



REPUBLIC OF NAURU

2019-20 BUDGET

AND

ESTIMATES OF REVENUE AND EXPENDITURE

BUDGET PAPER 1

CIRCULATED BY

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ON THE OCCASION OF THE BUDGET 2019-20

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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 0.7100 unless otherwise stated.

PART 1: FISCAL STRATEGY AND BUDGET PRIORITIES

BUDGET CONTEXT AND STRATEGY

During the current (2018-19) financial year the Government has moved ahead with its plan to consolidate the economic benefits from the operation of the Regional Processing Centre (RPC) on the island. Some of this transition to a Nauruan operation has taken place with several modules of the operation remaining under foreign ownership at the time of budget preparation. The expectation is that the full transition will take place during the 2019-20 financial year.

The economy remains highly vulnerable to the operation of the RPC and Australian Government policy with respect to off-shore refugee processing. Over the medium term the expectation is that decreasing numbers of refugees will be residing on the island but that the Australian Government will continue to maintain an enduring capacity on the island for processing any new boat arrivals.

The Government has also facilitated funding to Ronphos to undertake large-scale secondary mining of phosphate and the SoE has forecast increased exports during the 2019-20 financial year.

As at the end of the third quarter current year estimates of revenue for the year are \$213.8 mil and includes approximately \$17.6 mil in accounts receivable revenue¹. Based on current trends forecast expenditure is \$199.9 mil. It is anticipated that as much as \$23.1mil of the revenue will be treated as “pass-through” revenues this financial year.

Five Supplementary Appropriation Bills were passed during the year. Budgeted revenues have been increased by \$53.0 mil over the original estimates due to fisheries; RPC-related fees and taxation revenues. This has been matched by \$53.2 mil of appropriated outlays from the original approved budget (\$154.4 mil) to \$207.6 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 \$199.9 mil approximately \$7.7 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.

The Treasury has used the IMF forecasts for growth and inflation in preparing the Medium-Term Fiscal Framework in which the 2019-20 has been cast. Economic growth in the 2019-20 financial year is estimated to be 2% following flat growth in the current year². This follows a trend for revising economic growth upwards consistent with the lower than expected impact of less refugees residing on the island. Growth is forecast to increase to between 2.5-2.6% over the next two financial years. The expected growth is associated with the construction phase of the new Port of Nauru.

¹ As at 3/5/19. The difficulty in forecasting the level of uncollected income in Accounts Receivable at year end make the final revenue figure difficult to forecast.

² Nauru GDP by Fiscal year; April 2019; World Economic Outlook; IMF

The IMF has forecast average domestic inflation of 2% over the medium term (2020-2022) which is considerably lower than the latest figures produced by the Nauru Statistics Office.³ Operational Budget ceilings for 2019-20 were provided to departments based on these forecasts.

It will not be possible to present the budget according to economic (GFS) classifications as the anticipated consultancy to do this has not been completed however it is hoped that this ability will be introduced during the next few financial years.

The 2019-20 budget continues the 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. Forecast expenditure on Personnel costs for 2018-19 will be below this ratio however budgeted expenditure for 2019-20 will exceed the threshold.

Progress was made during the current year to build the recommended *Fiscal Cash Buffer* by the IMF with a total of \$5.27 mil being appropriated during 2018-19. In the 2019-20 year a further \$5.0 mil has been appropriated for this purpose.

The *Fiscal Balance to GDP* ratio must not be negative. In the 2019-20 budget this requirement will be met with an estimated balance of 13.7% of forecast GDP.

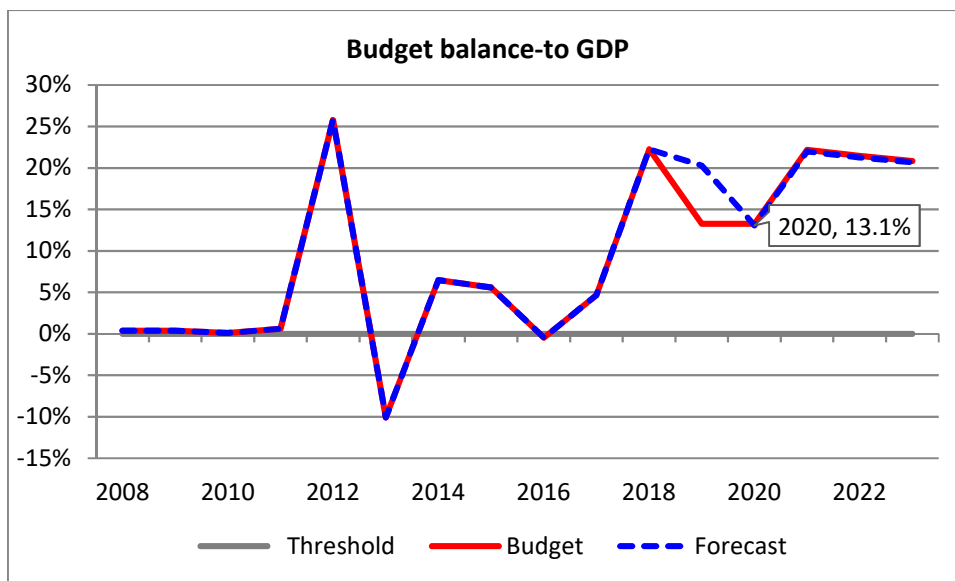


Figure 1 Budget Balance to GDP

In this budget the rate of both the Employment/Non-resident withholding has been increased. The proportion of taxation revenue will exceed the recommended target ratio as a percentage of GDP.

³ At the end of the Dec 2018 quarter annual inflation was estimated to be 3.9%; Nauru Bureau of Statistics

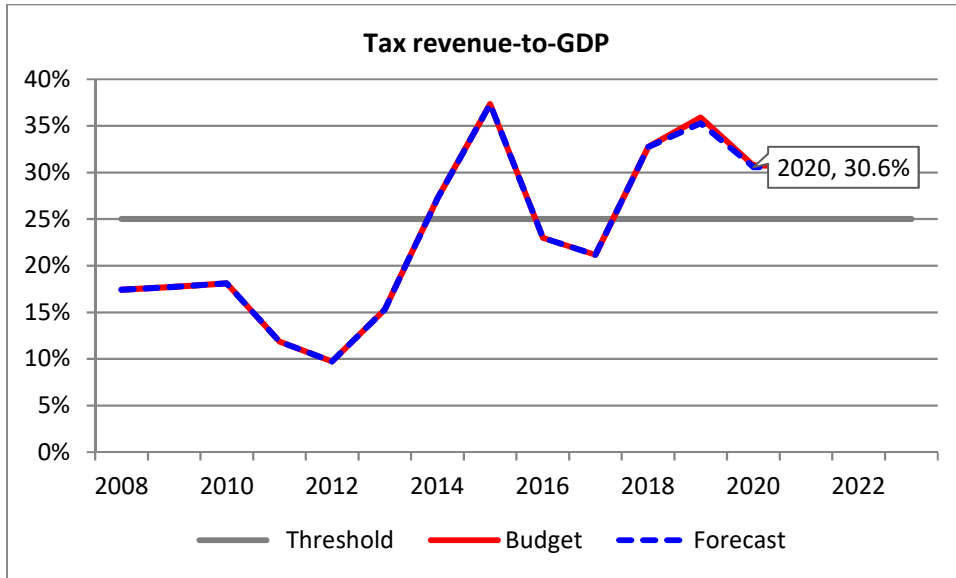


Figure 2 Tax revenue to GDP

With respect to personnel costs personnel expenditures will exceed 30% of current expenditures. In the 2019-20 budget this is estimated to be 36.4% of current expenditure.

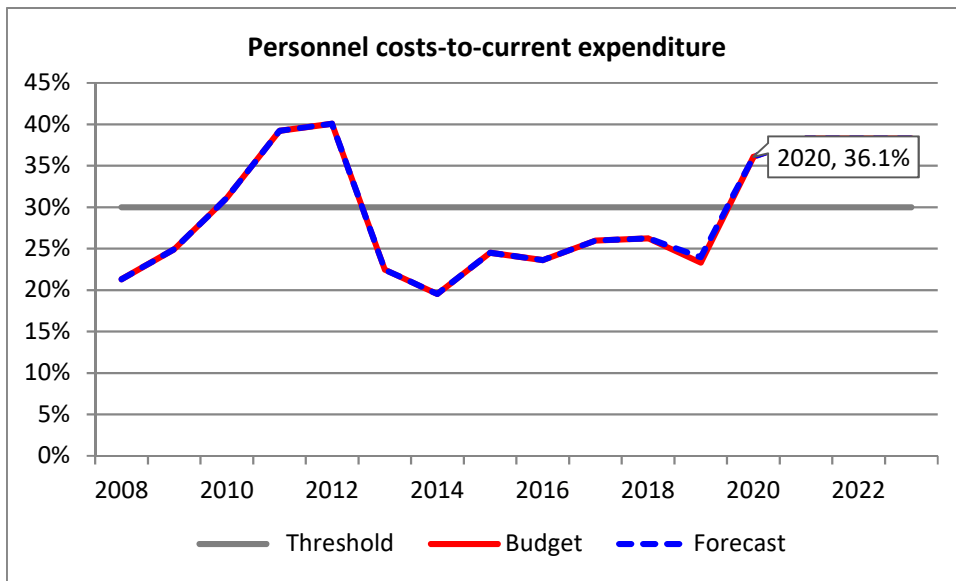


Figure 3 Personnel costs to total revenue

The 2019-20 budget contains both lower revenues and expenditures compared to 2018-19 revised estimates. With revenue this reflects the removal of one-off windfall revenues from the previous year. Correspondingly the one-off expenditure increases in the revised 2018-19 appropriation have been removed. Based on these estimates the budget will have a small surplus (\$315K).

Table 1 Revenue Estimates 2018-19 to 2021-22⁴

| | Est 2018-19 Revenue | 2019-20 | 2020-21 | 2021-22 |
|-------------------------|---------------------|-------------|-------------|-------------|
| TREASURY REVENUE TOTAL: | 213,810,879 | 146,030,911 | 151,400,000 | 153,900,000 |
| DEVELOPMENT FUND TOTAL | 10,590,504 | 22,739,824 | - | - |
| TOTAL REVENUES | 224,401,383 | 168,770,735 | | |

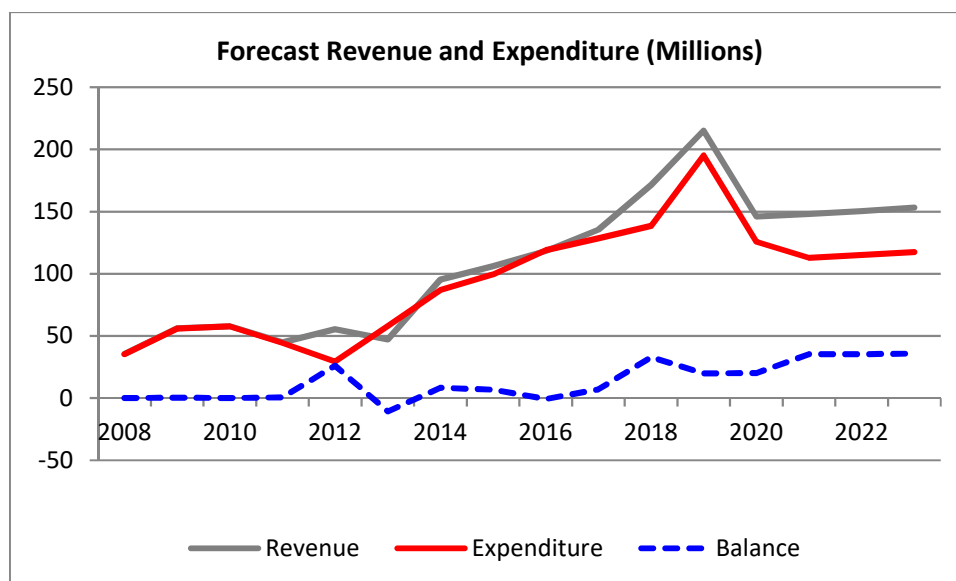


Figure 4 Revenue and Expenditure 2008-2020

Source: Fiscal Management Model (FMM 2.18).

It has been difficult to estimate revenues for the 2019-20 year due to the on-going transition of the RPC to a local operation through ESC. The large windfall revenues in fisheries revenues are not expected next year and visa fee revenue associated with refugees and Asylum seeker is expected to be lower reflecting the lower numbers of both expected on the island. Customs revenue is expected to grow in line with GDP forecasts. Tax revenue is expected to grow following the increase in the rates.

Commensurate with the subdued revenue outlook the Government has reduced overall expenditure 5.6% next year compared with the original 2018-19 estimates.

⁴ Based on Nauru FMM v2.18

BUDGET AGGREGATES

Table 2 Budget Aggregates –Domestic Revenue and Expense

| Whole of Government Summary | 2018-19 Revised Budget | 2018-19 Actuals + Commitments | 2019-20 Proposed Budget |
|-----------------------------|------------------------|-------------------------------|-------------------------|
| Treasury Revenue Total | 215,129,591 | 222,658,564 | 146,030,911 |
| Treasury Expenditure Total | 215,098,593 | 187,461,422 | 145,716,127 |
| Net Surplus/(Deficit) | 30,998 | 35,197,142 | 314,784 |

In 2018-19 large increases in unexpected revenue and supplementary outlays increased the aggregate totals. As explained earlier this is not expected to occur in 2019-20. 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 2019-20 financial year.

Table 3 Development Fund 2019-20 Projections by Donor

| (A) | (B) | (C) | (D) | (E) = (C+D) |
|-----------------------------|------------------------------|---------------------------------------|------------------------------|--|
| Area of Assistance | Aid in-kind Projection 19-20 | Estimated Cash Balance as of 30/06/19 | New Funds Projection FY19-20 | Total Development Funds During FY19-20 |
| ADB | \$36,385,126 | | \$3,432,180 | \$3,432,180 |
| Australia | \$15,841,000 | \$6,836,487 | \$5,400,000 | \$12,236,487 |
| European Union | | \$45,839 | \$1,213,287 | \$1,259,126 |
| Italy | | \$13,813.11 | \$50,000 | |
| Japan | \$264,840 | \$80,230 | | \$80,230 |
| New Zealand | \$1,860,000 | \$1,188,728 | \$2,872,250 | \$4,060,978 |
| ROC Taiwan | \$3,997,803 | \$384,321 | \$8,838,550 | \$8,838,550 |
| UN Agencies | \$270,266 | \$357,333 | \$1,443,201 | \$647,895 |
| Global Environment Facility | | \$59,216 | | \$59,216 |

| | | | | |
|--------------|---------------------|--------------------|---------------------|---------------------|
| GCF | | | | \$600,000 |
| GEF | \$42,586 | | | \$192,586 |
| FFA | \$26,284 | | | \$26,284 |
| India | \$18,101 | | | \$18,101 |
| Canada | \$35,928 | | | \$35,928 |
| TOTAL | \$56,759,035 | \$9,088,867 | \$14,410,918 | \$22,739,824 |

Description of Significant Revenue Measures.

MULTICULTURAL AFFAIRS

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | |
| 1335 | Visa Fees - RPC | 1,200,000 | 831,000 | 5,600,000 |
| 1475 | Miscellaneous Revenue | 2,300,000 | 486,803 | 312,000 |
| 1577 | DJBC - Operations | 2,460,860 | 5,449,692 | 2,397,474 |
| 1578 | DJBC - Reimbursable Costs | 18,308,320 | 16,880,850 | 346,656 |
| 1580 | Visa Fees - RPC Resettlement | 14,400,000 | 16,574,430 | 3,600,000 |
| Total Revenue | | 38,669,180 | 40,222,775 | 12,256,130 |

Visa fees and related RPC reimbursable costs have been reduced considerably in 2019-20. This is due to the lower number of asylum seekers and refugees hosted on the island and several functions that were previously being undertaken by the department of Multi-Cultural Affairs being transitioned across to ESC.

FISHERIES REVENUES

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | |
| 1055 | Support Vessel Charges | 237,392 | 250,912 | 139,671 |
| 1071 | Purse Seine Revenue - Licensing | 1,361,928 | 1,447,472 | 977,699 |
| 1072 | Purse Seine Revenue - Fishing Days | 62,830,725 | 66,268,326 | 49,415,455 |
| 1475 | Miscellaneous Revenue | 10,295 | 33,921 | - |
| 1490 | Court Fines and Fees | 688,126 | 825,273 | - |
| Total Revenue | | 65,128,466 | 68,825,904 | 50,532,825 |

There is an anticipated reduction in fishing revenue next year. This is due to reduced revenues from the sale of Purse Seine fishing days. In the 2019-20-year payment arrears for pooled fishing days were paid and some over-selling of fishing days also occurred. Both boosted actual collections. In the 2019-20 year the revenues are expected to reflect the sales of both bi-lateral and pooled fishing days.

CUSTOMS DUTIES

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|---|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | |
| 1140 | Customs and Excise Duty - Tobacco | 4,772,288 | 4,985,861 | 4,772,288 |
| 1145 | Customs and Excise Duty - Alcohol | 2,019,600 | 1,133,629 | 1,460,000 |
| 1150 | Customs and Excise Duty - Sugar | 642,419 | 808,949 | 642,419 |
| 1155 | Customs and Excise - Machinery/Vehicle/Equip. | 680,000 | 1,040,742 | 680,000 |
| 1160 | Customs and Excise Duty - Other | 3,000,000 | 2,528,251 | 2,800,000 |
| 1165 | Customs and Excise Duty - Petrol Sales | 2,200,000 | 2,238,392 | 2,200,000 |
| 1170 | Customs and Excise Duty - Diesel Sales | 3,000,000 | 3,759,397 | 2,000,000 |
| 1175 | Customs and Excise Duty - JetA1 | 100,000 | 209,729 | 100,000 |
| Total Revenue | | 16,414,307 | 16,704,949 | 14,654,707 |

Revenues from Customs and Excise duties are expected to be slightly lower in 2019-20 than the current year. The reductions reflect actual reduced revenues seen in the current year for diesel and alcohol imports. There are no proposed increases in rates of duty or excise in the budget.

INCOME AND BUSINESS TAXES

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|---|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | |
| 1590 | Employment/Non-resident Withholding Tax | 13,025,700 | 16,398,794 | 17,700,000 |
| 1591 | Business Profit Tax | 22,300,000 | 22,171,748 | 13,800,000 |
| Total Revenue | | 35,325,700 | 38,570,541 | 31,500,000 |

Employment/Non-resident withholding tax collections have been increased next year as result of the rates for RPC workers being increased to 30%. The expectation is that there will be a reduced number of workers providing services to the RPC.

NAURU REGIONAL PROCESSING CENTER COPORATION (NRPCC) SERVICE FEES

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | |
| 1495 | Service Fees | 28,500,000 | 27,000,000 | 5,000,000 |
| Total Revenue | | 28,500,000 | 27,000,000 | 5,000,000 |

With the transition of RPC service provision to the Egigu Solutions Corporation (ESC) it is expected that Service fees will be reduced. In the transition period the Australian Government sought a three-month extension to the Canstruct contract -extending it until the end of July 2019. A \$10.0 mil Service fee was negotiated for the extension and \$5.0 mil of this is expected to flow as revenue in the 2019-20 financial year.

PART 3 – EXPENSES

2019-20 EXPENSES AGGREGATES

Overall expenditure for the proposed 2019-20 budget has dropped significantly compared to current year revised expenditure due to expected reductions in revenue collections.

The overarching objective of the 2019-20 budgets is to allocate adequate budgetary provisions necessary to sustain the core operational activities of Government, continue development of our national infrastructure especially construction of the new Nauru Port Project and NUC new solar farm, and most importantly building the country's resilience through making of further investments contributions to the Fiscal Cash buffer and Nauru Intergenerational Trust Fund.

Table 4 Significant Expense Measures 2019-20

| <i>Natural Account Description</i> | <i>2019-20 Proposed Budget</i> |
|------------------------------------|--------------------------------|
| Salaries | 34,476,933 |
| Trust Fund | 15,940,000 |
| Salaries other contracts | 12,631,556 |
| Rental | 10,058,070 |
| Building & Structures | 9,278,781 |
| Travel | 7,611,905 |
| Equity Purchase | 5,400,000 |
| Utilities | 4,817,655 |
| Fiscal Cash Buffer | 4,000,000 |
| Overseas Medical Referral | 3,000,000 |
| Rations | 2,933,800 |
| Telephone/Internet | 2,185,855 |
| Social Security | 3,374,000 |
| Nauru Community Housing | 2,050,000 |
| Freight | 2,000,000 |
| Total | 119,758,555 |

Description of Significant Expense Measures

SALARIES

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2015 | Salary - Local | 22,118,120 | 15,156,977 | 23,792,628 |
| 2020 | Salary Expatriate | 8,320,228 | 7,441,198 | 9,421,330 |
| 2005 | Salaries & Allowances - (MP's) | 1,164,139 | 859,786 | 1,157,941 |
| 2010 | HE Salary & Allowances | 105,034 | 86,181 | 105,034 |
| Total Expense | | 31,707,521 | 23,544,142 | 34,476,933 |

Government have allocated \$34.47 mil in the 2019-20 budgets for direct employee salaries and includes salaries for locals, expatriate staffs (before taxes) and salaries for Ministers and Members of Parliament.

TRUST FUND

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2650 | Trust Fund | 14,573,000 | 14,572,309 | 15,940,000 |
| Total Expense | | 14,573,000 | 14,572,309 | 15,940,000 |

Government is committed to growing its investments in the Nauru Intergenerational Trust Fund with the view of providing a steady stream of revenue to support government key sectors from 2030 and beyond. \$15.94 mil have been set aside in this budget as Government's further contributions to the Fund over the next 12 months. The annual contribution by Government is based on 10.25% of current years actual revenue collections as per the Memorandum of Understanding and does not include contributions from Nauru's other development partners. Government understands the importance of consistent contributions to ensure that value of its assets in the fund grow swiftly and earn returns for future Nauruan's.

SALARY OTHER CONTRACTS

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2030 | Salaries - Other Contracts | 27,801,918 | 26,822,722 | 12,631,556 |
| Total Expense | | 27,801,918 | 26,822,722 | 12,631,556 |

Salary other contracts accounts for a large component of the 2019-20 budget and comprises of contracted services which the government out-sources to Nauruan's or Non-Nauruan's. Common service contracts are Clean and Green, Toilet Bid, Wheelie Bin collection, Security

payments and payment of Community Liaison Officers (CLOs). Security and CLOs are however deemed as pass through expenses as they are fully reimbursable by the Government of Australia.

RENTAL

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2155 | House Rental | 5,280,874 | 4,268,507 | 5,077,138 |
| 2160 | Land Rental | 7,656,910 | 7,550,372 | 4,980,932 |
| Total Expense | | 12,937,784 | 11,818,880 | 10,058,070 |

The Government have made provisions in this budget to hire land and houses for government purposes.

BUILDING AND STRUCTURES

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2496 | Building and Structures | 16,436,779 | 15,415,401 | 9,278,781 |
| Total Expense | | 16,436,779 | 15,415,401 | 9,278,781 |

Government capital expenditure plan for financial year 2019-20 includes a \$9.3 mil earmarked for Building and Structures. This includes Government financial contributions to the Port Project in line with the Nauru Port Development Project agreement. It also provides \$1.46 mil for a new Media Building under the ICT budget.

TRAVEL

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2075 | Travel - Business | 5,753,387 | 4,355,964 | 5,518,143 |
| 2575 | Local Transport | 1,039,908 | 938,398 | 1,344,921 |
| 2070 | Travel - Staff | 732,829 | 506,928 | 748,841 |
| Total Expense | | 7,526,124 | 5,801,290 | 7,611,905 |

Travelling or transportation costs remain as a key operating cost for government. Funding is provided in this budget to cater for expenses associated with air fares, lodging, meals, and incidental entitlements for government employees during official travel. A provision is also set aside to accommodate domestic rent or hire of vehicles when required and passage costs for expatriates when they take annual leave at their various home countries.

EQUITY PURCHASE

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2376 | Equity Purchases | 8,900,000 | 8,900,000 | 5,400,000 |
| Total Expense | | 8,900,000 | 8,900,000 | 5,400,000 |

Part of Government's capital expenditure programme for the upcoming budget is the allocation of \$5.4 mil to Nauru Utility Corporation to facilitate the establishment of the site earmarked for the Solar Project.

UTILITIES

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2315 | Utilities | 4,147,539 | 3,170,604 | 4,817,655 |
| Total Expense | | 4,147,539 | 3,170,604 | 4,817,655 |

Utility costs is set to increase over the next twelve months due to government decision to absorb some of the office's power meters that are not already part of Government bills. The provision also takes into account an overall increase in power bills following introduction of new metered arrangement by NUC.

FISCAL CASH BUFFER

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2652 | Fiscal Cash Buffer | 5,330,510 | 5,330,000 | 4,000,000 |
| Total Expense | | 5,330,510 | 5,330,000 | 4,000,000 |

To ensure resilience, Government is allocating a further \$4 mil in this Budget to provide additional buffer against the potential loss of seasonal revenue streams.

OVERSEAS MEDICAL TREATMENT

Impact on Budget Balance

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2475 | Overseas Medical Treatment | 4,997,567 | 4,686,194 | 3,000,000 |
| Total Expense | | 4,997,567 | 4,686,194 | 3,000,000 |

Government is setting aside \$3 mil in next year's budget to support the Overseas Medical Referral Program as part of the Government's drive for better health care for Nauruan's. This

funding will enable Government to send patients overseas for special medical treatments that cannot be provided through the local RoN hospital.

RATIONS

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2585 | Rations | 2,670,244 | 2,392,513 | 2,933,800 |
| Total Expense | | 2,670,244 | 2,392,513 | 2,933,800 |

Rations include costs of meals for inmates, in-patients and student at all the schools. Government has slightly increased this budget to the growing number of inmates at the government correctional facility.

TELEPHONE AND INTERNET

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2330 | Telephone / Internet | 2,511,867 | 2,034,198 | 2,185,855 |
| Total Expense | | 2,511,867 | 2,034,198 | 2,185,855 |

Government have set aside \$2.18 mil in next year`s budget for costs related to mobile voice and data plans for government employees as well as wi-fi plans for departments that are not within the ambit of ICT Naurugov. Overall budget has increased slightly due to the need to resource new government employees with proper mobile plans.

SOCIAL SECURITY

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|---------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2400 | Social Services - Aged Pensions | 2,080,000 | 1,964,320 | 2,080,000 |
| 2420 | Social Services - Disability Payments | 780,000 | 780,000 | 884,000 |
| 2395 | Social Welfare - Death Claims | 170,000 | 138,720 | 130,000 |
| 2405 | Social Services - Super Contributors | 130,000 | 79,612 | 130,000 |
| 2410 | Social Services - Super Ex MP's | 970,000 | 110,715 | 120,000 |
| 2390 | Social Welfare - Birth Claims | 35,000 | 31,500 | 30,000 |
| Total Expense | | 4,165,000 | 3,104,867 | 3,374,000 |

Government is including in its provision an allocation of \$3.37 mil to be spent on social care. Government acknowledges that no single issue could be more critical to the health and well-being of a nation than the care and support of its vulnerable citizens. This budget continues the government policy for the Elderly and Disable along with the one hundred dollars per birth and two thousand dollars per death allowances.

NAURU COMMUNITY HOUSING

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2220 | Nauru Community Housing | 6,332,194 | 4,933,943 | 2,050,000 |
| Total Expense | | 6,332,194 | 4,933,943 | 2,050,000 |

Through this budget, Government have allocated \$2.05 mil for the construction, upgrade and maintenance of houses for Nauruan's. It is envisaged that through the Nauru Community Housing scheme, Government would be able to address overcrowding and sanitary conditions in most homes and therefore help alleviating common health and social issues. Funding assistance under this scheme is under the Ministerial Department and will be provided to the public on a need basis.

FREIGHT

Impact on budget balance (\$)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|----------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Expense by Natural Account | | | | |
| 2350 | Freight | 2,000,000 | 1,742,304 | 2,000,000 |
| Total Expense | | 2,000,000 | 1,742,304 | 2,000,000 |

Due to the limitations in the Nauru markets, the Government is highly depended on imports for almost all its procurement needs. The Government is setting aside \$2 mil in the 2019-20 budgets to cover for the cost of getting cargoes (air or sea mode) to Nauru and this budget is centralised under Department of Finance.

PART 4: THE ESTIMATES OF REVENUE AND EXPENDITURE
2019-20

Article 59(4)

Table 5 Domestic Revenue by Head

| <i>Dept No.</i> | <i>Dept Description</i> | 2017-18 Actual | 2018-19 Revised Budget | 2018-19 Year To Date Actual | 2019-20 Proposed Budget |
|-----------------|--|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| 01 | Presidency and State House (including GIO) | 9,559 | - | - | - |
| 03 | Chief Secretariat | 482,448 | 48,380 | 96,784 | 46,075 |
| 04 | Post and Philately | 3,033 | - | - | - |
| 07 | GON Ware House | 62,610 | 152,230 | 29,429 | 199,383 |
| 09 | Electoral Commission | | 162,000 | 176,482 | 86,000 |
| 11 | Finance Secretariat | 14,618 | 20,000 | 1,357,411 | 10,000 |
| 12 | Finance -Public Debt | | 7,064,000 | 7,039,659 | - |
| 15 | Nauru Revenue Office | 28,267,456 | 37,645,700 | 40,956,246 | 33,220,000 |
| 16 | Finance - Other Payments | 27,333,640 | 12,190,984 | 8,096,311 | 19,092,686 |
| 17 | Nauru Customs Office (NCO) | 18,173,714 | 16,414,307 | 16,705,109 | 14,654,707 |
| 18 | Nauru Regional Processing Centre (NRPCC) Corporation | 15,600,000 | 28,500,000 | 27,000,000 | 5,000,000 |
| 21 | CIE | 5,500 | 7,500 | 5,650 | 7,500 |
| 31 | Fisheries | 47,586,803 | 65,128,466 | 68,825,904 | 50,532,825 |
| 41 | Police | 86,255 | 120,000 | 50,170 | 46,800 |
| 42 | Department of Multicultural Affairs | 32,248,968 | 38,669,180 | 40,222,775 | 12,256,130 |
| 43 | Justice - Secretariat | 331,216 | 218,000 | 657,302 | 415,000 |
| 44 | Judiciary | 32,096 | 102,250 | 28,515 | 15,000 |
| 45 | Border Control | 3,910,742 | 2,842,640 | 3,048,245 | 2,240,000 |
| 50 | Directorate of TVET | | 180,000 | 26,500 | 58,500 |
| 51 | Education | 3,092 | - | 500 | - |
| 61 | Health | 37,924 | 27,000 | 49,310 | 47,008 |
| 62 | Sports | | - | 5,700 | - |
| 83 | Media Bureau | 7,599 | 30,000 | 5,694 | 30,000 |
| 84 | Lands & Survey | 7,340 | 7,000 | 8,650 | 7,000 |
| 85 | Lands Committee | 3,534 | 2,000 | 3,290 | 2,000 |
| 91 | Department of Transport | 2,732,167 | 3,472,788 | 5,789,741 | 5,903,769 |
| 93 | Maritime Transport | 1,475,174 | 2,114,606 | 1,273,169 | 2,150,528 |
| 95 | ICT | 2,487,349 | 10,560 | 1,200,018 | 10,000 |
| | TREASURY REVENUE TOTAL: | 180,902,837 | 215,129,591 | 222,658,564 | 146,030,911 |

Table 6 Domestic Revenue by Natural Account

| Natural Account | Natural Account Description | 2017-18 Actual | 2018-19 Revised Budget | 2018-19 Year To Date Actual | 2019-20 Proposed Budget |
|-----------------|---|----------------|------------------------|-----------------------------|-------------------------|
| 1015 | Income from Investments & Dividends- Others | 1,058,711 | 300,000 | 1,746,867 | - |
| 1055 | Support Vessel Charges | 185,546 | 237,392 | 250,912 | 139,671 |
| 1071 | Purse Seine Revenue - Licensing | 536,980 | 1,361,928 | 1,447,472 | 977,699 |
| 1072 | Purse Seine Revenue - Fishing Days | 45,640,517 | 62,830,725 | 66,268,326 | 49,415,455 |
| 1121 | Curator fees | 142,940 | - | 175,727 | 5,000 |
| 1140 | Customs and Excise Duty - Tobacco | 5,713,593 | 4,772,288 | 4,985,861 | 4,772,288 |
| 1145 | Customs and Excise Duty - Alcohol | 1,995,818 | 2,019,600 | 1,133,629 | 1,460,000 |
| 1150 | Customs and Excise Duty - Sugar | 739,696 | 642,419 | 808,949 | 642,419 |
| 1155 | Customs and Excise - Machinery/Vehicle/Equip. | 818,079 | 680,000 | 1,040,742 | 680,000 |
| 1160 | Customs and Excise Duty - Other | 3,605,819 | 3,000,000 | 2,528,251 | 2,800,000 |
| 1165 | Customs and Excise Duty - Petrol Sales | 2,306,834 | 2,200,000 | 2,238,392 | 2,200,000 |
| 1170 | Customs and Excise Duty - Diesel Sales | 2,881,130 | 3,000,000 | 3,759,397 | 2,000,000 |
| 1175 | Customs and Excise Duty - JetA1 | 111,143 | 100,000 | 209,729 | 100,000 |
| 1190 | Telecom Tax | 1,865,505 | 1,800,000 | 1,963,113 | 1,200,000 |
| 1215 | Licenses-Drivers | 104,851 | 100,000 | 74,210 | 100,000 |
| 1220 | Corporation Fees and Licenses | 38,273 | 20,000 | 156,225 | 130,000 |
| 1225 | Licenses-Trading | 232,952 | 198,000 | 325,590 | 280,000 |
| 1230 | Liquor Licensing Board | 30,992 | 29,500 | 28,429 | 28,500 |
| 1235 | Gaming / Bingo Licenses | 383,616 | 420,000 | 348,382 | 420,000 |
| 1260 | Birth Certificate | 21,950 | 16,730 | 24,525 | 15,505 |
| 1265 | Death Certificate | 530 | 480 | 700 | 340 |
| 1270 | Marriage Certificate | 2,390 | 1,670 | 2,810 | 1,730 |
| 1300 | Registration Fees-Motor Cars | 83,520 | - | 62,392 | 68,709 |
| 1305 | Registration Fees-Motorcycles | 10,965 | - | 4,785 | 6,036 |
| 1310 | Vehicle/Insurance Fees | 180,820 | - | 163,558 | - |
| 1325 | Passport Fees and Photographs | 215,513 | 197,640 | 295,377 | 180,000 |
| 1330 | Visa Check up | 14,674 | 12,000 | 8,621 | 10,008 |
| 1335 | Visa Fees - RPC | 1,419,000 | 1,200,000 | 831,200 | 5,600,000 |
| 1340 | Police Clearance | 70,155 | 45,000 | 48,370 | 45,000 |
| 1360 | D.C.A-Pax Levy | 289,225 | 968,700 | 1,741,450 | 1,871,520 |
| 1365 | D.C.A.-Departure Taxes | 258,800 | 879,600 | 1,647,150 | 1,780,740 |
| 1370 | D.C.A.-Air Navigation Fees | 608,796 | 684,000 | 935,882 | 902,652 |
| 1375 | D.C.A.-Landing Fees | 1,115,768 | 728,688 | 1,073,036 | 1,106,664 |
| 1380 | D.C.A.-Rental Fees | 139,285 | 211,800 | 131,186 | 133,728 |
| 1400 | Port Fees | 1,475,174 | 2,065,106 | 1,198,098 | 2,045,678 |
| 1405 | Overtime Recoveries | 1,600 | - | - | - |
| 1420 | Warehouse sales | 62,610 | 152,230 | 29,429 | 199,383 |
| 1450 | Jet A1 Sales | 48 | - | - | - |

| Natural Account | Natural Account Description | 2017-18 Actual | 2018-19 Revised Budget | 2018-19 Year To Date Actual | 2019-20 Proposed Budget |
|--------------------------------|---|--------------------|------------------------|-----------------------------|-------------------------|
| 1475 | Miscellaneous Revenue | 20,496,497 | 5,894,955 | 5,359,907 | 3,780,470 |
| 1480 | Bus Services | 269 | - | 2,188 | 1,200 |
| 1485 | Quarantine Fees | 49,990 | 45,000 | 43,992 | 60,000 |
| 1490 | Court Fines and Fees | 1,255,855 | 790,376 | 853,788 | 15,000 |
| 1495 | Service Fees | 15,631,635 | 28,508,900 | 27,035,063 | 5,034,100 |
| 1500 | Sale of Maps | 5,360 | - | 8,650 | - |
| 1520 | Food Handler Check up | 4,880 | 5,000 | 5,520 | 4,800 |
| 1525 | PO Box Rentals | 2,040 | - | - | - |
| 1530 | Philatelic Bureau Sales | 3,049 | - | - | - |
| 1540 | Advertising Revenue | 7,069 | 30,000 | 5,694 | 30,000 |
| 1550 | Canteen Fees | 1,850 | - | 500 | - |
| 1555 | Spectacles, Drugs | 2,655 | 5,000 | 880 | 1,000 |
| 1560 | International Settlement-Comms Traffic | 5,437 | - | - | - |
| 1565 | Medical Services | 3,115 | 5,000 | 4,311 | 4,800 |
| 1575 | Visa Fees (Other Business) | 3,644,990 | 2,600,000 | 2,708,286 | 2,000,000 |
| 1577 | DJBC - Operations | 2,657,368 | 2,460,860 | 5,449,692 | 2,397,474 |
| 1578 | DJBC - Reimbursable Costs | 4,809,900 | 18,308,320 | 16,880,850 | 346,656 |
| 1580 | Visa Fees - RPC Resettlement | 23,292,000 | 14,400,000 | 16,574,430 | 3,600,000 |
| 1590 | Employment/Non-resident Withholding Tax | 8,657,054 | 13,025,700 | 16,398,794 | 17,700,000 |
| 1591 | Business Profit Tax | 18,662,944 | 22,300,000 | 22,171,748 | 13,800,000 |
| 1660 | General Budget Support | 7,345,061 | 8,650,984 | 4,256,757 | 15,852,686 |
| 1675 | Repayment of Business loans(CIE) | - | - | 650 | - |
| 1700 | National/District Roll Sales | - | 10,000 | 3,000 | 8,000 |
| 1705 | Electoral Various Fees | - | 150,000 | 171,940 | 76,000 |
| 1901 | Exim Loan Equipment Receipt | - | 7,064,000 | 7,033,156 | - |
| TREASURY REVENUE TOTAL: | | 180,902,837 | 215,129,591 | 222,658,564 | 146,030,911 |

Table 7 Domestic Expenses by Head

| Dept No. | Dept Description | 2017-18 Actual | 2018-19 Revised Budget | 2018-19 Year To Date Actual | 2019-20 Proposed Budget |
|----------|--|----------------|------------------------|-----------------------------|-------------------------|
| 01 | Presidency and State House (including GIO) | 1,893,850 | 1,548,215 | 1,208,533 | 1,774,150 |
| 02 | Ministerial | 11,145,354 | 13,954,090 | 11,585,540 | 5,908,405 |
| 03 | Chief Secretariat | 12,358,279 | 17,954,665 | 11,705,182 | 18,444,787 |
| 04 | Post and Philately | 114,609 | - | - | - |
| 05 | Audit | 275,688 | 345,203 | 284,979 | 354,518 |
| 06 | Parliament | 1,354,800 | 1,603,601 | 1,367,801 | 1,467,979 |
| 07 | GON Warehouse | 335,991 | 408,552 | 219,055 | 367,544 |
| 08 | National Emergency Services | 2,076,622 | 1,587,800 | 1,363,450 | 1,495,347 |
| 09 | Electoral Commission | 307,463 | 451,684 | 422,875 | 456,354 |
| 11 | Finance Secretariat | 2,001,586 | 1,913,528 | 1,525,479 | 1,915,778 |
| 12 | Finance -Public Debt | 3,120,000 | 11,011,404 | 9,749,124 | - |
| 13 | Bureau of Statistics | 77,227 | 109,797 | 72,605 | 115,413 |
| 15 | Nauru Revenue Office | 291,452 | 429,411 | 363,145 | 513,709 |
| 16 | Finance - Other Payments | 54,686,023 | 64,625,665 | 59,752,206 | 39,808,697 |
| 17 | Nauru Customs Office (NCO) | 408,387 | 386,983 | 335,486 | 367,638 |
| 18 | Nauru Regional Processing Centre (NRPCC) Corporation | 1,492,418 | 5,705,615 | 5,345,677 | 1,168,563 |
| 21 | CIE | 665,910 | 882,197 | 579,670 | 750,805 |
| 31 | Fisheries | 1,958,739 | 2,314,832 | 2,062,386 | 2,475,930 |
| 41 | Police | 2,045,722 | 2,849,206 | 2,215,882 | 2,791,358 |
| 42 | Department of Multicultural Affairs | 8,524,170 | 26,749,541 | 26,402,225 | 6,401,728 |
| 43 | Justice - Secretariat | 2,917,304 | 3,530,727 | 2,147,185 | 2,999,056 |
| 44 | Judiciary | 1,398,751 | 1,835,302 | 1,616,693 | 1,866,055 |
| 45 | Border Control | 773,748 | 1,048,063 | 773,687 | 1,000,417 |
| 46 | Correctional Services | 582,216 | 815,736 | 766,641 | 730,860 |
| 50 | Directorate of TVET | - | 1,542,236 | 824,490 | 860,333 |
| 51 | Education | 8,539,513 | 8,977,037 | 7,907,137 | 10,076,813 |
| 52 | Youth Affairs | 129,036 | 155,842 | 112,949 | 174,467 |
| 61 | Health | 14,147,834 | 15,265,373 | 13,656,236 | 13,392,819 |
| 62 | Sports | 1,901,093 | 983,143 | 760,988 | 980,886 |
| 63 | Department of Infrastructure Development | 2,591,115 | 2,191,273 | 2,122,043 | 422,306 |
| 71 | Foreign Affairs - Secretariat | 943,038 | 1,029,264 | 815,083 | 1,215,031 |
| 72 | Foreign Affairs - Brisbane | 963,084 | 1,045,817 | 823,462 | 1,078,947 |
| 73 | Foreign Affairs - Suva | 488,794 | 707,158 | 333,202 | 761,821 |
| 74 | Foreign Affairs - New York | 1,827,087 | 2,065,018 | 1,849,993 | 2,466,884 |
| 75 | Foreign Affairs - Taiwan | 458,056 | 485,678 | 322,458 | 515,694 |
| 76 | Foreign Affairs- Geneva | - | 311,363 | 56,080 | 513,631 |
| 77 | High Commission India | - | 332,125 | - | 274,950 |
| 81 | Home Affairs | 3,785,476 | 3,768,534 | 3,478,535 | 3,763,305 |
| 82 | Women's Affairs | 212,099 | 366,707 | 239,590 | 319,017 |

| Dept No. | Dept Description | 2017-18 Actual | 2018-19 Revised Budget | 2018-19 Year To Date Actual | 2019-20 Proposed Budget |
|---------------------------------|-------------------------------|--------------------|------------------------|-----------------------------|-------------------------|
| 83 | Media Bureau | 350,776 | 448,034 | 366,247 | 438,629 |
| 84 | Lands & Survey | 4,823,228 | 5,386,712 | 5,299,423 | 5,513,839 |
| 85 | Lands Committee | 200,029 | 218,887 | 197,948 | 214,912 |
| 86 | Department of Land Management | 76,290 | 89,701 | 68,931 | 85,752 |
| 91 | Department of Transport | 2,152,564 | 2,736,419 | 2,032,308 | 2,275,910 |
| 93 | Maritime Transport | 2,573,731 | 2,242,669 | 2,064,896 | 3,356,502 |
| 95 | ICT | 1,577,948 | 2,545,533 | 2,171,510 | 3,750,566 |
| 97 | Telecom | - | 142,257 | 92,408 | 88,024 |
| TREASURY EXPENSES TOTAL: | | 158,547,101 | 215,098,593 | 187,461,422 | 145,716,127 |

Table 8 Domestic Expenses by Natural Account

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| 2005 | Salaries & Allowances - (MP's) | 1,008,281 | 1,164,139 | 859,786 | 1,157,941 |
| 2010 | HE Salary & Allowances | 96,984 | 105,034 | 86,181 | 105,034 |
| 2015 | Salary - Local | 14,963,820 | 22,118,120 | 15,156,977 | 23,792,628 |
| 2020 | Salary Expatriate | 7,869,445 | 8,320,228 | 7,441,198 | 9,421,330 |
| 2025 | Allowances - Staff Contract | 1,893,079 | 2,039,360 | 1,771,290 | 1,911,451 |
| 2026 | Directors Fees | 22,965 | 35,370 | 14,070 | 36,800 |
| 2030 | Salaries - Other Contracts | 29,173,313 | 27,801,918 | 26,822,722 | 12,631,556 |
| 2035 | Overtime - local | 566,031 | 874,230 | 774,784 | 871,888 |
| 2040 | Staff Training | 676,862 | 1,075,197 | 639,028 | 1,396,279 |
| 2045 | Recruitment | 125,411 | 80,600 | 31,441 | 43,500 |
| 2050 | Uniforms & Protective Clothing | 175,054 | 387,689 | 243,556 | 215,125 |
| 2055 | Consultants fees | 1,753,659 | 5,907,692 | 5,635,659 | 1,597,016 |
| 2060 | Legal Fees - External | 1,049,912 | 664,545 | 28,552 | 550,000 |
| 2061 | Incorporation fees | - | 2,575 | - | - |
| 2070 | Travel - Staff | 510,848 | 732,829 | 506,928 | 748,841 |
| 2072 | Meals and Drinks - Staff | - | 88,590 | 87,107 | 194,090 |
| 2075 | Travel - Business | 4,479,440 | 5,753,387 | 4,355,964 | 5,518,143 |
| 2100 | Entertainment | 551,690 | 812,836 | 583,022 | 581,909 |
| 2105 | Official Celebrations | 351,009 | 394,278 | 352,664 | 632,382 |
| 2110 | Protocol | 64,720 | 88,500 | 79,838 | 106,500 |
| 2130 | Printing & Stationery | 442,812 | 758,695 | 418,447 | 474,811 |
| 2132 | TVET Supplies | 177,666 | 527,000 | 459,773 | 250,000 |
| 2135 | Stores | 409,299 | 531,374 | 352,490 | 379,162 |
| 2155 | House Rental | 5,020,762 | 5,280,874 | 4,268,507 | 5,077,138 |
| 2160 | Land Rental | 6,713,071 | 7,656,910 | 7,550,372 | 4,980,932 |
| 2165 | Office Rental | 678,889 | 451,909 | 383,668 | 584,741 |
| 2185 | R&M - Buildings | 2,712,214 | 1,837,646 | 1,311,450 | 743,339 |
| 2190 | R&M - Office Equipment | 102,497 | 109,329 | 65,867 | 115,716 |
| 2191 | R&M Medical Equipment | 108,385 | 47,230 | 47,230 | 120,000 |
| 2195 | R&M - Office Premises | 93,951 | 54,160 | 54,013 | 12,900 |
| 2200 | R&M - Motor Vehicles | 376,134 | 346,151 | 248,364 | 397,866 |
| 2205 | R&M - Plant | 335,730 | 231,901 | 171,708 | 870,521 |
| 2210 | R&M - Aerodrome | 76,825 | 118,845 | 118,581 | 60,000 |
| 2220 | Nauru Community Housing | 5,560,805 | 6,332,194 | 4,933,943 | 2,050,000 |
| 2225 | Agricultural Supplies | 12,149 | 28,000 | 23,741 | 26,000 |
| 2255 | Warehouse Procurement | 202,203 | 200,000 | 85,205 | 150,000 |
| 2275 | Purchase of Petrol | 498,443 | 621,032 | 545,201 | 590,260 |
| 2280 | Purchase of Diesel | 720,392 | 954,123 | 858,576 | 949,135 |
| 2290 | Purchase of Fuel - Other | 6,372 | 1,703 | 1,703 | 10,793 |
| 2315 | Utilities | 3,743,047 | 4,147,539 | 3,170,604 | 4,817,655 |
| 2330 | Telephone / Internet | 1,855,701 | 2,511,867 | 2,034,198 | 2,185,855 |

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|------------------------|---------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| 2350 | Freight | 873,521 | 2,000,000 | 1,742,304 | 2,000,000 |
| 2370 | Membership Fees & Subscriptions | 979,091 | 838,405 | 637,393 | 1,149,691 |
| 2372 | Nauru Radio Supplies | 2,999 | 13,000 | 3,992 | 9,500 |
| 2373 | Media TV Supplies | 1,870 | 29,422 | 24,115 | 9,200 |
| 2375 | ICT Supplies | 44,754 | 64,105 | 33,304 | 60,300 |
| 2376 | Equity Purchases | - | 8,900,000 | 8,900,000 | 5,400,000 |
| 2390 | Social Welfare - Birth Claims | 28,500 | 35,000 | 31,500 | 30,000 |
| 2395 | Social Welfare - Death Claims | 134,000 | 170,000 | 138,720 | 130,000 |
| 2400 | Social Services - Aged Pensions | 1,989,510 | 2,080,000 | 1,964,320 | 2,080,000 |
| 2405 | Social Services - Super Contributors | 103,951 | 130,000 | 79,612 | 130,000 |
| 2410 | Social Services - Super Ex MP's | 116,857 | 970,000 | 110,715 | 120,000 |
| 2420 | Social Services - Disability Payments | 826,880 | 780,000 | 780,000 | 884,000 |
| 2440 | Scholarships - School & Trade | 1,603,450 | 1,753,673 | 1,651,109 | 1,784,852 |
| 2460 | Medical Expenses | 5,263 | 15,571 | 7,010 | 17,939 |
| 2461 | Primary Health Care Services | 88,692 | 54,231 | 52,599 | 52,731 |
| 2462 | NCD Control & Health Promotion | 31,495 | - | - | 10,000 |
| 2463 | Environmental Health and Food safety | 83,857 | 70,500 | 33,905 | 50,000 |
| 2464 | Management Monitoring & Evaluation | - | 5,800 | 2,772 | 20,000 |
| 2467 | Drugs and Medicines | 754,513 | 800,000 | 747,803 | 750,000 |
| 2468 | Dental Supplies | 10,440 | 90,000 | 64,454 | 80,000 |
| 2469 | Dialysis Supplies | 219,481 | 350,000 | 348,919 | 350,000 |
| 2471 | Medical Consumable | 313,656 | 700,000 | 693,281 | 700,000 |
| 2472 | Laboratory supplies | 184,465 | 398,000 | 398,000 | 348,000 |
| 2473 | Radiology Supplies | 15,630 | 20,000 | 19,996 | 20,000 |
| 2474 | Clinical Education Supplies | 1,698 | 20,000 | 19,266 | 20,000 |
| 2475 | Overseas Medical Treatment | 5,472,574 | 4,997,567 | 4,686,194 | 3,000,000 |
| 2480 | Medical Equipment | 112,451 | 313,400 | 179,280 | 113,400 |
| 2495 | Plant & Equipment Purchases | 2,245,952 | 2,739,187 | 2,003,023 | 1,729,664 |
| 2496 | Building and Structures | 3,007,925 | 16,436,779 | 15,415,401 | 9,278,781 |
| 2545 | Debt Repayments - Other | 3,130,000 | 3,947,404 | 3,447,260 | - |
| 2560 | Educational Expenses - Special | 57,709 | 45,504 | 26,555 | 109,950 |
| 2565 | Insurance | 337,724 | 445,938 | 347,606 | 576,127 |
| 2570 | Bank Charges | 22,190 | 30,015 | 21,541 | 38,873 |
| 2575 | Local Transport | 1,451,765 | 1,039,908 | 938,398 | 1,344,921 |
| 2580 | Public Works | 2,595,607 | 1,296,404 | 1,260,239 | 471,900 |
| 2585 | Rations | 2,958,379 | 2,670,244 | 2,392,513 | 2,933,800 |
| 2590 | Correctional Services Supplies | 3,420 | 8,032 | 6,295 | 10,000 |
| 2595 | Carriage of Mail | 5,186 | - | - | - |
| 2600 | Postage | 2,801 | 13,489 | 3,189 | 19,619 |
| 2605 | Library/Periodicals | 242 | 770 | - | 2,000 |
| 2610 | Survey Supplies | - | 1,450 | 1,215 | 1,500 |
| 2615 | Other Subsidies & Donations | 3,750,921 | 2,258,214 | 2,166,764 | - |

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|---------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| 2616 | Subsidies to SoEs | - | 9,760,506 | 9,314,698 | 242,000 |
| 2617 | Donations - local | - | 682,474 | 476,835 | 907,532 |
| 2618 | Donations - overseas | - | - | - | 103,531 |
| 2620 | Lease & Charter Payments | 44,604 | 56,500 | 50,552 | 66,686 |
| 2625 | Family Court Expenses | 4,800 | 4,118 | 3,000 | 6,000 |
| 2630 | Safe House | 125,267 | 182,950 | 129,893 | 111,660 |
| 2650 | Trust Fund | 14,790,441 | 14,573,000 | 14,572,309 | 15,940,000 |
| 2651 | GON Contributions | 7,046,720 | 3,414,000 | 1,863,044 | 1,832,916 |
| 2652 | Fiscal Cash Buffer | 4,600,000 | 5,330,510 | 5,330,000 | 2,540,000 |
| 2680 | BON Liquidation- Payment | 499,994 | 1,000,000 | 824,859 | 1,000,000 |
| 2690 | Foreign exchange gains/losses | 2,404 | 47,283 | - | 59,674 |
| 2695 | 50th Anniversary Independence | 2,665,564 | 4,588,000 | 4,491,489 | - |
| 2700 | Deportee Removal | - | 22,000 | 10,409 | 10,140 |
| 2705 | NEAT Scheme | 18,020 | 145,643 | 137,495 | 200,000 |
| 2801 | Exim Loan Equipment Expenditure | - | 7,064,000 | 6,301,864 | - |
| 2999 | Contingency fund | - | 500,000 | - | 500,000 |
| TREASURY EXPENSES TOTAL: | | 158,547,101 | 215,098,593 | 187,461,422 | 145,716,127 |

Table 9 Presidency and State House (01)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 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 | 96,984 | 105,034 | 86,181 | 105,034 |
| 2015 | Salary - Local | 162,400 | 174,377 | 139,635 | 281,481 |
| 2026 | Directors Fees | - | 21,600 | 4,250 | 5,000 |
| 2075 | Travel - Business | 789,963 | 937,474 | 728,354 | 1,024,245 |
| 2100 | Entertainment | 9,983 | 10,000 | 7,761 | 10,000 |
| 2105 | Official Celebrations | 138,908 | 186,000 | 184,970 | 266,000 |
| 2130 | Printing & Stationery | 2,862 | 10,920 | 4,145 | 10,920 |
| 2135 | Stores | 6,508 | 8,510 | 3,784 | 8,510 |
| 2330 | Telephone / Internet | 33,213 | 40,800 | 8,719 | 12,960 |
| 2495 | Plant & Equipment Purchases | 33,445 | 53,500 | 40,736 | 50,000 |
| 2496 | Building & Structures | 619,583 | - | - | - |
| Total Expense: | | 1,893,850 | 1,548,215 | 1,208,533 | 1,774,150 |

Table 10 Ministerial (02)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1225 | Licenses-Trading | - | - | - | - |
| 1230 | Liquor Licensing Board | - | - | - | - |
| Total Revenue: | | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2005 | Salaries & Allowances - (MP's) | 405,157 | 523,770 | 295,750 | 524,134 |
| 2015 | Salary - Local | 212,362 | 275,142 | 213,881 | 291,709 |
| 2020 | Salary Expatriate | 134,400 | 115,000 | 106,806 | 126,875 |
| 2055 | Consultants fees | 449,876 | 450,000 | 426,189 | 300,000 |
| 2070 | Travel - Staff | 5,399 | 40,365 | 21,323 | 40,365 |
| 2075 | Travel - Business | 644,474 | 1,050,000 | 673,187 | 1,050,000 |
| 2100 | Entertainment | 152,757 | 100,000 | 60,901 | 60,000 |
| 2105 | Official Celebrations | - | - | - | 200,000 |
| 2110 | Protocol | - | - | - | 50,000 |
| 2130 | Printing & Stationery | 15,104 | 15,109 | 7,502 | 6,722 |
| 2135 | Stores | 8,997 | 8,210 | 4,006 | 5,000 |
| 2185 | R&M - Buildings | 791,284 | 175,000 | 101,249 | 5,000 |
| 2190 | R&M - Office Equipment | 872 | 1,500 | 1,308 | - |
| 2200 | R&M - Motor Vehicles | 50,470 | 7,000 | 2,221 | 16,000 |
| 2220 | Nauru Community Housing | 5,511,175 | 6,282,194 | 4,884,543 | 2,000,000 |
| 2235 | Special Projects | - | - | - | - |
| 2330 | Telephone / Internet | 71,726 | 54,600 | 37,104 | 30,600 |
| 2495 | Plant & Equipment Purchases | 25,738 | 145,200 | 136,938 | 1,000 |
| 2496 | Buliding & Structures | - | 101,000 | 100,801 | 1,200,000 |
| 2575 | Local Transport | - | 22,000 | 20,340 | 1,000 |
| 2695 | 50th Anniversay Independence | 2,665,564 | 4,588,000 | 4,491,489 | - |
| Total Expense: | | 11,145,354 | 13,954,090 | 11,585,540 | 5,908,405 |

Table 11 Chief Secretariat (03)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|--------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1121 | Curator fees | 12,948 | - | - | - |
| 1230 | Liquor Licensing Board | 30,992 | 29,500 | 28,429 | 28,500 |
| 1260 | Birth Certificate | 21,950 | 16,730 | 24,525 | 15,505 |
| 1265 | Death Certificate | 530 | 480 | 700 | 340 |
| 1270 | Marriage Certificate | 2,390 | 1,670 | 2,810 | 1,730 |
| 1475 | Miscellaneous Revenue | 413,538 | - | 40,320 | - |
| Total Revenue: | | 482,348 | 48,380 | 96,784 | 46,075 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 749,619 | 4,092,022 | 732,455 | 4,052,299 |
| 2020 | Salary Expatriate | 267,549 | 283,800 | 150,104 | - |
| 2030 | Salaries - Other Contracts | 2,629,644 | 4,138,055 | 3,722,060 | 4,997,201 |
| 2040 | Staff Training | 221,631 | 534,436 | 246,560 | 600,258 |
| 2045 | Recruitment | 32,361 | 75,000 | 30,991 | 37,500 |
| 2050 | Uniforms & Protective Clothing | 1,500 | 13,000 | 1,534 | - |
| 2055 | Consultants fees | 27,301 | 206,950 | 123,896 | 155,200 |
| 2070 | Travel - Staff | 7,704 | 7,420 | 3,157 | - |
| 2075 | Travel - Business | 35,251 | 62,490 | 19,293 | 54,075 |
| 2100 | Entertainment | 12,457 | 21,875 | 5,335 | 25,200 |
| 2130 | Printing & Stationery | 12,191 | 74,672 | 16,190 | 25,677 |
| 2135 | Stores | 118,326 | 179,460 | 150,697 | 168,510 |
| 2155 | House Rental | 4,540,478 | 4,634,284 | 3,732,150 | 4,142,900 |
| 2185 | R&M - Buildings | 186,165 | 120,000 | 76,966 | 250,000 |
| 2190 | R&M - Office Equipment | 1,526 | 2,486 | - | 6,000 |
| 2200 | R&M - Motor Vehicles | 1,000 | 270,000 | 211,552 | 280,000 |
| 2205 | R&M - Plant | 14,529 | 24,600 | 6,389 | 75,000 |
| 2235 | Special Projects | - | - | - | - |
| 2275 | Purchase of Petrol | 413,554 | 509,296 | 472,017 | 500,000 |
| 2280 | Purchase of Diesel | 701,274 | 912,120 | 831,728 | 873,864 |
| 2315 | Utilities | 1,137,359 | 1,146,305 | 728,573 | 1,660,619 |
| 2330 | Telephone / Internet | 16,005 | 314 | - | 1,884 |
| 2405 | Social Services - Super Contributors | - | 63 | - | - |
| 2440 | Scholarships - School & Trade | 562,348 | 463,000 | 382,523 | 443,000 |
| 2495 | Plant & Equipment Purchases | 628,228 | 109,780 | 8,482 | - |
| 2580 | Public Works | 40,342 | 73,300 | 52,532 | 95,100 |
| 2600 | Postage | - | - | - | 500 |
| Total Expense: | | 12,358,279 | 17,954,665 | 11,705,182 | 18,444,787 |

Table 12 Audit (05)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1475 | Miscellaneous Revenue | - | - | - | - |
| Total Revenue: | | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 95,096 | 121,754 | 89,845 | 109,010 |
| 2020 | Salary Expatriate | 88,957 | 111,100 | 88,137 | 111,151 |
| 2050 | Uniforms & Protective Clothing | 1,609 | 2,160 | 1,980 | 2,160 |
| 2070 | Travel - Staff | 15,342 | 10,388 | 8,681 | 18,400 |
| 2075 | Travel - Business | 9,342 | 37,100 | 37,090 | 60,220 |
| 2100 | Entertainment | 2,549 | 1,000 | 999 | 2,500 |
| 2130 | Printing & Stationery | 2,028 | 2,000 | 1,805 | 1,995 |
| 2135 | Stores | 1,320 | 1,500 | 1,446 | 1,500 |
| 2165 | Office Rental | 24,358 | 30,100 | 30,100 | 31,290 |
| 2185 | R&M - Buildings | 3,201 | 600 | 280 | 500 |
| 2190 | R&M - Office Equipment | - | - | - | 1,000 |
| 2200 | R&M - Motor Vehicles | 1,000 | - | - | - |
| 2205 | R&M - Plant | - | 280 | 280 | - |
| 2315 | Utilities | 8,588 | 9,780 | 7,494 | 9,780 |
| 2330 | Telephone / Internet | 14,080 | - | - | - |
| 2370 | Membership Fees & Subscriptions | 4,130 | 5,170 | 4,571 | 5,012 |
| 2495 | Plant & Equipment Purchases | 4,090 | 12,271 | 12,271 | - |
| Total Expense: | | 275,688 | 345,203 | 284,979 | 354,518 |

Table 13 Parliament (06)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| Total Revenue: | | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2005 | Salaries & Allowances - (MP's) | 603,124 | 640,369 | 564,036 | 633,807 |
| 2015 | Salary - Local | 239,744 | 311,150 | 221,684 | 280,404 |
| 2020 | Salary Expatriate | 106,567 | 76,000 | 55,000 | 95,000 |
| 2030 | Salaries - Other Contracts | - | - | - | - |
| 2035 | Overtime - local | 1,892 | 5,000 | 4,927 | 3,000 |
| 2040 | Staff Training | - | - | - | - |
| 2070 | Travel - Staff | 3,309 | 2,500 | 1,967 | 6,500 |
| 2075 | Travel - Business | 217,908 | 195,860 | 182,860 | 334,106 |
| 2100 | Entertainment | 34,716 | 40,350 | 21,203 | 35,000 |
| 2130 | Printing & Stationery | 5,058 | 6,523 | 2,393 | 2,542 |
| 2135 | Stores | 15,924 | 10,004 | 7,049 | 3,000 |
| 2185 | R&M - Buildings | 63,823 | 101,455 | 101,029 | 500 |
| 2190 | R&M - Office Equipment | 1,205 | 250 | 250 | 1,500 |
| 2200 | R&M - Motor Vehicles | 5,137 | - | - | 20,000 |
| 2330 | Telephone / Internet | 15,774 | 4,320 | - | 8,770 |
| 2370 | Membership Fees & Subscriptions | 31,410 | 31,000 | 29,197 | 35,000 |
| 2495 | Plant & Equipment Purchases | 9,207 | 178,820 | 176,207 | 8,850 |
| Total Expense: | | 1,354,800 | 1,603,601 | 1,367,801 | 1,467,979 |

Table 14 GoN Warehouse (07)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1420 | Warehouse sales | 62,610 | 152,230 | 29,429 | 199,383 |
| 1705 | Electoral Various Fees | - | - | - | - |
| Total Revenue: | | 62,610 | 152,230 | 29,429 | 199,383 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 59,682 | 113,993 | 63,764 | 115,916 |
| 2035 | Overtime - local | - | 10,000 | 9,996 | 21,120 |
| 2040 | Staff Training | 15,383 | 17,244 | 14,954 | 17,244 |
| 2050 | Uniforms & Protective Clothing | - | 1,608 | - | 7,374 |
| 2072 | Meals and Drinks - Staff | - | - | - | 2,400 |
| 2075 | Travel - Business | 3,081 | 6,700 | 6,700 | 7,010 |
| 2100 | Entertainment | - | 1,150 | 1,142 | 1,050 |
| 2130 | Printing & Stationery | 868 | 1,080 | 283 | - |
| 2135 | Stores | - | 200 | 10 | 220 |
| 2185 | R&M - Buildings | 4,971 | 14,577 | 14,397 | 5,500 |
| 2190 | R&M - Office Equipment | - | 1,000 | - | 1,000 |
| 2200 | R&M - Motor Vehicles | - | - | - | 3,000 |
| 2205 | R&M - Plant | 1,000 | 1,000 | - | 1,080 |
| 2255 | Warehouse Procurement | 202,203 | 200,000 | 85,205 | 150,000 |
| 2330 | Telephone / Internet | 14,080 | - | - | - |
| 2495 | Plant & Equipment Purchases | 34,724 | 40,000 | 22,604 | 34,630 |
| Total Expense: | | 335,991 | 408,552 | 219,055 | 367,544 |

Table 15 Nauru Emergency Services (NES) (08)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 595,957 | 779,281 | 602,287 | 882,936 |
| 2035 | Overtime - local | 176,582 | 191,000 | 191,000 | 190,000 |
| 2040 | Staff Training | 13,120 | 17,084 | 10,260 | 94,809 |
| 2050 | Uniforms & Protective Clothing | 34,758 | 40,300 | 40,300 | - |
| 2055 | Consultants fees | 36,899 | 27,589 | 26,089 | 30,000 |
| 2075 | Travel - Business | 161,427 | 210,549 | 204,470 | 51,528 |
| 2100 | Entertainment | 7,398 | 16,250 | 14,935 | 2,000 |
| 2105 | Official Celebrations | 4,189 | 700 | 200 | 1,000 |
| 2130 | Printing & Stationery | 1,909 | 2,370 | 1,594 | 1,715 |
| 2135 | Stores | 1,993 | 3,000 | 3,000 | 3,000 |
| 2185 | R&M - Buildings | 856,100 | 60,648 | 53,548 | 16,385 |
| 2190 | R&M - Office Equipment | 1,661 | 3,500 | 3,500 | 1,000 |
| 2200 | R&M - Motor Vehicles | 13,520 | 9,430 | 9,384 | 7,000 |
| 2205 | R&M - Plant | 24,142 | 5,000 | 132 | 70,000 |
| 2315 | Utilities | 28,144 | 33,500 | 27,430 | 40,000 |
| 2330 | Telephone / Internet | 16,195 | 7,380 | 6,431 | 5,040 |
| 2370 | Membership Fees & Subscriptions | - | - | - | 18,934 |
| 2495 | Plant & Equipment Purchases | 102,629 | 180,219 | 168,889 | 80,000 |
| | Total Expense: | 2,076,622 | 1,587,800 | 1,363,450 | 1,495,347 |

Table 16 Electoral Commission (09)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1475 | Miscellaneous Revenue | - | 2,000 | 1,542 | 2,000 |
| 1700 | National/District Roll Sales | - | 10,000 | 3,000 | 8,000 |
| 1705 | Electoral Various Fees | - | 150,000 | 171,940 | 76,000 |
| Total Revenue: | | - | 162,000 | 176,482 | 86,000 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 136,987 | 169,998 | 157,868 | 177,713 |
| 2030 | Salaries - Other Contracts | - | 21,500 | 15,729 | 112,368 |
| 2035 | Overtime - Local | - | 2,300 | 1,097 | 1,000 |
| 2040 | Staff Training | - | 1,600 | 1,581 | 2,900 |
| 2050 | Uniforms & Protective Clothing | - | 3,000 | 1,990 | 2,000 |
| 2055 | Consultants fees | 54,201 | 41,168 | 40,168 | 30,000 |
| 2072 | Meals and Drinks - Staff | - | 5,000 | 4,640 | 1,000 |
| 2075 | Travel - Business | 10,401 | 3,214 | 3,214 | 10,000 |
| 2100 | Entertainment | 3,725 | 2,800 | 2,124 | 2,250 |
| 2130 | Printing & Stationery | 1,969 | 1,700 | 914 | 1,000 |
| 2135 | Stores | 16,127 | 24,380 | 24,378 | 10,000 |
| 2160 | Land Rental | - | 450 | 450 | - |
| 2165 | Office Rental | - | 38,911 | 37,231 | 21,355 |
| 2185 | R&M - Buildings | 20,832 | 14,790 | 14,787 | 1,000 |
| 2190 | R&M - Office Equipment | - | 670 | 670 | 1,000 |
| 2200 | R&M - Motor Vehicles | 1,459 | - | - | - |
| 2205 | R&M - Plant | - | - | - | 1,000 |
| 2275 | Purchase of Petrol | - | 726 | 160 | - |
| 2315 | Utilities | 15,200 | 11,400 | 10,888 | 10,200 |
| 2330 | Telephone / Internet | 35,586 | 32,195 | 32,189 | 47,268 |
| 2495 | Plant & Equipment Purchases | 10,976 | 75,882 | 72,798 | 22,300 |
| 2575 | Local Transport | - | - | - | 2,000 |
| Total Expense: | | 307,463 | 451,684 | 422,875 | 456,354 |

Table 17 Finance Secretariat (11)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1475 | Miscellaneous Revenue | 2,045 | 20,000 | 1,354,516 | 10,000 |
| 1495 | Service Fees | 12,573 | - | 2,895 | - |
| | Total Revenue: | 14,618 | 20,000 | 1,357,411 | 10,000 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 309,752 | 322,967 | 300,584 | 403,244 |
| 2020 | Salary Expatriate | 433,389 | 482,000 | 385,653 | 410,500 |
| 2040 | Staff Training | 50,108 | 63,400 | 38,296 | 59,400 |
| 2045 | Recruitment | - | 5,000 | - | 6,000 |
| 2055 | Consultants fees | 660,115 | 566,600 | 566,550 | 531,600 |
| 2070 | Travel - Staff | 6,150 | 37,760 | 13,498 | 31,960 |
| 2075 | Travel - Business | 131,774 | 163,000 | 96,047 | 213,000 |
| 2100 | Entertainment | 100,384 | 122,700 | 75,110 | 109,000 |
| 2130 | Printing & Stationery | 12,195 | 14,290 | 8,305 | 13,290 |
| 2135 | Stores | 4,430 | 4,500 | 3,791 | 2,700 |
| 2185 | R&M - Buildings | 1,575 | 1,500 | - | 3,000 |
| 2190 | R&M - Office Equipment | 4,428 | 7,500 | 2,610 | 5,500 |
| 2200 | R&M - Motor Vehicles | 4,063 | - | - | - |
| 2315 | Utilities | 21,930 | 18,400 | 5,840 | 13,800 |
| 2330 | Telephone / Internet | 27,774 | 13,444 | 2,828 | 3,324 |
| 2370 | Membership Fees & Subscriptions | 179,371 | 55,367 | 1,200 | 90,360 |
| 2495 | Plant & Equipment Purchases | 48,220 | 28,500 | 21,402 | 12,500 |
| 2570 | Bank Charges | 5,927 | 6,600 | 3,765 | 6,600 |
| 2685 | Support for Banking Services | - | - | - | - |
| | Total Expense: | 2,001,586 | 1,913,528 | 1,525,479 | 1,915,778 |

Table 18 Finance - Public Debt (12)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1475 | Miscellaneous Revenue | - | - | 6,503 | - |
| 1901 | Exim Loan Equipment Receipt | - | 7,064,000 | 7,033,156 | - |
| Total Revenue: | | - | 7,064,000 | 7,039,659 | - |
| Expense by Natural Account | | | | | |
| 2545 | Debt Repayments - Other | 3,120,000 | 3,947,404 | 3,447,260 | - |
| 2801 | Exim Loan Equipment Expenditure | - | 7,064,000 | 6,301,864 | - |
| Total Expense: | | 3,120,000 | 11,011,404 | 9,749,124 | - |

Table 19 Bureau of Statistics (13)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 72,060 | 93,982 | 67,393 | 82,155 |
| 2030 | Salaries - Other Contracts | - | - | - | 23,000 |
| 2040 | Staff Training | - | 880 | - | - |
| 2075 | Travel - Business | 2,442 | 10,215 | 2,692 | 8,000 |
| 2100 | Entertainment | 674 | 1,850 | 1,825 | 600 |
| 2130 | Printing & Stationery | 1,873 | 1,570 | 696 | 1,458 |
| 2190 | R&M - Office Equipment | - | 800 | - | 200 |
| 2205 | R&M - Plant | 178 | 500 | - | - |
| | Total Expense: | 77,227 | 109,797 | 72,605 | 115,413 |

Table 20 Nauru Revenue Office (15)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|---|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1190 | Telecom Tax | 458,076 | 1,800,000 | 1,963,113 | 1,200,000 |
| 1215 | Licenses-Drivers etc | 104,851 | 100,000 | 74,210 | 100,000 |
| 1235 | Gaming / Bingo Licenses | 383,616 | 420,000 | 348,382 | 420,000 |
| 1590 | Employment/Non-resident Withholding Tax | 8,657,054 | 13,025,700 | 16,398,794 | 17,700,000 |
| 1591 | Business Profit Tax | 18,662,944 | 22,300,000 | 22,171,748 | 13,800,000 |
| | Total Revenue: | 28,267,456 | 37,645,700 | 40,956,246 | 33,220,000 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 201,557 | 226,611 | 191,319 | 282,224 |
| 2035 | Overtime - local | - | 6,100 | 4,960 | 14,440 |
| 2040 | Staff Training | - | 2,000 | 250 | 3,000 |
| 2050 | Uniforms & Protective Clothing | - | 2,000 | 1,977 | 4,500 |
| 2075 | Travel - Business | 8,618 | 46,000 | 36,663 | 56,745 |
| 2130 | Printing & Stationery | 8,570 | 22,000 | 19,657 | 22,800 |
| 2135 | Stores | 1,406 | 1,500 | 1,392 | 3,000 |
| 2165 | Office Rental | 28,121 | 24,700 | 20,140 | 27,500 |
| 2185 | R&M - Buildings | 4,420 | 1,000 | - | 2,000 |
| 2190 | R&M - Office Equipment | 688 | 1,500 | 715 | 2,500 |
| 2315 | Utilities | 19,512 | 25,000 | 20,709 | 26,000 |
| 2330 | Telephone / Internet | 16,772 | - | - | - |
| 2370 | Membership Fees & Subscriptions | 1,566 | 35,000 | 35,000 | 65,000 |
| 2495 | Plant & Equipment Purchases | 222 | 36,000 | 30,364 | 4,000 |
| | Total Expense: | 291,452 | 429,411 | 363,145 | 513,709 |

Table 21 Finance – Other Payments (16)

| Natural Account | Natural Account Description | 2017-18 Actual | 2018-19 Revised Budget | 2018-19 Year To Date Actual | 2019-20 Proposed Budget |
|-----------------------------------|--|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1015 | Income from Investments & Dividends-Others | - | 300,000 | 554,939 | - |
| 1475 | Miscellaneous Revenue | 19,988,579 | 3,240,000 | 3,284,615 | 3,240,000 |
| 1660 | General Budget Support | 7,345,061 | 8,650,984 | 4,256,757 | 15,852,686 |
| | Total Revenue: | 27,333,640 | 12,190,984 | 8,096,311 | 19,092,686 |
| Expense by Natural Account | | | | | |
| 2030 | Salaries - Other Contracts | 19,787,776 | 598,552 | 598,552 | 540,000 |
| 2055 | Consultants fees | 240,392 | - | - | - |
| 2350 | Freight | 873,521 | 2,000,000 | 1,742,304 | 2,000,000 |
| 2376 | Equity Purchases | - | 8,900,000 | 8,900,000 | 5,400,000 |
| 2390 | Social Welfare - Birth Claims | 28,500 | 35,000 | 31,500 | 30,000 |
| 2395 | Social Welfare - Death Claims | 134,000 | 170,000 | 138,720 | 130,000 |
| 2400 | Social Services - Aged Pensions | 1,989,510 | 2,080,000 | 1,964,320 | 2,080,000 |
| 2405 | Social Services - Super Contributors | 104,014 | 130,000 | 79,612 | 130,000 |
| 2410 | Social Services - Super Ex MP's | 116,857 | 970,000 | 110,715 | 120,000 |
| 2420 | Social Services - Disability Payments | 826,880 | 780,000 | 780,000 | 884,000 |
| 2496 | Building and Structures | - | 14,179,097 | 13,408,224 | 6,189,781 |
| 2545 | Debt Repayments - Other | 10,000 | - | - | - |
| 2565 | Insurance | 89,959 | 100,000 | 70,348 | 100,000 |
| 2615 | Other Subsidies & Donations | 3,547,459 | 105,000 | 23,000 | - |
| 2616 | Subsidies to SoEs | - | 9,760,506 | 9,314,698 | 242,000 |
| 2617 | Donations - local | - | - | - | 50,000 |
| 2618 | Donations - overseas | - | - | - | 100,000 |
| 2650 | Trust Fund | 14,790,441 | 14,573,000 | 14,572,309 | 15,940,000 |
| 2651 | GON Contributions | 7,046,720 | 3,414,000 | 1,863,044 | 1,832,916 |
| 2652 | Fiscal Cash Buffer | 4,600,000 | 5,330,510 | 5,330,000 | 2,540,000 |
| 2680 | BON Liquidation- Payment | 499,994 | 1,000,000 | 824,859 | 1,000,000 |
| 2999 | Contingency fund | - | 500,000 | - | 500,000 |
| | Total Expense: | 54,686,023 | 64,625,665 | 59,752,206 | 39,808,697 |

Table 22 Nauru Customs Office (17)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|---|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1140 | Customs and Excise Duty - Tobacco | 5,713,593 | 4,772,288 | 4,985,861 | 4,772,288 |
| 1145 | Customs and Excise Duty - Alcohol | 1,995,818 | 2,019,600 | 1,133,629 | 1,460,000 |
| 1150 | Customs and Excise Duty - Sugar | 739,696 | 642,419 | 808,949 | 642,419 |
| 1155 | Customs and Excise - Machinery/Vehicle/Equip. | 818,079 | 680,000 | 1,040,742 | 680,000 |
| 1160 | Customs and Excise Duty - Other | 3,605,819 | 3,000,000 | 2,528,251 | 2,800,000 |
| 1165 | Customs and Excise Duty - Petrol Sales | 2,306,834 | 2,200,000 | 2,238,392 | 2,200,000 |
| 1170 | Customs and Excise Duty - Diesel Sales | 2,881,130 | 3,000,000 | 3,759,397 | 2,000,000 |
| 1175 | Customs and Excise Duty - JetA1 | 111,143 | 100,000 | 209,729 | 100,000 |
| 1405 | Overtime Recoveries | 1,600 | - | - | - |
| 1475 | Miscellaneous Revenue | - | - | 160 | - |
| Total Revenue: | | 18,173,714 | 16,414,307 | 16,705,109 | 14,654,707 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 267,662 | 273,483 | 235,973 | 298,468 |
| 2020 | Salary Expatriate | 64,615 | - | - | - |
| 2040 | Staff Training | - | 27,158 | 27,158 | 1,090 |
| 2050 | Uniforms & Protective Clothing | 5,451 | 10,000 | 9,992 | 10,000 |
| 2055 | Consultants fees | - | 1,272 | 1,272 | 20,000 |
| 2075 | Travel - Business | 8,694 | 8,500 | 7,685 | 12,500 |
| 2100 | Entertainment | - | - | - | 1,500 |
| 2130 | Printing & Stationery | 3,483 | 4,000 | 4,000 | 4,000 |
| 2135 | Stores | 4,112 | 6,000 | 1,580 | 2,400 |
| 2190 | R&M - Office Equipment | 743 | 3,000 | 2,035 | 3,090 |
| 2200 | R&M - Motor Vehicles | 2,060 | 4,070 | 500 | - |
| 2370 | Membership Fees & Subscriptions | 4,500 | 4,500 | 4,500 | 10,000 |
| 2495 | Plant & Equipment Purchases | 47,066 | 45,000 | 40,791 | 4,590 |
| Total Expense: | | 408,387 | 386,983 | 335,486 | 367,638 |

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

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1495 | Service Fees | 15,600,000 | 28,500,000 | 27,000,000 | 5,000,000 |
| Total Revenue: | | 15,600,000 | 28,500,000 | 27,000,000 | 5,000,000 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 435,995 | 284,500 | 226,153 | 179,000 |
| 2025 | Allowances - Staff Contract | 51,077 | 69,677 | 51,694 | 66,000 |
| 2040 | Staff Training | - | 5,415 | 3,415 | 5,415 |
| 2055 | Consultants fees | 144,886 | 4,385,977 | 4,322,704 | 60,000 |
| 2072 | Meals and Drinks - Staff | - | - | - | 5,040 |
| 2075 | Travel - Business | 488,587 | 385,612 | 334,887 | 385,612 |
| 2100 | Entertainment | 10,582 | 2,400 | 941 | 2,400 |
| 2105 | Official Celebrations | 69,764 | 70,806 | 60,800 | 30,000 |
| 2130 | Printing & Stationery | 955 | 1,800 | - | 1,800 |
| 2200 | R&M - Motor Vehicles | - | 3,600 | - | 3,600 |
| 2275 | Purchase of Petrol | 30,328 | 39,817 | 24,263 | 20,800 |
| 2280 | Purchase of Diesel | - | 8,273 | 4,219 | 10,400 |
| 2330 | Telephone / Internet | 21,210 | 22,016 | 21,859 | 22,016 |
| 2495 | Plant & Equipment Purchases | 38,222 | 54,203 | 9,203 | 10,000 |
| 2570 | Bank Charges | - | 480 | 199 | 480 |
| 2575 | Local Transport | 200,811 | 357,000 | 285,340 | 357,000 |
| 2585 | Rations | - | 5,040 | - | - |
| 2615 | Other Subsidies & Donations | - | 9,000 | - | - |
| Total Expense: | | 1,492,418 | 5,705,615 | 5,345,677 | 1,168,563 |

Table 24 CIE (21)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1475 | Miscellaneous Revenue | 5,500 | 7,500 | 5,000 | 7,500 |
| 1675 | Repayment of Business loans(CIE) | - | - | 650 | - |
| Total Revenue: | | 5,500 | 7,500 | 5,650 | 7,500 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 373,370 | 484,918 | 344,626 | 480,779 |
| 2020 | Salary Expatriate | - | 50,000 | 46,018 | 50,000 |
| 2030 | Salaries - Other Contracts | - | 43,000 | - | 6,500 |
| 2035 | Overtime - local | - | - | - | 4,608 |
| 2040 | Staff Training | 405 | 7,100 | 1,400 | 5,200 |
| 2050 | Uniforms & Protective Clothing | 273 | 1,000 | 999 | 1,000 |
| 2055 | Consultants fees | 20,000 | 38,000 | 3,391 | 15,000 |
| 2075 | Travel - Business | 60,355 | 82,200 | 53,016 | 50,000 |
| 2100 | Entertainment | 9,863 | 17,900 | 12,678 | 24,500 |
| 2105 | Official Celebrations | 17,554 | 21,400 | 10,269 | 19,400 |
| 2130 | Printing & Stationery | 7,160 | 10,600 | 385 | 8,171 |
| 2135 | Stores | 1,410 | 1,450 | 1,392 | 1,450 |
| 2185 | R&M - Buildings | 10,990 | - | - | - |
| 2190 | R&M - Office Equipment | 2,472 | 2,300 | 1,882 | 5,900 |
| 2200 | R&M - Motor Vehicles | 32,556 | - | - | - |
| 2205 | R&M - Plant | - | 2,000 | 1,260 | 1,000 |
| 2225 | Agricultural Supplies | 12,149 | 28,000 | 23,741 | 26,000 |
| 2315 | Utilities | - | 6,000 | 4,196 | 6,000 |
| 2330 | Telephone / Internet | 20,008 | 7,600 | 1,090 | 1,200 |
| 2370 | Membership Fees & Subscriptions | 93,245 | 26,829 | 24,965 | 43,997 |
| 2495 | Plant & Equipment Purchases | 4,098 | 51,900 | 48,361 | - |
| 2600 | Postage | - | - | - | 100 |
| Total Expense: | | 665,910 | 882,197 | 579,670 | 750,805 |

Table 25 Fisheries (31)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1055 | Support Vessel Charges | 185,546 | 237,392 | 250,912 | 139,671 |
| 1071 | Purse Seine Revenue - Licensing | 536,980 | 1,361,928 | 1,447,472 | 977,699 |
| 1072 | Purse Seine Revenue - Fishing Days | 45,640,517 | 62,830,725 | 66,268,326 | 49,415,455 |
| 1475 | Miscellaneous Revenue | - | 10,295 | 33,921 | - |
| 1490 | Court Fines and Fees | 1,223,759 | 688,126 | 825,273 | - |
| | Total Revenue: | 47,586,803 | 65,128,466 | 68,825,904 | 50,532,825 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 690,626 | 896,222 | 824,935 | 950,432 |
| 2020 | Salary Expatriate | 150,000 | 180,000 | 165,000 | 180,000 |
| 2025 | Allowances - Staff Contract | 166,444 | 194,108 | 175,278 | 208,064 |
| 2026 | Directors Fees | 12,315 | 3,720 | 3,720 | 15,000 |
| 2030 | Salaries - Other Contracts | - | 1,500 | 210 | 4,600 |
| 2040 | Staff Training | 1,198 | 1,693 | 1,630 | 72,068 |
| 2050 | Uniforms & Protective Clothing | - | 4,500 | 3,695 | - |
| 2061 | Incorporation fees | - | 2,575 | - | - |
| 2070 | Travel - Staff | - | 3,000 | 481 | 3,000 |
| 2075 | Travel - Business | 337,582 | 444,500 | 360,903 | 310,000 |
| 2100 | Entertainment | 22,609 | 49,600 | 48,858 | 29,600 |
| 2105 | Official Celebrations | 18,494 | 11,500 | 11,405 | 10,000 |
| 2130 | Printing & Stationery | 1,084 | 4,088 | 1,751 | 7,971 |
| 2135 | Stores | 3,378 | 4,748 | 2,283 | 4,748 |
| 2185 | R&M - Buildings | 8,197 | 7,200 | 5,210 | 17,500 |
| 2190 | R&M - Office Equipment | 3,625 | 3,500 | 573 | - |
| 2195 | R&M - Office Premises | 8,541 | 8,076 | 7,929 | 5,000 |
| 2200 | R&M - Motor Vehicles | 18,812 | 190 | 190 | 5,000 |
| 2205 | R&M - Plant | 157,724 | 21,750 | 11,021 | 38,668 |
| 2290 | Purchase of Fuel - Other | 6,372 | 1,703 | 1,703 | 10,793 |
| 2315 | Utilities | 133,353 | 140,004 | 112,442 | 140,004 |
| 2330 | Telephone / Internet | 105,894 | 96,822 | 92,037 | 97,032 |
| 2370 | Membership Fees & Subscriptions | 87,669 | 133,440 | 133,440 | 179,350 |
| 2495 | Plant & Equipment Purchases | 15,273 | 87,368 | 86,331 | 142,500 |
| 2565 | Insurance | 9,388 | 10,425 | 10,425 | 42,000 |
| 2600 | Postage | 161 | 2,600 | 934 | 2,600 |
| | Total Expense: | 1,958,739 | 2,314,832 | 2,062,386 | 2,475,930 |

Table 26 Police (41)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1340 | Police Clearance | 70,155 | 45,000 | 48,370 | 45,000 |
| 1475 | Miscellaneous Revenue | 16,100 | 75,000 | 1,800 | 1,800 |
| Total Revenue: | | 86,255 | 120,000 | 50,170 | 46,800 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 1,362,462 | 2,353,906 | 1,744,157 | 2,327,313 |
| 2030 | Salaries - Other Contracts | 107,202 | 9,200 | 9,025 | 24,800 |
| 2040 | Staff Training | 14,099 | 14,000 | 13,062 | 19,000 |
| 2050 | Uniforms & Protective Clothing | 66,689 | 68,700 | 63,115 | 43,150 |
| 2075 | Travel - Business | 103,913 | 117,875 | 102,864 | 97,675 |
| 2100 | Entertainment | 20,181 | 20,300 | 20,300 | 11,000 |
| 2105 | Official Celebrations | 7,070 | 13,000 | 13,000 | 8,000 |
| 2130 | Printing & Stationery | 16,158 | 1,500 | 1,339 | 5,000 |
| 2135 | Stores | 13,202 | 5,190 | 4,933 | 4,840 |
| 2185 | R&M - Buildings | 74,397 | 75,000 | 74,659 | 75,000 |
| 2190 | R&M - Office Equipment | 5,258 | 400 | 300 | 1,000 |
| 2200 | R&M - Motor Vehicles | 50,628 | - | - | - |
| 2205 | R&M - Plant | 6,797 | 7,200 | 7,102 | 9,500 |
| 2315 | Utilities | 129,204 | 134,904 | 134,690 | 153,600 |
| 2330 | Telephone / Internet | 16,442 | 2,541 | 2,402 | 2,880 |
| 2495 | Plant & Equipment Purchases | 52,020 | 25,490 | 24,936 | 8,600 |
| Total Expense: | | 2,045,722 | 2,849,206 | 2,215,882 | 2,791,358 |

Table 27 Department of Multicultural Affairs (42)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1335 | Visa Fees - RPC | 1,419,000 | 1,200,000 | 831,000 | 5,600,000 |
| 1475 | Miscellaneous Revenue | 700 | 2,300,000 | 486,803 | 312,000 |
| 1577 | DJBC - Operations | 2,657,368 | 2,460,860 | 5,449,692 | 2,397,474 |
| 1578 | DJBC - Reimbursable Costs | 4,879,900 | 18,308,320 | 16,880,850 | 346,656 |
| 1580 | Visa Fees - RPC Resettlement | 23,292,000 | 14,400,000 | 16,574,430 | 3,600,000 |
| Total Revenue: | | 32,248,968 | 38,669,180 | 40,222,775 | 12,256,130 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 211,056 | 455,501 | 433,754 | 341,754 |
| 2020 | Salary Expatriate | 2,110,345 | 1,995,154 | 1,995,154 | 2,703,000 |
| 2030 | Salaries - Other Contracts | 2,367,021 | 18,377,300 | 18,285,061 | 2,188,412 |
| 2040 | Staff Training | - | 23,016 | 4,174 | 12,400 |
| 2050 | Uniforms & Protective Clothing | 3,829 | 14,655 | 14,454 | 12,000 |
| 2055 | Consultants fees | - | 2,161 | 2,161 | 10,000 |
| 2060 | Legal Fees - External | 87,175 | 3,035 | 3,035 | 50,000 |
| 2070 | Travel - Staff | 2,105 | 1,881 | 1,881 | 20,000 |
| 2075 | Travel - Business | 177,642 | 267,352 | 256,270 | 32,912 |
| 2100 | Entertainment | 40,427 | 33,560 | 20,254 | 37,000 |
| 2130 | Printing & Stationery | 13,666 | 11,292 | 11,292 | 10,000 |
| 2135 | Stores | 1,556 | 5,220 | 1,833 | 2,610 |
| 2155 | House Rental | 75,097 | 90,050 | 65,775 | 197,100 |
| 2160 | Land Rental | 2,200,680 | 2,636,423 | 2,536,908 | - |
| 2185 | R&M - Buildings | 17,590 | - | - | 35,000 |
| 2190 | R&M - Office Equipment | 12,520 | 13,960 | 11,194 | 8,000 |
| 2200 | R&M - Motor Vehicles | 10,757 | - | - | - |
| 2315 | Utilities | 98,651 | 128,720 | 112,278 | 108,720 |
| 2330 | Telephone / Internet | 50,500 | 69,960 | 26,446 | 73,920 |
| 2495 | Plant & Equipment Purchases | - | 19,807 | 19,807 | 5,600 |
| 2496 | Buliding & Structures | 569,675 | 90,159 | 90,159 | - |
| 2570 | Bank Charges | - | - | - | - |
| 2575 | Local Transport | 473,878 | 509,335 | 509,334 | 553,300 |
| 2615 | Other Subsidies & Donations | - | 2,001,000 | 2,001,000 | - |
| Total Expense: | | 8,524,170 | 26,749,541 | 26,402,225 | 6,401,728 |

Table 28 Justice – Secretariat (43)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1121 | Curator fees | 129,992 | - | 175,727 | 5,000 |
| 1220 | Corporation Fees and Licenses | 38,273 | 20,000 | 156,225 | 130,000 |
| 1225 | Licenses-Trading | 232,952 | 198,000 | 325,240 | 280,000 |
| 1325 | Passport Fees and Photographs | - | - | 60 | - |
| 1475 | Miscellaneous Revenue | - | - | 50 | - |
| 1578 | DJBC - Reimbursable Costs | - 70,000 | - | - | - |
| Total Revenue: | | 331,216 | 218,000 | 657,302 | 415,000 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 146,194 | 291,843 | 185,361 | 399,697 |
| 2020 | Salary Expatriate | 1,299,643 | 1,705,726 | 1,321,048 | 1,602,892 |
| 2040 | Staff Training | 30,001 | 69,000 | 45,605 | 22,000 |
| 2050 | Uniforms & Protective Clothing | - | 9,000 | - | - |
| 2060 | Legal Fees - External | 962,737 | 661,510 | 25,517 | 500,000 |
| 2070 | Travel - Staff | 17,481 | 42,180 | 31,724 | 42,180 |
| 2075 | Travel - Business | 219,050 | 300,190 | 233,204 | 330,000 |
| 2100 | Entertainment | 29,965 | 139,770 | 91,630 | 30,000 |
| 2105 | Official Celebrations | - | 1,500 | 213 | - |
| 2130 | Printing & Stationery | 85,995 | 91,021 | 88,630 | 30,621 |
| 2135 | Stores | 23,967 | 56,195 | 22,843 | 6,365 |
| 2185 | R&M - Buildings | 3,206 | 37,650 | 21,196 | 2,650 |
| 2190 | R&M - Office Equipment | 340 | 1,005 | 405 | 10,405 |
| 2195 | R&M - Office Premises | 19,663 | - | - | - |
| 2330 | Telephone / Internet | 22,153 | 6,988 | 2,950 | - |
| 2370 | Membership Fees & Subscriptions | 10,572 | 12,017 | 11,120 | 21,746 |
| 2400 | Social Services - Aged Pensions | - | - | - | - |
| 2495 | Plant & Equipment Purchases | 46,337 | 105,012 | 65,620 | - |
| 2600 | Postage | - | 120 | 120 | 500 |
| Total Expense: | | 2,917,304 | 3,530,727 | 2,147,185 | 2,999,056 |

Table 29 Judiciary (44)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1490 | Court Fines and Fees | 32,096 | 102,250 | 28,515 | 15,000 |
| Total Revenue: | | 32,096 | 102,250 | 28,515 | 15,000 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 114,705 | 165,941 | 118,752 | 187,052 |
| 2020 | Salary Expatriate | 261,913 | 220,000 | 220,000 | 240,000 |
| 2025 | Allowances - Staff Contract | 819,505 | 1,330,941 | 1,172,443 | 1,354,560 |
| 2050 | Uniforms & Protective Clothing | 3,003 | 4,120 | 3,700 | 1,000 |
| 2070 | Travel - Staff | 8,999 | 3,392 | 3,392 | 6,825 |
| 2075 | Travel - Business | 31,147 | 49,526 | 43,400 | 32,145 |
| 2100 | Entertainment | 3,158 | 6,796 | 5,566 | 2,400 |
| 2105 | Official Celebrations | 1,992 | 3,000 | 2,920 | 3,000 |
| 2130 | Printing & Stationery | 21,602 | 7,363 | 7,362 | 5,076 |
| 2135 | Stores | 3,889 | 3,258 | 3,257 | 4,130 |
| 2185 | R&M - Buildings | 70,383 | 29,727 | 29,726 | 8,230 |
| 2190 | R&M - Office Equipment | - | - | - | 1,500 |
| 2200 | R&M - Motor Vehicles | 1,423 | - | - | - |
| 2315 | Utilities | - | - | - | 257 |
| 2330 | Telephone / Internet | 14,339 | 2,350 | 1,176 | 2,350 |
| 2370 | Membership Fees & Subscriptions | 76 | - | - | - |
| 2495 | Plant & Equipment Purchases | 37,575 | 4,000 | 1,998 | 9,530 |
| 2605 | Library/Periodicals | 242 | 770 | - | 2,000 |
| 2625 | Family Court Expenses | 4,800 | 4,118 | 3,000 | 6,000 |
| Total Expense: | | 1,398,751 | 1,835,302 | 1,616,693 | 1,866,055 |

Table 30 Border Control (45)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1225 | Licenses-Trading | - | - | 350 | - |
| 1325 | Passport Fees and Photographs | 215,513 | 197,640 | 295,317 | 180,000 |
| 1335 | Visa Fees - RPC | - | - | 200 | - |
| 1475 | Miscellaneous Revenue | - | - | 100 | - |
| 1485 | Quarantine Fees | 49,990 | 45,000 | 43,992 | 60,000 |
| 1495 | Service Fees | 250 | - | - | - |
| 1575 | Visa Fees (Other Business) | 3,644,990 | 2,600,000 | 2,708,286 | 2,000,000 |
| Total Revenue: | | 3,910,742 | 2,842,640 | 3,048,245 | 2,240,000 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 293,096 | 380,901 | 290,400 | 473,258 |
| 2020 | Salary Expatriate | 55,846 | 66,000 | 57,269 | 75,000 |
| 2035 | Overtime - local | 166,930 | 224,640 | 168,998 | 190,324 |
| 2040 | Staff Training | - | 5,200 | 3,200 | 29,876 |
| 2050 | Uniforms & Protective Clothing | 19,565 | 16,600 | 11,776 | 15,589 |
| 2055 | Consultants fees | - | - | - | 36,996 |
| 2070 | Travel - Staff | 8,110 | 11,140 | 7,210 | 13,570 |
| 2075 | Travel - Business | 63,932 | 43,000 | 21,051 | 86,150 |
| 2100 | Entertainment | 5,913 | 6,000 | 4,648 | 6,000 |
| 2130 | Printing & Stationery | 9,164 | 120,368 | 116,626 | 17,927 |
| 2135 | Stores | 15,003 | 5,891 | 4,138 | 6,359 |
| 2185 | R&M - Buildings | 54,459 | 12,600 | 9,637 | 7,500 |
| 2190 | R&M - Office Equipment | 20,000 | 18,000 | 12,728 | 18,000 |
| 2200 | R&M - Motor Vehicles | 2,019 | - | - | - |
| 2330 | Telephone / Internet | 47,456 | 4,560 | 1,209 | 4,560 |
| 2370 | Membership Fees & Subscriptions | 1,842 | 2,000 | 1,748 | 2,000 |
| 2495 | Plant & Equipment Purchases | 10,042 | 108,663 | 52,416 | 5,668 |
| 2600 | Postage | 371 | 500 | 224 | 1,500 |
| 2700 | Deportee Revomal | - | 22,000 | 10,409 | 10,140 |
| Total Expense: | | 773,748 | 1,048,063 | 773,687 | 1,000,417 |

Table 31 Correctional Services (46)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 501,415 | 603,069 | 564,530 | 584,649 |
| 2030 | Salaries - Other Contracts | - | - | - | 8,708 |
| 2040 | Staff Training | - | 4,900 | 4,900 | 5,000 |
| 2050 | Uniforms & Protective Clothing | 2,690 | 26,500 | 26,497 | 26,350 |
| 2072 | Meals and Drinks - Staff | - | - | - | 2,950 |
| 2100 | Entertainment | - | - | - | 500 |
| 2130 | Printing & Stationery | 454 | 2,677 | 2,677 | 3,000 |
| 2135 | Stores | 3,853 | 6,986 | 5,674 | 5,000 |
| 2185 | R&M - Buildings | 1,205 | 7,903 | 7,903 | 6,000 |
| 2190 | R&M - Office Equipment | - | 453 | 453 | 1,000 |
| 2205 | R&M - Plant | 2,273 | 4,000 | 3,807 | - |
| 2315 | Utilities | 10,791 | 15,520 | 13,579 | 16,102 |
| 2330 | Telephone / Internet | 14,080 | - | - | - |
| 2495 | Plant & Equipment Purchases | - | 84,096 | 83,287 | 5,800 |
| 2585 | Rations | 42,034 | 51,600 | 47,041 | 55,800 |
| 2590 | Correctional Services Supplies | 3,420 | 8,032 | 6,295 | 10,000 |
| | Total Expense: | 582,216 | 815,736 | 766,641 | 730,860 |

Table 32 Directorate of TVET (50)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1475 | Miscellaneous Revenue | - | 180,000 | 26,500 | 58,500 |
| Total Revenue: | | - | 180,000 | 26,500 | 58,500 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | - | 252,461 | 46,170 | 314,608 |
| 2030 | Salaries - Other Contracts | - | - | - | 159,200 |
| 2050 | Uniforms & Protective Clothing | - | 80,000 | - | 22,500 |
| 2075 | Travel - Business | - | 20,000 | 3,101 | 15,485 |
| 2100 | Entertainment | - | 13,850 | 13,850 | 1,000 |
| 2130 | Printing & Stationery | - | 60,285 | 15,621 | 26,000 |
| 2132 | TVET Supplies | - | 527,000 | 459,773 | 250,000 |
| 2135 | Stores | - | 37,710 | 281 | 4,020 |
| 2185 | R&M - Buildings | - | 41,500 | 12,006 | 1,000 |
| 2315 | Utilities | - | 10,000 | 10,000 | - |
| 2330 | Telephone / Internet | - | 4,230 | - | 2,520 |
| 2495 | Plant & Equipment Purchases | - | 117,100 | 99,355 | 1,000 |
| 2496 | Building and Structures | - | 378,100 | 164,332 | 63,000 |
| Total Expense: | | - | 1,542,236 | 824,490 | 860,333 |

Table 33 Education (51)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1475 | Miscellaneous Revenue | 1,242 | - | - | - |
| 1550 | Canteen Fees | 1,850 | - | 500 | - |
| Total Revenue: | | 3,092 | - | 500 | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 2,071,710 | 2,206,246 | 2,061,085 | 2,440,681 |
| 2020 | Salary Expatriate | 659,082 | 513,091 | 513,091 | 352,400 |
| 2026 | Directors Fees | - | - | - | 750 |
| 2030 | Salaries - Other Contracts | 1,307,280 | 1,554,680 | 1,334,404 | 1,508,229 |
| 2040 | Staff Training | 133,600 | 79,236 | 73,898 | 98,639 |
| 2055 | Consultants fees | - | - | - | 120,000 |
| 2070 | Travel - Staff | 69,830 | 85,700 | 31,990 | 89,800 |
| 2075 | Travel - Business | 107,868 | 84,446 | 59,447 | 60,180 |
| 2100 | Entertainment | - | 25,600 | 20,807 | 13,690 |
| 2130 | Printing & Stationery | 120,142 | 120,170 | 16,987 | 120,046 |
| 2132 | TVET Supplies | 177,666 | - | - | - |
| 2135 | Stores | 29,960 | 34,000 | 5,432 | 42,432 |
| 2185 | R&M - Buildings | 139,797 | 191,706 | 124,066 | 120,000 |
| 2200 | R&M - Motor Vehicles | 12,783 | - | - | - |
| 2205 | R&M - Plant | 31,114 | - | - | - |
| 2315 | Utilities | 292,639 | 408,213 | 313,211 | 409,247 |
| 2330 | Telephone / Internet | 14,430 | - | - | - |
| 2370 | Membership Fees & Subscriptions | 6,657 | 92,668 | 71,695 | 92,668 |
| 2440 | Scholarships - School & Trade | 1,041,101 | 1,290,673 | 1,268,585 | 1,341,852 |
| 2495 | Plant & Equipment Purchases | 96,320 | 103,634 | 4,284 | 710,199 |
| 2496 | Building and Structures | - | 100,000 | 100,000 | 66,000 |
| 2575 | Local Transport | - | 15,170 | 7,350 | - |
| 2585 | Rations | 2,209,516 | 1,926,161 | 1,763,312 | 2,290,000 |
| 2705 | NEAT Scheme | 18,020 | 145,643 | 137,495 | 200,000 |
| Total Expense: | | 8,539,513 | 8,977,037 | 7,907,137 | 10,076,813 |

Table 34 Youth Affairs (52)

| Natural Account | Natural Account Description | 2017-18 Actual | 2018-19 Revised Budget | 2018-19 Year To Date Actual | 2019-20 Proposed Budget |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 82,245 | 115,954 | 86,521 | 117,809 |
| 2030 | Salaries - Other Contracts | - | 5,000 | - | 34,860 |
| 2075 | Travel - Business | - | 5,000 | - | 5,000 |
| 2100 | Entertainment | 1,399 | 200 | 40 | 1,099 |
| 2105 | Official Celebrations | 8,979 | 8,135 | 8,134 | 9,050 |
| 2130 | Printing & Stationery | 400 | 90 | 90 | 2,000 |
| 2135 | Stores | 41 | - | - | 749 |
| 2195 | R&M - Office Premises | 11,416 | 16,791 | 16,791 | 1,400 |
| 2200 | R&M - Motor Vehicles | 1,698 | - | - | - |
| 2205 | R&M - Plant | - | - | - | 1,000 |
| 2330 | Telephone / Internet | 14,080 | - | - | - |
| 2495 | Plant & Equipment Purchases | 8,777 | 4,672 | 1,373 | 1,500 |
| | Total Expense: | 129,036 | 155,842 | 112,949 | 174,467 |

Table 35 Health (61)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|--------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1330 | Visa Check up | 14,674 | 12,000 | 8,621 | 10,008 |
| 1475 | Miscellaneous Revenue | 12,600 | - | 1,500 | 1,200 |
| 1495 | Service Fees | - | - | 28,478 | 25,200 |
| 1520 | Food Handler Check up | 4,880 | 5,000 | 5,520 | 4,800 |
| 1555 | Spectacles, Drugs etc | 2,655 | 5,000 | 880 | 1,000 |
| 1565 | Medical Services | 3,115 | 5,000 | 4,311 | 4,800 |
| Total Revenue: | | 37,924 | 27,000 | 49,310 | 47,008 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 1,816,672 | 1,859,721 | 1,716,543 | 2,638,153 |
| 2020 | Salary Expatriate | 1,454,355 | 1,479,203 | 1,446,454 | 2,030,895 |
| 2025 | Allowances - Staff Contract | 646,017 | 203,000 | 150,694 | 105,000 |
| 2040 | Staff Training | 47,771 | - | - | - |
| 2050 | Uniforms & Protective Clothing | 6,820 | 17,470 | 11,704 | 10,000 |
| 2055 | Consultants fees | 4,307 | 18,480 | 18,480 | 20,000 |
| 2070 | Travel - Staff | 172,695 | 250,000 | 195,199 | 251,600 |
| 2072 | Meals and Drinks - Staff | - | - | - | 101,000 |
| 2075 | Travel - Business | 36,831 | 60,000 | 47,379 | 25,000 |
| 2100 | Entertainment | 11,860 | 15,000 | 15,000 | 10,000 |
| 2130 | Printing & Stationery | 24,498 | 74,250 | 32,505 | 48,000 |
| 2135 | Stores | 4,633 | 5,000 | 4,042 | 7,000 |
| 2185 | R&M - Buildings | 176,499 | 342,220 | 270,624 | - |
| 2190 | R&M - Office Equipment | 9,586 | 10,000 | 5,860 | 9,000 |
| 2191 | R&M Medical Equipment | 108,385 | 47,230 | 47,230 | 120,000 |
| 2200 | R&M - Motor Vehicles | 60,353 | - | - | - |
| 2205 | R&M - Plant | 12,197 | 60,000 | 59,678 | 60,000 |
| 2220 | Nauru Community Housing | 49,630 | 50,000 | 49,400 | 50,000 |
| 2315 | Utilities | 1,327,340 | 1,500,000 | 1,213,632 | 1,500,000 |
| 2330 | Telephone / Internet | 129,136 | 125,040 | 3,940 | 5,040 |
| 2370 | Membership Fees & Subscriptions | - | 3,000 | - | - |
| 2461 | Primary Health Care Services | 88,692 | 54,231 | 52,599 | 52,731 |
| 2462 | NCD Control & Health Promotion | 31,495 | - | - | 10,000 |
| 2463 | Environmental Health and Food safety | 83,857 | 70,500 | 33,905 | 50,000 |
| 2464 | Management Monitoring & Evaluation | - | 5,800 | 2,772 | 20,000 |
| 2467 | Drugs and Medicines | 754,513 | 800,000 | 747,803 | 750,000 |
| 2468 | Dental Supplies | 10,440 | 90,000 | 64,454 | 80,000 |
| 2469 | Dialysis Supplies | 219,481 | 350,000 | 348,919 | 350,000 |
| 2471 | Medical Consumable | 313,656 | 700,000 | 693,281 | 700,000 |
| 2472 | Laboratory supplies | 184,465 | 398,000 | 398,000 | 348,000 |
| 2473 | Radiology Supplies | 15,630 | 20,000 | 19,996 | 20,000 |
| 2474 | Clinical Education Supplies | 1,698 | 20,000 | 19,266 | 20,000 |
| 2475 | Overseas Medical Treatment | 5,472,574 | 4,997,567 | 4,686,194 | 3,000,000 |
| 2480 | Medical Equipment | 112,451 | 313,400 | 179,280 | 113,400 |
| 2495 | Plant & Equipment Purchases | 158,545 | 173,445 | 73,870 | - |
| 2496 | Building and Structures | - | 477,816 | 477,816 | 300,000 |
| 2585 | Rations | 600,755 | 675,000 | 569,717 | 588,000 |
| Total Expense: | | 14,147,834 | 15,265,373 | 13,656,236 | 13,392,819 |

Table 36 Sports (62)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1475 | Miscellaneous Revenue | - | - | 5,700 | - |
| Total Revenue: | | - | - | 5,700 | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 73,905 | 92,388 | 76,117 | 116,564 |
| 2075 | Travel - Business | 10,774 | 27,378 | 27,377 | 10,410 |
| 2100 | Entertainment | 1,050 | 4,200 | 3,964 | 5,000 |
| 2130 | Printing & Stationery | 939 | 887 | 887 | 880 |
| 2135 | Stores | 477 | 500 | 493 | 500 |
| 2200 | R&M - Motor Vehicles | 82 | - | - | - |
| 2495 | Plant & Equipment Purchases | 4,405 | 13,298 | 13,298 | - |
| 2496 | Buliding & Structures | 1,606,000 | - | - | - |
| 2580 | Public Works | - | 19,804 | 19,804 | - |
| 2615 | Other Subsidies & Donations | 203,462 | 142,214 | 142,214 | - |
| 2617 | Donations - local | - | 682,474 | 476,835 | 847,532 |
| Total Expense: | | 1,901,093 | 983,143 | 760,988 | 980,886 |

Table 37 Department of Infrastructure Development (63)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 19,491 | 47,873 | 14,351 | 44,638 |
| 2030 | Salaries - Other Contracts | 10,919 | - | - | - |
| 2130 | Printing & Stationery | - | - | - | 200 |
| 2135 | Stores | - | 2,140 | 334 | 668 |
| 2495 | Plant & Equipment Purchases | 5,440 | 13,960 | 2,313 | - |
| 2496 | Building and Structures | - | 924,000 | 917,142 | - |
| 2580 | Public Works | 2,555,265 | 1,203,300 | 1,187,904 | 376,800 |
| | Total Expense: | 2,591,115 | 2,191,273 | 2,122,043 | 422,306 |

Table 38 Foreign Affairs – Secretariat (71)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 295,200 | 348,500 | 324,995 | 394,458 |
| 2040 | Staff Training | 4,264 | 7,000 | - | 14,000 |
| 2045 | Recruitment | - | 600 | 450 | - |
| 2070 | Travel - Staff | 14,275 | 59,000 | 53,983 | 108,000 |
| 2075 | Travel - Business | 125,991 | 222,100 | 147,462 | 227,645 |
| 2100 | Entertainment | 1,890 | 5,000 | 4,950 | 5,000 |
| 2110 | Protocol | 64,720 | 88,500 | 79,838 | 56,500 |
| 2130 | Printing & Stationery | 9,381 | 10,340 | 4,523 | 5,340 |
| 2135 | Stores | 2,539 | 6,100 | 4,410 | 6,000 |
| 2190 | R&M - Office Equipment | 2,160 | 3,000 | - | 1,000 |
| 2200 | R&M - Motor Vehicles | 3,583 | 600 | 448 | - |
| 2330 | Telephone / Internet | 16,853 | 7,000 | 3,888 | 1,200 |
| 2370 | Membership Fees & Subscriptions | 402,184 | 265,524 | 184,373 | 395,888 |
| 2495 | Plant & Equipment Purchases | - | 6,000 | 5,764 | - |
| | Total Expense: | 943,038 | 1,029,264 | 815,083 | 1,215,031 |

Table 39 Foreign Affairs - Brisbane (72)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 119,084 | 59,241 | 49,145 | 59,241 |
| 2020 | Salary Expatriate | 190,218 | 397,951 | 319,489 | 397,736 |
| 2030 | Salaries - Other Contracts | 36,000 | 36,000 | 31,646 | 69,400 |
| 2040 | Staff Training | 1,555 | 3,000 | - | 3,000 |
| 2045 | Recruitment | 93,051 | - | - | - |
| 2070 | Travel - Staff | - | 9,496 | 2,619 | 22,050 |
| 2075 | Travel - Business | 13,069 | 10,000 | 9,153 | 15,460 |
| 2100 | Entertainment | 5,514 | 6,000 | 2,088 | 3,000 |
| 2105 | Official Celebrations | 5,000 | 6,750 | 4,200 | 3,750 |
| 2130 | Printing & Stationery | 2,540 | 2,500 | 993 | 9,000 |
| 2135 | Stores | 3,745 | 4,000 | 3,783 | 4,000 |
| 2155 | House Rental | 82,300 | 147,200 | 120,677 | 147,200 |
| 2165 | Office Rental | 210,112 | 138,600 | 114,803 | 166,200 |
| 2185 | R&M - Buildings | - | 20,672 | 15,887 | 21,412 |
| 2190 | R&M - Office Equipment | 1,149 | 3,880 | 1,067 | 3,880 |
| 2195 | R&M - Office Premises | 17,735 | - | - | - |
| 2200 | R&M - Motor Vehicles | 14,864 | 13,500 | 7,783 | 12,750 |
| 2275 | Purchase of Petrol | 29,706 | 42,072 | 34,859 | 25,168 |
| 2280 | Purchase of Diesel | - | 9,984 | 4,400 | 9,984 |
| 2315 | Utilities | 13,255 | 18,000 | 14,950 | 10,000 |
| 2330 | Telephone / Internet | 27,955 | 37,800 | 37,741 | 40,200 |
| 2370 | Memebership Fees & Subscriptions | 12,934 | 29,132 | 15,245 | 11,132 |
| 2495 | Plant & Equipment Purchases | 41,093 | 1,000 | 248 | - |
| 2560 | Educational Expenses - Special | 1,442 | 8,000 | 2,851 | 4,000 |
| 2565 | Insurance | 20,255 | 19,668 | 15,689 | 19,668 |
| 2575 | Local Transport | 20,245 | 19,571 | 13,495 | 19,816 |
| 2600 | Postage | 263 | 1,800 | 651 | 900 |
| | Total Expense: | 963,084 | 1,045,817 | 823,462 | 1,078,947 |

Table 13 Foreign Affairs – Suva (73)

| Natural Account | Natural Account Description | 2017-18 Actual | 2018-19 Revised Budget | 2018-19 Year To Date Actual | 2019-20 Proposed Budget |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| Total Revenue: | | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 97,688 | 121,094 | 86,331 | 125,570 |
| 2020 | Salary Expatriate | 34,612 | 45,750 | 29,755 | 53,845 |
| 2035 | Overtime - local | - | - | - | 4,750 |
| 2050 | Uniforms & Protective Clothing | - | - | - | 2,825 |
| 2070 | Travel - Staff | - | 49,291 | 13,508 | 49,291 |
| 2075 | Travel - Business | 43,257 | 57,153 | 29,702 | 48,495 |
| 2100 | Entertainment | 14,510 | 26,493 | 9,648 | 31,182 |
| 2105 | Official Celebrations | 6,407 | 9,903 | 7,568 | 11,653 |
| 2130 | Printing & Stationery | 4,761 | 4,897 | 3,019 | 5,765 |
| 2135 | Stores | 1,292 | 1,347 | 1,031 | 1,097 |
| 2155 | House Rental | 68,286 | 94,782 | 66,037 | 101,702 |
| 2165 | Office Rental | 24,279 | 26,944 | 22,105 | 31,711 |
| 2185 | R&M - Buildings | 1,943 | 137,984 | 3,027 | 73,412 |
| 2190 | R&M - Office Equipment | 6,945 | 8,436 | 4,457 | 8,690 |
| 2200 | R&M - Motor Vehicles | 11,379 | 24,122 | 8,046 | 28,392 |
| 2275 | Purchase of Petrol | 9,201 | 10,860 | 7,060 | 12,780 |
| 2280 | Purchase of Diesel | 19,118 | 23,746 | 18,229 | 54,887 |
| 2315 | Utilities | 11,532 | 17,138 | 4,089 | 20,171 |
| 2330 | Telephone / Internet | 14,631 | 14,328 | 10,913 | 16,866 |
| 2370 | Memembership Fees & Subscriptions | - | - | - | - |
| 2460 | Medical Expenses | 3,363 | 11,281 | 4,392 | 13,278 |
| 2495 | Plant & Equipment Purchases | 110,944 | 7,263 | 2,332 | 42,860 |
| 2560 | Educational Expenses - Special | 1,340 | 9,810 | 1,419 | 11,547 |
| 2565 | Insurance | 141 | 168 | 130 | 2,910 |
| 2570 | Bank Charges | 988 | 720 | 350 | 848 |
| 2600 | Postage | 212 | 648 | 52 | 763 |
| 2618 | Donations - overseas | - | - | - | 3,531 |
| 2690 | Foreign exchange gains/losses | 1,967 | 3,000 | - | 3,000 |
| Total Expense: | | 488,794 | 707,158 | 333,202 | 761,821 |

Table 41 Foreign Affairs – New York (74)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 205,831 | 287,780 | 287,780 | 352,251 |
| 2020 | Salary Expatriate | 131,882 | 181,070 | 166,395 | 239,378 |
| 2025 | Allowances - Staff Contract | 95,612 | 107,361 | 107,361 | 45,664 |
| 2035 | Overtime - local | - | - | - | 35,036 |
| 2070 | Travel - Staff | 108,034 | 91,470 | 91,470 | - |
| 2075 | Travel - Business | 220,260 | 272,084 | 240,916 | 320,337 |
| 2100 | Entertainment | 16,158 | 46,824 | 45,512 | 44,088 |
| 2130 | Printing & Stationery | 8,647 | 16,450 | 14,975 | 19,416 |
| 2155 | House Rental | 227,098 | 283,489 | 262,608 | 375,644 |
| 2165 | Office Rental | 336,469 | 151,694 | 131,936 | 262,774 |
| 2190 | R&M - Office Equipment | - | 1,671 | - | 1,168 |
| 2200 | R&M - Motor Vehicles | - | - | - | 5,197 |
| 2205 | R&M - Plant | 1,481 | 5,071 | 1,020 | 10,073 |
| 2275 | Purchase of Petrol | 14,432 | 14,348 | 3,930 | 8,759 |
| 2315 | Utilities | 15,393 | 22,262 | 17,747 | 31,533 |
| 2330 | Telephone / Internet | 79,462 | 95,142 | 88,289 | 112,993 |
| 2370 | Membership Fees & Subscriptions | 93,710 | 83,646 | 66,086 | 125,359 |
| 2495 | Plant & Equipment Purchases | 6,249 | 15,115 | 14,742 | 2,920 |
| 2560 | Educational Expenses - Special | - | - | - | 40,876 |
| 2565 | Insurance | 205,830 | 263,278 | 241,780 | 294,540 |
| 2570 | Bank Charges | 14,465 | 21,027 | 16,330 | 24,818 |
| 2600 | Postage | 1,472 | 4,453 | 565 | 1,000 |
| 2620 | Lease & Charter Payments | 44,604 | 56,500 | 50,552 | 66,686 |
| 2690 | Foreign exchange gains/losses | - | 44,283 | - | 46,375 |
| | Total Expense: | 1,827,087 | 2,065,018 | 1,849,993 | 2,466,884 |

Table 42 Foreign Affairs - Taiwan (75)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 81,725 | 84,589 | 63,363 | 89,872 |
| 2020 | Salary Expatriate | 81,036 | 85,761 | 64,229 | 103,999 |
| 2025 | Allowances - Staff Contract | - | 8,840 | 6,460 | 8,840 |
| 2030 | Salaries - Other Contracts | 10,108 | 14,391 | 9,931 | 12,678 |
| 2070 | Travel - Staff | 38,703 | - | - | - |
| 2075 | Travel - Business | 65,829 | 110,756 | 59,280 | 70,794 |
| 2100 | Entertainment | 8,667 | 11,243 | 7,199 | 7,032 |
| 2105 | Official Celebrations | 4,366 | 6,984 | 5,381 | 5,729 |
| 2130 | Printing & Stationery | 240 | 601 | 300 | 652 |
| 2135 | Stores | 1,555 | 1,045 | 228 | 1,135 |
| 2155 | House Rental | 27,503 | 31,069 | 21,260 | 33,760 |
| 2165 | Office Rental | 28,561 | 34,072 | 22,187 | 37,023 |
| 2190 | R&M - Office Equipment | 4,468 | 2,077 | 1,320 | 2,257 |
| 2200 | R&M - Motor Vehicles | 2,692 | 3,629 | 1,562 | 6,660 |
| 2275 | Purchase of Petrol | 1,221 | 3,913 | 2,912 | 3,366 |
| 2315 | Utilities | 14,174 | 18,505 | 9,654 | 21,580 |
| 2330 | Telephone / Internet | 12,639 | 13,607 | 9,588 | 14,786 |
| 2370 | Memebership Fees & Subscriptions | 237 | 1,031 | 319 | 1,121 |
| 2460 | Medical Expenses | 1,900 | 4,290 | 2,617 | 4,661 |
| 2495 | Plant & Equipment Purchases | 4,058 | 5,999 | 2,098 | 2,172 |
| 2560 | Educational Expenses - Special | 54,927 | 27,694 | 22,285 | 47,687 |
| 2565 | Insurance | 12,151 | 14,026 | 9,235 | 13,557 |
| 2570 | Bank Charges | 810 | 1,188 | 897 | 1,128 |
| 2575 | Local Transport | - | - | - | 23,805 |
| 2600 | Postage | 49 | 368 | 152 | 400 |
| 2690 | Foreign exchange gains/losses | 437 | - | - | 1,000 |
| | Total Expense: | 458,056 | 485,678 | 322,458 | 515,694 |

Table 43 Foreign Affairs - Geneva (76)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | - | 144,186 | 26,137 | 181,857 |
| 2020 | Salary Expatriate | - | - | - | 46,759 |
| 2075 | Travel - Business | - | 38,665 | 29,943 | 34,717 |
| 2100 | Entertainment | - | - | - | 14,599 |
| 2130 | Printing & Stationery | - | - | - | 4,000 |
| 2135 | Stores | - | - | - | 5,000 |
| 2155 | House Rental | - | - | - | 78,832 |
| 2190 | R&M - Office Equipment | - | - | - | 8,876 |
| 2200 | R&M - Motor Vehicles | - | - | - | 4,088 |
| 2275 | Purchase of Petrol | - | - | - | 11,387 |
| 2315 | Utilities | - | - | - | 14,015 |
| 2330 | Telephone / Internet | - | 16,690 | - | 12,555 |
| 2495 | Plant & Equipment Purchases | - | 83,449 | - | - |
| 2560 | Educational Expenses - Special | - | - | - | 5,839 |
| 2565 | Insurance | - | 28,373 | - | 74,453 |
| 2570 | Bank Charges | - | - | - | 3,000 |
| 2600 | Postage | - | - | - | 6,356 |
| 2690 | Foreign exchange gains/losses | - | - | - | 7,299 |
| 2999 | Contingency fund | - | - | - | - |
| | Total Expense: | - | 311,363 | 56,080 | 513,631 |

Table 44 High Commission India (77)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | - | 332,125 | - | 68,750 |
| 2020 | Salary Expatriate | - | - | - | 12,000 |
| 2075 | Travel - Business | - | - | - | 9,000 |
| 2100 | Entertainment | - | - | - | 5,000 |
| 2130 | Printing & Stationery | - | - | - | 2,000 |
| 2135 | Stores | - | - | - | 1,000 |
| 2185 | R&M - Buildings | - | - | - | 2,500 |
| 2200 | R&M - Motor Vehicles | - | - | - | 2,000 |
| 2275 | Purchase of Petrol | - | - | - | 8,000 |
| 2315 | Utilities | - | - | - | 6,100 |
| 2330 | Telephone / Internet | - | - | - | 8,100 |
| 2495 | Plant & Equipment Purchases | - | - | - | 125,500 |
| 2565 | Insurance | - | - | - | 19,000 |
| 2570 | Bank Charges | - | - | - | 2,000 |
| 2600 | Postage | - | - | - | 2,000 |
| 2690 | Foreign exchange gains/losses | - | - | - | 2,000 |
| | Total Expense: | - | 332,125 | - | 274,950 |

Table 45 Home Affairs (81)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 448,844 | 512,826 | 412,387 | 525,175 |
| 2020 | Salary Expatriate | 59,196 | 66,000 | 63,994 | 110,000 |
| 2030 | Salaries - Other Contracts | 2,840,000 | 2,862,240 | 2,752,020 | 2,861,600 |
| 2035 | Overtime - local | 750 | 10,800 | 10,712 | 50,800 |
| 2040 | Staff Training | - | 7,000 | 500 | 2,000 |
| 2055 | Consultants fees | - | 4,320 | 3,320 | 4,320 |
| 2075 | Travel - Business | 115,008 | 112,605 | 94,337 | 128,140 |
| 2100 | Entertainment | 9,469 | 12,640 | 12,630 | 13,820 |
| 2105 | Official Celebrations | 57,063 | 37,500 | 27,050 | 35,000 |
| 2130 | Printing & Stationery | 6,792 | 6,200 | 480 | 5,800 |
| 2135 | Stores | 2,708 | 1,700 | 573 | 1,700 |
| 2185 | R&M - Buildings | - | 2,230 | 2,000 | 1,750 |
| 2190 | R&M - Office Equipment | 700 | 1,000 | - | 1,000 |
| 2195 | R&M - Office Premises | - | - | - | 500 |
| 2200 | R&M - Motor Vehicles | 4,033 | - | - | - |
| 2205 | R&M - Plant | 3,990 | 2,900 | 80 | 2,700 |
| 2330 | Telephone / Internet | 14,268 | - | - | - |
| 2370 | Membership Fees & Subscriptions | 2,000 | 2,000 | 1,331 | 2,000 |
| 2495 | Plant & Equipment Purchases | 99,118 | 10,000 | 2,600 | 2,000 |
| 2496 | Building and Structures | - | 111,573 | 90,512 | - |
| 2630 | Safe House | 121,537 | 5,000 | 4,010 | 15,000 |
| | Total Expense: | 3,785,476 | 3,768,534 | 3,478,535 | 3,763,305 |

Table 46 Women's Affairs (82)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 96,523 | 98,106 | 66,121 | 87,306 |
| 2035 | Overtime - local | - | 10,000 | 7,104 | 40,000 |
| 2075 | Travel - Business | 43,031 | 69,025 | 33,082 | 69,025 |
| 2105 | Official Celebrations | 8,518 | 7,400 | 7,400 | 23,500 |
| 2130 | Printing & Stationery | 3,470 | 1,936 | - | 1,050 |
| 2135 | Stores | 77 | 100 | - | 1,226 |
| 2190 | R&M - Office Equipment | 2,250 | 250 | - | 250 |
| 2200 | R&M - Motor Vehicles | 2,415 | - | - | - |
| 2330 | Telephone / Internet | 14,320 | 1,440 | - | - |
| 2495 | Plant & Equipment Purchases | 37,765 | 500 | - | - |
| 2630 | Safe House | 3,730 | 177,950 | 125,883 | 96,660 |
| | Total Expense: | 212,099 | 366,707 | 239,590 | 319,017 |

Table 47 Media Bureau (83)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1475 | Miscellaneous Revenue | 530 | - | - | - |
| 1540 | Advertising Revenue | 7,069 | 30,000 | 5,694 | 30,000 |
| Total Revenue: | | 7,599 | 30,000 | 5,694 | 30,000 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 291,851 | 306,944 | 267,677 | 279,862 |
| 2030 | Salaries - Other Contracts | - | 2,000 | 1,508 | - |
| 2040 | Staff Training | - | 10,000 | 1,490 | 13,810 |
| 2050 | Uniforms & Protective Clothing | 1,970 | 2,100 | 500 | 5,206 |
| 2055 | Consultants fees | 730 | - | - | - |
| 2075 | Travel - Business | 14,971 | 22,600 | 9,998 | 53,492 |
| 2100 | Entertainment | 1,163 | 1,400 | - | 1,000 |
| 2105 | Official Celebrations | 616 | 7,200 | 6,654 | 2,500 |
| 2130 | Printing & Stationery | 2,947 | 5,648 | 5,648 | 15,668 |
| 2135 | Stores | - | 137 | 137 | 440 |
| 2185 | R&M - Buildings | 3,400 | 4,143 | 4,143 | - |
| 2190 | R&M - Office Equipment | 870 | 1,600 | 1,600 | 1,000 |
| 2200 | R&M - Motor Vehicles | 3,536 | - | - | - |
| 2330 | Telephone / Internet | 15,396 | - | - | - |
| 2370 | Memembership Fees & Subscriptions | - | 4,930 | 4,930 | 1,300 |
| 2372 | Nauru Radio Supplies | 2,999 | 13,000 | 3,992 | 9,500 |
| 2373 | Media TV Supplies | 1,870 | 29,422 | 24,115 | 9,200 |
| 2495 | Plant & Equipment Purchases | 8,185 | 32,510 | 32,324 | 42,651 |
| 2575 | Local Transport | - | 1,400 | 1,040 | - |
| 2600 | Postage | 273 | 3,000 | 490 | 3,000 |
| Total Expense: | | 350,776 | 448,034 | 366,247 | 438,629 |

Table 48 Lands & Survey (84)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1495 | Service Fees | 1,980 | 7,000 | - | 7,000 |
| 1500 | Sale of Maps | 5,360 | - | 8,650 | - |
| Total Revenue: | | 7,340 | 7,000 | 8,650 | 7,000 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 231,834 | 263,775 | 211,616 | 269,707 |
| 2020 | Salary Expatriate | 50,950 | 58,300 | 48,325 | 58,300 |
| 2040 | Staff Training | - | 5,000 | - | - |
| 2050 | Uniforms & Protective Clothing | - | 9,550 | 4,548 | 1,000 |
| 2055 | Consultants fees | - | - | - | 59,900 |
| 2070 | Travel - Staff | 1,835 | 3,000 | 2,141 | 4,000 |
| 2075 | Travel - Business | 1,915 | 3,000 | 2,454 | 4,000 |
| 2105 | Official Celebrations | 1,500 | 2,000 | 2,000 | 2,000 |
| 2130 | Printing & Stationery | 4,541 | 5,000 | 3,535 | 2,000 |
| 2135 | Stores | 780 | 3,000 | 2,127 | 1,000 |
| 2160 | Land Rental | 4,512,391 | 5,020,037 | 5,013,015 | 4,980,932 |
| 2185 | R&M - Buildings | - | 1,000 | 1,000 | 1,000 |
| 2190 | R&M - Office Equipment | 881 | 1,000 | 980 | 1,000 |
| 2200 | R&M - Motor Vehicles | 9,762 | - | - | - |
| 2205 | R&M - Plant | - | 500 | 500 | 500 |
| 2370 | Membership Fees & Subscriptions | - | 500 | - | - |
| 2495 | Plant & Equipment Purchases | 6,840 | 9,600 | 5,968 | 127,000 |
| 2610 | Survey Supplies | - | 1,450 | 1,215 | 1,500 |
| Total Expense: | | 4,823,228 | 5,386,712 | 5,299,423 | 5,513,839 |

Table 49 Lands Committee (85)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1475 | Miscellaneous Revenue | - | 100 | - | 100 |
| 1495 | Service Fees | 3,534 | 1,900 | 3,290 | 1,900 |
| | Total Revenue: | 3,534 | 2,000 | 3,290 | 2,000 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 81,121 | 84,350 | 84,350 | 81,955 |
| 2025 | Allowances - Staff Contract | 114,425 | 125,433 | 107,361 | 123,323 |
| 2130 | Printing & Stationery | 2,078 | 3,374 | 2,205 | 3,474 |
| 2135 | Stores | 786 | 858 | 858 | 787 |
| 2185 | R&M - Buildings | 100 | 1,980 | 280 | 3,000 |
| 2495 | Plant & Equipment Purchases | 1,518 | 2,892 | 2,892 | 2,373 |
| | Total Expense: | 200,029 | 218,887 | 197,948 | 214,912 |

Table 50 Department of Land Management (86)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 70,885 | 79,701 | 60,254 | 80,852 |
| 2040 | Staff Training | 1,435 | 400 | - | - |
| 2075 | Travel - Business | 1,897 | - | - | 1,600 |
| 2105 | Official Celebrations | - | 500 | 500 | 1,000 |
| 2130 | Printing & Stationery | 330 | 1,000 | 841 | 1,000 |
| 2135 | Stores | 190 | 400 | 335 | 800 |
| 2185 | R&M - Buildings | 82 | 7,500 | 7,000 | 500 |
| 2200 | R&M - Motor Vehicles | 870 | - | - | - |
| 2205 | R&M - Plant | - | 200 | - | - |
| 2495 | Plant & Equipment Purchases | 600 | - | - | - |
| | Total Expense: | 76,290 | 89,701 | 68,931 | 85,752 |

Table 51 Department of Transport (91)

| Natural Account | Natural Account Description | 2017-18 Actual | 2018-19 Revised Budget | 2018-19 Year To Date Actual | 2019-20 Proposed Budget |
|-----------------------------------|---------------------------------|----------------|------------------------|-----------------------------|-------------------------|
| Revenue by Natural Account | | | | | |
| 1300 | Registration Fees-Motor Cars | 82,070 | - | 62,392 | 68,709 |
| 1305 | Registration Fees-Motorcycles | 10,845 | - | 4,785 | 6,036 |
| 1310 | Vehicle/Insurance Fees | 179,495 | - | 163,558 | - |
| 1360 | D.C.A-Pax Levy | 289,225 | 968,700 | 1,741,450 | 1,871,520 |
| 1365 | D.C.A.-Departure Taxes | 258,800 | 879,600 | 1,647,150 | 1,780,740 |
| 1370 | D.C.A.-Air Navigation Fees | 608,796 | 684,000 | 935,882 | 902,652 |
| 1375 | D.C.A.-Landing Fees | 1,115,768 | 728,688 | 1,073,036 | 1,106,664 |
| 1380 | D.C.A.-Rental Fees | 139,285 | 211,800 | 131,186 | 133,728 |
| 1475 | Miscellaneous Revenue | 46,750 | - | 27,915 | 32,520 |
| 1480 | Bus Services | 269 | - | 2,188 | 1,200 |
| 1495 | Service Fees | 36 | - | 200 | - |
| Total Revenue: | | 2,731,338 | 3,472,788 | 5,789,741 | 5,903,769 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 647,165 | 975,976 | 648,208 | 1,190,695 |
| 2020 | Salary Expatriate | - | - | 0 | 44,100 |
| 2026 | Directors Fees | 1,800 | 2,400 | 1,000 | 2,400 |
| 2030 | Salaries - Other Contracts | 77,362 | 120,000 | 45,983 | 52,000 |
| 2035 | Overtime - local | 149,951 | 144,000 | 123,562 | 106,000 |
| 2040 | Staff Training | 7,801 | 23,435 | 14,450 | 19,550 |
| 2050 | Uniforms & Protective Clothing | 280 | 17,889 | 10,366 | 2,550 |
| 2055 | Consultants fees | 103,951 | 154,175 | 101,439 | 113,000 |
| 2070 | Travel - Staff | 7,309 | 8,000 | 6,278 | 8,000 |
| 2072 | Meals and Drinks - Staff | - | 2,783 | 1,664 | - |
| 2075 | Travel - Business | 16,283 | 22,268 | 17,710 | 18,855 |
| 2100 | Entertainment | 853 | 8,635 | 8,471 | 400 |
| 2105 | Official Celebrations | 591 | - | - | 800 |
| 2130 | Printing & Stationery | 5,990 | 12,099 | 623 | - |
| 2135 | Stores | 47,954 | 47,775 | 34,005 | 14,347 |
| 2165 | Office Rental | 6,314 | 6,888 | 5,166 | 6,888 |
| 2185 | R&M - Buildings | 122,651 | 335,422 | 269,677 | 62,000 |
| 2190 | R&M - Office Equipment | 11,350 | 3,700 | 1,535 | 1,000 |
| 2200 | R&M - Motor Vehicles | 36,890 | 10,010 | 6,678 | 4,180 |
| 2205 | R&M - Plant | 34,765 | 31,900 | 21,974 | - |
| 2210 | R&M - Aerodrome | 76,825 | 118,845 | 118,581 | 60,000 |
| 2275 | Purchase of Petrol | - | - | - | - |
| 2315 | Utilities | 426,239 | 436,800 | 369,186 | 544,900 |
| 2330 | Telephone / Internet | 25,707 | 7,560 | 2,890 | 2,520 |
| 2370 | Membership Fees & Subscriptions | 11,725 | 11,725 | 8,925 | 11,725 |
| 2495 | Plant & Equipment Purchases | 120,140 | 149,101 | 147,523 | - |
| 2496 | Building & Structures | 212,666 | 75,033 | 66,415 | - |
| 2565 | Insurance | - | 10,000 | - | 10,000 |
| Total Expense: | | 2,152,564 | 2,736,419 | 2,032,308 | 2,275,910 |

Table 52 Maritime Transport (93)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1310 | Vehicle/Insurance Fees | - | - | - | - |
| 1400 | Port Fees | 1,475,174 | 2,065,106 | 1,198,098 | 2,045,678 |
| 1475 | Miscellaneous Revenue | - | 49,500 | 75,072 | 104,850 |
| Total Revenue: | | 1,475,174 | 2,114,606 | 1,273,169 | 2,150,528 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 689,701 | 631,288 | 587,814 | 799,211 |
| 2020 | Salary Expatriate | 119,443 | 129,268 | 120,221 | 306,000 |
| 2026 | Directors Fees | 8,850 | 7,650 | 5,100 | 13,650 |
| 2030 | Salaries - Other Contracts | - | 18,500 | 16,593 | 28,000 |
| 2035 | Overtime - local | 69,926 | 270,390 | 252,428 | 210,810 |
| 2040 | Staff Training | 42,094 | 71,000 | 65,782 | 220,620 |
| 2050 | Uniforms & Protective Clothing | 19,319 | 27,400 | 27,082 | 37,001 |
| 2055 | Consultants fees | - | - | - | 80,000 |
| 2070 | Travel - Staff | 14,600 | 15,800 | 15,380 | 26,300 |
| 2072 | Meals and Drinks - Staff | - | 80,807 | 80,803 | 81,700 |
| 2075 | Travel - Business | 88,671 | 120,000 | 76,030 | 108,000 |
| 2100 | Entertainment | 9,364 | 39,000 | 38,973 | 31,050 |
| 2130 | Printing & Stationery | 11,523 | 13,825 | 10,587 | 10,986 |
| 2135 | Stores | 65,660 | 46,000 | 43,614 | 39,979 |
| 2155 | House Rental | - | - | - | - |
| 2185 | R&M - Buildings | 94,945 | 72,000 | 71,514 | 20,000 |
| 2190 | R&M - Office Equipment | - | 1,000 | 535 | 3,000 |
| 2200 | R&M - Motor Vehicles | 6,562 | - | - | - |
| 2205 | R&M - Plant | 45,541 | 65,000 | 58,466 | 600,000 |
| 2315 | Utilities | 35,744 | 47,088 | 40,017 | 75,027 |
| 2330 | Telephone / Internet | 17,662 | 11,140 | 11,132 | 10,768 |
| 2370 | Membership Fees & Subscriptions | 13,802 | 23,920 | 23,741 | 20,400 |
| 2440 | Scholarships - School & Trade | - | - | - | - |
| 2495 | Plant & Equipment Purchases | 357,420 | 422,718 | 404,592 | 245,000 |
| 2575 | Local Transport | 756,831 | 115,432 | 101,498 | 388,000 |
| 2585 | Rations | 106,074 | 12,443 | 12,443 | - |
| 2615 | Other Subsidies & Donations | - | 1,000 | 550 | - |
| 2617 | Donations - local | - | - | - | 1,000 |
| Total Expense: | | 2,573,731 | 2,242,669 | 2,064,896 | 3,356,502 |

Table 53 ICT (95)

| Natural Account | Natural Account Description | 2017-18 Actual | 2018-19 Revised Budget | 2018-19 Year To Date Actual | 2019-20 Proposed Budget |
|-----------------------------------|--|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| 1015 | Income from Investments & Dividends-Others | 1,058,711 | - | 1,191,928 | - |
| 1190 | Telecom Tax | 1,407,429 | - | - | - |
| 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 | 6,847 | 10,560 | 7,890 | 10,000 |
| 1495 | Service Fees | 13,262 | - | 200 | - |
| Total Revenue: | | 2,488,277 | 10,560 | 1,200,018 | 10,000 |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | 225,878 | 308,913 | 230,634 | 298,832 |
| 2020 | Salary Expatriate | 115,449 | 79,054 | 79,054 | 71,500 |
| 2040 | Staff Training | 92,397 | 75,000 | 66,464 | 75,000 |
| 2050 | Uniforms & Protective Clothing | 7,298 | 16,137 | 7,349 | 8,920 |
| 2055 | Consultants fees | 11,000 | 11,000 | - | 11,000 |
| 2070 | Travel - Staff | 8,968 | 1,047 | 1,047 | 7,000 |
| 2075 | Travel - Business | 68,204 | 62,950 | 55,267 | 62,950 |
| 2100 | Entertainment | 2,450 | 2,450 | 2,450 | 2,450 |
| 2130 | Printing & Stationery | 9,245 | 9,250 | 5,988 | 9,250 |
| 2135 | Stores | 1,423 | 1,440 | 1,402 | 1,440 |
| 2190 | R&M - Office Equipment | 6,799 | 9,891 | 9,891 | 5,000 |
| 2195 | R&M - Office Premises | 36,595 | 25,793 | 25,793 | 5,000 |
| 2200 | R&M - Motor Vehicles | 9,728 | - | - | - |
| 2330 | Telephone / Internet | 885,876 | 1,812,000 | 1,629,378 | 1,644,504 |
| 2370 | Membership Fees & Subscriptions | 21,463 | 8,083 | 8,083 | 9,000 |
| 2375 | ICT Supplies | 44,754 | 64,105 | 33,304 | 60,300 |
| 2495 | Plant & Equipment Purchases | 30,422 | 58,420 | 15,408 | 18,420 |
| 2496 | Buildings & Structures | | | | 1,460,000 |
| Total Expense: | | 1,577,948 | 2,545,533 | 2,171,510 | 3,750,566 |

Table 54 Telecom (97)

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2017-18 Actual</i> | <i>2018-19 Revised Budget</i> | <i>2018-19 Year To Date Actual</i> | <i>2019-20 Proposed Budget</i> |
|-----------------------------------|------------------------------------|-----------------------|-------------------------------|------------------------------------|--------------------------------|
| Revenue by Natural Account | | | | | |
| | | - | - | - | - |
| | Total Revenue: | - | - | - | - |
| Expense by Natural Account | | | | | |
| 2015 | Salary - Local | - | 32,525 | - | 53,089 |
| 2075 | Travel - Business | - | 12,000 | 9,498 | 23,635 |
| 2130 | Printing & Stationery | - | 2,950 | 2,327 | 600 |
| 2135 | Stores | - | 1,920 | 1,919 | 500 |
| 2185 | R&M - Buildings | - | 19,639 | 19,639 | 1,000 |
| 2195 | R&M - Office Premises | - | 3,500 | 3,500 | 1,000 |
| 2370 | Membership Fees & Subscriptions | - | 6,923 | 6,923 | 7,700 |
| 2495 | Plant & Equipment Purchases | - | 62,800 | 48,601 | 500 |
| | Total Expense: | - | 142,257 | 92,408 | 88,024 |