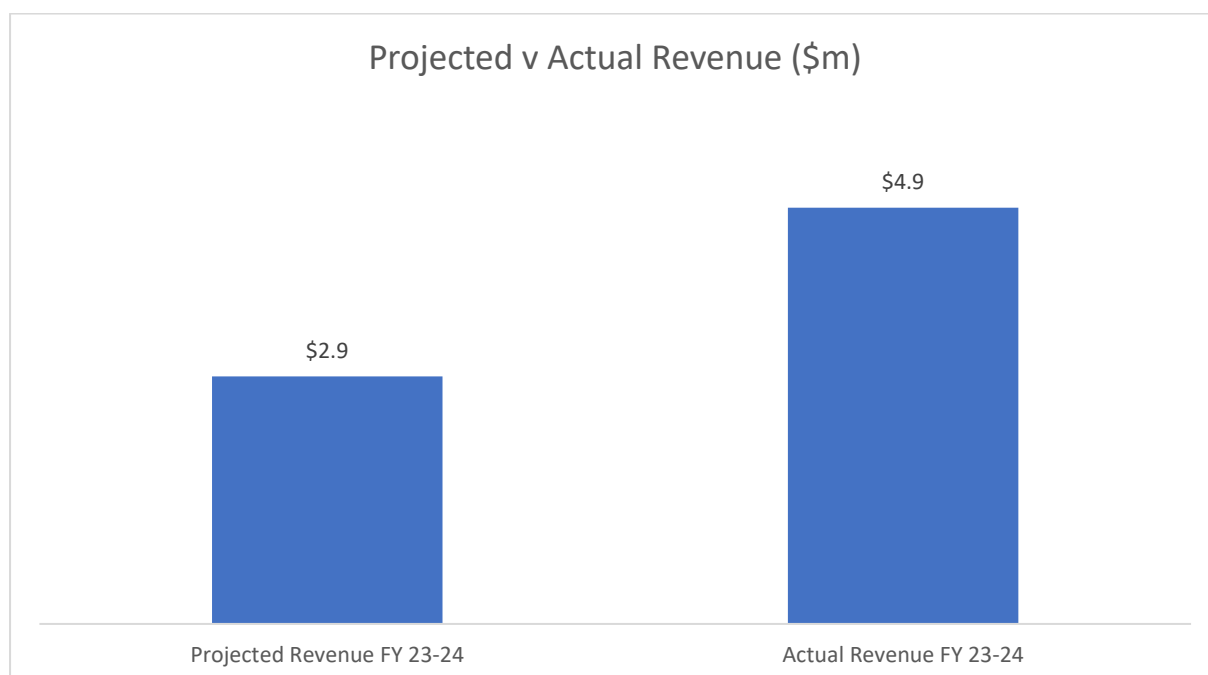


Chart 1 – Projected v Actual Revenue

As displayed in Chart 1, revenue for FY 23-24 was projected to be \$2.9m, while actual revenue received in this period totals \$4.9m.

ACTUAL REVENUE BY NSDS SECTOR

Total Revenue	Projected	Actual
Economic	\$ -	\$ 5,666
Social	\$ -	\$ 2,134,883
Infrastructure	\$ 2,778,721	\$ 2,162,396
Cross-Cutting	\$ -	\$ 579,940
Subtotal	\$ 2,778,721	\$ 4,882,885
<i>Projected but Not Received This Period</i>		
Grassroot Grant Program for Human Security Projects	\$ 125,000	
Subtotal	\$ 125,000	\$ -
Grand-Total	\$ 2,903,721	\$ 4,882,885
Percentage		168.16%

Table 1 – Projected v Actual Revenue

In accordance with the *Development Fund Projections FY23-24*, three projects totalling \$2.9m were to be cash funded this financial year. In this period, funding two projects received between 60-75% of the respective projected funding. These are the NEEDS and SMARTEN Projects. Funds projected for the GGP project were not received; however, operations are kept active. This still highlights the importance of developing budgets in close consultation with implementing organisations.

DEPOSIT ANALYSIS

A total of four deposits were made during the period. The following is the Deposit Classifications for the period:

Deposit classifications		\$	\$
<i><u>AIK but paid in cash</u></i>			
02306	Sustainable and high quality workforce to meet future	\$ 784,750	
02307	Improving quality and access to early years, Primary and	\$ 600,000	
02309	Create a proactive and continually improving education	\$ 399,357	
25002	HIV/STI (2021-2023)	\$ 44,126	
			\$ 1,828,233
<i><u>Deposits not Projected</u></i>			
43000	NORI Funds - Annual Administration Payments	\$ 5,666	
13001	Trachoma research project	\$ 83,398	
01005	Council of Indigenous People	\$ 23,482	
45001	Naoero Museum & National Heritage Digitisation Project	\$ 34,325	
33004	UNICEF Multiple Indicator Cluster Survey (MICS) in Nauru	\$ 165,445	
16905	NSUDP's PMU	\$ 136,170	
34011	Preparation of Kigali HFC Implementation Plan (KIP)	\$ 10,017	
46001	Geneva Embassy Support	\$ 135,263	
05011	Managing Water Scarcity	\$ 187,486	
34010	GEF7 Land Restoration Biodiversity Project	\$ 227,900	
05009	Global Climate Change Alliance Plus Scaling up Pacific Adaptation (GCCA+ SUPA)	\$ 29,291	
			\$ 1,038,443
<i><u>Deposit Projected and Correctly Classified</u></i>			
03703	NEEDS Implementation Project	\$ 388,576	
06005	UNDP –Supporting Mainstreamed Achievement of Roadmap Targets on Energy in Nauru (SMARTEN)	\$ 1,627,633	
			\$ 2,016,209
			\$ 4,882,885

Table 2 – Deposit Classifications

Of the funds received, \$1.8m (37%) were projected as Aid-in-Kind, while \$1.0m (21%) were not projected. The remaining \$2.0m (41%) were correctly projected and classified on the “Development Fund Annual Projections FY 2023-24”. Donors and partners are encouraged to continue correctly classifying projects so that funds and aids projected in the *Development Fund Projection* are accurate and line departments can plan their activities.

Deposit Classification as a % of Total Actual Revenue 1 July 23 to 30 June 24

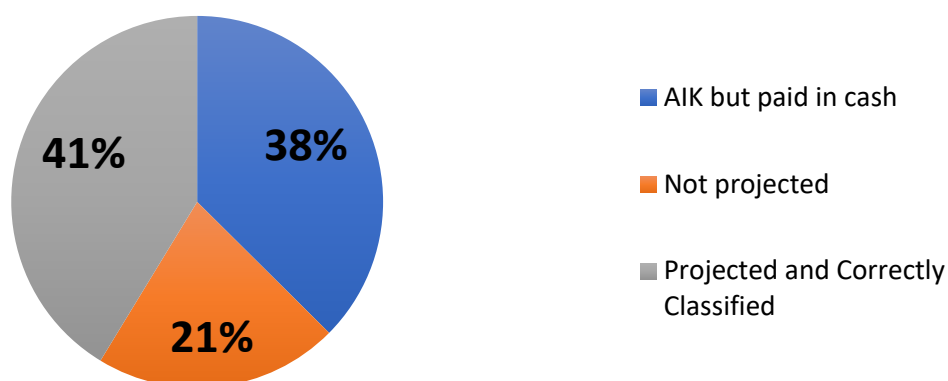


Chart 2 – Deposit Classifications

We continue to urge donors and partners to ensure that their development funding plans include as much detail of proposed donations as possible, so that Development Fund projections can accurately reflect the proposed funding arrangements.

Line departments must also have accurate information to budget correctly and allocate their resources to donor-funded programs.

DONOR ANALYSIS

In terms of support, Australia remained the largest source of cash-funded development revenue, followed by the UNDP and New Zealand.

It is imperative to emphasise that these only accounts for Cash Funds and not the total support received from donors.

Some donors, such as Australia and the Asian Development Bank, contribute significantly to Nauru through in-kind infrastructure support, or through technical assistance. There are donors and partners who contracts companies to handle the entirety of projects or programs which are not captured within this report.

Donor	Projected Cash Funds	Actual Revenue	% of Total Actual Revenue
Australia	\$ -	\$ 1,784,107	37%
UNDP	\$ 2,162,940	\$ 1,627,633	33%
New Zealand	\$ 615,781	\$ 388,576	8%
UNEP	\$ -	\$ 237,917	5%
SPREP	\$ -	\$ 187,486	4%
UNICEF	\$ -	\$ 165,445	3%
ADB	\$ -	\$ 136,170	3%

Donor	Projected Cash Funds	Actual Revenue	% of Total Actual Revenue
Switzerland	\$ -	\$ 135,263	3%
Fred Hollows Foundation	\$ -	\$ 83,398	2%
The Global Fund	\$ -	\$ 44,126	1%
Germany	\$ -	\$ 34,325	1%
SPC	\$ -	\$ 29,291	1%
Taipei, China	\$ -	\$ 23,482	0.5%
NORI	\$ -	\$ 5,666	0.1%
	\$ 2,778,721	\$ 4,882,885	100%

Table 3 – Total Revenue – By Donor – 1 July 2023 to 30 June 2024

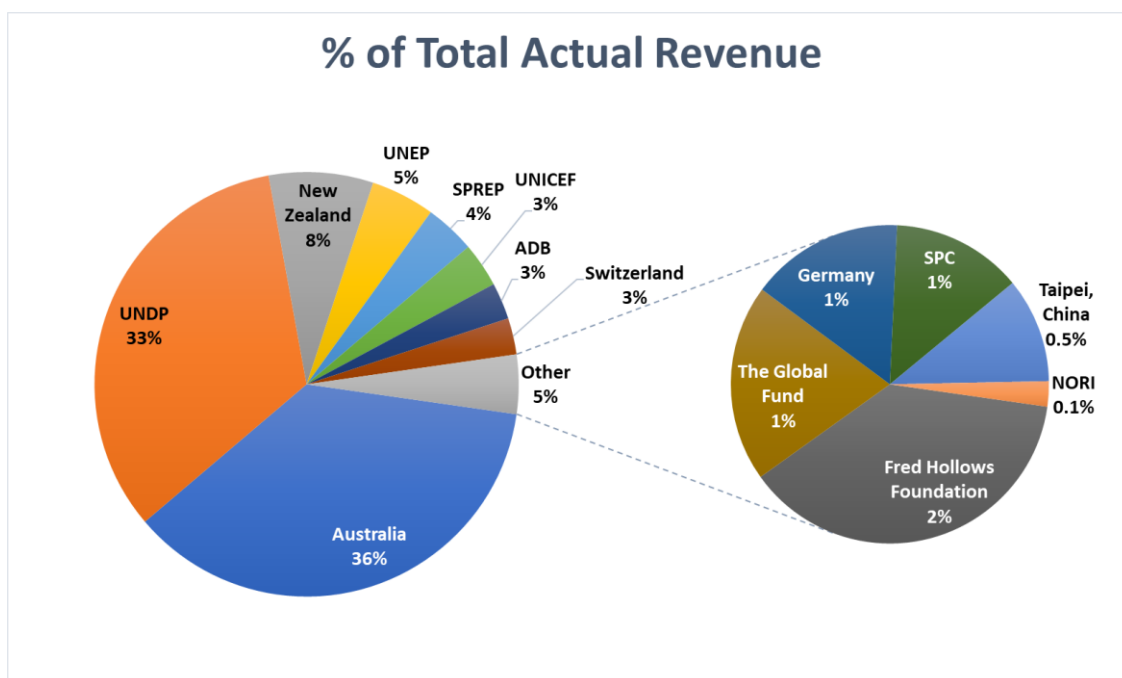


Chart 3 - % Total Revenue – By Donor – 1 July 2023 to 30 June 2024

EXPENDITURE

Departments and agencies have expended a total of \$6.3m, surpassing the projected expenditure of \$2.9m as shown in Chart 4 below:

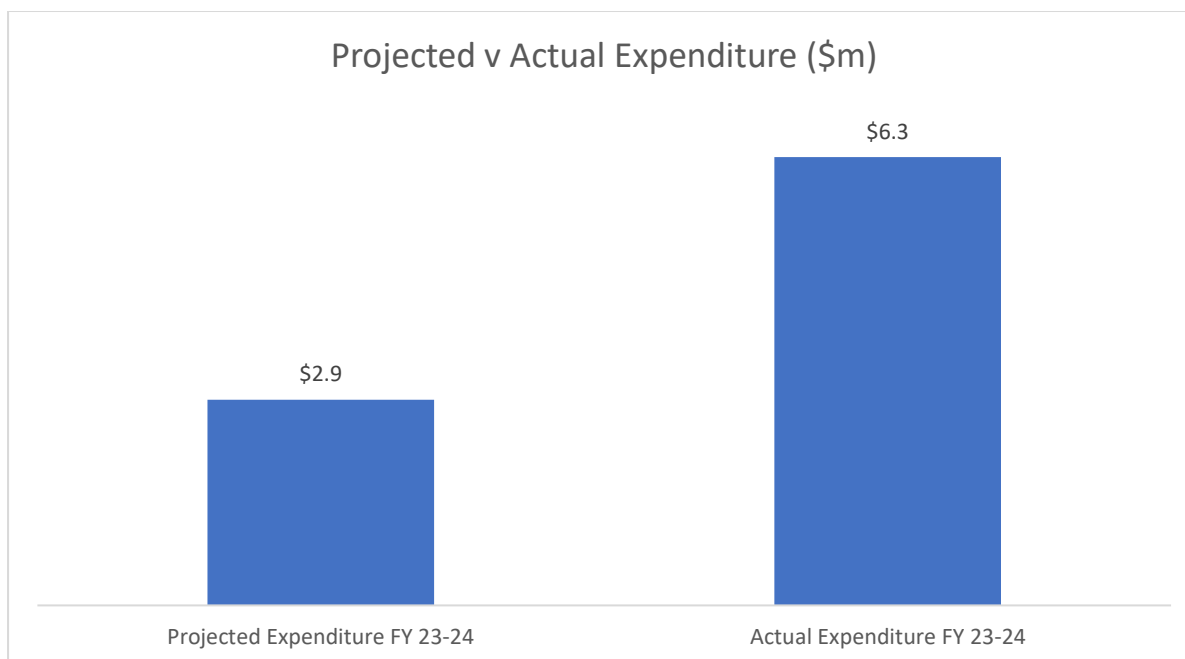


Chart 4 – Projected v Actual Expenditure

Total Expenditure	Projected	Actual
Economic	\$ -	\$ 1,003,885
Social	\$ -	\$ 2,607,360
Infrastructure	\$ 2,778,721	\$ 2,064,202
Cross-Cutting	\$ -	\$ 658,332
Subtotal	\$ 2,778,721	\$ 6,333,779
<i>Projected but Not Spent This Period</i>		
Grassroot Grant Program for Human Security Projects	\$ 125,000	
Subtotal	\$ 125,000	\$ -
Grand-Total	\$ 2,903,721	\$ 6,333,779
Percentage		218.13%

Table 4 – Projected v Actual Expenditure

Development projects undertaken by departments and government agencies are categorized under the four NSDS Sectors. Within the period FY23-24, the departments and agencies have spent \$6.3m, slightly above 218% of the projected expenditure. Based on the sectors, spending in the Social & Community Sector accounts for 41% of the Total Expenditure; 33% directed to the Infrastructure Sector and 16% to the Economic Sector. The Cross-Cutting Sector only accounts 10%. This is a result of spending funds from previous periods in the current period.

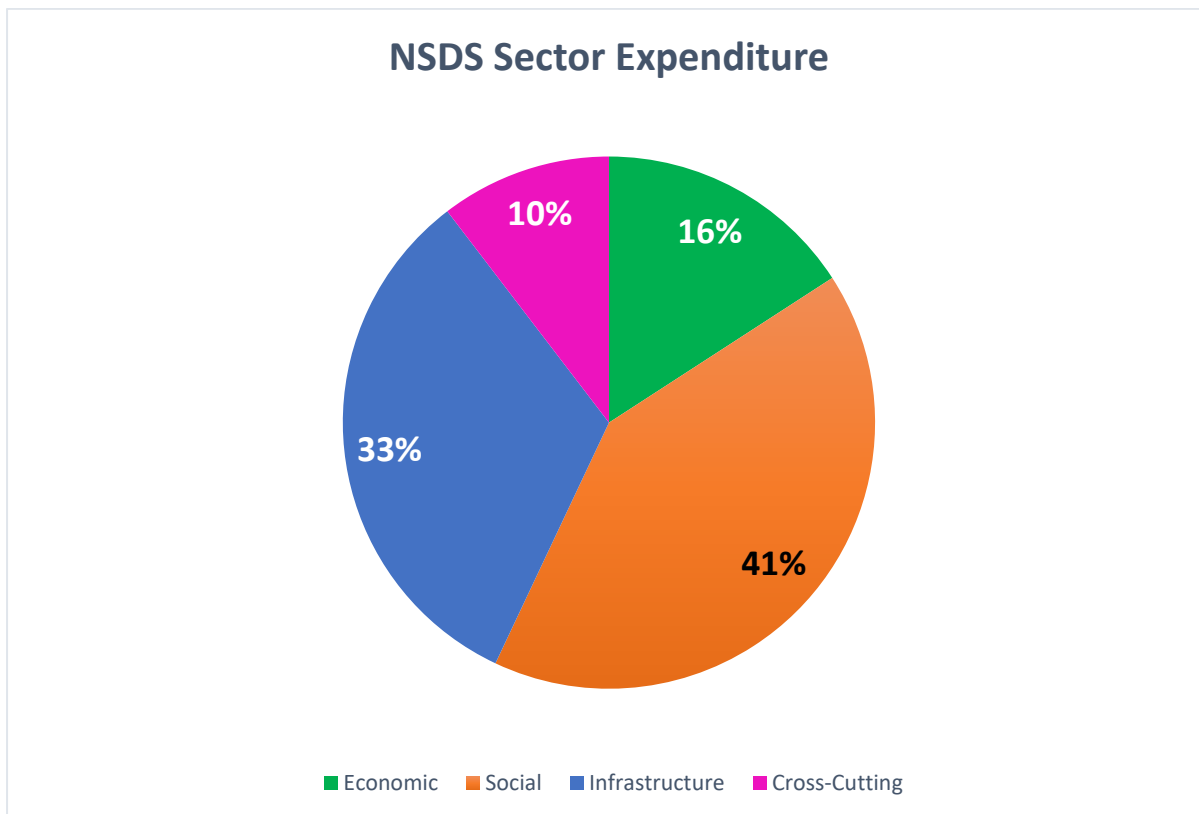


Chart 5 – NSDS Sector Expenditure

Line departments were expending unspent funds from previous financial years. From Table 4 (and PART III tables), it is evident that utilization of these funds are particularly in:

- Economic Sector – all projects
- Social & Community Sector – Australia funded Health and Education programs, and UN programs
- Infrastructure Sector –New Zealand funded renewable energy and training “NEEDS” program, and the UN funded “SMARTEN” project.
- Cross-Cutting Sector – Regional and UN funded climate funds and mission support from host governments such as Switzerland.

Despite the technical assistance provided by donors, there continue to be challenges in the capacity, consistency and responsiveness of departments and agencies to support activities. This must be considered and addressed in planning donor activities, to ensure development funds and resources can be fully utilized by government bodies.

Another challenge is finding the right balance between the Government of Nauru leading the programs and assistance and the desire the donors to support. Also, technical assistance should focus on capacity building and guard against any replacement or displacement of staff.

PART III: DEVELOPMENT FUND PROJECT PERFORMANCE

In accordance with the requirements of the *Development Fund Act 2011*, projected revenue and expenditure is contrasted with actual revenue and expenditure for each project and Donor.

ECONOMIC SECTOR

NSDS KPI	Project Code	Project Name	Source of Revenue	Opening Balance 01/07/23	Projected Revenue FY 23/24	Actual Revenue YTD	Variance	Projected Expenditure FY 23/24	Actual Expenditure YTD	Variance	% of Actual Revenue Spent
Econ Goal 3- Enhance development and sustainable management of marine and fisheries resources to provide sustainable economic returns											
	38007	US Treaty Consultation	RFMO	\$30,197	\$0	\$0	\$0	\$0	\$21,080	-\$21,080	-
<p>Reason for variance: Rollover funds from previous year, these funds were initially allocated to fund the US Treaty consultation meeting on island, due to COVID19 the consultation meeting was cancelled and funds were agreed to be used for the in-country FFC13 meeting held in March 2024.</p> <p>Implementation Update: The remaining funds of the project will continue to be utilised on NFMRA priorities and development. One such area is capacity building and staff training.</p>											
3a	44001	NFMRA JV Funds	NFMRA Joint Venture	\$947,944	\$0	\$0	\$0	\$0	\$316,570	-\$316,570	-
<p>Reason for variance: The NFMRA JV Funds has been expended on equipment, materials, building and asset servicing. Training for staff was also prioritised.</p> <p>Implementation Update: Future implementation of this fund will be based on the joint priorities of NFMRA and the venture which includes support of sustainability of the Authority, such as capacity building and infrastructure enhancement.</p>											

NSDS KPI	Project Code	Project Name	Source of Revenue	Opening Balance 01/07/23	Projected Revenue FY 23/24	Actual Revenue YTD	Variance	Projected Expenditure FY 23/24	Actual Expenditure YTD	Variance	% of Actual Revenue Spent
Econ Goal 4- Efficient and effective use of mining and quarrying resources for economic and rehabilitation purpose economy											
-	43000	NORI Funds - Annual Administration Payments	NORI	\$941,270	\$0	\$5,666	-\$5,666	\$0	\$666,235	-\$666,235	117.58
<p>Reason for variance: In this period, the focus has been to engage and focus into consultation rounds with the international community to better solidify Nauru's stance and this address the socio-economic and environmental topic of seabed exploration and mining.</p> <p>Implementation Update: In renewing the contracts, it is expected that this will continue to be utilised in consultations.</p>											
TOTAL				\$ 1,919,411	\$ -	\$ 5,666	-\$ 5,666	\$ -	\$ 1,003,885	-\$ 1,003,885	

SOCIAL AND COMMUNITY SECTORS

NSDS KPI	Project Code	Project Name	Source of Revenue	Opening Balance 01/07/23	Projected Revenue FY 23/24	Actual Revenue YTD	Variance	Projected Expenditure FY 23/24	Actual Expenditure YTD	Variance	% of Actual Revenue Spent
Social Goal 1: Improve the quality and broaden the scope and reach of education											
	Education Support		Australia								-
8b(i)	02306	Sustainable and high-quality workforce to meet future	Australia	\$789,199	\$0	\$784,750	-\$784,750	\$0	\$1,188,917	-\$1,188,917	152%
8b(v)	02307	Improving quality and access to early years, Primary and	Australia	\$342,637	\$0	\$600,000	-\$600,000	\$0	\$231,244	-\$231,244	39%
8b(i)	02309	Create a proactive and continually improving education	Australia	\$804,318	\$0	\$399,357	-\$399,357	\$0	\$789,504	-\$789,504	198%
Reason for variance:											
02306 - 2023/24 program fee and partial fee for 2024/25 TAFE QLD											
02307 - Support for Government of Nauru's Scholarships Scheme: 15 Students; 5 Student per level (Yr10,11 and 12)											
02309 - 2024 QCE Licensing fee and for the Expatriate Teacher Salaries.											

NSDS KPI	Project Code	Project Name	Source of Revenue	Opening Balance 01/07/23	Projected Revenue FY 23/24	Actual Revenue YTD	Variance	Projected Expenditure FY 23/24	Actual Expenditure YTD	Variance	% of Actual Revenue Spent
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Implementation Update:

02306 - Planning underway

02307 - Project has been completed

02309 - QCE 2024 Licensing fee has been paid

Social Goal 2: A Healthy and Productive Population

	Health Support		Australia								
9a(ii)	02526	Acute Ward Fit Out	Australia	\$117,231	\$0	\$0	\$0	\$0	\$115,303	-\$115,303	-

Reason for variance: Unable to complete Training schedule due to non-availability of staff. Will Reschedule trainings under GoN budget support.

Implementation Update: Project finalised and Project Completion Report submitted 30th April 2024.

	13001	Trachoma Research Project	Fred Hollows Foundation	\$7,862	\$0	\$83,398	-\$83,398	\$0	\$89,504	-\$89,504	107%
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Reason for variance: Conflicting priorities, lack of manpower and difficulty in acquitting receipts

Implementation Update: In-country visit expected from Fred Hallows team in Oct to complete workplan

	UNDP –Multi-Country Western Pacific Integrated		UNDP								
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NSDS KPI	Project Code	Project Name	Source of Revenue	Opening Balance 01/07/23	Projected Revenue FY 23/24	Actual Revenue YTD	Variance	Projected Expenditure FY 23/24	Actual Expenditure YTD	Variance	% of Actual Revenue Spent
	HIV/TB programme (2020-21)										
9a(ii)	25002	HIV/STI (2021-2023)	The Global Fund	\$3,893	\$0	\$44,126	-\$44,126	\$0	\$39,694	-\$39,694	90%
Reason for variance: Due to staff turnover in Health finance dept had difficulty in acquitting back receipts											
Implementation Update: Accreditation plan has been developed in consultation with UNDP to meet agreed deadlines											

Social Goal 4: A cultural, socio-inclusive, cohesive and self-reliant community with sustainable livelihoods											
	Grassroots Grant Program (GGP) for Human Security Projects		Japan								-
	10010	GGP Crane Truck Procurement To NFMRA	Japan	\$208,763	\$0	\$0	\$0	\$0	\$12,850	-\$12,850	-
Reason for variance: These funds were from the Embassy of Japan as part an MOU signed between the Authority and the Embassy of Japan to procure a crane truck for the Authority. Funds from the NFMRA JV Funds project were inadvertently used for procuring the Crane Truck expenses on 22/06/23.											
Implementation Update: Project is completed and acquittal report has been sent to donor for confirmations and verifications. A reimbursement of \$195,912.98 will be made to the NMFRA JV Funds to rectify the error.											

NSDS KPI	Project Code	Project Name	Source of Revenue	Opening Balance 01/07/23	Projected Revenue FY 23/24	Actual Revenue YTD	Variance	Projected Expenditure FY 23/24	Actual Expenditure YTD	Variance	% of Actual Revenue Spent
11a(ii)	01005	Council of Indigenous People	Taipei, China	\$0	\$0	\$23,482	-\$23,482	\$0	\$0	\$0	0%

Reason for variance: Funds were received at the starting of the financial period. With the changes in national diplomacy, this project has now been put on hold.

Implementation Update: The utilisation of this project fund will be up for discussion in the upcoming periods.

11a(ii)	45001	Naoero Museum & National Heritage Digitisation Project	Germany	\$0	\$0	\$34,325	-\$34,325	\$0	\$23,153	-\$23,153	67%
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Reason for variance: Funds were used for Staff Training, Consultancy, and the logistics and acquiring of equipment for the project. These included a computer and scanner for the museum.

Implementation Update: As the project came to a close in April 2024, a "Proof of Employment of Funds" report was drawn up and remaining funds of the project are expected to be returned.

NSDS KPI	Project Code	Project Name	Source of Revenue	Opening Balance 01/07/23	Projected Revenue FY 23/24	Actual Revenue YTD	Variance	Projected Expenditure FY 23/24	Actual Expenditure YTD	Variance	% of Actual Revenue Spent
Social Goal 7: A robust, vibrant and effective civil society for a just and peaceful Nauru											
11c(i)	33004	UNICEF Multiple Indicator Cluster Survey (MICS) in Nauru	UNICEF	\$0	\$0	\$165,445	-\$165,445	\$0	\$125,581	-\$125,581	76%
<p>Reason for variance: The remaining funds of \$39,864 are earmarked for the Dissemination and Launch of the MICS Survey, and its budget allocation comes from UNICEFs DCT 2 funds transmitted to the Development Fund Account on 20/11/2023.</p> <p>Implementation Update: The remaining MICS funds is expected to be fully utilised and spent by September 2024 when the funds will be liquidated.</p>											
TOTAL				\$2,273,903	\$0	\$2,134,883	-\$2,134,883	\$0	\$2,615,750	-\$2,615,750	

INFRASTRUCTURE SECTOR

NSDS KPI	Project Code	Project Name	Source of Revenue	Opening Balance 01/07/23	Projected Revenue FY 23/24	Actual Revenue YTD	Variance	Projected Expenditure FY 23/24	Actual Expenditure YTD	Variance	% of Actual Revenue Spent
Infra Goal 1: Provide a reliable, affordable, secure and sustainable energy supply to meet socio-economic development needs											
	Nauru Renewable energy initiative		New Zealand								
15d(iii)	03703	NEEDS Implementation Project	New Zealand	\$68,906	\$615,781	\$388,576	\$227,205	\$615,781	\$355,355	\$260,426	91%
<p>Reason for variance: Aside from administrative costs such as Salaries, Consultancies or Fuel, etc., majority of the funds have been expended on public awareness campaigns and drives in the form of community outreach, school visitation and sponsorships.</p>											
<p>Implementation Update: This project officially ends in January 2025. Transition period has commenced. Remaining funds have been approved by donors to procure e-bikes and LED lighting for high energy user sites.</p>											
15d(iii)	06005	UNDP – Supporting Mainstreamed Achievement of Roadmap Targets on Energy in Nauru (SMARTEN)	UNDP	\$13,194	\$2,162,940	\$1,627,633	\$535,307	\$2,162,940	\$1,581,680	\$581,260	97%
<p>Reason for variance: Additional funds were received and expended on administration, trainings (such as the implementation of e-bus), consultancy, and procurement.</p>											
<p>Implementation Update: Funds have been used for procurement of 2 e-buses, 1 charging station; storage of container for charging station; travel and DSA for e-bus training for 6 mechanics in China; procurement of RO unit, International Consultants (IC) fees; travel and DSA for PMU project training in Pohnpei.</p>											

NSDS KPI	Project Code	Project Name	Source of Revenue	Opening Balance 01/07/23	Projected Revenue FY 23/24	Actual Revenue YTD	Variance	Projected Expenditure FY 23/24	Actual Expenditure YTD	Variance	% of Actual Revenue Spent
Infra Goal 3: Effective management of waste and pollution that minimises negative impacts on public health and environment											
17b(i), 17c(i), 17c(ii), 17d(i)	16905	NSUDP's PMU	ADB	\$51,280	\$0	\$136,170	-\$136,170	\$0	\$84,499	-\$84,499	62%
Reason for variance: Additional project funds were received. Office rental meetings, consultancies, public awareness and incidental costs were accounted for during the period.											
Implementation Update: [No Update Provided]-											
	34011	Preparation of Kigali HFC Implementation Plan (KIP)	UNEP	\$0	\$0	\$10,017	-\$10,017	\$0	\$700	-\$700	-
Reason for variance: As this is a new project and funds were received near end of financial year, the department have only managed to secure rental transport to start off.											
Implementation Update: Funds will need to be spent by December 2024 as the project will be expired. However, it is expected that funding for the next stage of the KIP project be provided after.											

NSDS KPI	Project Code	Project Name	Source of Revenue	Opening Balance 01/07/23	Projected Revenue FY 23/24	Actual Revenue YTD	Variance	Projected Expenditure FY 23/24	Actual Expenditure YTD	Variance	% of Actual Revenue Spent
Infra Goal 5: Provide universal and reliable access to internationally competitive communication services and an independent and commercially viable media											
19a(i)	01004	Fiber Optics Local Connectivity Project	Taipei, China	\$58,004	\$0	\$0	\$0	\$0	\$37,117	-\$37,117	-
Reason for variance: Funds allocated to the project was spent on hiring local technicians and equipment rental from Nauru Utilities Corporation.											
Implementation Update:											
19a(iii)	02737	2021 Digital Project	Australia	\$4,851	\$0	\$0	\$0	\$0	\$4,851	-\$4,851	-
Reason for variance: The 2021 Digital Project has completed. Therefore, an acquittal report has been submitted and remaining funds were returned.											
Implementation Update: As per variance											
TOTAL				\$196,235	\$2,778,721	\$2,162,396	\$616,325	\$2,778,721	\$2,064,202	\$714,519	

CROSS-CUTTING SECTORS

NSDS KPI	Project Code	Project Name	Source of Revenue	Opening Balance 01/07/23	Projected Revenue FY 23/24	Actual Revenue YTD	Variance	Projected Expenditure FY 23/24	Actual Expenditure YTD	Variance	% of Actual Revenue Spent
Cross Goal 1: Strengthen and develop the institutional capacity of the Nauru Public Service											
	46001	Geneva Embassy Support	Switzerland	\$0	\$0	\$135,263	-\$135,263	\$0	\$134,712	-\$134,712	100%
<p>Reason for variance: The Mission have employed 3 local staffs - 1 for position of Administrative assistant and 2 interns. The financial assistance received from the Federal Department of Foreign Affairs Switzerland is to assist with the cost of the Mission's office (90 percent), salaries of Administrative Assistant (90 percent) and the two interns (100 percent).</p> <p>Implementation Update: The Mission has extended its contract for financial support with FDFA for office rent and 90 percent of the Administrative Assistant's salary. However, the Mission does not anticipate to receive the same amount since we no longer have interns working at the Mission.</p>											
Cross Goal 4: Sustainable use and management of the environment and natural resources for present and future generations											
23c, 16d(iii)	05011	Managing Water Scarcity	SPREP	\$0	\$0	\$187,486	-\$187,486	\$0	\$94,880	-\$94,880	51%
<p>Reason for variance: Funds have been spent on costs of administrations, sponsorships/public awareness and the procurement of equipment.</p> <p>Implementation Update: Workshops in the upcoming periods are expected to be provided to staff to bolster the productivity of the project.</p>											

NSDS KPI	Project Code	Project Name	Source of Revenue	Opening Balance 01/07/23	Projected Revenue FY 23/24	Actual Revenue YTD	Variance	Projected Expenditure FY 23/24	Actual Expenditure YTD	Variance	% of Actual Revenue Spent
23c	34009	Ozone Depleting Substances Inst. Strength 6	UNEP	\$55,160	\$0	\$0	\$0	\$0	\$10,500	-\$10,500	-
<p>Reason for variance: Majority of the funds has been allocated towards catering for trainings and community awareness administered by the department.</p>											
<p>Implementation Update: In addressing the issue, community engagement and awareness is paramount. So, trainings and outreach will continue to be carried out.</p>											
23c	34010	GEF7 Land Restoration Biodiversity Project	UNEP	\$178,364	\$0	\$227,900	-\$227,900	\$0	\$359,507	-\$359,507	158%
<p>Reason for variance: Additional funds were received mid-financial year; however, with available funds carried over, the project continued utilise administrative costs, consultancy, and community outreach/awareness & training.</p>											
<p>Implementation Update: The GEF7 restoration project is still ongoing and will end in 2028. For the past year the project has been collaborating with key partners who are also doing the similar work in land restoration and conservation to ensure objectives of the project are mainstreamed and in addition identifying and negotiating with consultants for key consultancies that would contribute significantly to the project. Other activities are engaging with communities on world environment and biodiversity days, Land use plan consultations, and development of communication strategy.</p> <p>Key partners are Government Ministers for DEMA and Home Affairs, ADB NSUDP, Lands Management Dept, Home Affairs (Heritage Act), SPREP, SPC.</p> <p>Key consultancies is valuation of biodiversity especially looking at the virgin land in Anibare and drafting engagement contract for SPREP and SPC to develop plans for conservation and community engagement.</p>											

NSDS KPI	Project Code	Project Name	Source of Revenue	Opening Balance 01/07/23	Projected Revenue FY 23/24	Actual Revenue YTD	Variance	Projected Expenditure FY 23/24	Actual Expenditure YTD	Variance	% of Actual Revenue Spent
23c	34003	Review Update NIP for POPs in Nauru	UNEP	\$5,625	\$0	\$0	\$0	\$0	\$5,625	-\$5,625	-

Reason for variance: The project was carried out with funds expended on remuneration, consultancy and entertainment expenses.

Implementation Update: The POPs NIP project has been completed with main outputs met.

Cross Goal 5: Build up resilience to combat the effects of climate change and natural disasters

24a(ii), 16d(iii)	05009	Global Climate Change Alliance Plus Scaling up Pacific Adaptation (GCCA+ SUPA)	SPC	-\$10,245	\$0	\$29,291	-\$29,291	\$0	\$53,108	-\$53,108	181%
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Reason for variance: Additional funds were received at the beginning of the financial year where this has been spent on administrative costs and logistics.

Implementation Update: [No Update Provided]

TOTAL				\$228,904	\$0	\$579,940	-\$579,940	\$0	\$658,332	-\$658,332	
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