



REPUBLIC OF NAURU

2018-19 BUDGET

AND

ESTIMATES OF REVENUE AND EXPENDITURE

BUDGET PAPER 1

CIRCULATED BY

THE HONOURABLE DAVID ADEANG, MP

MINISTER FOR FINANCE OF THE REPUBLIC OF NAURU

ON THE OCCASION OF THE BUDGET 2018-19

Table of Contents

PART 1: FISCAL STRATEGY AND BUDGET PRIORITIES	3
BUDGET CONTEXT AND STRATEGY	3
BUDGET AGGREGATES	7
Part 2 Revenues	7
Description of Significant Revenue Measures.	8
PART 3 – EXPENSES	11
2018-19 EXPENSES AGGREGATES	11
Description of Significant Expense Measures	11
PART 4: THE ESTIMATES OF REVENUE AND EXPENDITURE	16

Conventions used in this document.

- All amounts are expressed in Australian dollars unless otherwise stated.
- Due to rounding there may be some minor discrepancies in the totals shown in columns in tables
- Exchange rate conversions assume AUD1=USD 0.8100 unless otherwise stated.

PART 1: FISCAL STRATEGY AND BUDGET PRIORITIES

BUDGET CONTEXT AND STRATEGY

The 2018-19 budget has been cast in an economy which continues to be highly reliant upon the operation of the Regional Processing Centre (RPC) as the principal source of economic activity. In this budget the Government is moving to consolidate the economic benefits that flow from this operation.

The most recent¹ forecasts for a contraction in the Nauruan economy during the current financial year have revised upwards slightly from 4% to 3%. It is understood that less than expected numbers of refugees have been resettled in the United States and the anticipated reduction in the expatriate workforce during the year was lower than anticipated. This is consistent with the smaller than expected reduction in baseline revenues during the year.

The zero-growth expectations for the 2018-19 financial year remain unchanged with moderate growth returning in 2019-20 of around 1.5%. The medium-term outlook for growth will be highly dependent on the operation of the RPC, the number of refugees remaining in the community and the commencement of the Port project. During the year increased phosphate exports have not eventuated.

Current year forecasts by Treasury² indicate that expected revenue will be approximately \$160.1 mil for the year. This includes approximately \$17.0 mil in accounts receivable revenue³, and is \$31.3 mil more than the original estimates due primarily to windfall revenues from Service fees associated with the Nauru Regional Processing Centre Corporation (NRPCC) formed during the year and higher than expected Business Profit Tax returns in its first full year of operation. Treasury expects approximately \$6.0 mil less than the revised revenue budget to be collected during the year and approximately \$24.6 mil of the collected revenue to be “pass-through” revenues.

Five Supplementary Appropriation Bills were passed during the year increasing approved outlays by approximately \$37.4 mil from the original approved budget (\$129.6 mil) to \$167.0 mil. It is expected that this level of expenditure will not be reached by the end of the financial year and forecast expenditure is expected to be around \$154.6 mil approximately \$12.5 mil less than the approved budget. This is mainly due to lower than expected spending on personnel costs and lower purchases of goods and services, particularly relating to delays in the procurement processes. Based on the revised budget forecasts for revenue and expenditure the expectation is that the budget balance may approximate \$6.4 mil for the year

Again, for the 2018-19 financial year the Medium Term Fiscal Framework is based upon the latest macro-economic forecasts available from the IMF. Growth is expected to be flat during the year with growth of around 1.5% expected in 2019-20 and 2.0% in 2020-21. Inflation is also based on IMF forecasts of 2% per annum. The last actual CPI figures for Nauru⁴ were consistent with

¹ April 2nd, World Economic Outlook, IMF

² Based on revenue and expenditure data as at 28 May 2018

³ The difficulty in forecasting the level of uncollected income in Accounts Receivable at year end make the final revenue figure difficult to forecast.

⁴ June 2017 Quarter, Nauru Bureau of Statistics, 19 July 2017

inflation moderating to around this level. Operational budget ceilings were provided to departments based on these assumptions.

The changes to the budget framework to make it more consistent with international standards and to separate operational and capital expenditures that were introduced last year are retained in the 2018-19 budget. It will not be possible to present the budget according to economic (GFS) classifications however it is hoped that this ability will be introduced during the financial year.

The 2018-19 budget again uses three *Fiscal Responsibility Ratios* to guide budget planning. In the 2018-19 budget year Cabinet approved adopting Personnel Costs to Current expenditure to be less than 30% as a more appropriate guideline than the previous ratio to revenue. The previous ratio was distorted due to the amount of “pass-through” revenue included in the figures.

Progress was made during the current year to build the recommended *Fiscal Cash Buffer* by the IMF with a total of \$4.6 mil being appropriated. In the 2018-19 year a further \$1.5 mil has been appropriated for this purpose.

The *Fiscal Balance to GDP* ratio must not be negative. In the 2018-19 budget this requirement will be met with an estimated balance of 7.4% of forecast GDP.

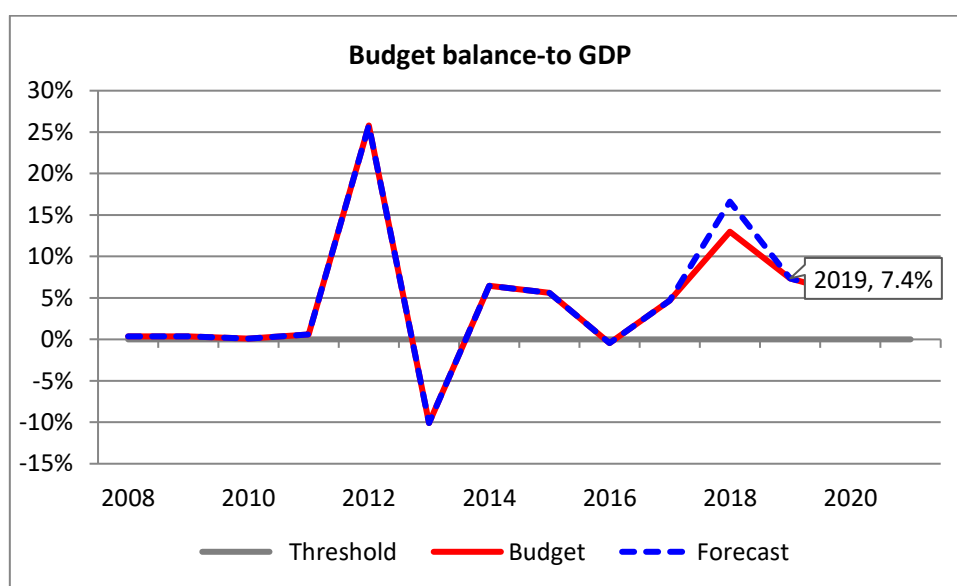


Figure 1 Budget Balance to GDP

With the unexpected high returns collected during 2017-18 and a doubling of the Employment/Non-resident withholding and Business Profits Tax taxes the proportion of taxation revenue has increased from 15.9% of GDP in the 2017-18 to 30.1% of GDP in the 2018-19 financial year. This is considerably above the Government’s target ratio however most of the taxation revenue is derived from expatriate employees and businesses.

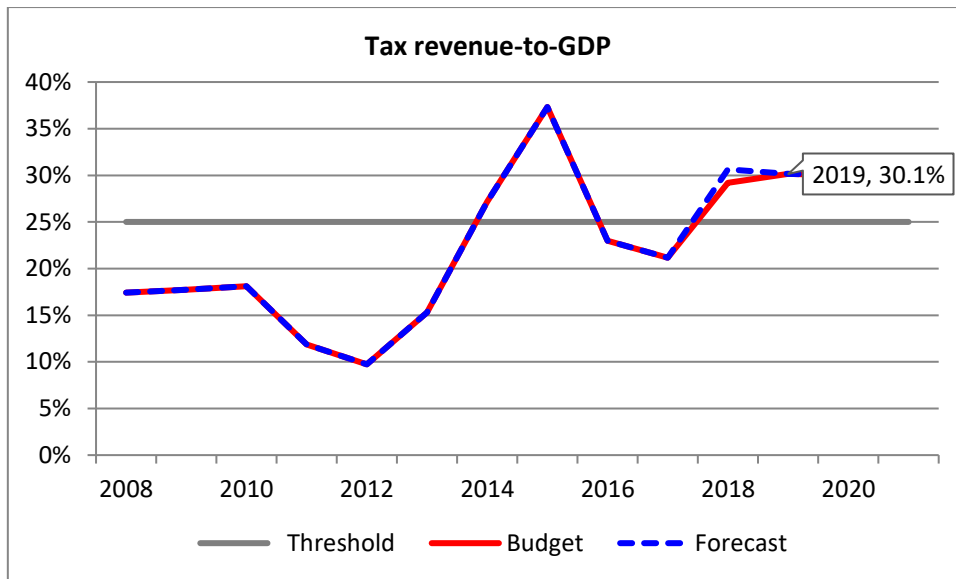


Figure 2 Tax revenue to GDP

With respect to personnel costs the Government has committed to ensure that personnel expenditures to not exceed 30% of current expenditures. In the 2018-19 budget this is estimated to be 27.8% of current expenditure.

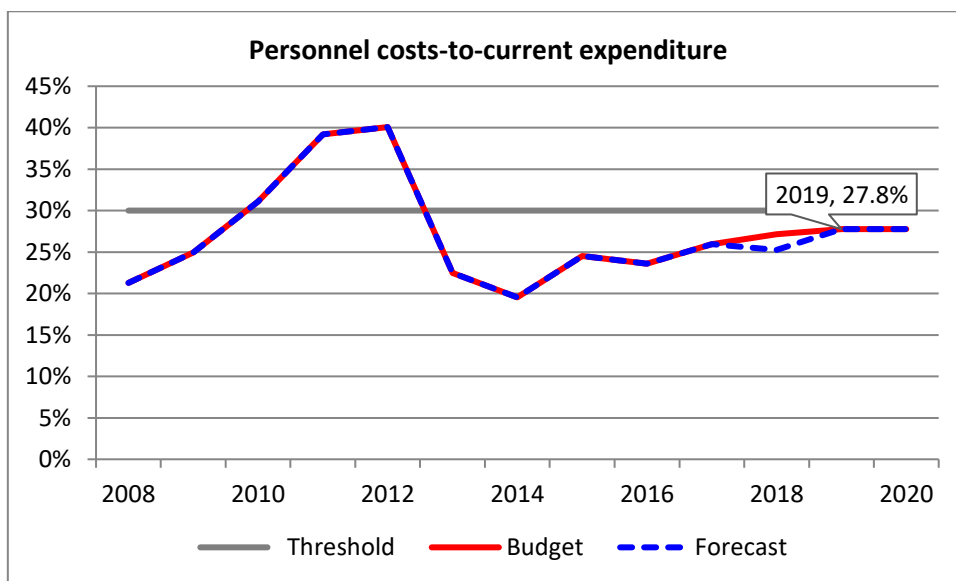


Figure 3 Personnel costs to total revenue

The 2018-19 budget anticipates slightly lower total revenue than the current year with spending at also lower than currently. Based on these estimates the budget will be balanced.

Table 1 Revenue Estimates 2017-18 to 2020-21⁵

	Est 2017-18 Revenue	2018-19	2019-20	2020-21
TREASURY REVENUE TOTAL:	160,989,939	154,618,557	155,900,000	157,600,000
DEVELOPMENT FUND TOTAL	19,314,366	10,590,504	-	-
TOTAL REVENUES	180,304,305	165,209,061		

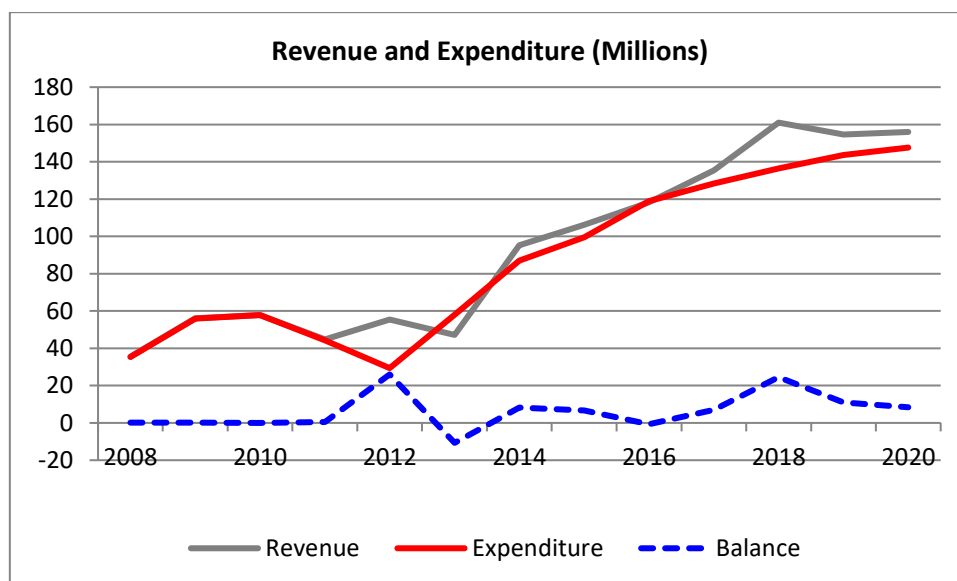


Figure 4 Revenue and Expenditure 2008-2020

Source: Fiscal Management Model (FMM 2.13).

There is a subdued outlook for revenue in the 2018-19 financial year compared with the large windfalls experienced in the current year. Visa fee revenue associated with refugees and Asylum seeker is expected to be lower reflecting the lower numbers of both expected on the island. Similarly, fisheries are not expecting any previous year revenue payments. Customs revenue is also flat.

Commensurate with the subdued revenue outlook the Government has reduced overall expenditure 6% next year compared with the revised 2017-18 estimates.

In recognising the continued importance of the 50 years of independence the Government continues in the 2018-19 year's budget to provide additional funding for hosting international meetings in the country. It has also provided for the introduction of a new superannuation scheme for Government workers commencing in the new financial year. This scheme is contributory and will allow employees to start to save for their retirement.

The Government has also provided additional funding for house and land rentals recognising the increased rental cost of the aerodrome and local housing rentals provided for expatriate employees.

⁵ Based on Nauru FMM v2.13

The Nauru Community Housing Scheme providing grant funding for Nauruan's for housing has also been provided continued funding for in 2018-19.

The Nauru Trust Fund contribution by the Government continues to grow. In the current year it has provided \$2.0 mil as a pre-payment for next year's contribution. In this budget a further \$12.0 mil is provided. Together this means that the Government is providing a further \$14.0 mil towards future generation's security.

BUDGET AGGREGATES

Table 2 Budget Aggregates –Domestic Revenue and Expense

Whole of Government Summary	2017-18 Revised Budget	2017-18 Actuals + Commitments	2018-19 Proposed Budget
Treasury Revenue Total	167,108,197	151,035,788	154,600,457
Treasury Expenditure Total	167,046,126	135,237,667	154,432,501
Net Surplus/(Deficit)	62,071	15,798,121	167,956

Again in 2017-18 large increases in unexpected revenue and supplementary outlays increased the aggregate totals. As explained earlier this is not expected to occur in 2018-19. The anticipated reduction in actual government revenues next year has been passed onto corresponding expenditure measures. In aggregate next year, the government is focussed on providing a balanced budget.

Part 2 Revenues

The Government is anticipating the following assistance to be provided from its development partners during the 2018-19 financial year.

Table 3 Development Fund 2018-19 Projections by Donor

(A) Area of Assistance	(B) Aid in-kind Projection 18-19	(C) Estimated Cash Balance as of 30/06/18	(D) New Funds Projection FY18-19	(E) = (C+D) Total Development Funds During FY18-19
ADB	\$3,294,893		\$3,432,180	\$3,432,180
Australia	\$16,980,611	\$8,093,676	\$4,260,389	\$12,354,065
European Union	\$389,042	\$91,700		\$91,700
Italy		\$79,646	\$62,496	\$142,142
Japan	\$3,182,354	\$102,655	\$127,294	\$229,949
New Zealand		\$1,437,682	\$977,250	\$2,414,932
ROC Taiwan	\$12,836,354	\$1,705		\$1,705
UN Agency	\$597,223	\$246,222	\$1,730,895	\$1,977,117
Global Environment Facility		\$59,216		\$59,216

(A)	(B)	(C)	(D)	(E) = (C+D)
Area of Assistance	Aid in-kind Projection 18-19	Estimated Cash Balance as of 30/06/18	New Funds Projection FY18-19	Total Development Funds During FY18-19
<u>Forum Fisheries Agency</u>		\$25,064		\$25,064
<u>India</u>		\$18,101		\$18,101
<u>Russia</u>		\$42,577		\$42,577
<u>SPC (The Pacific Community)</u>		\$9,443		\$9,443
<u>Canada</u>		\$28,516		\$28,516
TOTAL:	\$37,280,476	\$10,236,203	\$10,590,504	\$20,826,707

Description of Significant Revenue Measures.

MULTICULTURAL AFFAIRS

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account				
1335	Visa Fees - RPC	1,680,000	1,287,000	1,200,000
1475	Miscellaneous Revenue	312,000	700	300,000
1575	Visa Fees (Other Business)	-	-	-
1577	DJBC - Operations	4,060,000	2,238,655	2,460,860
1578	DJBC - Reimbursable Costs	5,642,773	8,129,772	18,308,320
1580	Visa Fees - RPC Resettlement	15,000,000	21,036,000	12,000,000
Total Revenue		26,694,773	32,692,127	34,269,180

Visa fees and related RPC reimbursable costs were set at conservative levels on the backdrop of anticipated resettlements of refugees and asylum seekers to the US in the 2017-18 period. However, with resettlements occurring sparingly, the visa revenue forecasts were once again exceeded in the current year.

Forecasts for visa fees for the 2018-19 has again been prudent based on the assumption that asylum seekers and refugee's numbers dropping to 100 and 500 respectively.

In the 2018-19 budgets, Secretary for Multicultural Affairs will be responsible for the processing of reimbursable costs pertaining to security services at the RPC camp as this is a task that is more in line with the mandated function of the department. At present this task is managed by Secretary for Finance under Miscellaneous revenue. This reclassification has led to the increase in reimbursable cost forecast in the 2018-19 budget.

FISHERIES REVENUES

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account				
1055	Support Vessel Charges	126,056	185,546	126,056
1071	Purse Seine Revenue - Licensing	917,688	847,110	882,392
1072	Purse Seine Revenue - Fishing Days	41,776,051	43,144,267	32,270,345
1475	Miscellaneous Revenue	67,950	-	-
1490	Court Fines and Fees	-	925,743	378,168
Total Revenue		42,887,745	45,102,667	33,656,961

Overall revenue collections from Purse Seine fishing operations have again exceeded budgeted estimates in this year`s budget. Next year`s forecasts for both licensing and fishing days have been reduced, with the downgrading of the latter due to the full realization of a \$10 mil dues from Forum Fisheries Agency (FFA) in the 2017-18 period.

CUSTOMS DUTIES

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account				
1140	Customs and Excise Duty - Tobacco	4,611,842	4,804,981	4,772,288
1145	Customs and Excise Duty - Alcohol	1,768,758	1,852,896	2,019,600
1150	Customs and Excise Duty - Sugar	642,870	637,693	642,419
1155	Customs and Excise - Machinery/Vehicle/	512,056	692,520	680,000
1160	Customs and Excise Duty - Other	2,602,544	3,207,182	3,000,000
1165	Customs and Excise Duty - Petrol Sales	2,156,417	2,107,572	2,200,000
1170	Customs and Excise Duty - Diesel Sales	2,967,995	2,760,163	3,000,000
1175	Customs and Excise Duty - JetA1	18,260	105,145	100,000
1400	Port Fees	-	-	-
1405	Overtime Recoveries	-	1,600	-
1475	Miscellaneous Revenue	-	2,120	-
Total Revenue		15,280,742	16,171,872	16,414,307

To promote better health outcomes for the Nauruan people, government has decided to impose a 3% increase in excise duty on Tobacco and overproof Alcohol products with effect from 1 July 2018. Excessive consumption of alcohol and tobacco contributes to health and social issues for the concerned individuals and their families.

In addition to providing medical treatment, more needs to be done to combat the ever-increasing rise of non-communicable diseases because of excessive smoking and alcohol consumption. It is envisaged that with the increase in duties, cigarettes and alcohol will become expensive and therefore become less affordable especially for average earners. On the flip-side, government is expected to benefit from an increased duty collection provided demand does not decrease significantly. Tobacco has been set for a \$160K increase whilst an additional \$250K is anticipated out of alcohol.

Sugar on the other hand is expected to remain at current level and forecast for the rest of the items namely Machinery/Vehicle/Equip, Other, Petrol, Diesel, and Jet A1 have all been increased based on the current growth trends.

INCOME AND BUSINESS TAXES

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account				
1590	Employment/Non-resident Withholding Tax	7,900,000	8,152,575	12,000,000
1591	Business Profit Tax	18,527,464	18,658,261	15,000,000
Total Revenue		26,427,464	26,810,835	27,000,000

Nauru had one of the lowest tax rates in comparison to other small island nations in the region. At present, employment tax is charged at a rate of 10% and businesses profit at a rate of 20%.

To better align Nauru tax rates to regional rates, expatriate employment taxes will increase by a further 10% to 20% and business profit taxes will 5% increase to a maximum of 25% in the 2018-19 budget. The increase in tax rates marks the first restructure of the Nauru taxation system since its introduction in 2013-14.

Because of this change, employment services tax is forecasted to go up by \$5.9m whilst the increase in business profit is set at \$15m. The increase in BPT is negated by the drop in forecast collections due to most contractors at top site not in operation during the 2017-18 financial year. As taxes for 2017-18 are paid in 2018-19, no taxes are expected from these firms as they were out of operation in the current year.

NAURU REGIONAL PROCESSING CENTER COPORATION (NRPCC) SERVICE FEES

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account				
1495	Service Fees	14,000,000	14,100,000	16,000,000
Total Revenue		14,000,000	14,100,000	16,000,000

Service fees relate to the income that government receives for managing the commercial activities of the RPC operation through NRPCC.

Government is expected to derive an additional \$6 mil between July to October 2018 based on the existing contract and upon signing of the new contract an additional \$10 mil is anticipated to flow in starting from November 2018 to end of June 2019.

PART 3 – EXPENSES

2018-19 EXPENSES AGGREGATES

Aggregate expenditure in the proposed 2018-19 budget is expected to be approximately 6% less than the revised budget for current financial year. The reduction reflects the low growth in the economy and corresponding decrease in Government anticipated revenues. The total proposed expenditure of \$154.6 mil comprised of \$139.2 mil for operational budget and \$14.9 mil for capital budget.

Government continue to provide significant budget allocations for key operational expenses such as salaries, rentals, electricity and travels. Similarly, capital expenditures allocations were provided in the budget along with provisions for cash investments in the form of the Trust Fund and Fiscal Cash Buffer.

A further \$2 mil has been also provided in the budget for the new superannuation scheme for local employees. The superannuation scheme will be commencing from the 1st July and both the employee and employer will be contributing 5% each to the fund. This is a significant commitment by Government to re-introduce such scheme for the people of Nauru.

Table 4 Significant Expense Measures 2018-19

Expenditure Item	Amount
Salaries	56,064,005
Travels	5,531,051
Rentals	13,503,965
Nauru Community Housing	2,050,000
Electricity & Water	4,109,364
Building & Structures	13,456,192
Debt Repayments	4,165,369
Trust Fund	12,000,000
Fiscal Cash Buffer	1,000,000
50 th Anniversary Independence	2,669,000
Total	114,548,946

Description of Significant Expense Measures

SALARIES

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Expense by Natural Account				
2015	Salary - Local	17,314,773	14,619,176	19,530,172
2020	Salary - expatriate	7,369,830	7,274,155	9,264,667
2030	Salaries - Other contracts	31,007,770	29,765,125	27,269,166
Total expense		55,692,373	51,658,456	56,064,005

In the 2018-19 budget, \$56 mil has been allocated within line agencies budget to cater for payment of salaries. A total of \$19.5 mil has been allocated for payment of local employees while \$9.26 mil has been given for expatriate salaries. The \$19.5 mil for local employees include the \$2.0 mil allocation for the new superannuation scheme. Approximately fifty percent (50%) of the total allocation was provided for payment of other contracts including the security firms managing the RPC operation. The cost associated with the RPC security salary payments is reimburse by the Government of Australia.

TRAVEL

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Expense by Natural Account				
2070	Travel - Staff	696,103	455,132	666,756
2075	Travel Business	4,910,539	4,280,952	4,864,295
Total expense		5,606,642	4,736,084	5,531,051

A total of \$5.5 mil has been allocated for travel in the 2018-19 budget in which \$4.9 mil is for official travel business while \$0.7 mil is provided to cater for expatriate leave entitlements.

RENTALS

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Expense by Natural Account				
2155	House Rental	4,990,387	4,765,817	5,847,505
2160	Land Rental	6,963,421	6,663,004	7,656,460
Total expense		11,953,808	11,428,821	13,503,965

Despite the reduction in Government revenues, the Government is increasing its proposed spending on house and land rentals in the new financial year to cater for the increase in the rate

for aerodrome as well as the increase in the number of houses being rented by Government for its expatriate employees.

NAURU COMMUNITY HOUSING SCHEME

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Expense by Natural Account				
2220	Nauru Community Housing	4,135,000	3,208,142	2,050,000
Total expense		4,135,000	3,208,142	2,050,000

Government is maintaining its Community Housing Scheme to ensure that the housing conditions around the island are improved.

ELECTRICITY & WATER

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Expense by Natural Account				
2315	Electricity	3,896,006	3,216,192	4,109,364
Total expense		3,896,006	3,216,192	4,109,364

In the 2018/19 proposed budget, \$4.0 mil has been allocated for electricity and water. In relation to current revised budget, Government is maintaining the current level of spending on electricity and water for government line agencies. The introduction of pre-paid meters for most Government departments greatly assist Government in maintaining its spending on these utilities.

BUILDING & STRUCTURES

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Expense by Natural Account				
2496	Building & Structures	3,836,700	2,564,171	13,456,237
Total expense		3,836,700	2,564,171	13,456,237

Within the total capital budget of \$15.0 mil, Government has allocated \$13.4 mil for building and structures. As part of the agreement for the new Port project, \$9.2 mil has been provided as its contribution towards the Port project in the new financial year together with a further \$1.0 mil for the purchasing of aggregates from NRC for the project.

DEBT REPAYMENTS

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Expense by Natural Account				
2454	Debt repayments	3,330,000	3,030,000	4,165,369
Total expense		3,330,000	3,030,000	4,165,369

A further \$4.1 mil has been provided for under Finance Public Debt Other for repayment of Government debts including a \$1.0 mil for settlement of its debts with Ronphos. This contribution will enable Government wiped off some of its long outstanding debts and it signifies Government strong commitment towards clearing outstanding debts.

NAURU TRUST FUND

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Expense by Natural Account				
2650	Trust Fund	14,290,441	12,290,441	12,000,000
Total expense		14,290,441	12,290,441	12,000,000

In the 2018-19 appropriations the budget provides for \$12.0 mil Government contribution to the Nauru Trust Fund. In the current year the Government has made a \$2.5 mil pre-payment towards its 2018-19 contribution requirement. As per the agreement, the final Government contribution amount is normally determined by actual Government revenue net of any “pass through” revenues. Any adjustment required to the final contribution after the completion of the financial year will be calculated when the final revenue figures for 2017-18 are known.

FISCAL CASH BUFFER

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Expense by Natural Account				
2652	Fiscal Cash Buffer	4,600,000	3,600,000	1,000,000
Total expense		4,600,000	3,600,000	1,000,000

Government has provided a further \$1.0 mil as fiscal cash buffer. This will bring up the balance of the cash buffer to \$5.6 mil at end of financial year 2018-19 and it reflects Government commitment towards building a cash reserve to ensure that its liquidity position is improved for future requirements.

50th ANNIVERSARY INDEPENDENCE

Impact on budget balance (\$)

<i>Natural Account</i>	<i>Description</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Expense by Natural Account				
2695	50th Anniversary Independence	2,490,000	2,692,900	2,669,000
Total expense		2,490,000	2,692,900	2,669,000

A provision of \$2.7 mil is provided in the proposed expenditure budget for FY2018-19 to fund various meetings which Nauru will be hosting in the first half of the financial year as part of celebrating its 50th Anniversary Independence. The amount will be utilised for payments of various items including air-fares, accommodations, allowances, entertainments and others. Of this amount, \$2.0 mil was earmarked for the hosting of the Forum Leaders Meeting which will be held in September this year.

PART 4: THE ESTIMATES OF REVENUE AND EXPENDITURE

2018-19

Article 59(4)

Table 5 Domestic Revenue by Head

<i>Dept No.</i>	<i>Dept Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
01	Presidency and State House (including GIO)	-	-	9,559	-
02	Ministerial	-	-	500	-
03	Chief Secretariat	279,885	43,350	418,662	48,380
04	Post and Philately	7,580	18,100	2,224	-
07	GON WareHouse	70,963	152,230	400	152,230
08	National Emergency Services	400	-	72	-
09	Electoral Commission	-	-	-	162,000
11	Finance Secretariat	913,927	50,000	2,045	20,000
14	Directorate of Payments	24	-	-	-
15	Nauru Revenue Office	13,077,908	28,289,464	27,552,584	29,320,000
16	Finance - Other Payments	20,687,158	29,338,337	14,534,172	15,423,055
17	Nauru Customs Office (NCO)	16,480,458	15,280,742	16,171,872	16,414,307
18	Nauru Regional Processing Centre (NRPCC)	-	14,000,000	14,100,000	16,000,000
21	CIE	22,171	16,800	4,600	7,500
31	Fisheries	46,909,933	42,887,745	45,102,667	33,656,961
41	Police	91,158	65,000	78,155	120,000
42	Department of Multicultural Affairs	35,370,082	26,694,773	23,019,185	34,269,180
43	Justice - Secretariat	262,179	212,000	384,305	218,000
44	Judiciary	59,101	102,250	31,386	102,250
45	Border Control	11,517,017	3,934,750	3,677,312	2,842,640
50	Directorate of TVET	-	-	-	180,000
51	Education	1,400	3,000	3,092	-
61	Health	25,853	45,650	23,050	27,000
62	Sports	-	1,000	-	-
83	Media Bureau	7,322	30,000	7,599	30,000
84	Lands & Survey	8,970	10,000	6,590	7,000
85	Lands Committee	5,050	2,000	3,274	2,000
91	Department of Transport	2,632,219	3,275,188	2,022,722	3,472,788
93	Maritime Transport	985,197	2,648,258	1,393,675	2,114,606
95	ICT	2,917,447	7,560	2,486,086	10,560
TREASURY REVENUE TOTAL:		152,333,402	167,108,197	151,035,788	154,600,457

Table 6 Domestic Revenue by Natural Account

<i>Natural Account</i>	<i>Account Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
1015	Income from Investments & Dividends- Others	1,132,400	-	1,058,711	-
1055	Support Vessel Charges	64,595	126,056	185,546	126,056
1071	Purse Seine Revenue - Licensing	2,405,793	917,688	847,110	882,392
1072	Purse Seine Revenue - Fishing Days	44,426,581	41,776,051	43,144,267	32,270,345
1121	Curator fees	76,032	-	132,059	-
1140	Customs and Excise Duty - Tobacco	4,195,206	4,611,842	4,804,981	4,772,288
1145	Customs and Excise Duty - Alcohol	1,545,537	1,768,758	1,852,896	2,019,600
1150	Customs and Excise Duty - Sugar	619,990	642,870	637,693	642,419
1155	Customs and Excise - Machinery/Vehicle/Equip.	518,394	512,056	692,520	680,000
1160	Customs and Excise Duty - Other	2,536,135	2,602,544	3,207,182	3,000,000
1165	Customs and Excise Duty - Petrol Sales	2,502,034	2,156,417	2,107,572	2,200,000
1170	Customs and Excise Duty - Diesel Sales	4,518,994	2,967,995	2,760,163	3,000,000
1175	Customs and Excise Duty - JetA1	44,289	18,260	105,145	100,000
1190	Telecom Tax	1,774,544	1,512,000	1,698,697	1,800,000
1195	Bed Tax	15	-	-	-
1215	Licenses-Drivers etc	89,539	50,000	98,350	100,000
1220	Corporation Fees and Licenses	5,478	-	38,273	20,000
1225	Licenses-Trading	179,725	170,000	215,202	198,000
1230	Liquor Licensing Board	36,151	30,000	30,592	29,500
1235	Gaming / Bingo Licenses	359,091	300,000	351,216	420,000
1240	Licenses-Dogs etc	55	-	-	-
1260	Birth Certificate	25,410	10,000	19,680	16,730
1265	Death Certificate	610	350	510	480
1270	Marriage Certificate	2,600	2,000	2,120	1,670
1290	Motor Vehicle Inspection Fees	675	-	-	-
1295	Motor Cycle Inspection Fees	30	-	-	-
1300	Registration Fees-Motor Cars	47,981	308,000	79,851	-
1305	Registration Fees-Motorcycles	5,250	72,000	10,565	-
1310	Vehicle/Insurance Fees	-	-	167,255	-
1325	Passport Fees and Photographs	241,133	189,840	200,963	197,640
1330	Visa Check up	8,942	20,000	13,086	12,000

1335	Visa Fees - RPC	2,930,803	1,680,000	834,000	1,200,000
1340	Police Clearance	70,095	45,000	63,955	45,000
1360	D.C.A.-Pax Levy	690,775	728,700	-	968,700
1365	D.C.A.-Departure Taxes	618,725	600,000	-	879,600
1370	D.C.A.-Air Navigation Fees	451,892	576,000	608,806	684,000
1375	D.C.A.-Landing Fees	524,437	728,688	1,040,837	728,688
1380	D.C.A.-Rental Fees	171,150	211,800	74,035	211,800
1400	Port Fees	985,197	2,623,758	1,393,675	2,065,106
1405	Overtime Recoveries	710	-	1,600	-
1420	Warehouse sales	70,963	152,230	400	152,230
1450	Jet A1 Sales	-	-	48	-
1475	Miscellaneous Revenue	17,920,061	22,868,498	7,619,859	3,884,660
1480	Bus Services	1,983	-	974	-
1485	Quarantine Fees	54,528	60,000	44,260	45,000
1490	Court Fines and Fees	59,101	102,250	957,128	480,418
1495	Service Fees	15,460	14,011,900	14,117,354	16,008,900
1500	Sale of Maps	8,970	-	4,610	-
1515	Tent Hire	-	1,000	-	-
1520	Food Handler Check up	8,720	12,650	4,720	5,000
1525	PO Box Rentals	1,740	2,500	2,040	-
1530	Philatelic Bureau Sales	1,045	3,600	2,240	-
1540	Advertising Revenue	7,322	30,000	7,069	30,000
1550	Canteen Fees	1,300	2,000	1,850	-
1555	Spectacles, Drugs etc	3,885	5,000	2,360	5,000
1560	International Settlement-Comms Traffic	4,795	12,000	5,437	-
1565	Medical Services	4,306	8,000	2,884	5,000
1575	Visa Fees (Other Business)	7,003,536	3,684,910	3,443,061	2,600,000
1577	DJBC - Operations	3,739,614	4,060,000	1,731,649	2,460,860
1578	DJBC - Reimbursable Costs	5,974,720	5,642,773	3,892,837	18,308,320
1580	Visa Fees - RPC Resettlement	24,913,306	15,000,000	16,560,000	12,000,000
1590	Employment/Non-resident Withholding Tax	10,130,181	7,900,000	8,152,575	12,000,000
1591	Business Profit Tax	2,458,868	18,527,464	18,658,261	15,000,000
1660	General Budget Support	6,143,357	7,062,749	7,345,061	12,183,055

1675	Repayment of Business loans(CIE)	100	-	-	-
1700	National/District Roll Sales	-	-	-	10,000
1705	Electoral Various Fees	-	-	-	150,000
TREASURY REVENUE TOTAL:		152,333,402	167,108,197	151,035,788	154,600,457

Table 7 Domestic Expenses by Head

<i>Dept No.</i>	<i>Dept Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
01	Presidency and State House (including GIO)	1,331,570	1,939,208	1,608,721	1,548,215
02	Ministerial	11,051,027	10,017,593	8,303,030	7,356,896
03	Chief Secretariat	11,817,901	13,816,958	11,038,681	14,246,665
04	Post and Philately	135,083	114,609	114,609	-
05	Audit	302,065	301,985	247,213	345,203
06	Parliament	1,416,714	1,405,268	1,187,389	1,254,482
07	GON Warehouse	247,789	382,223	318,754	408,552
08	National Emergency Services	1,664,534	2,141,404	1,972,034	1,587,800
09	Electoral Commission	336,901	323,773	241,640	397,684
11	Finance Secretariat	1,918,994	2,124,717	2,035,530	1,885,038
12	Finance -Public Debt	-	3,320,000	3,020,000	4,165,369
13	Bureau of Statistics	116,881	129,335	70,278	109,797
15	Nauru Revenue Office	317,160	312,693	258,129	374,911
16	Finance - Other Payments	47,611,320	55,701,965	46,728,252	34,100,097
17	Nauru Customs Office (NCO)	386,106	447,090	378,817	386,983
18	Nauru Regional Processing Centre (NRPCC)	-	1,815,020	918,005	2,809,365
21	CIE	644,078	765,342	463,091	839,197
31	Fisheries	1,749,036	2,120,362	1,674,282	2,214,832
41	Police	2,023,675	2,339,953	1,696,094	2,790,806
42	Department of Multicultural Affairs	7,894,072	11,041,815	7,490,509	24,749,541
43	Justice - Secretariat	3,495,508	3,373,094	2,520,858	3,530,727
44	Judiciary	1,120,192	1,546,929	1,129,138	1,835,302
45	Border Control	860,554	1,078,667	645,783	1,048,063
46	Correctional Services	587,840	620,222	512,194	815,736
50	Directorate of TVET	-	-	-	1,542,236
51	Education	9,097,264	8,229,440	7,510,844	8,302,023
52	Youth Affairs	205,586	173,408	106,918	155,842
61	Health	13,002,607	13,917,243	11,661,862	12,932,699
62	Sports	217,525	1,896,612	1,891,312	276,639
63	Department of Infrastructure Development	-	3,260,736	2,118,570	363,973
71	Foreign Affairs - Secretariat	973,774	1,012,209	877,129	1,029,264
72	Foreign Affairs - Brisbane	766,223	1,152,929	635,178	907,638
73	Foreign Affairs - Suva	532,138	630,179	334,571	518,391
74	Foreign Affairs - New York	1,504,073	2,098,318	1,182,405	1,866,142
75	Foreign Affairs - Taiwan	351,813	470,320	313,330	413,134
81	Home Affairs	4,120,871	3,817,032	3,370,960	3,661,961
82	Women's Affairs	174,201	220,671	194,975	196,707
83	Media Bureau	477,078	356,639	297,729	448,034
84	Lands & Survey	4,836,866	4,832,787	4,757,974	5,386,712
85	Lands Committee	209,934	226,195	176,106	218,887
86	Department of Land Management	84,422	90,406	66,506	89,701
91	Department of Transport	1,812,788	2,463,761	1,904,395	2,390,802
92	Lands Transport	125,697	-	-	-
93	Maritime Transport	3,573,460	3,362,138	1,765,370	2,242,669
94	DCA	475,111	-	-	-
95	ICT	1,344,046	1,654,879	1,498,501	2,545,533
97	Telecom	-	-	-	142,257
TREASURY EXPENSES TOTAL:		140,788,778	167,046,126	135,237,667	154,432,501

Table 8 Domestic Expenses Operating and Capital by Natural Account

<i>Natural Account</i>	<i>Account Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
2005	Salaries & Allowances - (MP's)	1,067,429	1,109,050	888,391	1,164,139
2010	HE Salary & Allowances	115,417	100,032	85,442	105,034
2015	Salary - Local	14,825,865	17,314,773	13,188,715	19,453,768
2020	Salary Expatriate	7,689,352	7,369,830	6,877,638	9,264,667
2025	Allowances - Staff Contract	1,072,807	2,078,952	1,706,034	2,018,263
2026	Directors Fees	46,732	31,500	21,065	54,150
2030	Salaries Other contracts - Expatriate	22,302,545	31,192,070	27,420,528	27,269,166
2035	Overtime - local	338,899	777,380	518,606	819,930
2040	Staff Training	788,180	937,420	519,977	1,442,674
2045	Recruitment	74,814	282,380	67,655	79,000
2050	Uniforms & Protective Clothing	128,007	209,403	161,579	362,653
2055	Consultants fees	2,951,593	2,206,974	1,381,289	2,028,795
2060	Legal Fees - External	1,127,375	1,109,695	1,040,010	1,100,000
2070	Travel - Staff	432,376	681,103	420,533	666,756
2075	Travel - Business	4,827,145	4,880,539	3,903,146	4,864,295
2080	Travel - Accountable Allowances	133	-	-	-
2100	Entertainment	549,949	577,159	471,520	628,656
2105	Official Celebrations	304,040	367,599	309,634	377,475
2110	Protocol	72,407	63,500	62,049	63,500
2130	Printing & Stationery	441,867	442,144	277,497	670,305
2132	TVET Supplies	102,681	196,132	49,986	527,000
2135	Stores	155,048	499,203	301,773	546,844
2155	House Rental	4,268,902	4,990,387	4,765,817	5,847,505
2160	Land Rental	6,652,437	6,963,421	6,663,004	7,656,460
2165	Office Rental	451,378	718,968	388,469	580,158
2185	R&M - Buildings	2,126,215	3,237,922	2,202,772	1,205,548
2190	R&M - Office Equipment	71,328	171,644	83,091	152,479
2191	R&M Medical Equipment	230,967	125,000	123,520	247,230
2195	R&M - Office Premises	196,549	113,450	71,170	39,335
2200	R&M - Motor Vehicles	320,943	487,936	286,339	133,411

2205	R&M - Plant	357,996	423,000	161,115	323,421
2210	R&M - Aerodrome	103,412	77,900	76,825	68,400
2220	Nauru Community Housing	7,756,899	4,135,000	3,208,142	2,050,000
2225	Agricultural Supplies	18,782	24,000	12,149	28,000
2235	Special Projects	11,917,903	-	-	-
2255	Warehouse Procurement	84,559	207,000	202,203	200,000
2275	Purchase of Petrol	423,231	500,264	432,859	478,229
2280	Purchase of Diesel	661,194	688,239	653,576	629,206
2290	Purchase of Fuel - Other	5,582	10,793	6,372	10,793
2315	Electricity	2,496,142	3,893,006	3,216,192	4,097,364
2330	Telephone / Internet	1,164,589	2,009,249	1,520,281	2,558,525
2350	Freight	340,000	1,600,000	1,075,807	2,000,000
2370	Membership Fees & Subscriptions	793,235	1,059,289	805,389	934,373
2372	Nauru Radio Supplies	4,938	3,000	2,777	13,000
2373	Media TV Supplies	-	2,000	1,870	25,050
2375	ICT Supplies	20,190	48,745	39,129	74,105
2390	Social Welfare - Birth Claims	33,900	30,000	27,300	30,000
2395	Social Welfare - Death Claims	131,200	160,000	130,000	130,000
2400	Social Services - Aged Pensions	1,848,044	1,974,000	1,845,840	2,080,000
2405	Social Services - Super Contributors	90,794	106,241	97,321	130,000
2410	Social Services - Super Ex MP's	271,718	134,413	108,057	120,000
2420	Social Services - Disability Payments	868,520	832,000	766,440	780,000
2440	Scholarships - School & Trade	1,345,227	1,617,983	1,568,479	1,811,398
2460	Medical Expenses	8,566	15,571	4,584	15,571
2461	Primary Health Care Services	50,806	110,000	87,674	52,731
2462	NCD Control & Health Promotion	37,054	53,000	30,550	-
2463	Environmental Health and Food safety	27,102	100,000	83,857	50,000
2464	Management Monitoring & Evaluation	292	-	-	20,000
2467	Drugs and Medicines	377,077	754,513	579,832	700,000
2468	Dental Supplies	130	19,999	-	90,000
2469	Dialysis Supplies	74,676	316,000	210,420	350,000
2471	Medical Consumable	359,999	280,000	163,830	700,000
2472	Laboratory supplies	168,704	200,000	142,885	348,000

2473	Radiology Supplies	26,463	20,000	14,266	20,000
2474	Clinical Education Supplies	7,578	25,000	880	20,000
2475	Overseas Medical Treatment	5,302,927	5,380,229	4,427,538	2,000,000
2480	Medical Equipment	689,778	113,400	112,585	113,400
2495	Plant & Equipment Purchases	2,911,486	1,640,829	813,111	1,471,386
2496	Building & Structures	-	3,836,700	2,564,171	13,456,237
2545	Debt Repayments - Other	-	3,330,000	3,030,000	4,165,369
2560	Educational Expenses - Special	53,842	79,954	35,030	61,696
2565	Insurance	224,913	391,188	247,139	447,590
2570	Bank Charges	19,608	29,356	17,848	29,865
2575	Local Transport	651,682	1,823,798	1,095,766	1,335,871
2580	Public Works	977,574	3,204,900	2,114,146	53,300
2585	Rations	126,890	2,994,763	2,628,347	2,013,771
2590	Correctional Services Supplies	4,385	3,448	3,201	13,122
2595	Carriage of Mail	8,089	5,186	5,186	-
2600	Postage	6,739	11,658	1,933	12,269
2605	Library/Periodicals	318	971	242	2,000
2610	Survey Supplies	506	3,000	2,602	2,000
2615	Other Subsidies & Donations	8,088,596	3,752,414	3,509,792	332,394
2620	Lease & Charter Payments	82,359	57,638	42,140	56,500
2625	Family Court Expenses	5,700	5,400	4,800	6,000
2630	Safe House	10,099	130,850	125,105	12,950
2650	Trust Fund	11,937,096	14,290,441	12,290,441	12,000,000
2651	GON Contributions	4,049,650	7,047,649	4,521,995	2,161,000
2652	Fiscal Cash Buffer	-	4,600,000	3,600,000	1,000,000
2680	BON Liquidation- Payment	-	500,000	-	-
2690	Foreign exchange gains/losses	-	16,584	2,404	10,184
2695	50th Anniversary Independence	-	2,490,000	2,489,978	2,669,000
2700	Deportee Removal	-	100,000	-	30,000
2705	NEAT Scheme	495	40,000	18,020	169,235
2999	Contingency fund	26,165	500,000	-	500,000
TREASURY EXPENSE TOTAL:		140,788,778	167,046,126	135,237,667	154,432,501

Table 9 Presidency and State House (01)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1475	Miscellaneous Revenue	-	-	2,067	-
1525	PO Box Rentals	-	-	1,360	-
1530	Philatelic Bureau Sales	-	-	1,281	-
1560	International Settlement-Comms Traffic	-	-	4,852	-
Total Revenue		-	-	9,559	-
Expense by Natural Account					
2010	HE Salary & Allowances	115,417	100,032	85,442	105,034
2015	Salary - Local	146,280	181,208	144,986	174,377
2026	Directors Fees	-	-	-	21,600
2075	Travel - Business	855,081	864,815	729,013	937,474
2100	Entertainment	9,668	10,000	9,983	10,000
2105	Official Celebrations	173,030	145,500	138,408	186,000
2130	Printing & Stationery	5,370	5,870	1,305	10,920
2135	Stores	1,476	6,510	2,949	8,510
2330	Telephone / Internet	11,781	41,760	13,407	40,800
2495	Plant & Equipment Purchases	13,467	33,513	29,764	53,500
2496	Buliding & Structures	-	550,000	453,334	-
Total Expense		1,331,570	1,939,208	1,608,591	1,548,215

Table 10 Ministerial (02)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1225	Licenses-Trading	-	-	500	-
1230	Liquor Licensing Board	-	-	-	-
Total Revenue		-	-	500	-
Expense by Natural Account					
2005	Salaries & Allowances - (MP's)	427,428	499,175	357,018	523,770
2015	Salary - Local	244,609	215,808	187,540	275,142
2020	Salary Expatriate	115,084	130,000	121,206	115,000
2040	Staff Training	-	2,500	-	-
2055	Consultants fees	335,292	390,000	384,405	280,000
2070	Travel - Staff	32,520	6,365	5,399	40,365
2075	Travel - Business	1,152,671	814,000	652,618	1,050,000
2100	Entertainment	99,635	172,500	143,349	100,000
2105	Official Celebrations	-	-	-	-
2130	Printing & Stationery	12,234	15,109	14,330	15,109
2135	Stores	4,801	10,135	6,234	8,210
2185	R&M - Buildings	475,426	956,476	640,202	60,000
2190	R&M - Office Equipment	-	1,500	872	1,500
2200	R&M - Motor Vehicles	-	46,000	40,909	47,000
2205	R&M - Plant	18,844	60,000	-	-
2220	Nauru Community Housing	7,717,949	4,085,000	3,158,512	2,000,000
2235	Special Projects	324,208	-	-	-
2330	Telephone / Internet	35,723	74,760	56,449	54,600
2495	Plant & Equipment Purchases	54,602	28,265	22,366	105,200
2496	Buliding & Structures	-	-	21,643	-
2575	Local Transport	-	-	-	12,000
2695	50th Anniversay Independence	-	2,510,000	2,489,978	2,669,000
Total Expense		11,051,027	10,017,593	8,303,030	7,356,896

Table 11 Chief Secretariat (03)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1121	Curator fees	-	-	12,948	-
1225	Licenses-Trading	-	-	-	-
1230	Liquor Licensing Board	36,151	30,000	30,592	29,500
1260	Birth Certificate	25,410	10,000	19,680	16,730
1265	Death Certificate	610	350	510	480
1270	Marriage Certificate	2,600	2,000	2,120	1,670
1370	D.C.A.-Air Navigation Fees	-	-	10	-
1475	Miscellaneous Revenue	215,114	1,000	352,802	-
Total Revenue		279,885	43,350	418,662	48,380
Expense by Natural Account					
2015	Salary - Local	693,437	2,141,323	663,106	899,022
2020	Salary Expatriate	282,532	258,000	224,610	283,800
2030	Salaries Other contracts - Expatriate	2,935,838	2,962,067	2,622,829	3,688,055
2040	Staff Training	321,038	284,943	156,994	634,436
2045	Recruitment	74,814	75,000	32,361	75,000
2050	Uniforms & Protective Clothing	-	1,500	1,500	3,000
2055	Consultants fees	26,114	30,000	27,301	206,950
2070	Travel - Staff	10,815	8,680	1,398	7,420
2075	Travel - Business	57,023	57,571	29,683	62,215
2100	Entertainment	4,966	4,800	3,457	17,650
2105	Official Celebrations	9,500	-	-	-
2130	Printing & Stationery	19,652	20,539	11,236	24,672
2135	Stores	7,715	162,349	118,308	229,460
2155	House Rental	3,846,827	4,418,156	4,391,359	5,169,284
2185	R&M - Buildings	199,829	402,300	91,933	230,000
2190	R&M - Office Equipment	5,000	6,732	1,526	4,800
2200	R&M - Motor Vehicles	1,188	2,500	1,000	-
2205	R&M - Plant	124,714	116,100	14,529	74,600
2235	Special Projects	606,334	-	-	-
2275	Purchase of Petrol	381,760	390,606	378,205	309,296
2280	Purchase of Diesel	642,914	650,750	636,792	562,120
2315	Electricity	830,065	1,181,345	1,033,335	1,146,305
2330	Telephone / Internet	1,762	20,160	9,883	-
2440	Scholarships - School & Trade	377,196	562,800	548,197	543,000
2495	Plant & Equipment Purchases	10,214	21,337	7,238	22,280
2575	Local Transport	332,732	-	-	-
2580	Public Works	13,923	37,400	31,900	53,300
Total Expense		11,817,901	13,816,958	11,038,681	14,246,665

Table 12 Audit (05)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2015	Salary - Local	95,780	87,823	85,536	121,754
2020	Salary Expatriate	87,255	101,000	79,648	111,100
2050	Uniforms & Protective Clothing	1,276	1,620	1,609	2,160
2070	Travel - Staff	15,100	24,900	15,342	18,400
2075	Travel - Business	49,521	10,500	9,342	35,650
2100	Entertainment	999	2,600	1,222	1,000
2130	Printing & Stationery	558	2,000	1,206	2,000
2135	Stores	643	1,320	1,207	1,500
2165	Office Rental	25,790	25,792	24,358	30,100
2185	R&M - Buildings	-	5,710	3,201	600
2200	R&M - Motor Vehicles	779	1,200	650	-
2315	Electricity	7,229	8,400	7,673	9,780
2330	Telephone / Internet	1,485	20,160	8,000	-
2370	Memembership Fees & Subscriptions	275	4,870	4,130	1,159
2495	Plant & Equipment Purchases	15,375	4,090	4,090	10,000
Total Expense		302,065	301,985	247,213	345,203

Table 13 Parliament (06)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2005	Salaries & Allowances - (MP's)	640,001	609,875	531,373	640,369
2015	Salary - Local	271,749	254,253	209,943	311,150
2020	Salary Expatriate	93,955	135,000	99,644	76,000
2035	Overtime - local	-	5,000	1,892	5,000
2070	Travel - Staff	7,880	6,200	3,309	2,500
2075	Travel - Business	260,938	218,104	217,908	88,342
2100	Entertainment	31,261	30,000	29,356	40,350
2130	Printing & Stationery	2,190	7,576	3,505	2,500
2135	Stores	4,115	16,700	8,528	2,000
2185	R&M - Buildings	38,629	42,300	23,434	4,000
2190	R&M - Office Equipment	-	3,200	1,205	3,200
2200	R&M - Motor Vehicles	8,377	12,000	5,137	-
2235	Special Projects	268	-	-	-
2330	Telephone / Internet	3,647	20,160	11,387	4,320
2370	Membership Fees & Subscriptions	28,310	35,000	31,410	35,000
2495	Plant & Equipment Purchases	25,394	9,400	9,357	39,751
2605	Library/Periodicals	-	500	-	-
Total Expense		1,416,714	1,405,268	1,187,389	1,254,482

Table 14 GoN Warehouse (07)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1420	Warehouse sales	70,963	152,230	400	152,230
Total Revenue		70,963	152,230	400	152,230
Expense by Natural Account					
2015	Salary - Local	73,219	73,114	52,488	118,570
2035	Overtime - local	-	-	-	10,000
2040	Staff Training	5,564	17,244	16,857	17,244
2050	Uniforms & Protective Clothing	-	1,608	-	1,608
2075	Travel - Business	22,512	5,000	3,081	6,700
2100	Entertainment	1,088	1,150	-	1,150
2130	Printing & Stationery	688	1,080	1,009	1,080
2135	Stores	10	200	-	200
2185	R&M - Buildings	12,310	10,000	-	10,000
2190	R&M - Office Equipment	-	1,000	-	1,000
2200	R&M - Motor Vehicles	9,014	8,667	392	-
2205	R&M - Plant	-	1,000	-	1,000
2255	Warehouse Procurement	84,559	207,000	202,203	200,000
2330	Telephone / Internet	-	20,160	8,000	-
2495	Plant & Equipment Purchases	38,824	35,000	34,724	40,000
Total Expense		247,789	382,223	318,754	408,552

Table 15 Nauru Emergency Services (NES) (08)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1475	Miscellaneous Revenue	400	-	-	-
Total Revenue		400	-	-	-
Expense by Natural Account					
2015	Salary - Local	729,521	624,753	525,445	781,481
2035	Overtime - local	99,615	180,000	177,774	180,000
2040	Staff Training	42,910	13,120	13,120	19,684
2050	Uniforms & Protective Clothing	35,423	35,000	34,758	50,000
2055	Consultants fees	42,931	44,050	28,376	24,000
2075	Travel - Business	112,790	168,925	165,919	216,432
2100	Entertainment	10,338	7,500	6,417	13,450
2105	Official Celebrations	2,785	4,800	2,889	6,300
2130	Printing & Stationery	3,086	2,610	1,879	2,370
2135	Stores	4,205	3,000	1,510	8,000
2185	R&M - Buildings	239,226	856,024	855,897	62,000
2190	R&M - Office Equipment	-	2,500	1,661	3,500
2200	R&M - Motor Vehicles	47,819	15,094	12,657	14,650
2205	R&M - Plant	719	25,800	16,945	12,000
2315	Electricity	91,751	31,600	25,543	40,500
2330	Telephone / Internet	1,315	20,160	11,590	5,380
2495	Plant & Equipment Purchases	200,099	106,468	89,655	148,053
Total Expense		1,664,534	2,141,404	1,972,034	1,587,800

Table 16 Electoral Commission (09)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1475	Miscellaneous Revenue	-	-	-	2,000
1700	National/District Roll Sales	-	-	-	10,000
1705	Electoral Various Fees	-	-	-	150,000
Total Revenue		-	-	-	162,000
Expense by Natural Account					
2015	Salary - Local	151,554	153,673	117,510	166,998
2035	Overtime - local	-	-	-	1,000
2040	Staff Training	-	-	-	2,900
2050	Uniforms & Protective Clothing	-	-	-	2,000
2055	Consultants fees	26,700	54,350	31,997	30,000
2075	Travel - Business	7,349	11,650	10,401	10,000
2100	Entertainment	2,308	2,200	1,760	2,250
2130	Printing & Stationery	1,105	2,000	492	1,000
2135	Stores	618	16,135	11,546	50,880
2165	Office Rental	9,478	-	-	41,111
2185	R&M - Buildings	-	30,000	20,832	1,000
2190	R&M - Office Equipment	1,235	450	-	1,000
2200	R&M - Motor Vehicles	1,000	2,000	1,459	-
2235	Special Projects	111,097	-	-	-
2275	Purchase of Petrol	170	-	-	-
2315	Electricity	-	15,200	12,241	10,200
2330	Telephone / Internet	22,993	31,615	29,126	68,345
2495	Plant & Equipment Purchases	1,295	4,500	4,276	9,000
Total Expense		336,901	323,773	241,640	397,684

Table 17 Finance Secretariat (11)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1475	Miscellaneous Revenue	913,927	50,000	2,045	20,000
Total Revenue		913,927	50,000	2,045	20,000
Expense by Natural Account					
2015	Salary - Local	405,586	287,409	395,259	314,977
2020	Salary Expatriate	322,948	465,000	258,027	482,000
2040	Staff Training	22,150	64,400	36,052	59,400
2050	Uniforms & Protective Clothing	8,006	-	-	-
2055	Consultants fees	709,044	660,147	660,115	566,600
2070	Travel - Staff	19,670	37,760	6,150	37,760
2075	Travel - Business	213,405	205,000	107,103	205,000
2100	Entertainment	111,103	68,860	68,493	61,500
2130	Printing & Stationery	7,185	16,750	9,246	14,290
2135	Stores	4,901	4,812	4,413	4,500
2185	R&M - Buildings	3,350	3,500	1,575	3,000
2190	R&M - Office Equipment	7,698	10,350	4,428	8,700
2200	R&M - Motor Vehicles	9,151	9,000	3,848	-
2235	Special Projects	24,562	-	-	-
2315	Electricity	6,800	23,400	21,560	23,400
2330	Telephone / Internet	14,102	31,760	23,647	18,444
2370	Membership Fees & Subscriptions	18,482	179,529	179,371	55,367
2495	Plant & Equipment Purchases	6,044	48,640	47,745	23,500
2570	Bank Charges	4,311	8,400	5,863	6,600
2705	NEAT Scheme	495	-	-	-
Total Expense		1,918,994	2,124,717	1,832,894	1,885,038

Table 18 Finance - Public Debt (12)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Expense by Natural Account					
2545	Debt Repayments - Other	-	3,320,000	3,020,000	4,165,369
Total Expense		-	3,320,000	3,020,000	4,165,369

Table 19 Bureau of Statistics (13)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2015	Salary - Local	75,510	113,520	65,505	93,982
2020	Salary Expatriate	1,942	-	-	-
2040	Staff Training	-	880	-	880
2075	Travel - Business	-	10,215	2,442	10,215
2100	Entertainment	450	600	600	600
2130	Printing & Stationery	-	2,820	1,731	2,820
2190	R&M - Office Equipment	-	800	-	800
2205	R&M - Plant	175	500	-	500
2235	Special Projects	5,808	-	-	-
2495	Plant & Equipment Purchases	32,996	-	-	-
Total Expense		116,881	129,335	70,278	109,797

Table 20 Nauru Revenue Office (15)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1190	Telecom Tax	-	1,512,000	291,268	1,800,000
1215	Licenses-Drivers etc	89,539	50,000	98,350	100,000
1235	Gaming / Bingo Licenses	359,091	300,000	351,216	420,000
1300	Registration Fees-Motor Cars	32,325	-	915	-
1305	Registration Fees-Motorcycles	1,650	-	-	-
1475	Miscellaneous Revenue	6,255	-	-	-
1590	Employment/Non-resident Withholding Tax	10,130,181	7,900,000	8,152,575	12,000,000
1591	Business Profit Tax	2,458,868	18,527,464	18,658,261	15,000,000
Total Revenue		13,077,908	28,289,464	27,552,584	29,320,000
Expense by Natural Account					
2015	Salary - Local	205,484	212,801	182,240	229,111
2035	Overtime - local	-	-	-	3,600
2040	Staff Training	-	-	-	2,000
2050	Uniforms & Protective Clothing	-	-	-	2,000
2075	Travel - Business	12,676	12,500	8,618	20,000
2130	Printing & Stationery	6,703	8,600	8,570	18,000
2135	Stores	1,535	1,700	1,406	1,500
2165	Office Rental	26,323	28,200	28,121	29,200
2185	R&M - Buildings	57	1,500	-	2,000
2190	R&M - Office Equipment	18	1,800	688	1,500
2200	R&M - Motor Vehicles	235	1,000	-	-
2315	Electricity	30,163	22,140	17,829	25,000
2330	Telephone / Internet	458	20,160	8,868	-
2370	Membership Fees & Subscriptions	-	2,000	1,566	35,000
2495	Plant & Equipment Purchases	33,507	292	222	6,000
Total Expense		317,160	312,693	258,129	374,911

Table 21 Finance – Other Payments (16)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1165	Customs and Excise Duty - Petrol Sales	- 20	-	-	-
1170	Customs and Excise Duty - Diesel Sales	-	-	-	-
1475	Miscellaneous Revenue	14,543,821	22,275,588	15,411,475	3,240,000
1660	General Budget Support	6,143,357	7,062,749	7,345,061	12,183,055
Total Revenue		20,687,158	29,338,337	22,756,536	15,423,055
Expense by Natural Account					
2030	Salaries Other contracts - Expatriate	18,386,744	20,095,806	18,871,556	540,000
2055	Consultants fees	1,584,072	173,000	172,691	-
2350	Freight	340,000	1,600,000	1,075,807	2,000,000
2390	Social Welfare - Birth Claims	33,900	30,000	27,300	30,000
2395	Social Welfare - Death Claims	131,200	160,000	130,000	130,000
2400	Social Services - Aged Pensions	1,848,044	1,974,000	1,845,840	2,080,000
2405	Social Services - Super Contributors	90,794	106,241	97,321	130,000
2410	Social Services - Super Ex MP's	271,718	134,413	108,057	120,000
2420	Social Services - Disability Payments	868,520	832,000	766,440	780,000
2496	Buliding & Structures	-	-	-	12,379,097
2545	Debt Repayments - Other	-	10,000	10,000	-
2565	Insurance	50,903	100,000	51,176	100,000
2615	Other Subsidies & Donations	7,994,209	3,548,415	3,306,792	150,000
2650	Trust Fund	11,935,400	14,290,441	12,290,441	12,000,000
2651	GON Contributions	4,049,650	7,047,649	4,521,995	2,161,000
2652	Fiscal Cash Buffer	-	4,600,000	3,600,000	1,000,000
2680	BON Liquidation- Payment	-	500,000	-	-
2999	Contingency fund	26,165	500,000	-	500,000
Total Expense		47,611,320	55,701,965	46,875,414	34,100,097

Table 22 Nauru Customs Office (17)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1140	Customs and Excise Duty - Tobacco	4,195,206	4,611,842	4,804,981	4,772,288
1145	Customs and Excise Duty - Alcohol	1,545,537	1,768,758	1,852,896	2,019,600
1150	Customs and Excise Duty - Sugar	619,990	642,870	637,693	642,419
1155	Customs and Excise - Machinery/Vehicle/	518,394	512,056	692,520	680,000
1160	Customs and Excise Duty - Other	2,536,135	2,602,544	3,207,182	3,000,000
1165	Customs and Excise Duty - Petrol Sales	2,502,054	2,156,417	2,107,572	2,200,000
1170	Customs and Excise Duty - Diesel Sales	4,518,994	2,967,995	2,760,163	3,000,000
1175	Customs and Excise Duty - JetA1	44,289	18,260	105,145	100,000
1405	Overtime Recoveries	- 710	-	1,600	-
1475	Miscellaneous Revenue	570	-	2,120	-
Total Revenue		16,480,458	15,280,742	16,171,872	16,414,307
Expense by Natural Account					
2015	Salary - Local	254,301	263,560	237,293	285,483
2020	Salary Expatriate	92,692	66,000	64,615	-
2040	Staff Training	-	3,000	-	3,000
2050	Uniforms & Protective Clothing	-	12,000	5,451	10,000
2055	Consultants fees	14,134	-	-	25,000
2070	Travel - Staff	-	1,500	-	-
2075	Travel - Business	9,876	9,000	8,694	10,500
2100	Entertainment	770	-	-	-
2130	Printing & Stationery	1,180	4,030	3,179	4,000
2135	Stores	200	12,000	5,215	6,000
2155	House Rental	600	-	-	-
2190	R&M - Office Equipment	532	3,000	743	3,000
2200	R&M - Motor Vehicles	6,327	8,000	2,060	-
2370	Membership Fees & Subscriptions	4,500	5,000	4,500	10,000
2495	Plant & Equipment Purchases	995	60,000	47,066	30,000
Total Expense		386,106	447,090	378,817	386,983

Table 23 Nauru Regional Processing Centre (NRPCC) Corporation (18)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1495	Service Fees	-	14,000,000	14,100,000	16,000,000
Total Revenue		-	14,000,000	14,100,000	16,000,000
Expense by Natural Account					
2015	Salary - Local	-	399,000	312,090	987,000
2025	Allowances - Staff Contract	-	60,400	26,808	71,385
2040	Staff Training	-	-	-	150,000
2050	Uniforms & Protective Clothing	-	-	-	30,000
2055	Consultants fees	-	615,520	158	780,000
2075	Travel - Business	-	348,200	306,890	200,000
2100	Entertainment	-	12,000	6,574	12,000
2105	Official Celebrations	-	65,000	55,064	42,000
2130	Printing & Stationery	-	1,600	955	12,000
2200	R&M - Motor Vehicles	-	-	-	10,000
2275	Purchase of Petrol	-	30,600	21,813	117,000
2280	Purchase of Diesel	-	-	-	39,000
2330	Telephone / Internet	-	23,200	17,470	60,000
2495	Plant & Equipment Purchases	-	42,500	37,572	42,500
2570	Bank Charges	-	-	-	480
2575	Local Transport	-	217,000	132,611	217,000
2585	Rations	-	-	-	15,000
2615	Other Subsidies & Donations	-	-	-	24,000
Total Expense		-	1,815,020	918,005	2,809,365

Table 24 CIE (21)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1475	Miscellaneous Revenue	22,071	16,800	4,600	7,500
1675	Repayment of Business loans(CIE)	100	-	-	-
Total Revenue		22,171	16,800	4,600	7,500
Expense by Natural Account					
2015	Salary - Local	307,857	486,136	331,022	484,918
2020	Salary Expatriate	-	-	-	50,000
2040	Staff Training	-	9,000	405	8,000
2050	Uniforms & Protective Clothing	2,418	1,000	273	1,000
2055	Consultants fees	8,858	35,000	-	38,000
2075	Travel - Business	42,590	50,000	48,667	50,000
2100	Entertainment	7,204	17,900	8,317	17,900
2105	Official Celebrations	13,302	21,400	16,258	24,400
2130	Printing & Stationery	3,247	7,025	3,073	10,600
2135	Stores	460	1,450	1,410	1,450
2185	R&M - Buildings	2,369	14,281	10,990	-
2190	R&M - Office Equipment	-	5,300	300	3,500
2200	R&M - Motor Vehicles	5,284	33,500	1,785	-
2205	R&M - Plant	-	2,000	-	2,000
2225	Agricultural Supplies	18,782	24,000	12,149	28,000
2235	Special Projects	5,500	-	-	-
2315	Electricity	-	3,000	-	6,000
2330	Telephone / Internet	-	21,240	8,000	7,600
2370	Memembership Fees & Subscriptions	21,650	26,710	16,345	53,829
2495	Plant & Equipment Purchases	204,558	6,100	4,098	51,700
2600	Postage	-	300	-	300
Total Expense		644,078	765,342	463,091	839,197

Table 25 Fisheries (31)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1055	Support Vessel Charges	64,595	126,056	185,546	126,056
1071	Purse Seine Revenue - Licensing	2,405,793	917,688	847,110	882,392
1072	Purse Seine Revenue - Fishing Days	44,426,581	41,776,051	43,144,267	32,270,345
1475	Miscellaneous Revenue	12,964	67,950	-	-
1490	Court Fines and Fees	-	-	925,743	378,168
Total Revenue		46,909,933	42,887,745	45,102,667	33,656,961
Expense by Natural Account					
2015	Salary - Local	657,176	788,002	631,041	882,266
2020	Salary Expatriate	-	180,000	135,000	180,000
2025	Allowances - Staff Contract	176,990	209,444	159,154	208,064
2026	Directors Fees	34,167	15,000	12,315	15,000
2040	Staff Training	23,072	1,493	1,198	1,493
2050	Uniforms & Protective Clothing	14,342	-	-	4,500
2070	Travel - Staff	-	3,000	-	3,000
2075	Travel - Business	253,780	312,000	309,151	280,000
2100	Entertainment	15,943	28,220	22,609	52,600
2105	Official Celebrations	4,877	19,500	17,886	11,500
2130	Printing & Stationery	4,271	9,928	1,084	4,271
2135	Stores	1,936	9,144	3,378	4,748
2185	R&M - Buildings	-	8,200	8,197	7,200
2190	R&M - Office Equipment	3,405	5,000	3,625	5,000
2195	R&M - Office Premises	99,075	8,600	8,541	8,600
2200	R&M - Motor Vehicles	14,500	34,000	17,312	-
2205	R&M - Plant	25,065	17,140	11,333	40,250
2290	Purchase of Fuel - Other	5,582	10,793	6,372	10,793
2315	Electricity	105,561	125,000	123,768	140,004
2330	Telephone / Internet	86,826	115,073	89,827	117,593
2370	Membership Fees & Subscriptions	116,088	184,825	87,669	179,350
2495	Plant & Equipment Purchases	109,572	22,000	15,273	14,000
2565	Insurance	-	12,000	9,388	42,000
2600	Postage	328	2,000	161	2,600
Total Expense		1,749,036	2,120,362	1,674,282	2,214,832

Table 26 Police (41)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1340	Police Clearance	70,095	45,000	63,955	45,000
1475	Miscellaneous Revenue	21,063	20,000	14,200	75,000
Total Revenue		91,158	65,000	78,155	120,000
Expense by Natural Account					
2015	Salary - Local	1,442,500	1,576,945	1,145,445	2,295,506
2030	Salaries - Other Contracts	-	112,000	100,302	10,000
2040	Staff Training	16,558	19,000	11,699	19,000
2050	Uniforms & Protective Clothing	2,518	67,595	57,279	68,700
2075	Travel - Business	91,792	97,675	87,334	97,675
2100	Entertainment	40,498	16,700	15,515	20,300
2105	Official Celebrations	19,682	7,600	2,670	13,500
2130	Printing & Stationery	5,391	16,300	6,553	7,500
2135	Stores	8,641	13,585	6,626	5,190
2185	R&M - Buildings	123,261	75,000	74,397	75,000
2190	R&M - Office Equipment	4,900	7,000	2,050	5,000
2200	R&M - Motor Vehicles	25,588	53,553	46,938	-
2205	R&M - Plant	4,096	11,000	6,797	9,500
2315	Electricity	143,038	151,068	116,518	134,904
2330	Telephone / Internet	968	22,636	1,990	2,541
2495	Plant & Equipment Purchases	94,243	92,296	13,983	26,490
Total Expense		2,023,675	2,339,953	1,696,094	2,790,806

Table 27 Department of Multicultural Affairs (42)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1335	Visa Fees - RPC	2,913,233	1,680,000	1,287,000	1,200,000
1475	Miscellaneous Revenue	2,029,209	312,000	700	300,000
1575	Visa Fees (Other Business)	- 4,200,000	-	-	-
1577	DJBC - Operations	3,739,614	4,060,000	2,238,655	2,460,860
1578	DJBC - Reimbursable Costs	5,974,720	5,642,773	8,129,772	18,308,320
1580	Visa Fees - RPC Resettlement	24,913,306	15,000,000	21,036,000	12,000,000
Total Revenue		35,370,082	26,694,773	32,692,127	34,269,180
Expense by Natural Account					
2015	Salary - Local	529,269	347,691	194,513	400,301
2020	Salary Expatriate	1,856,507	1,760,600	1,782,650	1,922,100
2030	Salaries Other contracts - Expatriate	38,792	3,660,172	2,117,419	18,377,300
2040	Staff Training	13,075	71,000	-	68,016
2050	Uniforms & Protective Clothing	-	5,800	3,829	14,655
2055	Consultants fees	13,891	25,000	-	15,000
2060	Legal Fees - External	126,931	109,695	87,175	100,000
2070	Travel - Staff	8,473	2,105	2,105	10,000
2075	Travel - Business	179,942	185,000	157,625	143,352
2100	Entertainment	31,696	45,000	37,318	83,560
2130	Printing & Stationery	24,439	13,590	12,489	10,690
2135	Stores	439	6,420	1,246	5,220
2155	House Rental	72,020	102,050	56,215	130,050
2160	Land Rental	2,151,439	2,465,652	2,190,255	2,636,423
2165	Office Rental	6,747	-	-	42,000
2185	R&M - Buildings	29,529	40,600	17,590	40,600
2190	R&M - Office Equipment	4,750	32,500	12,320	13,960
2200	R&M - Motor Vehicles	20,196	43,200	10,757	-
2235	Special Projects	1,633,061	-	-	-
2315	Electricity	54,860	133,860	98,651	108,720
2330	Telephone / Internet	14,888	62,280	22,804	69,960
2495	Plant & Equipment Purchases	10,067	-	-	10,434
2496	Buliding & Structures	-	1,460,000	271,500	-
2575	Local Transport	309,805	469,600	414,048	547,200
2580	Public Works	763,256	-	-	-
Total Expense		7,894,072	11,041,815	7,490,509	24,749,541

Table 28 Justice – Secretariat (43)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1121	Curator fees	76,032	-	119,111	-
1220	Corporation Fees and Licenses	5,478	-	38,273	20,000
1225	Licenses-Trading	179,475	170,000	214,702	198,000
1240	Licenses-Dogs etc	55	-	-	-
1475	Miscellaneous Revenue	1,140	42,000	120	-
1575	Visa Fees (Other Business)	-	-	12,100	-
Total Revenue		262,179	212,000	384,305	218,000
Expense by Natural Account					
2015	Salary - Local	240,243	278,809	125,295	291,843
2020	Salary Expatriate	1,434,939	1,468,000	1,122,589	1,705,726
2040	Staff Training	37,225	59,000	11,825	44,000
2050	Uniforms & Protective Clothing	-	-	-	2,000
2060	Legal Fees - External	1,000,444	1,000,000	952,835	1,000,000
2070	Travel - Staff	18,174	43,180	16,044	42,180
2075	Travel - Business	370,772	340,000	199,501	351,390
2100	Entertainment	31,615	35,800	27,029	30,000
2105	Official Celebrations	-	-	-	1,500
2130	Printing & Stationery	38,681	30,064	14,645	29,521
2135	Stores	1,785	10,873	10,224	1,195
2185	R&M - Buildings	119,990	3,800	3,103	2,650
2190	R&M - Office Equipment	-	2,225	340	1,005
2195	R&M - Office Premises	28,819	50,000	7,940	-
2235	Special Projects	101,015	-	-	-
2330	Telephone / Internet	2,827	26,748	15,260	-
2370	Membership Fees & Subscriptions	9,895	10,572	10,572	12,017
2495	Plant & Equipment Purchases	59,084	14,023	3,657	15,600
2600	Postage	-	-	-	100
Total Expense		3,495,508	3,373,094	2,520,858	3,530,727

Table 29 Judiciary (44)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1490	Court Fines and Fees	59,101	102,250	31,386	102,250
Total Revenue		59,101	102,250	31,386	102,250
Expense by Natural Account					
2015	Salary - Local	127,932	145,594	100,945	165,941
2020	Salary Expatriate	272,802	360,000	225,019	220,000
2025	Allowances - Staff Contract	572,276	917,248	734,458	1,354,560
2040	Staff Training	1,290	-	-	-
2050	Uniforms & Protective Clothing	360	1,260	-	2,290
2070	Travel - Staff	3,988	9,000	3,173	6,825
2075	Travel - Business	44,557	32,000	4,643	33,400
2100	Entertainment	1,333	3,200	2,063	2,400
2105	Official Celebrations	1,337	1,992	1,992	3,000
2130	Printing & Stationery	11,205	6,713	4,755	5,676
2135	Stores	4,355	2,504	2,455	4,130
2185	R&M - Buildings	29,176	2,721	2,430	21,230
2190	R&M - Office Equipment	300	-	-	1,500
2200	R&M - Motor Vehicles	2,271	4,000	985	-
2275	Purchase of Petrol	40	-	-	-
2330	Telephone / Internet	347	20,160	9,188	2,350
2370	Membership Fees & Subscriptions	2,844	2,750	76	-
2495	Plant & Equipment Purchases	37,762	31,916	31,916	4,000
2605	Library/Periodicals	318	471	242	2,000
2625	Family Court Expenses	5,700	5,400	4,800	6,000
Total Expense		1,120,192	1,546,929	1,129,138	1,835,302

Table 30 Border Control (45)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1225	Licenses-Trading	250	-	-	-
1325	Passport Fees and Photographs	241,133	189,840	200,963	197,640
1335	Visa Fees - RPC	17,570	-	-	-
1475	Miscellaneous Revenue	-	-	-	-
1485	Quarantine Fees	54,528	60,000	44,260	45,000
1495	Service Fees	-	-	250	-
1575	Visa Fees (Other Business)	11,203,536	3,684,910	3,431,839	2,600,000
Total Revenue		11,517,017	3,934,750	3,677,312	2,842,640
Expense by Natural Account					
2015	Salary - Local	304,938	340,505	259,104	380,901
2020	Salary Expatriate	32,692	50,000	48,923	66,000
2035	Overtime - local	53,584	168,480	166,930	224,640
2040	Staff Training	-	-	-	7,000
2050	Uniforms & Protective Clothing	10,350	28,750	19,565	19,800
2055	Consultants fees	-	20,000	-	5,000
2070	Travel - Staff	3,508	10,570	8,110	11,140
2075	Travel - Business	66,314	76,825	59,586	55,000
2100	Entertainment	-	8,000	450	6,000
2130	Printing & Stationery	121,875	29,725	8,772	173,631
2135	Stores	1,903	11,207	1,991	5,891
2185	R&M - Buildings	86,105	112,000	29,721	22,600
2190	R&M - Office Equipment	-	29,025	20,000	25,000
2200	R&M - Motor Vehicles	4,450	6,000	2,560	-
2235	Special Projects	43,795	-	-	-
2330	Telephone / Internet	1,360	60,480	8,382	4,560
2370	Membership Fees & Subscriptions	3,660	2,000	1,842	2,000
2495	Plant & Equipment Purchases	123,848	22,600	9,477	7,400
2600	Postage	2,172	2,500	371	1,500
2700	Deportee Revomal	-	100,000	-	30,000
Total Expense		860,554	1,078,667	645,783	1,048,063

Table 31 Correctional Services (46)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2015	Salary - Local	389,939	531,825	441,589	603,069
2040	Staff Training	-	-	-	5,000
2050	Uniforms & Protective Clothing	9,621	2,690	2,690	28,500
2130	Printing & Stationery	2,794	454	454	3,000
2135	Stores	924	3,853	3,853	7,025
2185	R&M - Buildings	743	1,205	1,205	8,000
2190	R&M - Office Equipment	-	0	-	1,000
2205	R&M - Plant	1,179	2,273	843	4,000
2235	Special Projects	79,070	-	-	-
2315	Electricity	9,827	12,024	10,057	15,520
2330	Telephone / Internet	-	20,160	8,000	-
2495	Plant & Equipment Purchases	42,900	-	-	75,900
2585	Rations	46,459	42,290	40,301	51,600
2590	Correctional Services Supplies	4,385	3,448	3,201	13,122
Total Expense		587,840	620,222	512,194	815,736

Table 32 Directorate of TVET (50)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1475	Miscellaneous Revenue	-	-	-	180,000
Total Revenue		-	-	-	180,000
Expense by Natural Account					
2015	Salary - Local	-	-	-	252,461
2050	Uniforms & Protective Clothing	-	-	-	80,000
2075	Travel - Business	-	-	-	20,000
2130	Printing & Stationery	-	-	-	60,285
2132	TVET Supplies	-	-	-	527,000
2135	Stores	-	-	-	51,560
2185	R&M - Buildings	-	-	-	41,500
2315	Electricity	-	-	-	14,230
2495	Plant & Equipment Purchases	-	-	-	117,100
2496	Buliding & Structures	-	-	-	378,100
Total Expense		-	-	-	1,542,236

Table 33 Education (62)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1475	Miscellaneous Revenue	100	1,000	1,242	-
1550	Canteen Fees	1,300	2,000	1,850	-
Total Revenue		1,400	3,000	3,092	-
Expense by Natural Account					
2015	Salary - Local	1,901,004	1,939,302	1,817,058	2,233,927
2020	Salary Expatriate	725,429	503,594	579,783	512,193
2026	Directors Fees	-	1,500	-	1,500
2030	Salaries Other contracts - Expatriate	370,968	1,314,220	1,130,100	1,594,680
2040	Staff Training	120,380	141,984	126,342	141,984
2070	Travel - Staff	94,069	71,400	69,195	85,700
2075	Travel - Business	86,097	107,900	96,298	121,900
2100	Entertainment	21,390	-	-	30,600
2130	Printing & Stationery	66,979	120,170	97,282	120,170
2132	TVET Supplies	102,681	196,132	49,986	-
2135	Stores	16,132	30,000	28,942	34,000
2185	R&M - Buildings	502,838	140,000	120,847	100,000
2200	R&M - Motor Vehicles	13,362	13,720	11,963	-
2205	R&M - Plant	42,064	32,000	28,525	-
2235	Special Projects	3,526,900	-	-	-
2315	Electricity	229,765	292,700	264,369	353,673
2330	Telephone / Internet	170	20,860	8,000	-
2370	Membership Fees & Subscriptions	95,450	16,668	6,657	92,668
2440	Scholarships - School & Trade	968,031	1,055,183	1,020,282	1,268,398
2495	Plant & Equipment Purchases	213,555	103,634	73,621	103,634
2496	Buliding & Structures	-	-	-	178,340
2585	Rations	-	2,088,473	1,963,576	1,159,421
2705	NEAT Scheme	-	40,000	18,020	169,235
Total Expense		9,097,264	8,229,440	7,510,844	8,302,023

Table 34 Youth Affairs (52)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2015	Salary - Local	93,349	117,493	72,300	115,954
2030	Salaries - Other Contracts	-	-	-	13,000
2040	Staff Training	3,079	-	-	-
2075	Travel - Business	6,240	-	-	5,000
2100	Entertainment	1,389	1,399	1,399	1,099
2105	Official Celebrations	9,957	9,000	8,979	8,950
2130	Printing & Stationery	1,478	2,280	1,037	2,000
2135	Stores	204	649	-	649
2195	R&M - Office Premises	15,409	11,502	11,416	1,250
2200	R&M - Motor Vehicles	1,847	2,000	1,620	-
2205	R&M - Plant	807	-	-	1,000
2235	Special Projects	51,080	-	-	-
2330	Telephone / Internet	-	20,160	8,000	-
2495	Plant & Equipment Purchases	20,748	8,925	2,167	6,940
Total Expense		205,586	173,408	106,918	155,842

Table 35 Health (61)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1330	Visa Check up	8,942	20,000	13,086	12,000
1520	Food Handler Check up	8,720	12,650	4,720	5,000
1555	Spectacles,Drugs etc	3,885	5,000	2,360	5,000
1565	Medical Services	4,306	8,000	2,884	5,000
Total Revenue		25,853	45,650	23,050	27,000
Expense by Natural Account					
2015	Salary - Local	1,887,935	1,657,265	1,609,558	2,227,638
2020	Salary Expatriate	1,600,257	1,035,347	1,264,292	2,633,995
2025	Allowances - Staff Contract	160,844	658,863	603,741	153,000
2030	Salaries Other contracts - Expatriate	570,203	-	-	-
2040	Staff Training	-	71,125	12,797	-
2050	Uniforms & Protective Clothing	16,057	12,500	6,820	12,470
2055	Consultants fees	28,654	4,307	4,307	20,000
2070	Travel - Staff	96,152	213,000	161,948	100,000
2075	Travel - Business	63,074	55,907	34,626	25,000
2100	Entertainment	7,967	12,000	11,116	10,000
2130	Printing & Stationery	22,836	28,750	15,995	50,750
2135	Stores	4,206	4,700	2,895	5,000
2185	R&M - Buildings	6,165	166,993	98,800	310,000
2190	R&M - Office Equipment	465	3,400	482	23,000
2191	R&M Medical Equipment	230,967	125,000	123,520	247,230
2200	R&M - Motor Vehicles	5,550	32,000	30,396	-
2205	R&M - Plant	26,918	30,000	4,302	60,000
2220	Nauru Community Housing	38,950	50,000	49,630	50,000
2235	Special Projects	6,617	-	-	-
2315	Electricity	428,116	1,327,340	1,000,410	1,500,000
2330	Telephone / Internet	97,358	134,760	99,615	125,040
2370	Membership Fees & Subscriptions	4,050	7,000	-	7,000
2461	Primary Health Care Services	50,806	110,000	87,674	52,731
2462	NCD Control & Health Promotion	37,054	53,000	30,550	-
2463	Environmental Health and Food safety	27,102	100,000	83,857	50,000
2464	Management Monitoring & Evaluation	292	-	-	20,000
2467	Drugs and Medicines	377,077	754,513	579,832	700,000
2468	Dental Supplies	130	19,999	-	90,000
2469	Dialysis Supplies	74,676	316,000	210,420	350,000
2471	Medical Consumable	359,999	280,000	163,830	700,000
2472	Laboratory supplies	168,704	200,000	142,885	348,000
2473	Radiology Supplies	26,463	20,000	14,266	20,000
2474	Clinical Education Supplies	7,578	25,000	880	20,000
2475	Overseas Medical Treatment	5,302,927	5,380,229	4,427,538	2,000,000
2480	Medical Equipment	689,778	113,400	112,585	113,400
2495	Plant & Equipment Purchases	552,032	157,845	134,292	213,445
2585	Rations	24,650	757,000	538,005	695,000
Total Expense		13,002,607	13,917,243	11,661,862	12,932,699

Table 36 Sports (62)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1515	Tent Hire	-	1,000	-	-
Total Revenue		-	1,000	-	-
Expense by Natural Account					
2015	Salary - Local	58,819	67,551	64,917	92,388
2040	Staff Training	1,126	-	-	6,587
2075	Travel - Business	9,363	10,774	10,774	11,390
2100	Entertainment	1,677	1,050	1,050	5,000
2130	Printing & Stationery	2,050	1,100	607	880
2135	Stores	859	500	477	500
2190	R&M - Office Equipment	537	500	-	500
2200	R&M - Motor Vehicles	2,769	82	82	-
2205	R&M - Plant	3,505	-	-	-
2235	Special Projects	8,000	-	-	-
2495	Plant & Equipment Purchases	36,583	5,056	4,405	2,000
2496	Buliding & Structures	-	1,606,000	1,606,000	-
2615	Other Subsidies & Donations	92,236	203,999	203,000	157,394
Total Expense		217,525	1,896,612	1,891,312	276,639

Table 37 Department of Infrastructure Development (63)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2015	Salary - Local	-	62,051	17,565	47,873
2030	Salaries - Other Contracts	-	15,000	13,319	-
2130	Printing & Stationery	-	4,045	-	-
2135	Stores	-	2,140	-	2,140
2495	Plant & Equipment Purchases	-	10,000	5,440	13,960
2496	Buliding & Structures	-	-	-	300,000
2580	Public Works	-	3,167,500	2,082,246	-
Total Expense					
		-	3,260,736	2,118,570	363,973

Table 38 Foreign Affairs – Secretariat (71)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2015	Salary - Local	294,181	336,953	262,965	348,500
2040	Staff Training	3,165	5,000	4,264	14,000
2045	Recruitment	-	-	-	4,000
2070	Travel - Staff	26,693	14,000	13,935	59,000
2075	Travel - Business	201,399	142,300	130,595	154,300
2100	Entertainment	2,208	5,000	1,890	5,000
2110	Protocol	72,407	63,500	62,049	63,500
2130	Printing & Stationery	8,359	5,340	4,774	5,340
2135	Stores	737	1,100	1,033	6,100
2190	R&M - Office Equipment	7,422	3,000	930	3,000
2200	R&M - Motor Vehicles	3,228	5,000	2,549	-
2235	Special Projects	21,622	-	-	-
2330	Telephone / Internet	4,945	21,240	12,015	-
2370	Membership Fees & Subscriptions	327,408	409,776	380,130	360,524
2495	Plant & Equipment Purchases	-	-	-	6,000
Total Expense		973,774	1,012,209	877,129	1,029,264

Table 39 Foreign Affairs - Brisbane (72)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2015	Salary - Local	57,929	116,398	84,532	59,241
2020	Salary Expatriate	221,751	181,151	126,742	259,772
2030	Salaries - Other Contracts	-	36,000	20,769	36,000
2040	Staff Training	3,000	3,000	1,555	3,000
2045	Recruitment	-	207,380	35,294	-
2070	Travel - Staff	9,078	1,600	-	26,400
2075	Travel - Business	10,201	15,200	8,484	10,000
2100	Entertainment	4,078	11,000	4,814	6,000
2105	Official Celebrations	2,500	6,000	4,500	6,750
2130	Printing & Stationery	2,033	2,450	2,425	2,500
2135	Stores	11,398	10,780	3,010	4,000
2155	House Rental	78,480	72,800	56,800	147,200
2165	Office Rental	190,157	203,400	156,822	138,600
2185	R&M - Buildings	-	-	-	20,672
2190	R&M - Office Equipment	1,740	3,080	1,149	3,880
2195	R&M - Office Premises	35,923	13,348	13,348	-
2200	R&M - Motor Vehicles	27,175	36,000	13,442	13,500
2275	Purchase of Petrol	18,708	29,952	20,254	25,168
2280	Purchase of Diesel	-	-	-	9,984
2315	Electricity	13,744	18,000	9,231	18,000
2330	Telephone / Internet	27,451	37,800	22,459	37,800
2370	Membership Fees & Subscriptions	12,633	22,652	9,116	29,132
2495	Plant & Equipment Purchases	7,336	76,900	2,654	1,000
2560	Educational Expenses - Special	2,987	8,000	1,442	8,000
2565	Insurance	18,366	19,668	18,762	19,668
2575	Local Transport	9,145	19,570	17,428	19,571
2600	Postage	411	800	146	1,800
Total Expense		766,223	1,152,929	635,178	907,638

Table 13 Foreign Affairs – Suva (73)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2015	Salary - Local	117,399	112,538	87,574	106,694
2020	Salary Expatriate	39,721	53,193	30,899	45,750
2070	Travel - Staff	4,063	-	-	49,291
2075	Travel - Business	59,279	40,000	39,574	39,535
2080	Travel - Accountable Allowances	133	-	-	-
2100	Entertainment	18,485	16,184	12,899	26,493
2105	Official Celebrations	10,129	10,038	3,241	9,903
2130	Printing & Stationery	6,648	11,821	4,434	4,897
2135	Stores	1,038	1,174	1,091	1,080
2155	House Rental	84,287	87,614	54,694	86,413
2165	Office Rental	25,419	27,319	19,374	26,944
2185	R&M - Buildings	-	2,350	1,749	2,366
2190	R&M - Office Equipment	8,864	8,554	6,945	8,436
2195	R&M - Office Premises	1,898	-	-	-
2200	R&M - Motor Vehicles	24,831	24,456	11,229	24,122
2275	Purchase of Petrol	18,147	33,030	8,246	10,860
2280	Purchase of Diesel	18,280	37,489	16,785	18,102
2315	Electricity	17,415	16,582	10,801	17,138
2330	Telephone / Internet	13,868	14,527	8,396	14,328
2460	Medical Expenses	6,656	11,439	3,225	11,281
2495	Plant & Equipment Purchases	50,099	105,619	9,524	412
2560	Educational Expenses - Special	2,559	9,949	1,230	9,810
2565	Insurance	148	269	141	168
2570	Bank Charges	517	365	343	720
2600	Postage	101	669	212	648
2615	Other Subsidies & Donations	2,152	-	-	-
2690	Foreign exchange gains/losses	-	5,000	1,967	3,000
Total Expense		532,138	630,179	334,571	518,391

Table 41 Foreign Affairs – New York (74)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2015	Salary - Local	206,943	243,930	172,211	251,310
2020	Salary Expatriate	119,726	183,835	99,598	181,070
2025	Allowances - Staff Contract	113,199	109,674	80,187	99,091
2070	Travel - Staff	41,346	98,849	57,408	119,975
2075	Travel - Business	188,823	211,824	111,335	155,163
2100	Entertainment	45,607	30,505	30,085	32,900
2130	Printing & Stationery	11,593	16,766	6,343	16,450
2155	House Rental	158,056	279,845	186,419	283,489
2165	Office Rental	121,761	373,307	112,738	231,243
2190	R&M - Office Equipment	721	1,701	-	1,671
2205	R&M - Plant	3,007	5,168	1,157	5,071
2275	Purchase of Petrol	3,406	14,624	3,178	14,348
2315	Electricity	26,718	21,176	12,911	22,262
2330	Telephone / Internet	95,477	84,708	63,143	83,117
2370	Membership Fees & Subscriptions	107,735	83,332	26,831	10,019
2495	Plant & Equipment Purchases	9,349	9,664	5,369	7,520
2565	Insurance	148,554	237,236	159,611	263,278
2570	Bank Charges	14,358	19,917	11,008	21,027
2600	Postage	3,640	4,535	733	4,453
2620	Lease & Charter Payments	82,359	57,638	42,140	56,500
2650	Trust Fund	1,696	-	-	-
2690	Foreign exchange gains/losses	-	10,084	-	6,184
Total Expense		1,504,073	2,098,318	1,182,405	1,866,142

Table 42 Foreign Affairs - Taiwan (75)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2015	Salary - Local	78,084	80,561	63,134	84,589
2020	Salary Expatriate	75,411	78,610	61,210	77,261
2025	Allowances - Staff Contract	-	-	-	8,840
2030	Salaries - Other Contracts	-	9,391	6,342	9,391
2070	Travel - Staff	16,434	43,781	26,559	-
2075	Travel - Business	17,770	54,621	40,051	47,212
2100	Entertainment	8,578	7,874	4,955	4,464
2105	Official Celebrations	2,865	5,078	3,516	5,272
2130	Printing & Stationery	1,001	1,181	116	601
2135	Stores	1,081	1,057	781	1,045
2155	House Rental	28,631	29,922	20,330	31,069
2165	Office Rental	25,580	32,814	21,215	34,072
2190	R&M - Office Equipment	1,659	2,943	1,330	2,077
2200	R&M - Motor Vehicles	-	5,903	906	6,129
2205	R&M - Plant	7,161	-	-	-
2275	Purchase of Petrol	1,000	1,181	1,162	1,557
2315	Electricity	9,231	19,127	10,354	19,860
2330	Telephone / Internet	7,968	13,106	7,882	13,607
2370	Membership Fees & Subscriptions	957	128	237	1,031
2460	Medical Expenses	1,910	4,132	1,359	4,290
2495	Plant & Equipment Purchases	10,746	2,362	366	1,999
2560	Educational Expenses - Special	48,296	62,005	32,358	43,886
2565	Insurance	6,942	12,015	8,061	12,476
2570	Bank Charges	421	674	633	1,038
2600	Postage	87	354	38	368
2690	Foreign exchange gains/losses	-	1,500	437	1,000
Total Expense		351,813	470,320	313,330	413,134

Table 43 Home Affairs (81)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2015	Salary - Local	426,951	489,556	391,866	512,826
2020	Salary Expatriate	20,544	60,000	52,348	66,000
2030	Salaries - Other Contracts	-	2,862,240	2,620,000	2,862,240
2035	Overtime - local	-	1,800	750	10,800
2040	Staff Training	28,964	-	-	7,000
2055	Consultants fees	15,084	1,000	-	4,320
2075	Travel - Business	145,741	107,800	97,846	124,605
2100	Entertainment	11,549	9,500	7,289	12,640
2105	Official Celebrations	35,380	59,500	43,008	42,500
2130	Printing & Stationery	10,548	6,805	5,075	4,200
2135	Stores	2,012	7,000	1,650	1,700
2185	R&M - Buildings	174,122	-	-	2,230
2190	R&M - Office Equipment	-	1,200	700	1,000
2200	R&M - Motor Vehicles	12,534	16,200	3,533	-
2205	R&M - Plant	905	9,300	3,990	2,900
2235	Special Projects	3,027,846	-	-	-
2275	Purchase of Petrol	-	271	-	-
2330	Telephone / Internet	940	20,160	8,375	-
2370	Membership Fees & Subscriptions	-	2,000	2,000	2,000
2495	Plant & Equipment Purchases	204,625	37,700	11,216	-
2630	Safe House	3,125	125,000	121,314	5,000
Total Expense		4,120,871	3,817,032	3,370,960	3,661,961

Table 44 Women's Affairs (82)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2015	Salary - Local	80,655	95,360	86,880	98,106
2035	Overtime - local	-	-	-	10,000
2075	Travel - Business	36,141	42,125	43,031	69,025
2105	Official Celebrations	15,130	8,600	8,518	7,400
2130	Printing & Stationery	5,690	4,076	4,057	1,936
2135	Stores	-	100	77	100
2190	R&M - Office Equipment	-	2,250	2,250	250
2200	R&M - Motor Vehicles	7,060	2,600	1,925	-
2330	Telephone / Internet	-	20,640	8,000	1,440
2495	Plant & Equipment Purchases	22,548	39,070	36,445	500
2630	Safe House	6,975	5,850	3,791	7,950
Total Expense		174,201	220,671	194,975	196,707

Table 45 Media Bureau (83)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1475	Miscellaneous Revenue	-	-	530	-
1540	Advertising Revenue	7,322	30,000	7,069	30,000
Total Revenue		7,322	30,000	7,599	30,000
Expense by Natural Account					
2015	Salary - Local	289,859	286,244	258,018	306,944
2040	Staff Training	-	-	-	10,000
2050	Uniforms & Protective Clothing	-	1,600	-	2,100
2055	Consultants fees	7,135	1,250	730	1,250
2075	Travel - Business	19,448	15,450	14,971	22,600
2100	Entertainment	2,935	1,400	-	1,400
2105	Official Celebrations	434	1,500	616	5,000
2130	Printing & Stationery	2,494	2,148	2,146	2,148
2135	Stores	41	355	-	400
2185	R&M - Buildings	-	5,400	3,400	5,400
2190	R&M - Office Equipment	-	2,000	870	2,000
2200	R&M - Motor Vehicles	1,065	5,600	3,536	-
2330	Telephone / Internet	1,350	20,160	8,000	-
2370	Membership Fees & Subscriptions	1,213	1,932	-	1,932
2372	Nauru Radio Supplies	4,938	3,000	2,777	13,000
2373	Media TV Supplies	-	2,000	1,870	25,050
2495	Plant & Equipment Purchases	146,167	6,100	523	46,910
2575	Local Transport	-	-	-	1,400
2600	Postage	-	500	273	500
Total Expense		477,078	356,639	297,729	448,034

Table 46 Lands & Survey (84)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1495	Service Fees	-	10,000	1,980	7,000
1500	Sale of Maps	8,970	-	4,610	-
Total Revenue		8,970	10,000	6,590	7,000
Expense by Natural Account					
2015	Salary - Local	261,202	224,218	205,975	263,775
2020	Salary Expatriate	27,536	53,000	44,836	58,300
2040	Staff Training	11,754	15,000	-	15,000
2050	Uniforms & Protective Clothing	202	4,600	4,548	-
2070	Travel - Staff	2,316	3,200	1,835	4,000
2075	Travel - Business	3,582	4,000	1,915	4,000
2105	Official Celebrations	-	1,500	1,500	2,000
2130	Printing & Stationery	6,202	3,000	2,117	5,000
2135	Stores	340	500	438	1,000
2160	Land Rental	4,500,998	4,497,769	4,472,749	5,020,037
2185	R&M - Buildings	1,874	-	-	1,000
2190	R&M - Office Equipment	1,715	2,734	1,168	3,000
2200	R&M - Motor Vehicles	10,500	12,266	10,896	-
2205	R&M - Plant	-	500	-	500
2370	Membership Fees & Subscriptions	-	-	-	2,500
2495	Plant & Equipment Purchases	8,140	7,500	7,395	4,600
2610	Survey Supplies	506	3,000	2,602	2,000
Total Expense		4,836,866	4,832,787	4,757,974	5,386,712

Table 47 Lands Committee (85)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1475	Miscellaneous Revenue	-	100	-	100
1495	Service Fees	5,050	1,900	3,274	1,900
Total Revenue		5,050	2,000	3,274	2,000
Expense by Natural Account					
2015	Salary - Local	148,829	91,658	69,770	84,350
2025	Allowances - Staff Contract	49,498	123,323	101,687	123,323
2130	Printing & Stationery	2,626	3,374	3,303	3,374
2135	Stores	405	787	638	787
2185	R&M - Buildings	7,345	3,000	100	3,000
2315	Electricity	-	1,980	-	1,980
2495	Plant & Equipment Purchases	1,231	2,073	609	2,073
Total Expense		209,934	226,195	176,106	218,887

Table 48 Department of Land Management (86)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2015	Salary - Local	67,600	75,906	63,640	79,701
2040	Staff Training	-	1,000	-	400
2050	Uniforms & Protective Clothing	496	-	-	-
2075	Travel - Business	7,718	10,000	1,044	5,000
2105	Official Celebrations	-	-	-	500
2130	Printing & Stationery	999	400	330	1,000
2135	Stores	831	400	190	400
2185	R&M - Buildings	-	200	82	500
2190	R&M - Office Equipment	-	-	-	2,000
2200	R&M - Motor Vehicles	5,733	1,000	870	-
2205	R&M - Plant	-	-	-	200
2330	Telephone / Internet	1,045	-	-	-
2495	Plant & Equipment Purchases	-	1,500	350	-
Total Expense		84,422	90,406	66,506	89,701

Table 49 Department of Transport (91)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1290	Motor Vehicle Inspection Fees	675	-	-	-
1295	Motor Cycle Inspection Fees	30	-	-	-
1300	Registration Fees-Motor Cars	15,656	308,000	78,196	-
1305	Registration Fees-Motorcycles	3,600	72,000	10,445	-
1310	Vehicle/Insurance Fees	-	-	165,415	-
1360	D.C.A.-Pax Levy	690,700	728,700	-	968,700
1365	D.C.A.-Departure Taxes	615,350	600,000	-	879,600
1370	D.C.A.-Air Navigation Fees	-	576,000	608,796	684,000
1375	D.C.A.-Landing Fees	556,286	728,688	1,040,837	728,688
1380	D.C.A.-Rental Fees	13,050	211,800	74,035	211,800
1475	Miscellaneous Revenue	55,268	50,000	43,865	-
1480	Bus Services	383	-	269	-
1485	Quarantine Fees	-	-	-	-
1495	Service Fees	-	-	36	-
Total Revenue		1,839,095	3,275,188	2,021,893	3,472,788
Expense by Natural Account					
2015	Salary - Local	156,688	776,424	564,876	975,976
2020	Salary Expatriate	22,050	-	36,467	-
2026	Directors Fees	1,600	2,400	1,800	2,400
2030	Salaries - Other Contracts	-	125,174	65,055	120,000
2035	Overtime - local	107,559	169,300	135,841	164,000
2040	Staff Training	6,131	8,496	6,811	36,650
2050	Uniforms & Protective Clothing	10,137	3,480	280	6,550
2055	Consultants fees	139,684	142,350	60,209	21,675
2070	Travel - Staff	-	8,000	7,309	8,000
2075	Travel - Business	16,071	16,283	16,283	18,855
2100	Entertainment	6,535	2,167	853	900
2105	Official Celebrations	2,634	591	591	1,000
2130	Printing & Stationery	7,592	8,100	4,273	12,099
2135	Stores	24,315	92,554	39,762	54,414
2165	Office Rental	-	7,461	5,166	6,888
2185	R&M - Buildings	48,499	124,362	122,651	67,000
2190	R&M - Office Equipment	11,016	14,900	11,350	3,700
2200	R&M - Motor Vehicles	34,132	43,345	36,041	18,010
2205	R&M - Plant	-	36,219	34,765	44,900
2210	R&M - Aerodrome	103,412	77,900	76,825	68,400
2235	Special Projects	-	1,573	-	-
2315	Electricity	418,336	439,824	403,987	436,800
2330	Telephone / Internet	4,222	20,160	8,842	7,560
2370	Membership Fees & Subscriptions	10,537	11,725	8,925	11,725
2495	Plant & Equipment Purchases	357,119	101,846	43,738	72,600
2496	Buliding & Structures	-	220,700	211,695	220,700
2565	Insurance	-	10,000	-	10,000
2580	Public Works	200,395	-	-	-
Total Expense		1,687,091	2,463,761	1,904,395	2,390,802

Table 50 Maritime Transport (93)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1310	Vehicle/Insurance Fees	-	-	-	-
1400	Port Fees	985,197	2,623,758	1,393,675	2,065,106
1475	Miscellaneous Revenue	-	24,500	-	49,500
Total Revenue		985,197	2,648,258	1,393,675	2,114,606
Expense by Natural Account					
2015	Salary - Local	487,293	690,850	606,947	706,288
2020	Salary Expatriate	81,950	121,500	111,835	118,500
2026	Directors Fees	10,965	12,600	6,950	13,650
2030	Salaries - Other Contracts	-	-	-	18,500
2035	Overtime - local	78,140	252,800	35,419	210,890
2040	Staff Training	38,837	54,250	35,970	91,000
2050	Uniforms & Protective Clothing	16,335	19,480	15,681	10,400
2070	Travel - Staff	11,254	20,013	12,346	19,800
2075	Travel - Business	73,186	80,000	69,898	80,000
2100	Entertainment	14,286	9,600	8,206	17,000
2130	Printing & Stationery	6,551	6,705	3,777	8,825
2135	Stores	39,362	49,992	27,529	23,000
2185	R&M - Buildings	28,894	230,000	70,438	82,000
2190	R&M - Office Equipment	-	2,000	-	2,000
2200	R&M - Motor Vehicles	11,195	8,000	3,922	-
2205	R&M - Plant	98,836	134,000	37,928	65,000
2235	Special Projects	2,302,693	-	-	-
2315	Electricity	66,340	45,240	32,955	53,088
2330	Telephone / Internet	1,944	22,260	10,400	7,140
2370	Memembership Fees & Subscriptions	9,389	15,420	13,802	15,420
2495	Plant & Equipment Purchases	140,228	362,800	43,226	67,718
2575	Local Transport	-	1,117,628	531,679	538,700
2585	Rations	55,782	107,000	86,464	92,750
2615	Other Subsidies & Donations	-	-	-	1,000
Total Expense		3,573,460	3,362,138	1,765,370	2,242,669

Table 51 ICT (95)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
1015	Income from Investments & Dividends-Other	1,132,400	-	1,058,711	-
1190	Telecom Tax	1,774,544	-	1,407,429	-
1195	Bed Tax	- 15	-	-	-
1300	Registration Fees-Motor Cars	-	-	535	-
1305	Registration Fees-Motorcycles	-	-	120	-
1310	Vehicle/ Insurance Fees	-	-	1,325	-
1450	Jet A1 Sales	-	-	48	-
1475	Miscellaneous Revenue	156	7,560	6,347	10,560
1495	Service Fees	10,350	-	11,570	-
Total Revenue		2,917,435	7,560	2,486,085	10,560
Expense by Natural Account					
2015	Salary - Local	170,134	262,093	196,366	308,913
2020	Salary Expatriate	161,627	141,000	105,061	100,100
2040	Staff Training	88,863	91,985	84,089	75,000
2050	Uniforms & Protective Clothing	-	8,920	7,298	8,920
2055	Consultants fees	-	11,000	11,000	11,000
2070	Travel - Staff	10,843	20,000	8,968	15,000
2075	Travel - Business	79,421	71,375	68,204	62,950
2100	Entertainment	2,392	2,450	2,450	2,450
2130	Printing & Stationery	1,221	9,250	8,941	9,250
2135	Stores	1,194	1,440	553	1,440
2190	R&M - Office Equipment	9,352	11,000	6,159	11,000
2195	R&M - Office Premises	15,425	30,000	29,925	25,985
2200	R&M - Motor Vehicles	1,723	5,050	4,980	-
2235	Special Projects	40,000	-	-	-
2330	Telephone / Internet	707,368	885,876	885,876	1,812,000
2370	Membership Fees & Subscriptions	18,159	35,400	20,211	9,000
2375	ICT Supplies	20,190	48,745	39,129	74,105
2495	Plant & Equipment Purchases	16,136	19,295	19,291	18,420
Total Expense		1,344,046	1,654,879	1,498,501	2,545,533

Table 52 Telecom (97)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Actuals</i>	<i>2017-18 Revised Budget</i>	<i>2017-18 YTD Actuals</i>	<i>2018-19 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue					
		-	-	-	-
Expense by Natural Account					
2015	Salary - Local	-	-	-	32,525
2075	Travel - Business	-	-	-	24,415
2130	Printing & Stationery	-	-	-	2,950
2135	Stores	-	-	-	1,920
2185	R&M - Buildings	-	-	-	20,000
2195	R&M - Office Premises	-	-	-	3,500
2370	Memembership Fees & Subscriptions	-	-	-	7,700
2495	Plant & Equipment Purchases	-	-	-	49,247
Total Expense					
		-	-	-	142,257