



REPUBLIC OF NAURU

2015-16 BUDGET

AND

ESTIMATES OF REVENUE AND EXPENDITURE

BUDGET PAPER 1

CIRCULATED BY

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MINISTER FOR FINANCE OF THE REPUBLIC OF NAURU

ON THE OCCASION OF THE BUDGET 2015-16

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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 0.79 unless otherwise stated.

PART 1: FISCAL STRATEGY AND BUDGET PRIORITIES

BUDGET CONTEXT AND STRATEGY

The outlook for growth in Nauru remains good but is expected to moderate in the current year to 8.0% from the very high rates experienced in FY2013 (15.4%) and FY2014 (17.5%) . The high rates of growth have been driven by RPC-related activities in trade, transport and communications. Growth this year has been reduced due to problems associated with the port. The expectation is that in the coming year the level of RPC activity will not increase and the high level of importations seen for camp establishment and refugee housing will decline.

Given this economic scenario the 2015/16 budget has been cast in the context of fiscal consolidation. Treasury Revenue estimates for the year are \$115.2 mil there is an expectation that revenue will increase in the 2016/17 financial year from the introduction of business profits tax. It is expected to then moderate at around this level for the medium term.

Table 1 Revenue Estimates 2014-15 to 2017-18

	Est 2014-15 Revenue	2015-16	2016-17	2017-18
TREASURY REVENUE TOTAL:	115,304,477	115,212,692	120,143,009	121,344,439
DEVELOPMENT FUND TOTAL	12,584,378	27,622,869		
TOTAL REVENUES	127,888,855	142,835,561		

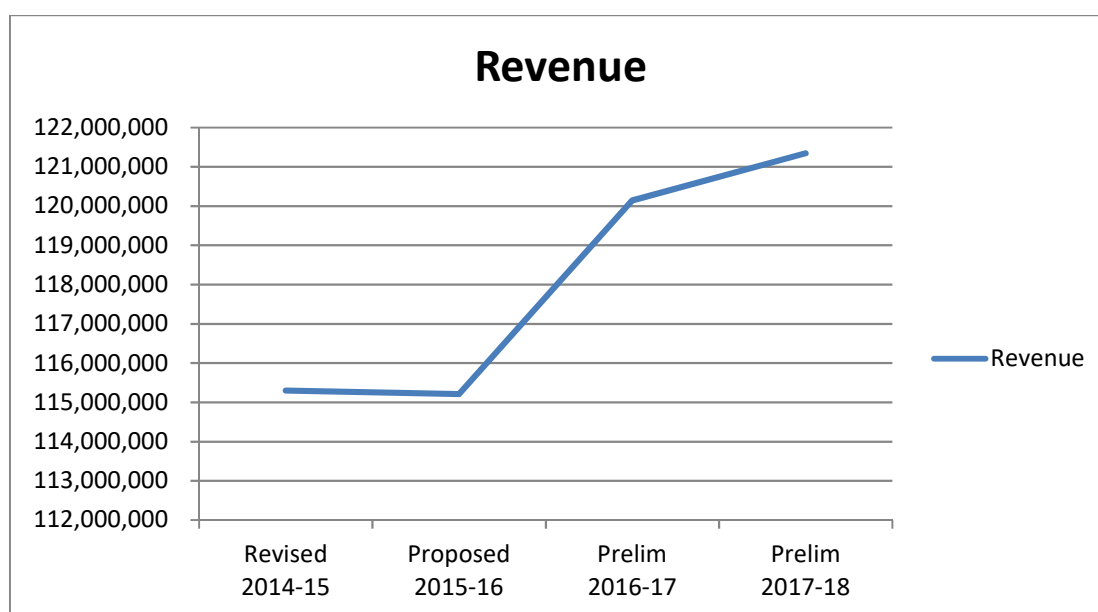


Figure 1 Revenue Flows 2014-15 to 2017-18

Source: Treasury Estimates: FMIS.

Inflation has continued to be significantly higher than forecasts and is reported to be running at 14.2%. The large scale payments to Nauruan’s during the past year have moderated and the increased consumer demand is probably driven from higher earnings derived by the working population. Short term-price increases have also occurred with some items due to shortages associated with shipping delays. Given

current growth projections it is likely that inflation may remain high throughout the next year. The latest November 2014 projections¹ forecast inflation at 7.0%.

In aggregate both revenue estimates and expenditure estimates are considerably lower than that forecast in the 2014/15. This reflects the Government moving to privatise the supply of fuel to the island relieving the appropriations of both the expenses and revenues associated with this activity. The Government proposes no new revenue measures in the 2015/16 budget. It is a year of implementation of the broadening of the island's revenue base announced in last year's budget.

RPC related revenues are now the dominant revenue stream to Government but were subject to political and other externalities outside the control of the government. The Government has moved to remove this uncertainty through the signing of a 5 year plan that provides surety of around \$31.5 mil in non *per capita* based grants and reimbursable expenses from the Australian Government associated with hosting the RPC asylum seekers and refugees in the community. This agreement is expected to provide a surety over revenues from this source for the next ten years. On this basis these funds represent the largest single revenue stream to Government.

Fishery related revenue has continued to grow during 2014/15 and now represents the second largest source of Government revenues, it is assumed that any remaining growth will be subject to market prices for Tuna as the full quota of days is now allocated.

Phosphate exports are lower than the 2014/15 budget estimates. Due to port, weather and mining factors the production and export figures were not met. The estimates included in the 2015/16 estimates are based on new mining equipment and techniques and the assumption that port movements are reliable. The lower exchange rate of the Australian dollar to US does provide some cushion associated with lower tonnage production. Government is not however expecting any direct revenue contribution from phosphate production.

In this environment, the Government will continue its strategy to:

Maintain limited fiscal expansion, direct significant savings to the future and undertake key infrastructure investment that has lasting economic and social impact and "future proofs" Nauru against economic shock.

The Government has limited fiscal expansion during the current year to identified revenue increases. It has maintained its commitment to use the increased revenues to Government to fund the Nauru Trust fund and will double its contribution in the 2015/16 financial year. It has through salary restructuring increased the rewards to the civil service to provide a basis for longer term productivity gains.

The Government's high priority investments in the 2015/16 budget are directed to improving the social benefits of the people and could be characterised as:

"Rebuilding Nauru".

The budget process for 2015/16 continued the move to establish budgeting within a Medium Term Expenditure Framework. Treasury commenced the budget process by preparing a Medium Term Fiscal Framework (MTFF) on which resource ceilings were recommended for departments within the aggregate resource envelope. These recommendations were used in the assessment of departmental budget bids.

The Annual Operating Plans (AOPs) of departments were made an integral part of the budget documents submissions along with requirements to produce Annual Procurement Plans (APPs) based upon their

¹ ADB Projections, Budget Analysis, Pacific Economic Monitor, Dec 2014

Ordinary Operating Budget submissions. These budget refinements have been made to provide better links between plans and budgets and improve budget execution by departments. The departmental AOPs now form Budget Paper 3 and are available for public review.

BUDGET AGGREGATES

Table 2 Budget Aggregates -Domestic Revenue and Expense by Account Group

Whole of Government Summary		2014-15 Revised Budget	2015-16 Proposed Budget
Treasury Revenue Total		115,304,477	115,212,692
Treasury Expenditure Total		115,208,281	115,072,474
Net Surplus/(Deficit)		96,196	140,219
Add Cash Reserves			
OVERALL FINANCIAL POSITION		96,196	140,219

Account Group No.	Account Group Description	2014-15 Revised Budget	2015-16 Proposed Budget
005	Fishing Licenses	28,966,222	26,177,759
010	Customs Duties	17,936,957	17,374,400
015	Fuel Sales	11,954,803	764,365
020	Ronphos Royalties	7,295,200	3,972,109
025	Ronphos Dividends	2,067,047	
030	Civil Aviation Revenue	2,503,933	3,714,900
035	Port Fees	1,000,461	2,000,000
040	Warehouse Sales		600
045	Telecom Tax & Dividends	764,340	840,000
052	Taxation Revenue	5,408,000	10,400,000
053	DJBC Operation		8,451,300
055	Other Income	5,425,896	5,028,045
056	Visa Revenues	19,440,110	31,200,000
057	Income from Other SOEs	7,871,698	1,950,000
060	General Budget Support	4,669,810	3,339,214
195	Development Receipt	-	-
TREASURY REVENUE TOTAL:		115,304,477	115,212,692

Account Group No.	Account Group Description	2014-15 Revised Budget	2015-16 Proposed Budget
105	Salary - Local	18,303,133	14,960,173
106	Staff Costs - Expatriate	9,509,996	11,052,319
110	Staff Training	693,264	1,105,361
120	Business Travel	3,990,746	4,427,495
135	Printing & Stationery	292,497	442,913

140	Office & House Rentals	3,088,688	4,149,156
141	Land Lease	6,645,835	6,698,561
145	Plants & Equipment (Including R&M)	4,246,422	3,551,607
146	Special Projects	10,288,292	14,234,742
147	Warehouse Procurement	-	100,000
150	Fuel	22,556,998	1,842,115
155	Electricity Expenses	1,647,560	1,581,759
156	Telephone / Internet	819,766	1,123,449
157	Membership Fees	629,555	1,005,314
160	Social Welfare	2,869,170	3,096,194
161	Scholarships	982,879	1,039,791
165	Overseas Medical Expenses	5,089,793	2,500,000
170	Public Debts	5,973,813	2,400,930
171	Subsidies & Donations	4,564,313	9,327,631
175	Miscellaneous Expenses	13,015,562	30,432,964
TREASURY EXPENSE TOTAL:		115,208,281	115,072,474

The Government remains committed to delivering a balanced budget and the proposed 2015/16 budget restrains outlays and provides for the government's high priority expenditures along with savings for the future.

Part 2 Revenues

Table 3 Significant Domestic Revenues by Account Group

Account Group No.	Account Group Description	2014-15 Revised Budget	2015-16 Proposed Budget
005	Fishing Licenses	28,966,222	26,177,759
010	Customs Duties	17,936,957	17,374,400
015	Fuel Sales	11,954,803	764,365
020	Ronphos Royalties	7,295,200	3,972,109
025	Ronphos Dividends	2,067,047	-
030	Civil Aviation Revenue	2,503,933	3,714,900
035	Port Fees	1,000,461	2,000,000
040	Warehouse Sales	-	600
045	Telecom Tax & Dividends	764,340	840,000
052	Taxation Revenue	5,408,000	10,400,000
053	DJBC Operation	-	8,451,300
055	Other Income	5,425,896	5,028,045
056	Visa Revenues	19,440,110	31,200,000
057	Income from Other SOEs	7,871,698	1,950,000
060	General Budget Support	4,669,810	3,339,214
	TREASURY REVENUE TOTAL	115,304,477	115,212,692

The Government is also anticipating the following assistance to be provided from its development partners during the 2015/16 financial year.

Table 4 Development Fund 2015/16 Projections by Donor

#	Development Partners	In-Kind (\$) 15-16	Carry Over Funds 14-15	New Funds 15-16 Projections	Total Development Fund Projections
	Asia Development Bank (ADB)		-		
1	Australia (AUS-DFAT)	15,041,000	11,395,132	6,200,000	17,595,132
6	European Union (EU)		3,397	365,976	369,374
5	India		260,401	585,000	845,401
4	Japan	3,100,000	1,769,304	200,000	1,969,304
3	New Zealand	260,000	733,371	1,353,452	2,086,823
2	Republic of China Taiwan	8,316,641	32,386	4,510,906	4,543,293
	United Arab Emirates (UAE)	5,000,000			
8	United Nations		94,336		94,336
	United States of America	685,965			
7	Other Development Partners		119,203		119,203
	Total	32,403,606	14,407,533	13,215,335	27,622,869
*Data was compiled using FMIS and consultations with Government Department and Donor					
*Total Development Fund Projections consists of Carry over funds FY14-15 and New Funds Projections FY15-16					

Description of Significant Revenue Measures.

VISA FEES

Impact on budget balance (\$)

	2015-16
Asylum Seeker Visa Fees	11,484,000
Resettlement Visa Fees	11,688,000
Visas- Total	23,172,000

The estimates are based on May 2015 figures of 957 Asylum seekers being accommodated in the RPC and a further 487 resettled into the community. Whilst shown as individual revenue lines it is expected to transform into a block grant with the implementation of the 5 year plan during the year. A further 8.0 mil in Visa fees relating to Business licenses and expatriate workers in the RPC is also expected during the year, bringing the total from Visa fees to \$31.2 mil.

FISHERIES REVENUES

Impact on budget balance (\$)

	2015-16
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Purse Seine revenue -Licensing	1,091,000
Purse Seine revenue-Fishing Days	24,980,000
Purse Seine revenue total	26,071,000

Revenue from the auction of fishing days is expected to be the main source of fisheries revenues. Most of the fishing days have been allocated to Nauru and the scope for further licensing growth is thought to be moderating.

CUSTOMS DUTIES

Impact on budget balance (\$)

	2015-16
Customs and Excise Duty - Tobacco	1,400,000
Customs and Excise Duty - Alcohol	1,860,000
Customs and Excise Duty - Sugar	1,550,000
Customs and Excise - Machinery/Vehicle/Equip.	2,400,000
Customs and Excise Duty - Other	1,600,000
Customs and Excise Duty - Petrol Sales	4,370,000
Customs and Excise Duty - Diesel Sales	3,424,400
Customs and Excise Duty - JetA1	770,000
Customs Duty Total	17,374,400

Customs estimates should increase to 17.4 mil in 2015-16. Canstruct and Trans field Services have imported major capital equipment in 2014-15 and it is expected a reduction of \$2mil will occur in the Machinery and Equipment account line. Tobacco import estimates have been assessed against 2014-15 actuals and should attract 1.4 mil in duty whilst alcohol duty is expected to rise to 1.86 mil due to increased inspection at the port. Fuel allocations will occur in Customs and Bond store arrangements approved by Cabinet earlier this calendar year will benefit the business environment. It is expected better compliance due to sustained enforcement by Customs will assist in meeting the overall target

INCOME TAX

Impact on budget balance (\$)

	2015-16
Employment & Services Tax	10,400,000
Income tax- Total	10,400,000

The estimated tax will be payable by non-resident employees and service providers, at a rate of 10%. The estimate is based on current average monthly tax revenue collections, and is dependent upon current employment levels at RPC remaining static. A new business profits tax will be introduced, effective 1 January, 2016, but revenues will not begin to flow to government until after the end of the financial year on 30 June 2016, at which time the tax will be assessed.

PART 3 – EXPENSES

2015-16 EXPENSES AGGREGATES

Total expenditure in 2015/16 has been held at the revised budget levels of the current year. The major difference in outlays between the two years is from being relieved from the requirement to purchase fuel. This is a \$22.5 mil outlay that has been replaced by increased funding for Special projects, trust fund provisions, royalty and Bank of Nauru payments along with a provision for pharmaceuticals purchases that were previously donor-funded. These expenditure items are included under the Account Group “Miscellaneous Expenses”.

The provision made for Local salaries shows a reduction due to considerable funds being provided for the then unknown cost of the restructuring exercise. In 2015/16 this provision for salaries increases has been reduced to \$2.0 mil. The costs of expatriate salaries has increased 16% from 2014/15 provisions. Personnel costs have remained relatively constant at around 23.5% of total outlays.

With the privatisation of fuel purchase and distribution on the island the previous arrangement for fuel to be provided for power generation without cost to NUC has stopped. The Government has made a provision of up to \$7.6 mil as a subsidy to NUC for the purchase of diesel. This represents most of large increase in Subsidies and Donations.

Significant Expense Measures

Table 5 Significant Expense Measures 2015-16

Expenditure Item	Amount
Nauru Community Housing Scheme	5,500,000
Salary Review	2,000,000
Education School Age Allowances Scheme	1,500,000
Bank of Nauru Liquidation	2,500,000
Ports Moorings Project	2,000,000
Total	13,500,000

Description of Significant Expense Measures

NAURU COMMUNITY HOUSING SCHEME

Impact on budget balance (\$)

	2015-16
Nauru Community Housing Scheme	5,500,000
Total cost	5,500,000

The community housing scheme commenced under the Presidential and Ministerial budget heads during 2014/15 is being expanded by a further \$5.5 mil in 2015/16 to cater for increased demand. It has been located under the Ministerial budget head.

SALARY REVIEW

Impact on budget balance (\$)

	2015-16
Salary Review	2,000,000
Total cost	2,000,000

\$2.0 mil has been set aside under the Chief Secretary's budget to block fund increased salaries as the individual department's position reclassifications are approved.

EDUCATION SCHOOL AGE ALLOWANCE SCHEME

Impact on budget balance (\$)

	2015-16
Education School Age Allowance Scheme	1,500,000
Total cost	1,500,000

To address the chronic problem of school truancy the Government is proposing a scheme of direct payments to parents of children regularly attending school. The details of the scheme are yet to be finalised and the budgeted amount provides for commencement in the second half of the 2015/16 financial year.

BANK OF NAURU LIQUIDATION

Impact on budget balance (\$)

	2015-16
BoN Liquidation	2,500,000
Total cost	2,500,000

A further \$2.5 mil has been provided in the estimates in order to further pay depositors with the former Bank of Nauru.

PORTS MOORINGS PROJECT

Impact on budget balance (\$)

	2015-16
Ports Moorings Project	2,000,000
Total cost	2,000,000

The Government is providing a further \$2.0 mil in the 2015/16 financial year towards the repairs and maintenance of the moorings facilities.

NAURU TRUST FUND

Impact on budget balance (\$)

	2015-16
Nauru Trust Fund	10,400,000
Total cost	10,400,000

The Government in the 2015/16 has maintained its required commitment to the establishment of the Nauru Trust Fund to accumulate, preserve, grow and mobilise capital for development. The Government will continue to put aside and invest a proportion of Government windfall revenue to the new long term Trust Fund and in this budget a further \$10.4 million dollars is provided for this purpose. This will by the end of 2015-16 have \$20.4 million in contributions.

**PART 4: THE ESTIMATES OF REVENUE AND EXPENDITURE
2014-15**

Article 59(4)

Table 6 Domestic Revenue by Head

<i>Dept No.</i>	<i>Dept Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
03	Chief Secretariat	29,700	25,700
04	Post and Philately	66,220	7,700
11	Finance Secretariat	41,000	1,511,000
15	Nauru Revenue Office	15,971,266	10,862,500
16	Finance - Other Payments	41,497,804	9,100,688
17	Nauru Customs Office (NCO)	-	17,374,400
21	CIE	127,750	20,000
31	Fisheries	29,010,144	26,312,391
41	Police	647,500	10,000
43	Justice - Secretariat	462,118	10,656,868
44	Judiciary	12,000	12,000
45	Border Control	19,595,110	29,852,000
51	Education	105,036	5,800
61	Health	28,200	98,200
62	Sports	2,500	2,500
83	Media Bureau	50,000	40,000
84	Lands & Survey	2,793,897	2,175,890
85	Lands Committee	2,000	2,405
91	Transport Secretariat	-	950
92	Lands Transport	16,000	20,000
93	Maritime Transport	1,000,461	2,000,000
94	DCA	2,509,733	3,721,700
95	ICT	1,336,038	1,400,000
TREASURY REVENUE TOTAL:		115,304,477	115,212,692

Table 7 Domestic Revenue by Natural Account

<i>Natural Account</i>	<i>Account Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
1010	Income from Investments & Dividends-RonPhos	2,067,047	-
1015	Income from Investments & Dividends-Others	3,871,698	950,000
1020	Income from Dividends - NUC	2,000,000	-
1035	Royalties from RONPHOS	7,295,200	3,972,109
1055	Support Vessel Charges	77,670	97,870
1060	U.S Multilateral Fisheries Treaty	2,732,901	-
1070	F.S.M Arrangement Fee	1,120,887	-
1071	Purse Seine Revenue - Licensing	3,863,805	1,091,229
1072	Purse Seine Revenue - Fishing Days	21,170,959	24,979,839
1105	Fisheries Project Development Funds	-	8,821
1140	Customs and Excise Duty - Tobacco	1,800,000	1,400,000
1145	Customs and Excise Duty - Alcohol	840,000	1,860,000
1150	Customs and Excise Duty - Sugar	515,000	1,550,000
1155	Customs and Excise - Machinery/Vehicle/Equip.	1,541,013	2,400,000
1160	Customs and Excise Duty - Other	5,300,000	1,600,000
1165	Customs and Excise Duty - Petrol Sales	1,507,490	4,370,000
1170	Customs and Excise Duty - Diesel Sales	4,695,707	3,424,400
1175	Customs and Excise Duty - JetA1	1,737,747	770,000
1180	Throughput Fees	-	764,365
1190	Telecom Tax	764,340	840,000
1215	Licenses-Drivers etc	29,000	29,000
1220	Corporation Fees and Licenses	12,818	13,118
1225	Licenses-Trading	68,700	114,750
1230	Liquor Licensing Board	22,000	18,000
1235	Gaming / Bingo Licenses	433,500	433,500
1240	Licenses-Dogs etc	2,500	-
1260	Birth Certificate	6,000	6,000
1265	Death Certificate	200	200
1270	Marriage Certificate	500	500
1290	Motor Vehicle Inspection Fees	-	1,000
1295	Motor Cycle Inspection Fees	-	1,000
1300	Registration Fees-Motor Cars	1,000	-
1305	Registration Fees-Motorcycles	300	-
1325	Passport Fees and Photographs	95,000	70,000
1330	Visa Check up	5,400	9,000
1335	Visa Fees - RPC	13,200,110	13,862,000
1340	Police Clearance	10,000	10,000
1360	D.C.A-Pax Levy	390,000	699,600
1365	D.C.A.-Departure Taxes	780,000	1,392,000
1370	D.C.A.-Air Navigation Fees	760,000	730,000

<i>Natural Account</i>	<i>Account Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
1375	D.C.A.-Landing Fees	459,000	681,300
1380	D.C.A.-Rental Fees	114,733	211,800
1400	Port Fees	1,000,461	2,000,000
1420	Warehouse sales	-	600
1440	Petrol Sales	3,787,594	-
1445	Diesel Sales	4,976,998	-
1450	Jet A1 Sales	2,190,211	-
1455	Fuel Sales - Japan NPGA	1,000,000	-
1475	Miscellaneous Revenue	4,246,768	3,966,027
1480	Bus Services	-	250
1485	Quarantine Fees	60,000	60,000
1490	Court Fines and Fees	12,000	12,000
1495	Service Fees	14,000	69,000
1500	Sale of Maps	240	500
1510	Charges for Counterparts	3,000	1,000
1515	Tent Hire	2,500	2,500
1520	Food Handler Check up	13,200	80,000
1525	PO Box Rentals	1,220	5,000
1530	Philatelic Bureau Sales	15,000	1,500
1535	Reimb-Accountable Allowances	170,000	25,000
1540	Advertising Revenue	50,000	40,000
1550	Canteen Fees	3,150	500
1555	Spectacles,Drugs etc	5,400	5,000
1560	International Settlement-Comms Traffic	50,000	1,200
1565	Medical Services	2,700	2,700
1570	Domain .nr Revenue	90,000	50,000
1575	Visa Fees (Other Business)	1,560,000	5,650,000
1577	DJBC - Operations	-	4,872,102
1578	DJBC - Reimbursable Costs	-	3,579,198
1580	Visa Fees - RPC Resettlement	4,680,000	11,688,000
1585	BON Liquidation - Income	2,000,000	1,000,000
1590	Employment/Non-resident Withholding Tax	5,408,000	10,400,000
1660	General Budget Support	4,669,810	3,339,214
TREASURY REVENUE TOTAL:		115,304,477	115,212,692

Table 8 Domestic Expenses by Head

<i>Dept No.</i>	<i>Dept Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
01	Presidency and State House (including GIO)	2,824,563	1,479,486
02	Ministerial	2,849,813	7,981,228
03	Chief Secretariat	8,025,901	10,357,001
04	Post and Philately	169,324	161,122
05	Audit	257,780	345,112
06	Parliament	1,755,688	1,224,959
07	GON WareHouse	268,878	235,914
08	National Emergency Services	-	892,906
11	Finance Secretariat	2,217,996	3,608,906
12	Finance -Public Debt	5,973,813	2,690,210
13	Bureau of Statistics	87,605	88,188
15	Nauru Revenue Office	539,877	266,385
16	Finance - Other Payments	40,965,967	31,356,491
17	Nauru Customs Office (NCO)	-	508,025
21	CIE	704,593	340,247
31	Fisheries	1,410,317	1,625,742
41	Police	2,426,931	1,999,093
43	Justice - Secretariat	3,986,980	6,164,560
44	Judiciary	1,523,832	1,147,281
45	Border Control	1,512,167	1,406,180
46	Correctional Services	449,993	530,830
51	Education	7,251,610	7,386,226
52	Youth Affairs	106,216	155,315
61	Health	9,167,642	9,381,151
62	Sports	286,332	274,251
71	Foreign Affairs - Secretariat	760,460	1,124,784
72	Foreign Affairs - Brisbane	710,132	760,678
73	Foreign Affairs - Suva	442,613	421,406
74	Foreign Affairs - New York	1,338,269	954,541
75	Foreign Affairs - Taiwan	288,411	337,173
81	Home Affairs	1,752,131	3,253,011
82	Women's Affairs	95,825	183,874
83	Media Bureau	383,053	426,070
84	Lands & Survey	6,897,867	7,025,170
85	Lands Committee	307,916	176,320
86	Department of Land Management	166,584	279,289
91	Transport Secretariat	83,719	84,595
92	Lands Transport	1,302,020	675,352
93	Maritime Transport	2,877,114	4,828,549
94	DCA	1,519,482	1,463,447
95	ICT	1,069,075	1,471,406
96	Fire & Rescue	449,793	-
TREASURY EXPENSES TOTAL:		115,208,281	115,072,474

Table 9 Domestic Expenses by Natural Account

<i>Natural Account</i>	<i>Account Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
2005	Salaries & Allowances - (MP's)	694,536	714,820
2010	HE Salary & Allowances	22,513	92,622
2015	Salary - Local	15,695,141	12,559,362
2020	Salary Expatriate	3,724,108	6,069,537
2025	Allowances - Staff Contract	1,675,557	1,261,989
2030	Salaries Other contracts - Expatriate	1,447,717	1,796,342
2035	Overtime - local	215,386	331,380
2040	Staff Training	693,264	1,105,361
2045	Recruitment	1,900	2,900
2050	Uniforms & Protective Clothing	115,296	121,081
2055	Consultants fees	4,338,171	3,186,440
2060	Legal Fees - External	534,641	605,500
2070	Travel - Staff	577,635	760,250
2075	Travel - Business	3,413,111	3,667,245
2080	Travel - Accountable Allowances	70,000	25,000
2100	Entertainment	229,171	268,806
2105	Official Celebrations	95,680	247,644
2110	Protocol	45,280	55,000
2130	Printing & Stationery	541,056	1,285,999
2132	TVET Supplies	63,792	119,354
2135	Stores	228,705	323,559
2155	House Rental	2,626,568	3,518,689
2156	Accommodation-Appeal (Counsel and Lawyers)	-	144,000
2160	Land Rental	6,645,835	6,698,561
2165	Office Rental	462,120	486,467
2185	R&M - Buildings	555,278	735,604
2190	R&M - Office Equipment	40,873	50,387
2195	R&M - Office Premises	69,379	25,981
2200	R&M - Motor Vehicles	259,490	197,376
2205	R&M - Plant	395,369	403,212
2210	R&M - Aerodrome	87,000	70,000
2215	R&M - Nauruan House	20,000	100,000
2220	Nauru Community Housing	-	5,500,000
2235	Special Projects	10,020,292	14,134,742
2255	Warehouse Procurement	-	100,000
2275	Purchase of Petrol	4,012,269	631,646
2280	Purchase of Diesel	15,547,199	907,514
2285	Purchase of JetA1	1,984,590	-
2290	Purchase of Fuel - Other	12,940	302,955
2295	Purchase of Fuel - Japan NPGA	1,000,000	-

<i>Natural Account</i>	<i>Account Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
2315	Electricity	1,647,560	1,581,759
2330	Telephone / Internet	819,766	1,123,449
2350	Freight	61,550	150,000
2370	Membership Fees & Subscriptions	629,555	1,005,314
2390	Social Welfare - Birth Claims	40,000	37,500
2395	Social Welfare - Death Claims	200,000	200,000
2400	Social Services - Aged Pensions	1,637,950	1,839,500
2405	Social Services - Super Contributors	103,025	90,654
2410	Social Services - Super Ex MP's	49,795	67,340
2420	Social Services - Disability Payments	838,400	861,200
2440	Scholarships - School & Trade	982,879	1,039,791
2460	Medical Expenses	10,000	14,854
2465	Health & Hygiene Projects	96,985	322,000
2470	Drugs, Dressings & Dental	-	1,500,000
2475	Overseas Medical Treatment	5,089,793	2,500,000
2495	Plant & Equipment Purchases	3,790,180	2,998,008
2515	Debt Repayments - Consultants' Fees	5,973,813	2,400,930
2560	Educational Expenses - Special	10,000	12,218
2565	Insurance	225,016	209,131
2570	Bank Charges	28,633	27,515
2575	Local Transport	524,026	90,850
2580	Public Works	218,210	1,224,900
2585	Rations	143,484	282,525
2590	Correctional Services Supplies	5,760	8,200
2595	Carriage of Mail	641	2,141
2600	Postage	13,392	10,819
2605	Library/Periodicals	8,000	1,750
2610	Survey Supplies	2,000	2,000
2615	Other Subsidies & Donations	4,564,313	9,327,631
2620	Lease & Charter Payments	158,395	166,160
2625	Family Court Expenses	2,000	7,200
2630	Safe House	5,780	9,693
2650	Trust Fund	5,000,000	10,400,000
2675	Royalties Payments (Fund 2 & 4)	364,720	3,794,117
2680	BON Liquidation- Payment	3,000,000	2,500,000
2685	Support for Banking Services	268,000	100,000
2690	Foreign exchange gains/losses	-	56,000
2999	Contingency fund	532,800	500,000
TREASURY EXPENSE TOTAL:		115,208,281	115,072,474

Table 10 Presidency and State House (01)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
		-	-
Total Revenue		-	-
Expense by Natural Account			
2010	HE Salary & Allowances	22,513	92,622
2015	Salary - Local	156,011	125,146
2075	Travel - Business	830,720	864,000
2100	Entertainment	9,600	10,000
2105	Official Celebrations	59,300	206,000
2130	Printing & Stationery	5,198	3,570
2135	Stores	4,740	3,000
2235	Special Projects	1,624,000	-
2275	Purchase of Petrol	10,178	-
2280	Purchase of Diesel	3,073	-
2330	Telephone / Internet	33,680	2,880
2495	Plant & Equipment Purchases	65,550	172,268
Total Expense		2,824,563	1,479,486

Table 11 Ministerial (02)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
		-	-
Total Revenue			
		-	-
Expense by Natural Account			
2005	Salaries & Allowances - (MP's)	307,690	386,299
2015	Salary - Local	161,582	156,895
2020	Salary Expatriate	73,785	100,000
2055	Consultants fees	110,000	90,000
2070	Travel - Staff	15,000	31,500
2075	Travel - Business	660,000	850,000
2100	Entertainment	67,000	70,000
2130	Printing & Stationery	10,892	7,039
2135	Stores	5,048	3,100
2185	R&M - Buildings	46,215	200,000
2190	R&M - Office Equipment	3,000	3,000
2205	R&M - Plant	25,000	15,000
2220	Nauru Community Housing	-	5,500,000
2235	Special Projects	1,270,400	520,000
2275	Purchase of Petrol	20,890	-
2280	Purchase of Diesel	8,171	-
2330	Telephone / Internet	38,440	8,640
2495	Plant & Equipment Purchases	26,700	39,755
Total Expense		2,849,813	7,981,228

Table 12 Chief Secretariat (03)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1230	Liquor Licensing Board	22,000	18,000
1260	Birth Certificate	6,000	6,000
1265	Death Certificate	200	200
1270	Marriage Certificate	500	500
1475	Miscellaneous Revenue	1,000	1,000
Total Revenue		29,700	25,700
Expense by Natural Account			
2015	Salary - Local	4,369,004	657,634
2020	Salary Expatriate	70,720	-
2030	Salaries Other contracts - Expatriate	758,182	1,345,338
2040	Staff Training	258,365	436,913
2050	Uniforms & Protective Clothing	7,000	2,500
2075	Travel - Business	26,620	40,946
2100	Entertainment	2,000	2,500
2105	Official Celebrations	7,000	-
2130	Printing & Stationery	22,672	11,000
2135	Stores	4,812	9,588
2155	House Rental	1,778,960	3,362,822
2185	R&M - Buildings	60,000	60,000
2190	R&M - Office Equipment	4,000	4,000
2205	R&M - Plant	30,600	80,600
2235	Special Projects	-	2,145,000
2275	Purchase of Petrol	17,142	568,875
2280	Purchase of Diesel	16,390	896,496
2315	Electricity	548,268	455,223
2330	Telephone / Internet	1,440	1,440
2495	Plant & Equipment Purchases	25,085	258,485
2580	Public Works	17,400	17,400
2595	Carriage of Mail	141	141
2600	Postage	100	100
Total Expense		8,025,901	10,357,001

Table 13 Post and Philately (04)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1525	PO Box Rentals	1,220	5,000
1530	Philatelic Bureau Sales	15,000	1,500
1560	International Settlement-Comms Traffic	50,000	1,200
Total Revenue		66,220	7,700
Expense by Natural Account			
2015	Salary - Local	101,803	109,981
2020	Salary Expatriate	14,500	-
2040	Staff Training	-	3,640
2050	Uniforms & Protective Clothing	374	450
2105	Official Celebrations	500	-
2130	Printing & Stationery	1,003	1,003
2135	Stores	1,824	2,000
2165	Office Rental	30,864	30,864
2275	Purchase of Petrol	1,500	-
2280	Purchase of Diesel	697	-
2315	Electricity	10,184	11,184
2330	Telephone / Internet	540	-
2370	Membership Fees & Subscriptions	2,335	-
2495	Plant & Equipment Purchases	2,700	-
2595	Carriage of Mail	500	2,000
Total Expense		169,324	161,122

Table 14 Audit (05)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
		-	-
Total Revenue			
		-	-
Expense by Natural Account			
2015	Salary - Local	90,747	119,311
2020	Salary Expatriate	86,237	80,000
2040	Staff Training	1,346	2,600
2070	Travel - Staff	17,000	25,020
2075	Travel - Business	16,930	81,794
2100	Entertainment	1,000	500
2130	Printing & Stationery	1,000	1,000
2135	Stores	500	500
2165	Office Rental	22,567	22,567
2185	R&M - Buildings	650	650
2200	R&M - Motor Vehicles	1,000	800
2205	R&M - Plant	700	700
2275	Purchase of Petrol	5,356	-
2315	Electricity	6,372	6,600
2330	Telephone / Internet	1,440	1,440
2370	Membership Fees & Subscriptions	780	780
2495	Plant & Equipment Purchases	3,555	500
2600	Postage	100	100
2605	Library/Periodicals	500	250
Total Expense		257,780	345,112

Table 15 Parliament (06)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
		-	-
Total Revenue			
		-	-
Expense by Natural Account			
2005	Salaries & Allowances - (MP's)	386,846	328,521
2015	Salary - Local	422,071	251,215
2020	Salary Expatriate	160,000	130,000
2040	Staff Training	5,000	5,000
2070	Travel - Staff	26,000	10,500
2075	Travel - Business	177,698	223,995
2100	Entertainment	10,000	10,000
2130	Printing & Stationery	5,000	5,000
2135	Stores	7,000	5,000
2155	House Rental	16,000	-
2185	R&M - Buildings	53,000	10,000
2200	R&M - Motor Vehicles	-	20,000
2205	R&M - Plant	7,000	4,000
2235	Special Projects	30,000	155,540
2275	Purchase of Petrol	50,349	-
2280	Purchase of Diesel	15,366	-
2330	Telephone / Internet	3,120	3,660
2370	Membership Fees & Subscriptions	41,726	45,000
2495	Plant & Equipment Purchases	339,012	17,028
2605	Library/Periodicals	500	500
Total Expense		1,755,688	1,224,959

Table 16 GoN Warehouse (07)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1420	Warehouse sales	-	-
Total Revenue		-	-
Expense by Natural Account			
2015	Salary - Local	61,634	108,714
2050	Uniforms & Protective Clothing	1,020	1,200
2130	Printing & Stationery	8,183	8,500
2135	Stores	1,142	2,500
2195	R&M - Office Premises	20,000	5,000
2205	R&M - Plant	14,070	10,000
2255	Warehouse Procurement	-	100,000
2275	Purchase of Petrol	1,836	-
2280	Purchase of Diesel	10,993	-
2495	Plant & Equipment Purchases	150,000	-
Total Expense		268,878	235,914

Table 17 Nauru Emergency Services (NES) (08)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
		-	-
Total Revenue		-	-
Expense by Natural Account			
2015	Salary - Local	-	467,808
2035	Overtime - local	-	10,000
2040	Staff Training	-	75,000
2050	Uniforms & Protective Clothing	-	20,246
2055	Consultants fees	-	42,000
2130	Printing & Stationery	-	7,160
2135	Stores	-	3,270
2185	R&M - Buildings	-	30,000
2205	R&M - Plant	-	22,472
2235	Special Projects	-	100,000
2315	Electricity	-	30,000
2330	Telephone / Internet	-	4,000
2495	Plant & Equipment Purchases	-	80,950
Total Expense		-	892,906

Table 18 Finance Secretariat (11)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1015	Income from Investments & Dividends-O	-	500,000
1475	Miscellaneous Revenue	38,000	10,000
1510	Charges for Counterparts	3,000	1,000
1578	DJBC - Reimbursable Costs	-	1,000,000
Total Revenue		41,000	1,511,000
Expense by Natural Account			
2015	Salary - Local	315,300	311,234
2020	Salary Expatriate	264,500	533,100
2040	Staff Training	4,000	6,475
2055	Consultants fees	685,000	760,000
2070	Travel - Staff	21,450	39,370
2075	Travel - Business	183,000	170,000
2100	Entertainment	28,840	30,500
2130	Printing & Stationery	16,500	13,000
2135	Stores	450	3,336
2155	House Rental	59,700	-
2190	R&M - Office Equipment	400	400
2235	Special Projects	82,631	73,000
2275	Purchase of Petrol	11,782	-
2280	Purchase of Diesel	3,073	-
2315	Electricity	1,200	12,000
2330	Telephone / Internet	10,520	12,480
2350	Freight	-	150,000
2370	Memembership Fees & Subscriptions	52,500	365,761
2495	Plant & Equipment Purchases	184,550	14,550
2570	Bank Charges	24,000	13,200
2580	Public Works	-	1,000,000
2600	Postage	600	500
2685	Support for Banking Services	268,000	100,000
Total Expense		2,217,996	3,608,906

Table 19 Public Debt (12)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
	Total Revenue	-	-
Expense by Natural Account			
2290	Purchase of Fuel - Other	-	289,280
2515	Debt Repayments - Consultants' Fees	5,973,813	2,400,930
	Total Expense	5,973,813	2,690,210

Table 20 Bureau of Statistics (13)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
		-	-
Total Revenue			
		-	-
Expense by Natural Account			
2015	Salary - Local	59,434	56,836
2040	Staff Training	1,161	870
2075	Travel - Business	17,501	10,635
2130	Printing & Stationery	1,970	1,179
2190	R&M - Office Equipment	1,200	300
2205	R&M - Plant	150	150
2235	Special Projects	-	18,218
2275	Purchase of Petrol	2,678	-
2280	Purchase of Diesel	2,561	-
2350	Freight	950	-
Total Expense		87,605	88,188

Table 21 Nauru Revenue Office (15)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1140	Customs and Excise Duty - Tobacco	1,800,000	-
1145	Customs and Excise Duty - Alcohol	840,000	-
1150	Customs and Excise Duty - Sugar	515,000	-
1155	Customs and Excise - Machinery/Vehicle/	1,541,013	-
1160	Customs and Excise Duty - Other	5,300,000	-
1215	Licenses-Drivers etc	29,000	29,000
1235	Gaming / Bingo Licenses	433,500	433,500
1300	Registration Fees-Motor Cars	1,000	-
1305	Registration Fees-Motorcycles	300	-
1475	Miscellaneous Revenue	103,453	-
1590	Employment/Non-resident Withholding	5,408,000	10,400,000
Total Revenue		15,971,266	10,862,500
Expense by Natural Account			
2015	Salary - Local	271,630	98,394
2040	Staff Training	1,500	10,000
2050	Uniforms & Protective Clothing	9,000	1,500
2070	Travel - Staff	6,000	-
2075	Travel - Business	-	22,221
2130	Printing & Stationery	18,595	11,550
2135	Stores	1,134	1,500
2155	House Rental	24,000	-
2165	Office Rental	43,176	55,700
2190	R&M - Office Equipment	100	1,000
2195	R&M - Office Premises	1,650	-
2235	Special Projects	51,400	-
2275	Purchase of Petrol	5,892	-
2280	Purchase of Diesel	4,098	-
2315	Electricity	49,285	45,600
2330	Telephone / Internet	-	960
2370	Membership Fees & Subscriptions	11,357	2,000
2495	Plant & Equipment Purchases	39,710	14,760
2585	Rations	1,200	1,200
2600	Postage	150	-
Total Expense		539,877	266,385

Table 22 Finance Other (16)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1010	Income from Investments & Dividends-RonPhos	2,067,047	-
1015	Income from Investments & Dividends-Others	3,400,000	-
1020	Income from Dividends - NUC	2,000,000	-
1035	Royalties from RONPHOS	7,295,200	3,972,109
1165	Customs and Excise Duty - Petrol Sales	1,507,490	-
1170	Customs and Excise Duty - Diesel Sales	4,695,707	-
1175	Customs and Excise Duty - JetA1	1,737,747	-
1180	Throughput Fees	-	764,365
1440	Petrol Sales	3,787,594	-
1445	Diesel Sales	4,976,998	-
1450	Jet A1 Sales	2,190,211	-
1455	Fuel Sales - Japan NPGA	1,000,000	-
1535	Reimb-Accountable Allowances	170,000	25,000
1585	BON Liquidation - Income	2,000,000	1,000,000
1660	General Budget Support	4,669,810	3,339,214
Total Revenue		41,497,804	9,100,688
Expense by Natural Account			
2055	Consultants fees	3,307,000	1,750,000
2080	Travel - Accountable Allowances	70,000	25,000
2275	Purchase of Petrol	3,451,261	-
2280	Purchase of Diesel	14,856,426	-
2285	Purchase of JetA1	1,984,590	-
2295	Purchase of Fuel - Japan NPGA	1,000,000	-
2390	Social Welfare - Birth Claims	40,000	37,500
2395	Social Welfare - Death Claims	200,000	200,000
2400	Social Services - Aged Pensions	1,637,950	1,839,500
2405	Social Services - Super Contributors	103,025	90,654
2410	Social Services - Super Ex MP's	49,795	67,340
2420	Social Services - Disability Payments	838,400	861,200
2565	Insurance	103,000	100,000
2615	Other Subsidies & Donations	4,427,000	9,191,180
2650	Trust Fund	5,000,000	10,400,000
2675	Royalties Payments (Fund 2 & 4)	364,720	3,794,117
2680	BON Liquidation- Payment	3,000,000	2,500,000
2999	Contingency fund	532,800	500,000
Total Expense		40,965,967	31,356,491

Table 23 Nauru Customs Office (17)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1140	Customs and Excise Duty - Tobacco	-	1,400,000
1145	Customs and Excise Duty - Alcohol	-	1,860,000
1150	Customs and Excise Duty - Sugar	-	1,550,000
1155	Customs and Excise - Machinery/Vehicle/Equip.	-	2,400,000
1160	Customs and Excise Duty - Other	-	1,600,000
1165	Customs and Excise Duty - Petrol Sales	-	4,370,000
1170	Customs and Excise Duty - Diesel Sales	-	3,424,400
1175	Customs and Excise Duty - JetA1	-	770,000
Total Revenue		-	17,374,400
Expense by Natural Account			
2015	Salary - Local	-	261,303
2040	Staff Training	-	1,800
2050	Uniforms & Protective Clothing	-	3,550
2055	Consultants fees	-	120,000
2070	Travel - Staff	-	13,200
2130	Printing & Stationery	-	3,375
2135	Stores	-	702
2190	R&M - Office Equipment	-	4,810
2315	Electricity	-	34,285
2370	Membership Fees & Subscriptions	-	5,000
2495	Plant & Equipment Purchases	-	60,000
Total Expense		-	508,025

Table 24 CIE (21)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1475	Miscellaneous Revenue	127,750	20,000
Total Revenue		127,750	20,000
Expense by Natural Account			
2015	Salary - Local	442,433	248,855
2040	Staff Training	3,450	500
2075	Travel - Business	43,810	49,320
2100	Entertainment	1,000	1,000
2130	Printing & Stationery	4,000	1,000
2135	Stores	500	500
2155	House Rental	130,980	-
2165	Office Rental	5,952	5,952
2185	R&M - Buildings	800	-
2190	R&M - Office Equipment	350	350
2235	Special Projects	24,000	20,000
2275	Purchase of Petrol	7,499	-
2280	Purchase of Diesel	2,049	-
2315	Electricity	2,520	2,520
2370	Memembership Fees & Subscriptions	9,950	9,950
2495	Plant & Equipment Purchases	25,000	-
2600	Postage	300	300
Total Expense		704,593	340,247

Table 25 Fisheries (31)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1055	Support Vessel Charges	77,670	97,870
1060	U.S Multilateral Fisheries Treaty	2,732,901	-
1070	F.S.M Arrangement Fee	1,120,887	-
1071	Purse Seine Revenue - Licensing	3,863,805	1,091,229
1072	Purse Seine Revenue - Fishing Days	21,170,959	24,979,839
1105	Fisheries Project Development Funds	-	8,821
1475	Miscellaneous Revenue	43,922	134,632
Total Revenue		29,010,144	26,312,391
Expense by Natural Account			
2015	Salary - Local	375,602	297,316
2025	Allowances - Staff Contract	49,489	50,888
2030	Salaries Other contracts - Expatriate	74,000	74,000
2040	Staff Training	6,343	1,260
2050	Uniforms & Protective Clothing	600	600
2075	Travel - Business	240,000	95,226
2100	Entertainment	2,500	2,000
2130	Printing & Stationery	4,500	2,500
2135	Stores	1,000	2,000
2165	Office Rental	30,000	-
2185	R&M - Buildings	5,000	5,000
2190	R&M - Office Equipment	2,500	5,000
2195	R&M - Office Premises	5,000	5,000
2200	R&M - Motor Vehicles	-	19,420
2205	R&M - Plant	40,000	29,000
2235	Special Projects	344,620	860,337
2275	Purchase of Petrol	23,780	-
2280	Purchase of Diesel	29,707	-
2290	Purchase of Fuel - Other	12,940	13,675
2315	Electricity	45,804	84,450
2330	Telephone / Internet	44,796	-
2370	Membership Fees & Subscriptions	69,036	72,720
2495	Plant & Equipment Purchases	2,500	2,500
2565	Insurance	-	2,250
2600	Postage	600	600
Total Expense		1,410,317	1,625,742

Table 26 Police (41)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1340	Police Clearance	10,000	10,000
1475	Miscellaneous Revenue	637,500	-
Total Revenue		647,500	10,000
Expense by Natural Account			
2015	Salary - Local	1,321,365	918,286
2025	Allowances - Staff Contract	1,000	-
2050	Uniforms & Protective Clothing	29,441	25,000
2075	Travel - Business	35,000	13,000
2100	Entertainment	9,700	10,000
2130	Printing & Stationery	15,958	30,950
2135	Stores	3,839	5,000
2200	R&M - Motor Vehicles	32,490	37,500
2235	Special Projects	692,500	150,000
2275	Purchase of Petrol	9,642	-
2280	Purchase of Diesel	92,196	-
2315	Electricity	118,800	118,800
2495	Plant & Equipment Purchases	65,000	690,557
Total Expense		2,426,931	1,999,093

Table 27 Justice Secretariat (43)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1220	Corporation Fees and Licenses	12,818	12,818
1225	Licenses-Trading	68,700	114,750
1240	Licenses-Dogs etc	2,500	-
1335	Visa Fees - RPC	-	2,378,000
1475	Miscellaneous Revenue	378,100	700,000
1577	DJBC - Operations	-	4,872,102
1578	DJBC - Reimbursable Costs	-	2,579,198
Total Revenue		462,118	10,656,868
Expense by Natural Account			
2015	Salary - Local	276,136	297,878
2020	Salary Expatriate	1,034,918	2,320,646
2025	Allowances - Staff Contract	635,960	253,559
2035	Overtime - local	6,099	-
2040	Staff Training	68,500	34,790
2045	Recruitment	1,000	2,000
2055	Consultants fees	18,000	-
2060	Legal Fees - External	534,641	602,500
2070	Travel - Staff	126,840	128,190
2075	Travel - Business	357,717	349,765
2100	Entertainment	27,900	27,900
2130	Printing & Stationery	64,120	33,283
2135	Stores	400	1,195
2155	House Rental	317,985	-
2156	Accommodation-Appeal (Counsel and Lawyers)	-	144,000
2185	R&M - Buildings	10,000	154,704
2190	R&M - Office Equipment	280	1,780
2195	R&M - Office Premises	10,895	7,500
2205	R&M - Plant	1,000	4,800
2235	Special Projects	47,260	1,676,800
2275	Purchase of Petrol	73,593	-
2330	Telephone / Internet	13,520	9,600
2370	Membership Fees & Subscriptions	9,250	9,250
2495	Plant & Equipment Purchases	194,766	37,300
2575	Local Transport	155,800	66,720
2600	Postage	400	400
Total Expense		3,986,980	6,164,560

Table 28 Border Control (45)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1325	Passport Fees and Photographs	95,000	70,000
1335	Visa Fees - RPC	13,200,110	11,484,000
1475	Miscellaneous Revenue	-	900,000
1485	Quarantine Fees	60,000	60,000
1575	Visa Fees (Other Business)	1,560,000	5,650,000
1580	Visa Fees - RPC Resettlement	4,680,000	11,688,000
Total Revenue		19,595,110	29,852,000
Expense by Natural Account			
2015	Salary - Local	236,195	276,769
2025	Allowances - Staff Contract	-	20,798
2040	Staff Training	6,300	6,300
2050	Uniforms & Protective Clothing	7,630	1,000
2075	Travel - Business	60,000	56,725
2130	Printing & Stationery	8,928	930,421
2135	Stores	1,030	4,750
2195	R&M - Office Premises	20,272	250
2235	Special Projects	-	40,000
2275	Purchase of Petrol	48,956	-
2280	Purchase of Diesel	18,441	-
2370	Membership Fees & Subscriptions	1,000	2,000
2495	Plant & Equipment Purchases	772,295	50,787
2575	Local Transport	329,620	14,880
2600	Postage	1,500	1,500
Total Expense		1,512,167	1,406,180

Table 29 Education (51)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1220	Corporation Fees and Licenses	-	300
1475	Miscellaneous Revenue	101,886	5,000
1550	Canteen Fees	3,150	500
Total Revenue		105,036	5,800
Expense by Natural Account			
2015	Salary - Local	1,856,777	1,880,752
2020	Salary Expatriate	404,000	427,897
2030	Salaries Other contracts - Expatriate	27,781	43,120
2040	Staff Training	113,684	193,278
2045	Recruitment	900	900
2055	Consultants fees	4,500	4,500
2070	Travel - Staff	69,600	111,700
2075	Travel - Business	112,880	111,780
2100	Entertainment	27,650	23,000
2130	Printing & Stationery	165,784	60,000
2132	TVET Supplies	63,792	119,354
2135	Stores	31,130	2,000
2185	R&M - Buildings	116,800	119,000
2205	R&M - Plant	14,900	10,300
2235	Special Projects	2,850,875	3,056,660
2275	Purchase of Petrol	25,391	-
2280	Purchase of Diesel	28,683	-
2315	Electricity	296,668	160,762
2330	Telephone / Internet	4,780	-
2350	Freight	35,560	-
2370	Membership Fees & Subscriptions	76,432	76,432
2440	Scholarships - School & Trade	888,951	979,791
2495	Plant & Equipment Purchases	28,182	-
2575	Local Transport	5,910	5,000
Total Expense		7,251,610	7,386,226

Table 30 Youth Affairs (52)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
		-	-
Total Revenue		-	-
Expense by Natural Account			
2015	Salary - Local	58,186	81,619
2040	Staff Training	3,600	4,500
2100	Entertainment	350	1,389
2105	Official Celebrations	2,751	9,470
2130	Printing & Stationery	1,226	2,773
2135	Stores	-	941
2195	R&M - Office Premises	-	600
2205	R&M - Plant	-	2,000
2235	Special Projects	4,000	51,063
2275	Purchase of Petrol	5,035	-
2330	Telephone / Internet	-	960
2495	Plant & Equipment Purchases	31,068	-
Total Expense		106,216	155,315

Table 31 Health (61)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1330	Visa Check up	5,400	9,000
1475	Miscellaneous Revenue	1,500	1,500
1520	Food Handler Check up	13,200	80,000
1555	Spectacles, Drugs etc	5,400	5,000
1565	Medical Services	2,700	2,700
Total Revenue		28,200	98,200
Expense by Natural Account			
2015	Salary - Local	1,384,583	1,757,313
2020	Salary Expatriate	846,867	1,403,644
2025	Allowances - Staff Contract	141,694	31,250
2030	Salaries Other contracts - Expatriate	587,754	333,884
2040	Staff Training	5,698	27,000
2050	Uniforms & Protective Clothing	10,000	15,000
2055	Consultants fees	-	100,000
2070	Travel - Staff	207,481	186,000
2075	Travel - Business	24,915	25,160
2100	Entertainment	1,500	35,100
2130	Printing & Stationery	31,675	15,000
2135	Stores	59,544	149,000
2185	R&M - Buildings	80,600	100,000
2190	R&M - Office Equipment	2,000	2,000
2205	R&M - Plant	22,140	-
2215	R&M - Nauruan House	20,000	100,000
2235	Special Projects	44,000	200,000
2275	Purchase of Petrol	49,813	-
2280	Purchase of Diesel	71,709	-
2315	Electricity	131,804	200,000
2370	Membership Fees & Subscriptions	3,539	12,000
2440	Scholarships - School & Trade	93,928	60,000
2465	Health & Hygiene Projects	96,985	322,000
2470	Drugs, Dressings & Dental	-	1,500,000
2475	Overseas Medical Treatment	5,089,793	2,500,000
2495	Plant & Equipment Purchases	111,200	108,000
2585	Rations	48,420	198,800
Total Expense		9,167,642	9,381,151

Table 32 Sports (62)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1515	Tent Hire	2,500	2,500
Total Revenue		2,500	2,500
Expense by Natural Account			
2015	Salary - Local	70,282	102,758
2075	Travel - Business	5,580	6,893
2100	Entertainment	7,000	7,000
2130	Printing & Stationery	1,187	1,200
2135	Stores	360	400
2190	R&M - Office Equipment	500	500
2205	R&M - Plant	6,500	500
2235	Special Projects	64,000	30,000
2275	Purchase of Petrol	3,073	-
2495	Plant & Equipment Purchases	3,300	-
2615	Other Subsidies & Donations	124,550	125,000
Total Expense		286,332	274,251

Table 33 Foreign Affairs Secretariat (71)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
		-	-
Total Revenue		-	-
Expense by Natural Account			
2015	Salary - Local	230,279	284,180
2035	Overtime - local	-	4,900
2070	Travel - Staff	7,486	68,200
2075	Travel - Business	195,174	318,633
2110	Protocol	45,280	55,000
2130	Printing & Stationery	7,700	7,680
2135	Stores	567	603
2155	House Rental	2,220	-
2190	R&M - Office Equipment	1,180	3,400
2195	R&M - Office Premises	1,030	-
2200	R&M - Motor Vehicles	-	16,750
2235	Special Projects	3,600	100,500
2275	Purchase of Petrol	6,428	-
2280	Purchase of Diesel	8,196	-
2330	Telephone / Internet	3,280	2,880
2370	Membership Fees & Subscriptions	207,990	257,858
2495	Plant & Equipment Purchases	40,050	4,200
Total Expense		760,460	1,124,784

Table 34 FA Brisbane (72)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
		-	-
Total Revenue		-	-
Expense by Natural Account			
2015	Salary - Local	66,873	56,420
2020	Salary Expatriate	180,391	215,010
2040	Staff Training	4,500	4,500
2070	Travel - Staff	19,600	24,356
2075	Travel - Business	10,000	5,000
2100	Entertainment	6,000	6,000
2105	Official Celebrations	3,000	3,000
2130	Printing & Stationery	1,890	1,890
2135	Stores	10,580	10,580
2155	House Rental	77,200	77,900
2165	Office Rental	162,600	189,000
2190	R&M - Office Equipment	13,080	3,080
2195	R&M - Office Premises	3,488	3,488
2200	R&M - Motor Vehicles	24,000	30,000
2275	Purchase of Petrol	37,492	34,944
2315	Electricity	9,600	9,600
2330	Telephone / Internet	35,400	35,400
2370	Membership Fees & Subscriptions	10,592	16,592
2560	Educational Expenses - Special	8,000	8,000
2565	Insurance	15,246	19,668
2575	Local Transport	8,600	4,250
2600	Postage	2,000	2,000
Total Expense		710,132	760,678

Table 35 FA Suva (73)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
Total Revenue		-	-
Expense by Natural Account			
2015	Salary - Local	92,160	106,997
2020	Salary Expatriate	27,273	59,367
2070	Travel - Staff	5,104	14,564
2075	Travel - Business	25,649	36,918
2100	Entertainment	5,507	5,515
2105	Official Celebrations	5,742	6,012
2130	Printing & Stationery	6,110	12,781
2135	Stores	805	981
2155	House Rental	39,822	43,973
2165	Office Rental	28,954	25,322
2190	R&M - Office Equipment	3,403	7,574
2195	R&M - Office Premises	-	573
2200	R&M - Motor Vehicles	-	11,906
2205	R&M - Plant	20,417	-
2235	Special Projects	75,904	-
2275	Purchase of Petrol	19,588	13,719
2280	Purchase of Diesel	10,996	11,018
2315	Electricity	10,874	8,244
2330	Telephone / Internet	14,518	13,591
2460	Medical Expenses	-	3,436
2495	Plant & Equipment Purchases	2,596	5,866
2560	Educational Expenses - Special	-	1,934
2565	Insurance	9,247	3,690
2570	Bank Charges	383	344
2575	Local Transport	24,096	-
2600	Postage	702	630
2615	Other Subsidies & Donations	12,763	11,451
2690	Foreign exchange gains/losses	-	15,000
Total Expense		442,613	421,406

Table 36 FA New York (74)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
		-	-
Total Revenue		-	-
Expense by Natural Account			
2015	Salary - Local	65,705	74,190
2020	Salary Expatriate	113,897	113,067
2025	Allowances - Staff Contract	40,838	39,204
2070	Travel - Staff	8,854	8,500
2075	Travel - Business	132,505	97,905
2100	Entertainment	12,959	11,340
2130	Printing & Stationery	17,604	13,300
2165	Office Rental	88,500	126,960
2190	R&M - Office Equipment	1,407	1,350
2205	R&M - Plant	3,459	2,870
2235	Special Projects	459,064	-
2275	Purchase of Petrol	4,905	13,108
2315	Electricity	10,208	16,800
2330	Telephone / Internet	48,125	46,200
2370	Membership Fees & Subscriptions	67,677	92,107
2495	Plant & Equipment Purchases	5,312	5,580
2565	Insurance	89,167	73,900
2570	Bank Charges	3,750	13,400
2600	Postage	5,938	3,600
2620	Lease & Charter Payments	158,395	166,160
2690	Foreign exchange gains/losses	-	35,000
Total Expense		1,338,269	954,541

Table 37 FA Taiwan (75)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
Total Revenue		-	-
Expense by Natural Account			
2015	Salary - Local	89,482	77,810
2020	Salary Expatriate	60,558	78,583
2060	Legal Fees - External	-	3,000
2070	Travel - Staff	16,500	28,250
2075	Travel - Business	11,000	11,553
2100	Entertainment	5,960	7,612
2105	Official Celebrations	2,100	3,262
2130	Printing & Stationery	1,700	1,000
2135	Stores	1,499	1,712
2155	House Rental	-	33,994
2165	Office Rental	49,507	30,102
2190	R&M - Office Equipment	2,183	2,493
2205	R&M - Plant	500	571
2275	Purchase of Petrol	3,500	1,000
2315	Electricity	7,093	8,099
2330	Telephone / Internet	7,507	6,003
2370	Membership Fees & Subscriptions	2,379	3,134
2460	Medical Expenses	10,000	11,418
2495	Plant & Equipment Purchases	5,397	8,310
2560	Educational Expenses - Special	2,000	2,284
2565	Insurance	8,356	9,623
2570	Bank Charges	500	571
2600	Postage	690	789
2690	Foreign exchange gains/losses	-	6,000
Total Expense		288,411	337,173

Table 38 Home Affairs (81)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
		-	-
Total Revenue		-	-
Expense by Natural Account			
2015	Salary - Local	324,478	403,205
2040	Staff Training	27,050	26,700
2075	Travel - Business	27,700	75,870
2105	Official Celebrations	10,900	12,900
2130	Printing & Stationery	19,842	5,953
2135	Stores	2,657	1,229
2200	R&M - Motor Vehicles	-	4,000
2205	R&M - Plant	2,300	37,065
2235	Special Projects	1,045,454	2,653,344
2275	Purchase of Petrol	23,567	-
2280	Purchase of Diesel	3,073	-
2330	Telephone / Internet	670	2,745
2370	Membership Fees & Subscriptions	7,329	-
2495	Plant & Equipment Purchases	256,961	30,000
2600	Postage	150	-
Total Expense		1,752,131	3,253,011

Table 39 Women's Affairs (82)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
		-	-
Total Revenue		-	-
Expense by Natural Account			
2015	Salary - Local	68,704	88,742
2075	Travel - Business	-	31,540
2105	Official Celebrations	1,500	3,000
2130	Printing & Stationery	3,842	3,577
2135	Stores	192	192
2190	R&M - Office Equipment	590	750
2200	R&M - Motor Vehicles	2,000	3,000
2235	Special Projects	3,150	11,480
2275	Purchase of Petrol	3,214	-
2280	Purchase of Diesel	3,073	-
2330	Telephone / Internet	-	1,200
2495	Plant & Equipment Purchases	3,780	30,700
2630	Safe House	5,780	9,693
Total Expense		95,825	183,874

Table 40 Media Bureau (83)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1540	Advertising Revenue	50,000	40,000
Total Revenue		50,000	40,000
Expense by Natural Account			
2015	Salary - Local	226,330	297,784
2055	Consultants fees	5,000	5,000
2075	Travel - Business	5,100	13,212
2105	Official Celebrations	887	1,000
2130	Printing & Stationery	44,200	41,760
2135	Stores	403	500
2185	R&M - Buildings	2,130	-
2190	R&M - Office Equipment	2,700	6,600
2195	R&M - Office Premises	344	570
2205	R&M - Plant	245	5,000
2275	Purchase of Petrol	8,274	-
2330	Telephone / Internet	520	960
2370	Membership Fees & Subscriptions	19,382	1,432
2495	Plant & Equipment Purchases	67,376	51,952
2600	Postage	162	300
Total Expense		383,053	426,070

Table 41 Lands and Survey (84)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1475	Miscellaneous Revenue	2,791,657	2,168,390
1495	Service Fees	2,000	7,000
1500	Sale of Maps	240	500
Total Revenue		2,793,897	2,175,890
Expense by Natural Account			
2015	Salary - Local	182,140	218,389
2020	Salary Expatriate	30,000	30,000
2040	Staff Training	5,000	25,000
2070	Travel - Staff	10,000	10,000
2130	Printing & Stationery	2,000	2,000
2135	Stores	400	400
2160	Land Rental	6,645,835	6,698,561
2205	R&M - Plant	5,200	5,200
2280	Purchase of Diesel	12,292	-
2370	Membership Fees & Subscriptions	3,000	3,000
2495	Plant & Equipment Purchases	-	30,620
2610	Survey Supplies	2,000	2,000
Total Expense		6,897,867	7,025,170

Table 42 Lands Committee (85)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1475	Miscellaneous Revenue	-	405
1495	Service Fees	2,000	2,000
Total Revenue		2,000	2,405
Expense by Natural Account			
2015	Salary - Local	189,241	159,930
2025	Allowances - Staff Contract	76,903	-
2130	Printing & Stationery	9,031	6,600
2135	Stores	501	500
2185	R&M - Buildings	2,000	2,000
2275	Purchase of Petrol	857	-
2280	Purchase of Diesel	3,073	-
2315	Electricity	1,920	1,900
2495	Plant & Equipment Purchases	24,390	5,390
Total Expense		307,916	176,320

Table 43 Land Management (86)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
		-	-
Total Revenue		-	-
Expense by Natural Account			
2015	Salary - Local	47,409	66,099
2040	Staff Training	900	1,200
2050	Uniforms & Protective Clothing	500	-
2055	Consultants fees	-	183,740
2070	Travel - Staff	-	15,000
2130	Printing & Stationery	2,583	-
2135	Stores	442	400
2205	R&M - Plant	2,350	3,600
2235	Special Projects	76,140	-
2275	Purchase of Petrol	6,428	-
2315	Electricity	11,232	-
2495	Plant & Equipment Purchases	18,600	9,250
Total Expense		166,584	279,289

Table 44 Transport Secretariat (91)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1420	Warehouse sales	-	600
1475	Miscellaneous Revenue	-	100
1480	Bus Services	-	250
Total Revenue		-	950
Expense by Natural Account			
2015	Salary - Local	52,755	32,439
2025	Allowances - Staff Contract	2,400	2,400
2055	Consultants fees	-	25,000
2075	Travel - Business	12,450	6,000
2100	Entertainment	500	500
2130	Printing & Stationery	1,626	1,626
2135	Stores	150	150
2190	R&M - Office Equipment	200	200
2275	Purchase of Petrol	6,427	-
2370	Membership Fees & Subscriptions	4,831	-
2495	Plant & Equipment Purchases	2,380	16,280
Total Expense		83,719	84,595

Table 45 Land Transport (92)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1290	Motor Vehicle Inspection Fees	-	1,000
1295	Motor Cycle Inspection Fees	-	1,000
1475	Miscellaneous Revenue	16,000	18,000
Total Revenue		16,000	20,000
Expense by Natural Account			
2015	Salary - Local	193,422	182,262
2050	Uniforms & Protective Clothing	1,560	-
2075	Travel - Business	8,000	-
2130	Printing & Stationery	1,790	1,790
2135	Stores	1,000	-
2190	R&M - Office Equipment	1,300	1,300
2195	R&M - Office Premises	6,200	1,000
2200	R&M - Motor Vehicles	200,000	54,000
2235	Special Projects	4,200	-
2275	Purchase of Petrol	14,995	-
2280	Purchase of Diesel	241,759	-
2315	Electricity	17,544	5,000
2495	Plant & Equipment Purchases	409,440	222,500
2580	Public Works	200,810	207,500
Total Expense		1,302,020	675,352

Table 46 Maritime Transport (93)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1400	Port Fees	1,000,461	2,000,000
Total Revenue		1,000,461	2,000,000
Expense by Natural Account			
2015	Salary - Local	573,285	759,036
2020	Salary Expatriate	136,769	430,000
2025	Allowances - Staff Contract	8,669	-
2035	Overtime - local	113,287	316,480
2040	Staff Training	19,474	78,935
2050	Uniforms & Protective Clothing	16,886	33,485
2070	Travel - Staff	6,720	6,400
2075	Travel - Business	26,343	38,747
2100	Entertainment	100	1,200
2130	Printing & Stationery	10,209	10,509
2135	Stores	66,358	86,358
2155	House Rental	78,000	-
2205	R&M - Plant	150,000	159,334
2235	Special Projects	1,220,041	2,000,000
2275	Purchase of Petrol	4,286	-
2280	Purchase of Diesel	32,268	-
2315	Electricity	35,880	29,640
2370	Membership Fees & Subscriptions	528	1,520
2495	Plant & Equipment Purchases	333,011	823,100
2585	Rations	45,000	53,805
Total Expense		2,877,114	4,828,549

Table 47 DCA (94)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1360	D.C.A-Pax Levy	390,000	699,600
1365	D.C.A.-Departure Taxes	780,000	1,392,000
1370	D.C.A.-Air Navigation Fees	760,000	730,000
1375	D.C.A.-Landing Fees	459,000	681,300
1380	D.C.A.-Rental Fees	114,733	211,800
1475	Miscellaneous Revenue	6,000	7,000
Total Revenue		2,509,733	3,721,700
Expense by Natural Account			
2015	Salary - Local	494,803	505,997
2035	Overtime - local	96,000	-
2040	Staff Training	42,727	52,400
2050	Uniforms & Protective Clothing	14,100	14,100
2055	Consultants fees	207,887	83,700
2075	Travel - Business	4,298	6,682
2100	Entertainment	915	4,000
2130	Printing & Stationery	5,178	5,600
2135	Stores	11,736	11,700
2185	R&M - Buildings	50,000	50,000
2205	R&M - Plant	14,800	8,100
2210	R&M - Aerodrome	87,000	70,000
2235	Special Projects	-	174,000
2275	Purchase of Petrol	15,532	-
2280	Purchase of Diesel	18,181	-
2315	Electricity	315,420	328,428
2330	Telephone / Internet	1,405	1,440
2370	Memembership Fees & Subscriptions	14,550	11,800
2495	Plant & Equipment Purchases	124,950	135,500
Total Expense		1,519,482	1,463,447

Table 48 ICT (95)

<i>Natural Account</i>	<i>Description</i>	<i>2014-15 Revised Budget</i>	<i>2015-16 Proposed Budget</i>
Revenue by Natural Account			
1015	Income from Investments & Dividends-Others	471,698	450,000
1190	Telecom Tax	764,340	840,000
1495	Service Fees	10,000	60,000
1570	Domain .nr Revenue	90,000	50,000
Total Revenue		1,336,038	1,400,000
Expense by Natural Account			
2015	Salary - Local	116,959	174,873
2020	Salary Expatriate	67,651	126,000
2040	Staff Training	35,060	48,000
2055	Consultants fees	784	22,500
2070	Travel - Staff	12,000	31,000
2075	Travel - Business	22,943	13,725
2130	Printing & Stationery	3,200	1,500
2135	Stores	398	900
2235	Special Projects	3,052	-
2275	Purchase of Petrol	11,855	-
2280	Purchase of Diesel	1,996	-
2330	Telephone / Internet	555,565	965,430
2370	Membership Fees & Subscriptions	13,392	16,978
2495	Plant & Equipment Purchases	224,220	70,000
2605	Library/Periodicals	-	500
Total Expense		1,069,075	1,471,406