



# REPUBLIC OF NAURU

## 2013-14 BUDGET AND THE ESTIMATES OF REVENUE AND EXPENDITURE

### BUDGET PAPER 1

CIRCULATED BY  
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FOR THE INFORMATION OF HONOURABLE MEMBERS  
ON THE OCCASION OF THE BUDGET 2013-14

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### Conventions used in this Document

- Measures that improve the budget position (i.e. increased revenues or reduced expenditures) are shown as positive numbers.
- Measures that worsen the budget position (i.e. reduced revenues or increased expenditures) are shown as negative numbers.
- All amounts are expressed in Australian dollars unless otherwise stated.
- Due to rounding small discrepancies may occur in the totals shown in columns in tables.
- Exchange rate conversions assume AUD\$1 =USD1.06=€0.79=¥81.86=TWD30.31=FJD1.75.

## PART I: FISCAL STRATEGY AND BUDGET PRIORITIES

### BUDGET CONTEXT AND STRATEGY

Balancing of the budget for 2013-14 is again the underlying strategy employed for the management of the financial affairs of the Government for the coming financial year. Maintaining Government spending to essential priority areas has been the core activity undertaken in the budgetary process for 2013-14. The Government is committed to ensuring that essential public services consistent with the National Sustainable Development Strategy (NSDS) goals are delivered while continuing with efforts to increase and diversify the revenue base, addressing the huge burden of public debt as well as investing in our future.

Total estimated domestic revenue for 2013-14 is \$87.8 million plus donor funding for general budget support of \$8.7 million, making total Treasury revenue of \$96.5 million. Total Treasury expenditure of \$96.4 million (excluding donor funded development projects) is budgeted. This will result in a projected small surplus of \$58,497.

Domestic revenues are expected to be \$96.5 million in 2013-14. This is \$43.7 million or 82% higher than the approved 2012-13 budget of \$52.8 million. This figure includes \$8.7 million in direct budget support.

Total Treasury expenditure (not including donor funded development projects) is expected to be \$96.4 million in 2013-14. This is 39.3 million or 69% higher than the \$57.1 million domestic expenditure approved in the 2012-13 budget.

In addition to this Treasury expenditure of \$96.4 million, expenditure on specific development projects funded by donors through Government of Nauru systems is expected to be \$38.9 million. Additional donor support is also provided in-kind or by donors directly and are not included in these figures as they are not accounted through Government of Nauru systems.

**Table 1A: Budget Aggregates–Domestic & Development Fund Budgets**

|                                   | 2012-13<br>Approved<br>Budget | 2012-13<br>Revised<br>Budget | 2012-13<br>Estimated<br>Outcome | 2013-14<br>Budget |
|-----------------------------------|-------------------------------|------------------------------|---------------------------------|-------------------|
| Treasury Revenue                  | 52,786,875                    | 67,757,393                   | 58,291,667                      | 96,465,367        |
| Treasury Expenses                 | 57,101,604                    | 69,746,519                   | 57,922,480                      | 96,406,870        |
| Treasury Fund Balance             | (4,314,729)                   | (1,989,126)                  | 369,187                         | 58,497            |
| Development Fund Income           | 34,086,831                    | 34,086,831                   | 34,086,831                      | 38,964,706        |
| Development Fund Expenditure      | 34,086,831                    | 34,086,831                   | 34,086,831                      | 38,964,706        |
| Development Fund Balance          | -                             | -                            | -                               | -                 |
| <b>Overall Financial Position</b> | <b>(4,314,729)</b>            | <b>(1,989,126)</b>           | <b>369,187</b>                  | <b>58,497</b>     |

**Table 1B: Budget Aggregates – Treasury**

| Whole of Government Summary | 2012-13<br>Approved<br>Budget | 2012-13<br>Revised<br>Budget | 2012-13<br>Estimated<br>Actuals | 2013-14<br>Proposed<br>Budget |
|-----------------------------|-------------------------------|------------------------------|---------------------------------|-------------------------------|
| Treasury Revenue Total      | 52,786,875                    | 67,757,393                   | 58,291,667                      | 96,465,367                    |
| Treasury Expenditure Total  | 57,101,603                    | 69,746,519                   | 57,922,480                      | 96,406,870                    |
| Net Surplus/(Deficit)       | - 4,314,728                   | - 1,989,126                  | 369,187                         | 58,497                        |

## PART II: REVENUE

### 2011-12 REVENUE AGGREGATES

The Government expects to raise total revenue of \$96.5 million in 2013-14, which is an increase in revenue of \$43.7 million compared to the 2012-13 budget of \$52.8 million. Of this, a total of \$8.7 million (or 9%) is money received from donors paid into Government bank accounts. This does not include “in-kind” grants for projects that are funded directly by donors, for example, the provision of in-line staff.

**Table 2: Total Revenue**

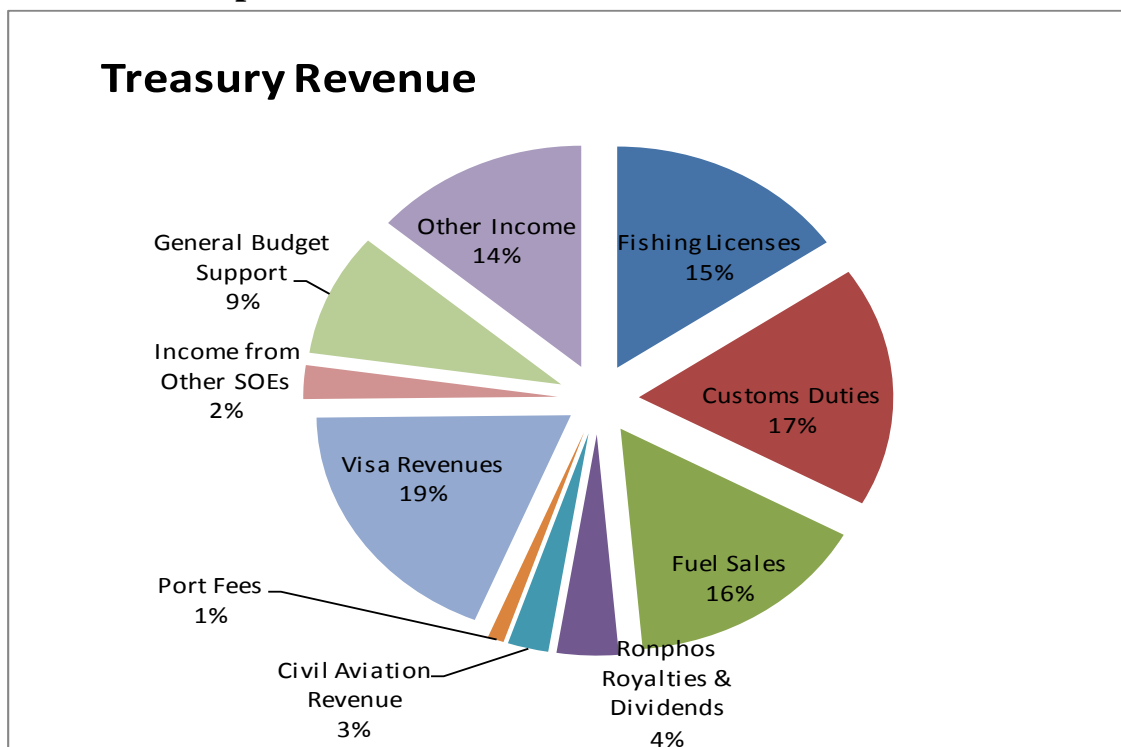
|                              | 2012-13<br>Budget | 2013-14<br>Budget |
|------------------------------|-------------------|-------------------|
| Treasury General Revenue     | 19,573,134        | 5,768,860         |
| Significant Revenue Measures | 33,213,741        | 90,696,507        |
| Development Fund Income      | 34,058,081        | 38,964,706        |
| Total Revenue                | 86,844,956        | 135,430,073       |

**Table 3: Major 2013-14 Treasury Revenue**

| Account Group No.              | Account Group Description | 2012-13 Approved Budget | 2012-13 Revised Budget | 2012-13 Estimated Actuals | 2013-14 Proposed Budget |
|--------------------------------|---------------------------|-------------------------|------------------------|---------------------------|-------------------------|
| 005                            | Fishing Licenses          | 9,630,455               | 9,630,455              | 10,008,891                | 14,861,988              |
| 010                            | Customs Duties            | 10,420,657              | 11,087,657             | 15,567,299                | 16,936,957              |
| 015                            | Fuel Sales                | 1,991,447               | 8,389,447              | 5,427,653                 | 15,093,746              |
| 020                            | Ronphos Royalties         | 1,510,436               | 1,510,436              | 1,062,748                 | 1,183,350               |
| 025                            | Ronphos Dividends         | 3,928,000               | 3,928,000              | 1,200,000                 | 2,603,370               |
| 030                            | Civil Aviation Revenue    | 1,120,580               | 1,361,580              | 1,895,851                 | 2,503,933               |
| 035                            | Port Fees                 | 731,634                 | 804,634                | 753,043                   | 1,000,461               |
| 040                            | Warehouse Sales           | 1,944,020               | 1,944,020              | 425,002                   | 1,944,020               |
| 045                            | Telecom Tax & Dividends   | 598,204                 | 325,000                | 401,677                   | 764,340                 |
| 055                            | Other Income              | 4,713,399               | 5,168,527              | 5,320,517                 | 10,531,694              |
| 056                            | Visa Revenues             | 88,610                  | 6,425,000              | 249,640                   | 18,000,000              |
| 057                            | Income from Other SOEs    | 3,773,585               | 4,346,789              | 6,065,299                 | 2,371,698               |
| 060                            | General Budget Support    | 12,335,848              | 12,835,848             | 9,914,046                 | 8,669,810               |
| <b>TREASURY REVENUE TOTAL:</b> |                           | <b>52,786,875</b>       | <b>67,757,393</b>      | <b>58,291,667</b>         | <b>96,465,367</b>       |

The following chart shows a breakdown of 2013-14 domestic revenues.

**Chart 1: Composition of Domestic 2013-14 Revenue**



## DOMESTIC REVENUES

Domestic revenues (i.e., those arising from Nauru's own sources and not including donor funded budget support) for the Government of Nauru are expected to be around \$87.8 million.

## REVENUE MEASURE DESCRIPTIONS

The Government will implement a number of ongoing and new revenue initiatives in 2013-14

Table 4: Significant Domestic Revenues

| Revenue Item                               | Amount            |
|--|-------------------|
| Visa Fees                                  | 17,400,000        |
| Fuel Revenues                              | 15,093,746        |
| Customs and Excise                         | 15,016,414        |
| Fisheries Revenue                          | 14,861,988        |
| General Budget Support                     | 8,669,810         |
| Ronphos Contribution to Bank Liquidation   | 5,000,000         |
| Ronphos Dividend & Royalties               | 3,786,720         |
| RPC Land Rental Reimbursement              | 2,793,897         |
| Civil Aviation Revenues                    | 2,503,933         |
| Digicel Dividend and Telecommunication Tax | 1,236,038         |
| Our Airline Loan Repayment                 | 1,900,000         |
| Port Fees                                  | 1,000,461         |
| Fines and Out of Court Settlement          | 1,000,000         |
| Gaming Licenses                            | 433,500           |
| <b>Total</b>                               | <b>90,696,507</b> |

## DESCRIPTION OF SIGNIFICANT DOMESTIC REVENUE MEASURES

### VISA FEES

*Impact on budget balance (\$)*

|                          | 2013-14             |
|--------------------------|---------------------|
| Asylum Seeker Visa Fees  | \$9,000,000         |
| Business Visa Fees       | \$9,000,000         |
| <b>Visa Fees - Total</b> | <b>\$18,000,000</b> |

The Government is expected to earn a total of \$9 million in visa revenues from the visas of asylum being processed in Nauru. This is based on the expected number of asylum seekers to be in Nauru in the 2013-14 financial year.

In 2013-14, the Government will also be introducing higher fee for Business Visa's in Nauru. The Government recognises that business in Nauru must contribute to the development of Nauru, therefore required to pay a higher amount in visa. This new visa fee will raise \$9 million for the Government.

The Government's overall visa revenues in 2013-14 now total \$18 million. This is expected to increase further next financial year as the RPC is occupied with more asylum seekers.

### FUEL REVENUES

*Impact on budget balance (\$)*

|                              | 2013-14             |
|------------------------------|---------------------|
| Diesel                       | \$4,650,275         |
| Petrol                       | \$2,512,483         |
| JetA1                        | \$6,930,988         |
| NPGA                         | \$1,000,000         |
| <b>Fuel Revenues - Total</b> | <b>\$15,093,746</b> |

In 2013-14, the Government is expected to realise total revenues of \$15 million from the sale of fuel, an increase of \$6.7 million from the 2012-13 budget. This is the result of increased economic activity on the island relating to RPC.

In this new financial year, JetA1 sales budget has increased significantly, reflecting the Government's intention to supply airlines more reliably than previous years. The demand for JetA1 in Nauru has spiked due to the increase in economic activity in Nauru relating RPC.

### CUSTOMS AND EXCISE REVENUE

*Impact on budget balance (\$)*

|  | 2013-14 |
|--|---------|
|--|---------|

|  |                     |
|--|---------------------|
| Customs & Excise Duty – Tobacco          | \$1,800,000         |
| Customs & Excise Duty – Alcohol          | \$840,000           |
| Customs & Excise Duty – Sugar            | \$315,000           |
| Customs & Excise Duty – Machinery        | \$1,541,013         |
| Customs & Excise Duty – Other Goods      | \$4,500,000         |
| Customs & Excise Duty – Petrol           | \$1,507,490         |
| Customs & Excise Duty – Diesel           | \$4,695,707         |
| Customs & Excise Duty – JetA1            | \$1,737,747         |
| <b>Customs &amp; Excise Duty - Total</b> | <b>\$16,936,957</b> |

Customs revenue is expected to increase by \$5.8 million in 2013-14, raising total customs revenue to \$16.9million. The higher customs revenue is, again, primarily due to the increase in level of economic activity in Nauru relating to RPC. Part of the increase in customs revenue, however, is due to the introduction of higher import taxes on alcohol and tobacco raising the duty by 20% compared to 2012-13 rates.

Furthermore, the Government will also, for the first time, be introducing an import duty for JetA1 at 60 cents per litre, bringing it in line with the same duty as with petrol and diesel. This raises \$1.7 million in revenue for the Government. This duty is to reflect on the high costs of maintaining quality controls required specifically for JetA1 fuel, to maintain acceptable international aviation standards for the safe use on aircrafts flying in to Nauru.

#### **FISHERIES REVENUE**

*Impact on budget balance (\$)*

|                                  |                     |
|----------------------------------|---------------------|
|                                  | 2013-14             |
| <b>Fisheries Revenue – Total</b> | <b>\$14,861,988</b> |

Fisheries revenue is projected to increase to \$14.8 million in 2013-14, a 54% increase compared to last financial year's \$9.6 million budgeted revenue.

The improved performance in fisheries revenue is the culmination of several year' work, particularly the implementation of the Vessel Day Scheme (VDS), the improvement in fisheries monitoring, control and surveillance management, and effective negotiations with stakeholder groups such as the PNA, FFA, SPC and WCPFC for the improvements in the application of a common set of regional fisheries management standards.



## GENERAL BUDGET SUPPORT

*Impact on budget balance (\$)*

|                                       | 2013-14            |
|---------------------------------------|--------------------|
| AusAID - Performance Linked Aid       | \$2,000,000        |
| Republic of China (Taiwan)            | \$4,669,810        |
| ADB Program Grant                     | \$2000,000         |
| <b>General Budget Support - Total</b> | <b>\$8,669,810</b> |

In 2013-14 financial year, Government is expecting to receive total General Budget Support of \$8.7 million from its close development partners, including, AusAID, the Republic of China (Taiwan), and the Asian Development Bank.

## RONPHOS CONTRIBUTION TO BANK LIQUIDATION

*Impact on budget balance (\$)*

|                               | 2013-14     |
|-------------------------------|-------------|
| Miscellaneous Revenue - Total | \$5,000,000 |

The Government is committed to the Bank Liquidation program which was approved in 2009. Deloitte was appointed as the liquidator of the former Bank of Nauru. The liquidation process requires payment from old creditors to the appointed liquidators, and the distribution be made by the liquidators to the debtors (former depositors).

As such, the Government's commitment to this program has now required Ronphos Corporation to contribute a total of \$4 million in the 2013-14 financial year, as further payments towards its outstanding debts to the old Bank of Nauru which is now being liquidated. This adds to the \$2 million already paid to the liquidator's by Ronphos.

The first \$1 million was received in 2012-13 as budgeted in that financial year. The remaining \$1 million was only received in early July 2013, therefore making it necessary to reflect an additional \$1 million in this year's budget for Ronphos' contribution, raising the provision of revenue and matching expenditure up to \$5 million.

[See matching Expense Measure "Bank Liquidation" for more details regarding the ongoing Bank of Nauru Liquidation process]

### **RONPHOS DIVIDEND & ROYALTIES**

*Impact on budget balance (\$)*

|   | 2013-14            |
|---|--------------------|
| Ronphos Dividend                        | \$2,603,370        |
| Phosphate Royalties                     | \$1,183,350        |
| <b>Dividend &amp; Royalties - Total</b> | <b>\$3,786,720</b> |

RONPHOS is expected to export a minimum of 483,000 metric tonnes (MT) of phosphate in the 2013-14 financial year which includes a combination of both primary and secondary mining.

At this level of export, RONPHOS is expected to pay total royalties payments to the Government amounting to \$1.18 million and a further dividend to the Government of \$2.6 million.

[Refer to the 2013-14 Budget Paper 2 for more details regarding Ronphos' activities in 2013-14].

### **RPC LAND RENTALS REIMBURSEMENT**

*Impact on budget balance (\$)*

|                                      | 2013-14            |
|--------------------------------------|--------------------|
| <b>Miscellaneous Revenue - Total</b> | <b>\$2,793,897</b> |

New land leases were required for the Regional Processing Centres. In 2012-13, the Government first entered into leases with land owners for the use of their lands for the Regional Processing Centres. These lands have been leased at a higher rate of \$8 per square metre. The leases for RPC have been maintained in 2013-14 financial year.

The Australian Government made reimbursements of the lands that were leased in 2012-13 were reimbursed to the Government in early 2013-14. These now require to be budgeted in 2013-14 financial year, additional to the lease costs for RPC for the 2013-14 financial year. Total reimbursements from the Australian Government is \$2.8 million.

### **CIVIL AVIATION REVENUES**

*Impact on budget balance (\$)*

|  | 2013-14            |
|--|--------------------|
| <b>Civil Aviation Revenues - Total</b> | <b>\$2,503,933</b> |

Civil Aviation Revenues is expected to increase significantly in 2013-14 as a result of increased level of airport activity and general passenger traffic in and out of Nauru. Civil Aviation Revenues is expected to increase by \$1.14 million, from \$1.36 million in 2012-13 to \$2.5 million in 2013-14.

## **DIGICEL DIVIDEND & TELECOMMUNICATION TAX**

*Impact on budget balance (\$)*

|  | 2013-14            |
|--|--------------------|
| Digicel Dividend                                 | \$471,698          |
| Telecommunication Tax                            | \$764,340          |
| <b>Digicel Dividend &amp; Telecom Tax -Total</b> | <b>\$1,236,038</b> |

Communication usage overall continues to be high and is delivering a reliable source of revenue for Treasury through the telecommunications tax and through a dividend return from Digicel.

Telecommunication tax in 2013-14 is expected to be around \$760,000 and Digicel's dividend to the Government is expected to be around US\$500,000. Total expected revenue from Digicel's dividend and telecommunication is \$1.24 million, up from \$598,000 as budgeted in 2012-13, reflecting an increase in revenue by 48%.

## **OUR AIRLINE LOAN REPAYMENT TO GOVERNMENT**

*Impact on budget balance (\$)*

|   | 2013-14            |
|---|--------------------|
| <b>Our Airline Loan Repayment - Total</b> | <b>\$1,900,000</b> |

As a result of the increased level of demand for service to and from Nauru and further with increased charter work in Australia, all work mostly relating to RPC activities, Our Airline required the purchase of a third aircraft in early 2013 to add to its operations. Government supported the purchase of a third B737-300 aircraft by providing a loan of \$2.2 million in 2012-13 financial year.

Our Airline is expected to make its first loan repayment of \$1 million to the Government in September 2013. It will then start to make further monthly repayments of the loan from January 2014 onwards. Between January to the end of the financial year, Our Airline will have repaid GoN a total of \$1.9 million. This is allocated as expected revenue in this financial year. The remaining balance of the loan of \$300,000 is expected to be fully recovered in following financial year.

[Refer to the 2013-14 Budget Paper 2 for more details regarding Our Airline's activities in 2013-14].

## PORT FEES

*Impact on budget balance (\$)*

|                          | 2013-14            |
|--------------------------|--------------------|
| <b>Port Fees - Total</b> | <b>\$1,000,461</b> |

The Nauru Port Authority is expected to earn higher revenue this financial year as a result of the increased level of port activity. In this period of building and constructing the Regional Processing Centres on the island, including for the construction of accompanying staff accommodations, a number of additional cargo vessels are expected to arrive in Nauru for the delivery of heavy equipment and materials, therefore requiring more of ports services.

Port Fees is expected to exceed \$1 million in 2013-14 financial year. This is an increase of at least 37% compared to last financial year's Port Fees revenue of \$731,634.

## FINES AND OUT OF COURT SETTLEMENT

*Impact on budget balance (\$)*

|                             | 2013-14            |
|-----------------------------|--------------------|
| <b>Court Fees and Fines</b> | <b>\$1,000,000</b> |

The Government is expected to receive an agreed out of court settlement of \$1,000,000 from an EU Fishing Company which was found fishing illegally in Nauru waters.

## GAMING LICENSES

*Impact on budget balance (\$)*

|                                | 2013-14          |
|--------------------------------|------------------|
| <b>Gaming Licenses - Total</b> | <b>\$433,500</b> |

The Government is expected to receive the same level of revenue from gaming activities in 2013-14 as the rules and limits to gaming activities and hours will remain the same. The total expected revenue for 2013-14 is \$433,500

## PART III: EXPENSES

### 2013-14 EXPENSE AGGREGATES

Total expenditure for 2013-14 is \$96.4 million compared to \$57.1 million in 2012-13. This figure includes donor expenditures managed through Nauru Government systems but excludes ‘in-kind’ donor expenditures provided for directly by donors.

The Government continues to review the expenditures of government departments and shift spending to high priority areas, to ensure that the Government is meeting key objectives outlined in the NSDS.

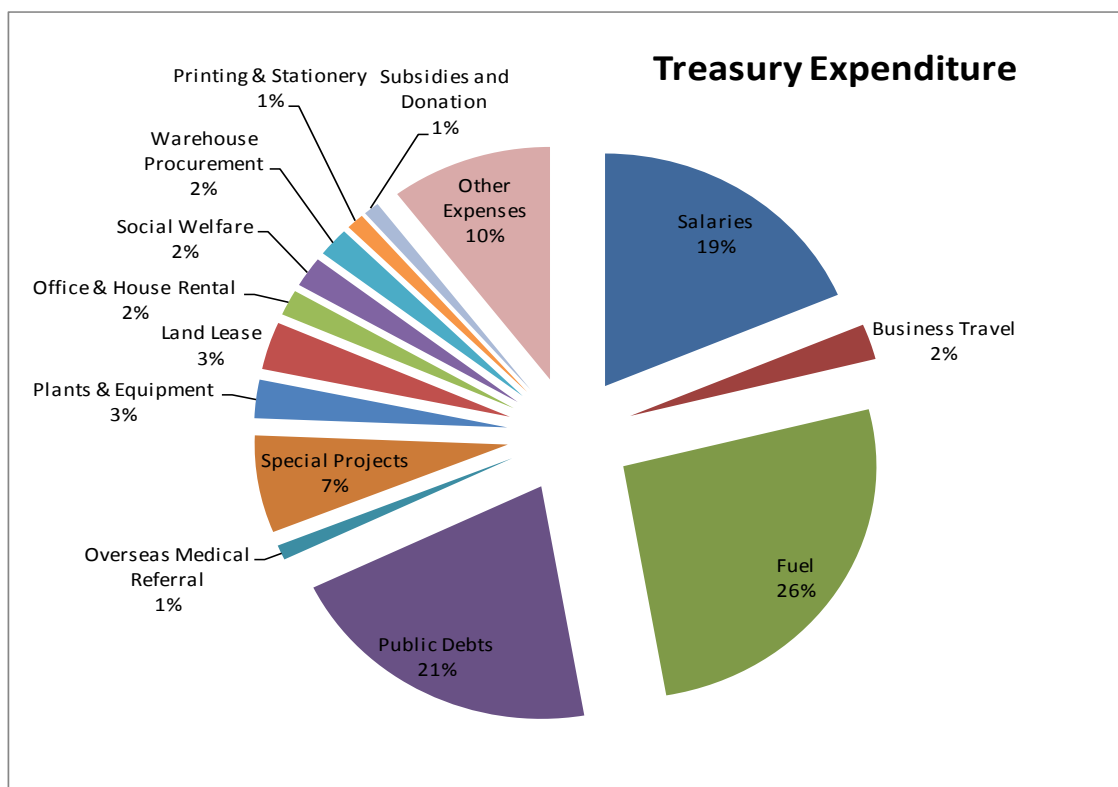
**Table 5: Total Expenses**

|                              | 2012-13 Budget | 2013-14 Budget |
|------------------------------|----------------|----------------|
| Treasury - General Expense   | 34,373,117     | 77,292,057     |
| Significant Expense Measures | 22,728,487     | 19,114,813     |
| Development Fund Expense     | 34,058,081     | 38,964,706     |
| Total Revenue                | 91,159,685     | 135,371,576    |

### DOMESTIC EXPENSES

Domestic expenses are expected to increase in 2013-14 by around \$39.3 million from the previous year. Chart 2 shows the breakdown in budgeted base expenses by activity for 2013-14.

Chart 2: 2013-14 Composition of Domestic Expenses



**Table 6: Major 2013-14 Treasury Expenses**

| <b>Account Group No.</b>       | <b>Account Group Description</b>    | <b>2012-13 Approved Budget</b> | <b>2012-13 Revised Budget</b> | <b>2012-13 Estimated Actuals</b> | <b>2013-14 Proposed Budget</b> |
|--------------------------------|-------------------------------------|--------------------------------|-------------------------------|----------------------------------|--------------------------------|
| 105                            | Salary - Local                      | 8,663,548                      | 9,167,972                     | 7,930,748                        | 12,191,123                     |
| 106                            | Staff Costs - Expatriate            | 3,491,697                      | 3,269,749                     | 2,759,442                        | 5,721,070                      |
| 110                            | Staff Training                      | 407,681                        | 451,052                       | 325,745                          | 589,815                        |
| 120                            | Business Travel                     | 1,864,786                      | 2,322,244                     | 1,755,855                        | 2,386,346                      |
| 135                            | Printing & Stationery               | 268,270                        | 279,070                       | 98,741                           | 1,103,901                      |
| 140                            | Office & House Rentals              | 1,238,400                      | 1,226,022                     | 933,389                          | 1,725,016                      |
| 141                            | Land Lease                          | 1,369,840                      | 1,652,445                     | 1,644,250                        | 3,191,288                      |
| 145                            | Plants & Equipments (Including R&M) | 1,813,329                      | 2,034,299                     | 1,559,955                        | 2,571,401                      |
| 146                            | Special Projects                    | 4,614,645                      | 5,933,528                     | 3,058,432                        | 6,521,144                      |
| 147                            | Warehouse Procurement               | 1,944,020                      | 1,944,020                     | 425,002                          | 1,944,020                      |
| 150                            | Fuel                                | 9,068,903                      | 15,568,273                    | 14,967,548                       | 25,281,629                     |
| 156                            | Telephone / Internet                | 688,993                        | 689,323                       | 514,423                          | 761,233                        |
| 157                            | Membership Fees                     | 649,141                        | 640,057                       | 347,852                          | 697,959                        |
| 160                            | Social Welfare                      | 1,322,679                      | 1,391,479                     | 1,229,708                        | 2,039,890                      |
| 161                            | Scholarships                        | 492,644                        | 550,505                       | 490,261                          | 656,566                        |
| 165                            | Overseas Medical Expenses           | 800,000                        | 1,950,000                     | 1,956,451                        | 1,000,000                      |
| 170                            | Public Debts                        | 7,995,942                      | 9,080,298                     | 8,538,704                        | 19,812,149                     |
| 171                            | Subsidies & Donations               | 5,009,967                      | 2,250,454                     | 2,239,618                        | 971,479                        |
| 175                            | Miscellaneous Expenses              | 5,397,118                      | 9,345,730                     | 7,146,357                        | 7,240,841                      |
| <b>TREASURY EXPENSE TOTAL:</b> |                                     | <b>57,101,603</b>              | <b>69,746,519</b>             | <b>57,922,480</b>                | <b>96,406,870</b>              |

## STANDARD EXPENSE MEASURES

**Staffing Costs.** Staffing costs are budgeted to increase from the budgeted level of \$9.1 million in 2012-13 to \$12.3 million for the 2013-14 budget year, an overall increase of 35%. A major factor for this increase is the introduction of a 10% salary increase for all local staff positions within the public service totalling \$810,000. This 10% pay rise means that a government employee would on average earn an additional \$737 per year, or more than \$28 a fortnight. Given the increased economic activity and growth over the past year, it is considered appropriate and feasible to support a pay rise at this time.

The Government will also undertake reviews of the structures of the public service salaries in 2013-14. The Human Resource Division of the Chief Secretary Department has engaged the work of a specialist firm, Price Waterhouse Coopers, to undertake this review. This work is expected to be completed by early 2014 and will form as a basis for staffing proposals in the 2014-15 budget development.

**Public Debt.** The public debt budget is projected to increase from \$9.1 million in 2012-13 to \$19.8 million for the 2013-14 budget year. The large increase in the public debt budget in 2013-14 is due to a number of new initiatives by the Government to significantly reduce Government's domestic public debts.

In 2013-14, the Government will provide partial payments to support the liquidation process of the old Bank of Nauru. This allocation has grown from \$2 million in 2012-13 to \$6 million in 2013-14. Ronphos will be contributing \$5 million of this amount as a repayment of its old debts to the former Bank of Nauru. The funds received from Ronphos will be transmitted to the appointed Bank Liquidators, Deloitte, who are managing the distribution to the debtors of the bank. An additional \$1 million is also being provided for by the Government for the same purpose, which takes the provision up to \$6 million.

The Government is committed to the continuation of partial payment of pending salaries (\$6 million) and as well as pending land lease arrears for 2004 (\$0.8 million) both totalling \$6.8 million in 2013-14. The partial payment of pending salaries will be paid in four stages over the 2013-14 period at \$1.5 million for each payout.

This will be the fourth and final year in which pending land leases have been paid and it will be the fifth year in a row that pending salaries payments have been made. The pending land rental being for 2004 financial year will clear all pending land rentals outstanding to land owners owed by the Government. Last year saw the payment of the 2005 pending land leases of a similar amount of \$0.8 million.

The Government will also provide \$1.6 million to pay all aged and disabled individuals their full pending salaries in 2013-14, and an additional \$2.9 million to pay for all Superannuation Contribution B entitlements.

In 2012-13, the Government entered into an agreement with land owners to purchase new lands of 19.1 hectares in Menen District. This costed \$1.5 million and which is now budgeted for full payment this financial year. The Government will be able to utilise the large piece of land for its own projects without the need to pay for rentals in the future.

**Fuel.** In previous years the cost of fuel procurement was a significant portion of total domestic expenditure. Continued growth in economic activity driven by the Regional Processing Centre will see further increase in fuel procurement from \$14.7 million in 2012-13 to \$24.2 million in 2013-14.

Government is still supporting improvements in the energy efficiency of power generation and distribution; undertaking energy conservation measures; and promoting the use of renewable energy with the aim of reducing the use of diesel for power generation in the longer term.

#### **DESCRIPTION OF SIGNIFICANT EXPENSE MEASURES**

In the 2013-14 Budget, the Government has introduced a number of new expenditure measures and further progresses existing measures. These measures are part of the economic reform program. All expense measures are listed in Table 7.

Table 7: Expense Measures Domestic

| Expenditure Item                                       | Amount            |
|--|-------------------|
| Nauru Trust Fund                                       | 2,500,000         |
| Government Welfare Program                             | 2,039,890         |
| Overseas Missions                                      | 1,968,623         |
| School Feeding Program                                 | 1,546,790         |
| Justice - Additional Positions                         | 1,235,761         |
| Hospital Rebuilding                                    | 1,000,000         |
| Overseas Medical Referral Program                      | 1,000,000         |
| New Buses and Upgrade of Government Vehicles           | 835,400           |
| Legal Fees   | 830,000           |
| Salary Rates Increase                                  | 810,271           |
| Membership of Organisations                            | 635,334           |
| Government Scholarships Program                        | 562,638           |
| Clean and Green Project                                | 525,080           |
| Education Stationery & Supplies                        | 494,743           |
| Nauru High Commission Suva - Purchase of Residence     | 400,000           |
| Fisheries Observer Program                             | 296,906           |
| Ports - New Equipment                                  | 235,844           |
| Establishing Banking Services in Nauru                 | 355,000           |
| Sports Federation Grants & Sports Coaching Program     | 175,000           |
| Public Finance Reforms                                 | 158,000           |
| Artisanal Outboard Motor Fishers Assistance            | 157,508           |
| Strengthening the Nauru Police Force                   | 155,000           |
| Improving Public Roads                                 | 121,320           |
| District Sport Courts                                  | 120,000           |
| Support Funds for AOSIS                                | 114,500           |
| Establishment of the Department of Land Management     | 105,240           |
| Studies for Multi-purpose Sports Complex & Sports Oval | 100,000           |
| House Renovation Project for the Disabled              | 100,000           |
| Nauru Customs and Revenue Office                       | 81,495            |
| Government Files Archive & Financial Records           | 72,000            |
| Improved Media Equipments                              | 71,010            |
| Establishment of Community & Family Services           | 61,560            |
| Youth Affairs - Life Skills Program                    | 53,940            |
| Brisbane Transit Accommodation                         | 52,200            |
| Home Income and Expenditure Survey Project             | 47,949            |
| Establishment of Price Regulation Unit                 | 32,631            |
| Review of IMF and World Bank Membership                | 25,500            |
| Finance Graduate Development Program                   | 15,850            |
| Postal Box Maintenance                                 | 14,985            |
| Cultural Heritage Projects                             | 6,845             |
| <b>Total</b>   | <b>19,114,813</b> |



## SIGNIFICANT EXPENSE MEASURES DESCRIPTIONS

The Government plans to spend up to \$96.4 million in 2013-14, which will see the introduction of a number of major new expenditure and policy measures in the 2013-14 budget aimed at improving the quality of basic and essential public services being provided to the Nauruan people, but also focusing on progressing forward the Government's economic reform program. These new expenditure measures include:

### NAURU TRUST FUND

*Impact on budget balance (\$)*

|                  | 2013-14     |
|------------------|-------------|
| Nauru Trust Fund | \$2,500,000 |

The Government has reaffirmed its commitment to establishing the Nauru Trust Fund. The Trust Fund will prepare Nauru for the future when the remaining phosphate reserves are depleted. The Government will make its own contribution of \$2.5 million in 2013-14.

High level discussions are ongoing with key partner governments on becoming parties to the Trust, particularly Australia and New Zealand, who have both been supportive of the initiative. Success of this initiative will have long lasting benefits for all Nauruans well into the future.

### GOVERNMENT WELFARE PROGRAM

*Impact on budget balance (\$)*

|                          | 2013-14     |
|--------------------------|-------------|
| Various Welfare Accounts | \$2,039,890 |

The Government has raised the minimum Welfare allowance for the Aged and Disabled to \$150 a fortnight. The total provision required to maintain this allowance is \$1,708,200. Fortnightly welfare payments to former Superannuation pensioners will also continue in 2013-14.

The Government has agreed to provide \$197,000 to maintain its program to support Nauruan Births and Deaths on island, whereby it provides \$100 cash grant to every registered birth and \$2,000 cash grants to all registered Nauruan deaths to support funeral costs.

The total required for the Government's Welfare Program is \$2,039,890.

## OVERSEAS MISSIONS

*Impact on budget balance (\$)*

|                  | 2013-14     |
|------------------|-------------|
| Various Accounts | \$1,968,623 |

Government will maintain its diplomatic representation in Australia, Fiji, Taiwan, and at the United Nations at a combined cost of \$1,968,623. These missions represent Nauru to various international organizations with the aim of building a strong Nauru presence and develop ties with traditional and non-traditional development partners.

## SCHOOL FEEDING PROGRAM

*Impact on budget balance (\$)*

|                  | 2013-14     |
|------------------|-------------|
| Special Projects | \$1,546,790 |

The Government will continue the successful "School Feeding Program" which provides lunch meals for all students at all schools. The program aims to improve attendance in schools and cater for the nutritional intake of Nauruan children.

Since the "School feeding program" commenced, there have been great improvement in the attendance rate. The Government will provide an allocation of \$1.54 million to provide nutritional lunch meals every school day for all school aged students, from Kinder and Infant Schools up to Secondary year students, for the full financial year 2013-14 period. This provision provides complete school lunch meals for the Nauru student population of 3,473.

## JUSTICE – ADDITIONAL POSITIONS

*Impact on budget balance (\$)*

|                  | 2013-14     |
|------------------|-------------|
| Various Accounts | \$1,235,761 |

The Department of Justice will be requiring an additional \$1.2 million in 2013-14 for newly established positions that are required to support the increasing workload of the department.

The new positions created primarily relate to RPC, given the department's role in the processing of asylum seekers and management the RPC arrangements. The added capacity will also cater for the establishment of the Legislative Drafting Division within the department.

The Department of Justice will be adding new positions including for a Senior Legislative Drafter, a Prosecuting Officer, a Public Defender, two Refugee Status Determination Control Officer and an RPC Coordinator. It is expected that most of these positions are

filled by expatriates with necessary experience, therefore expatriate provisions have been provided for, which includes accommodation, relocation and other contractual requirements.

#### **HOSPITAL REBUILDING**

*Impact on budget balance (\$)*

|                  | 2013-14     |
|------------------|-------------|
| Special Projects | \$1,000,000 |

The Government has agreed to the rebuilding of the RON Hospital after the fire destruction in August, which that damaged over 30% of RON hospital. The buildings that were lost in the fire included the Store Room, Pharmacy, X-Ray and the Central Health Files Building.

The estimated total cost of the rebuilding is expected to be around \$6.5 million. The Government has allocated \$1 million in this budget as its own commitment to the rebuilding project, and will be approaching new as well as existing development partners to support the remaining costs of the rebuilding, at \$5.5 million.

#### **OVERSEAS MEDICAL REFERRAL PROGRAM**

*Impact on budget balance (\$)*

|                                   | 2013-14     |
|-----------------------------------|-------------|
| Overseas Medical Referral Account | \$1,000,000 |

Government has agreed to raise the Overseas Medical Referral program in 2013-14 by an additional \$200,000 bringing the total Overseas Medical Referral budget to exactly one million. While Government will be sending Nauruan patients to India, Malaysia and Philippines where the costs of medical services are substantially lower than in Australia, the increase in this allocation aims to support more Nauruans in need of special medical services that are not available in Nauru.

#### **NEW BUSES AND UPGRADE OF GOVERNMENT VEHICLES**

*Impact on budget balance (\$)*

|                    | 2013-14   |
|--------------------|-----------|
| Plants & Equipment | \$835,400 |

The Government will allocate new funding towards the multi-year plan of upgrading its vehicle fleet. The 2013-14 budget will procure a number of new vehicles which will be allocated across the Government Departments. Some of the new vehicles will be retained

by the Department of Transport as 'pooled vehicles' which will allow certain departments or officers to borrow for use on short term basis..

In addition, the Government has also agreed to the procurement of new buses with different seating capacities. The provision of these new buses is critical as it further enhances the level of transportation services on the island not only for school requirements but for the general public transportation requirements.

#### **JUSTICE – LEGAL FEES**

*Impact on budget balance (\$)*

|            | 2013-14    |
|------------|------------|
| Legal Fees | \$830,0000 |

The Department of Justice will require funding for legal fees for a number of ongoing cases against the Government. The Government has agreed to provide \$830,000 in this financial year.

#### **SALARY INCREASE**

*Impact on budget balance (\$)*

|                | 2013-14   |
|----------------|-----------|
| Salaries Local | \$810,271 |

Government has agreed to adjust pay scales for the Public Service by 10% in 2013-14. The salary increase will be applied to all local staff positions at a total cost of \$810,271. This 10% pay rise means that a government employee would on average earn an additional \$737 per year, or more than \$28 a fortnight.

#### **MEMBERSHIP OF ORGANISATIONS**

*Impact on budget balance (\$)*

|            | 2013-14   |
|------------|-----------|
| Membership | \$635,334 |

Government will continue its membership with important regional and international organisations, therefore requiring a total of \$635,334 for annual membership fees. This ensures that Government continue receiving relevance benefits in terms of technical assistance and projects from the following organisations:

- Forum Fisheries Agency (FFA)
- South Pacific Tourism Organisation (SPTO)
- World Health Organisation (WHO)
- International Whaling Commission (IWC)
- Central Pacific Shipping Commission (CPSC)
- Pacific Maritime Association (PacMA)
- Secretariat of the Pacific Commission (SPC)

- United Nations Education Scientific & Cultural Organisation (UNESCO)
- Secretariat of the Pacific Regional Environmental Programme (SPREP)
- South Pacific Board of Educational Assessments (SPBEA)
- Food and Agricultural Association (FAO)
- University of the South Pacific (USP)
- Asian Development Bank (ADB)
- World Bank (WB)
- International Monetary Fund (IMF)
- Pacific Islands Applied Geoscience Commission (SOPAC)
- Commonwealth Parliamentary Association (CPA)
- International Food Agriculture
- Commonwealth of Learning (COLS)
- International Seabed Authority (ISA)
- Commonwealth Secretariat

### **GOVERNMENT SCHOLARSHIPS PROGRAM**

*Impact on budget balance (\$)*

|              | 2013-14   |
|--------------|-----------|
| Scholarships | \$562,638 |

The Government has agreed to add new scholarship programs in 2013-14, additional to maintaining its commitment to the ongoing scholarships program to Fiji. The new initiatives include sending new scholarship students to Australia for both high school and to Australian Universities. The Government will also increase the intake for the ongoing Scholarships to Fiji from 10 to 15 in 2013-14 financial year. The new program will begin in January 2014, therefore requiring only a 6 month provision of \$163,000 in this financial year. The program will cost \$326,000 annually from 2014-15 onwards.

### **CLEAN & GREEN PROJECT**

*Impact on budget balance (\$)*

|                 | 2013-14   |
|-----------------|-----------|
| Special Project | \$525,080 |

The Nauru Clean & Green Program is being allocated \$525,080 in 2013-14, continuing efforts to maintain cleanliness of the island and encourage planting of new trees and shrubs for a clean and green surrounding.

As it is intended, the labour force is being sourced from unemployed youth living in or near the area that have been designated to maintain. This program will continue to provide over 100 part time jobs for the currently unemployed youth

### **EDUCATION STATIONERIES & SUPPLIES**

*Impact on budget balance (\$)*

|                       | 2013-14   |
|-----------------------|-----------|
| Stationeries & Stores | \$494,743 |

Recognizing the importance of delivering quality education on the island, the Government has earmarked close to \$500,000 for general school supplies. This funding will be utilised by the Department of Education to purchase essential school stationeries and other required materials for teaching purposes, as well as procure necessary stores items that are required to maintain good hygiene at all schools.

#### **NAURU HIGH COMMISSION, SUVA – PURCHASE OF RESIDENCE**

*Impact on budget balance (\$)*

|                  | 2013-14   |
|------------------|-----------|
| Special Projects | \$400,000 |

The Government will provide \$400,000 to purchase a house currently owned by Nauru Phosphate Royalties Trust (NPRT) to accommodate the Nauru High Commissioner based in Suva, Fiji Islands. The purchase is being made at the current market price of not more than AUD\$400,000. This arrangement will reduce the annual house rental costs currently incurred for the High Commissioner's residence.

#### **FISHERIES OBSERVER PROGRAM**

*Impact on budget balance (\$)*

|                  | 2013-14   |
|------------------|-----------|
| Special Projects | \$296,906 |

NFMRA will continue to implement the Nauru National Observer Program. Adopting a user-pay principle system the program will aim at achieving 100% observer coverage of the Nauru exclusive economic zone (EEZ). This program is valuable for the protection of the valuable tuna resource with Nauru EEZ through the direct monitoring and reporting on fisheries activities in our waters to ensure compliance to our fishing laws. This program also provides employment opportunities for Nauruan as observers.

This financial year the PAE for Nauru under the PNA VDS is 1967 and FFA recommended fisheries observer coverage to be US\$160.00/fishing day. Inclusive in the costing are wages, administration, training, data analysis and deployment and repatriation of fisheries observers to and from ports abroad related to work.

#### **PORTS – NEW EQUIPMENT**

*Impact on budget balance (\$)*

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|                    | 2013-14   |
|--------------------|-----------|
| Plants & Equipment | \$235,844 |

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The Government will continue to upgrade and improve Nauru Port operations. The Ports Authority has been provided an additional \$235,844 in 2013-14 for the procurement of new and essential plants and equipment.

#### **ESTABLISHING BANKING SERVICES IN NAURU**

*Impact on budget balance (\$)*

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|  | 2013-14          |
|--|------------------|
| Banking Consultancies                        | \$205,000        |
| Support for New Bank Building                | \$100,000        |
| NRO Relocation                               | \$50,000         |
| <b>Establishing Banking Services - Total</b> | <b>\$355,000</b> |

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The Government will provide \$355,000 to support the establishment of a commercial bank in Nauru. This project is a continuation of the successful result of technical assistance support by the Asian Development Bank in 2012-13 to approach banks in Nauru with the provision of a Banking Information Memorandum.

In August 2013, an Australian bank submitted an expression of interest to open a branch in Nauru. Whilst it is still in the early stages, with expected positive assessment of their proposed branch in Nauru, it is anticipated that the project will result in the bank commencing operation in Nauru by early 2014.

#### **SPORTS FEDERATION GRANTS & SPORTS COACHING PROGRAM**

*Impact on budget balance (\$)*

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|                       | 2013-14   |
|-----------------------|-----------|
| Subsidies & Donations | \$175,000 |

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In 2013-14, Sports organisations in Nauru will be able to access grants to support games at the national level, including for procurement of sports equipment, prize sponsorships, and Sports travel costs for the athletes and other requirements. Sports organisations in Nauru will be required to demonstrate how the grants will develop their particular sport on Nauru to be eligible for grant funding.

The Government will also provide \$25,000 to fund for coaching programs for the main sports in Nauru. The Coaching Program fund can be accessed to support costs of professional coaches for any of the main sports on island requiring assistance in this regard.

## **PUBLIC FINANCIAL MANAGEMENT REFORMS**

*Impact on budget balance (\$)*

|                                    | 2013-14          |
|------------------------------------|------------------|
| State Owned Enterprises Reforms    | \$75,000         |
| Outsourcing of Tank Farm           | \$75,000         |
| Review of the NSDS                 | \$8,000          |
| <b>Ongoing PFM Reforms - Total</b> | <b>\$158,000</b> |

The Government will provide \$150,000 in consultancy for ongoing major Government Reforms including for State Owned Enterprises, the outsourcing of the Tank Farm and support for the review of Nauru's National Sustainable Development Strategy (NSDS).

## **ARTISANAL OUTBOARD MOTOR FISHERS ASSISTANCE**

*Impact on budget balance (\$)*

|   | 2013-14   |
|---|-----------|
| Artisanal Outboard Motor Fishers Assistance | \$157,508 |

The Government will provide \$157,508 to continue assistance to repair locally owned powered boats to operational status so they can participate in pelagic fishing. Increasing the volume of pelagic catch landings will increase supply of fish to the local market.

## **STRENGTHENING THE NAURU POLICE FORCE**

*Impact on budget balance (\$)*

|                             | 2013-14   |
|-----------------------------|-----------|
| Salaries & Uniforms Account | \$155,000 |

The Nauru Police Force is requiring additional staff to strengthen and enhance their overall operations, particularly given the increasing level of activities in Nauru relating to RPC. A total of \$155,000 is provided to allow for new staff recruitment and their relating equipment and uniforms.



### **IMPROVING PUBLIC ROADS**

*Impact on budget balance (\$)*

|              | 2013-14   |
|--------------|-----------|
| Public Works | \$121,320 |

The Government will provide \$121,320 for road work improvements. The funding will enable the Department of Lands Transport to undertake major road works around the island to ensure that roads are maintained to safe conditions for general public use.

### **DISTRICT SPORT COURTS**

*Impact on budget balance (\$)*

|              | 2013-14   |
|--------------|-----------|
| Public Works | \$120,000 |

The Government will continue funding for the construction of district sports court for community use. A total of \$120,000 is being provided for this purpose.

### **SUPPORT FUNDS FOR AOSIS**

*Impact on budget balance (\$)*

|                  | 2013-14   |
|------------------|-----------|
| Special Projects | \$114,500 |

The Government will provide \$114,500 to support Nauru's Chairmanship of the Alliances of Small Island States through our United Nations Office in New York.

### **ESTABLISHMENT OF THE DEPARTMENT OF LAND MANAGEMENT**

*Impact on budget balance (\$)*

|                  | 2013-14   |
|------------------|-----------|
| Various Accounts | \$105,240 |

Government further acknowledges that addressing the very complex issue of land is a key priority area of focus. Complementing this mission is the establishment of a new department of land management. In this financial year, Government has dedicated \$105,240 for the incorporation of this new department to be the government agency fully responsible for all land matters. The department will be the focal point of linkage between individuals, private organisations, communities and Government on any land matters which requires decisions and settlements

### **STUDIES FOR MULTI-PURPOSE SPORTS COMPLEX AND SPORTS OVAL**

*Impact on budget balance (\$)*

|                       |           |
|-----------------------|-----------|
|                       | 2013-14   |
| Subsidies & Donations | \$150,000 |

The Government has agreed to fund two consultancies to undertake a feasibility study on setting up a multi-purpose sports complex and sports oval at \$50,000 each consultant. The topside area has been identified as a possible location for the proposed new multi-purpose sports complex and sports oval.

#### **HOUSE RENOVATION PROJECT FOR THE DISABLED**

*Impact on budget balance (\$)*

|                  |           |
|------------------|-----------|
|                  | 2013-14   |
| Special Projects | \$100,000 |

Government has agreed to the provision for the disabled housing scheme, which provides direct support to disable persons home modification. There is a growing demand for assistance in home modification in line with the increased disabilities, therefore an allocation of \$100,000 has been provided. The funding will assist the disabled persons in meeting the high costs of building materials as well as labour for the home modifications.

A key element of this project is to meet cost of adjustments to the living quarters of Nauruans' with disabilities specifically to aide in their mobility and independence in their living space

#### **NAURU CUSTOMS AND REVENUE OFFICE**

*Impact on budget balance (\$)*

|                  |           |
|------------------|-----------|
|                  | 2013-14   |
| Various Accounts | \$114,500 |

Another key initiative of the Government in this new financial year will be the merging of the department of Customs and Revenue office aimed at providing maximum revenue collecting services for government. We recognised that the revenue raising opportunities for Government are limited and therefore, the merging of these departments will ensure better coordination, collecting and management of domestic Government revenues to support our development needs. An additional amount of \$81,495 has been earmarked in this budget to cater for recruitment of new officers to work under this new initiative.

#### **GOVERNMENT FILES ARCHIVE AND FINANCIAL RECORDS**

*Impact on budget balance (\$)*

|                  |          |
|------------------|----------|
|                  | 2013-14  |
| Special Projects | \$72,000 |

The Government has agreed to provide \$45,000 to support the establishment of an archive for Public Service administrative files and records.

The funding will be used for building refurbishment and the introduction of data management software system to improve records management across the public service.

The Government has further agreed to provide \$27,000 of funding in 2013-14 to extend the Treasury building to accommodate a secure file storage area for government financial records.

#### **IMPROVED MEDIA EQUIPMENT**

*Impact on budget balance (\$)*

|                    | 2013-14  |
|--------------------|----------|
| Plants & Equipment | \$71,010 |

The Media Department will be provided \$71,010 in 2013-14 financial year to procure new technical media equipment. The funding will allow the Media Department to upgrade its existing but aging equipment. This will enable the department to be more effective and efficient in disseminating news to the public.

#### **ESTABLISHMENT OF COMMUNITY AND FAMILY SERVICES**

*Impact on budget balance (\$)*

|                  | 2013-14  |
|------------------|----------|
| Various Accounts | \$61,560 |

Recognising the importance of community and family various requirements and needs, Government has committed \$61,560 to an establishment of a community and family services division. The division will assist communities and families in identifying and prioritising projects ranging from community infrastructure to providing other community-based services that directly create employment and stimulate private sector development.

#### **YOUTH AFFAIRS – LIFE SKILLS PROGRAM**

*Impact on budget balance (\$)*

|                  | 2013-14  |
|------------------|----------|
| Special Projects | \$53,940 |

Due to the effectiveness of this project in the previous years, it is expected that more youths will be enrolling into this training program in 2013- 2014. The Youth Affairs Department continues to improve and expand its program targeting our youths with work attachments, basic literacy and numeracy, fishing and traditional skills training and life-skills for inmates. The Youth Affairs Department is also active with community awareness and outreach programme.

### **BRISBANE CONSULATE – TRANSIT ACCOMMODATION**

*Impact on budget balance (\$)*

|              | 2013-14  |
|--------------|----------|
| House Rental | \$52,200 |

The Government will provide \$52,200 in additional funding to the Brisbane Consulate to refurbish the Government accommodation at Emma Street and to rent an additional property in Brisbane for use by Government officials when transiting through Brisbane on official travel. The use of Government facilities rather than hotel accommodation will reduce the costs associated with government travel.

### **HOME INCOME AND EXPENDITURE SURVEY PROJECT**

*Impact on budget balance (\$)*

|                  | 2013-14  |
|------------------|----------|
| Special Projects | \$47,949 |

Following the survey undertaken by the Bureau of Statistics on household income and expenditure (HIES) last financial year, the Government has agreed to provide \$47,949 towards completion of this project. Government fully recognised the importance of this work and it is vital that adequate resources are provided to enable the department finalize the report on updated Nauru' key economic statistics on family income and spending patterns.

### **ESTABLISHMENT OF A PRICE REGULATION UNIT**

*Impact on budget balance (\$)*

|                       | 2013-14 |
|-----------------------|---------|
| Price Regulation Unit | 32,631  |

The Government has agreed to establish a Price Regulation Unit in 2013-14. The Unit will have responsibility for monitoring and compliance of the *Prices Regulation Act* as well as undertaking policy development activities to ensure that businesses are competing fairly within the market place and that consumers are protected from illegal practices.

### **REVIEW OF IMF/WORLD BANK MEMBERSHIP**

*Impact on budget balance (\$)*

|                       | 2013-14  |
|-----------------------|----------|
| Consultancies - Total | \$25,500 |

Funding of \$25,500 will be allocated to a review of the costs and benefits of Nauru applying for membership of the IMF/World Bank.

Membership of these organisations will expand aid flows to the Republic and provide greater access to other financing options. The cost of membership, should it be pursued, is determined by the level of GDP.

#### **FINANCE GRADUATE DEVELOPMENT PROGRAM**

*Impact on budget balance (\$)*

|                                      | 2013-14  |
|--------------------------------------|----------|
| Finance Graduate Recruitment Program | \$15,850 |

The Government has agreed to provide \$15,850 of funding in 2013-14 for the establishment of a Graduate Recruitment Program in the Department of Finance. The purpose of the program is to provide support for post graduate studies in accounting, which will provide the opportunity for commerce graduates to gain internationally recognised accounting qualifications with CPA Australia.

#### **POSTAL BOX MAINTENANCE**

*Impact on budget balance (\$)*

|                        | 2013-14  |
|------------------------|----------|
| Postal Box Maintenance | \$14,985 |

New post boxes will be installed at the Post Office during 2013-14 at a cost of \$14,985. The existing post boxes were installed in the 1980s and have been damaged by corrosion and box tampering. The new post boxes will improve mail security and will provide post box owners access to mail after hours.

#### **CULTURAL HERITAGE PROJECTS**

*Impact on budget balance (\$)*

|                            | 2013-14 |
|----------------------------|---------|
| Cultural Heritage Projects | \$6,845 |

The Government has agreed to provide \$6,845 to cultural heritage initiatives that will help safeguard and preserve the Nauruan cultural heritage.

Projects will include workshops with community leaders and youth to share cultural knowledge and skills such as traditional cooking, weaving and carving; production and marketing of handicrafts; and education programs to encourage literacy in both spoken and written Nauruan.

**PART IV: THE ESTIMATES OF REVENUE AND  
EXPENDITURE**

**2013-14**

**Article 59(4)**

**Table 8: Domestic Revenue by Head**

| <b>Dept No.</b>                | <b>Dept Description</b>  | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
|--------------------------------|--------------------------|-------------------------------|-----------------------|
| 03                             | Chief Secretariat        | 108,059                       | 25,700                |
| 04                             | Post and Philately       | 66,220                        | 66,220                |
| 07                             | GON WareHouse            | 1,944,020                     | 1,944,020             |
| 11                             | Finance Secretariat      | 44,000                        | 44,000                |
| 12                             | Finance -Public Debt     | 3,119,728                     | 5,000,000             |
| 15                             | Nauru Revenue Office     | 5,396,255                     | 9,563,266             |
| 16                             | Finance - Other Payments | 31,015,316                    | 37,561,220            |
| 21                             | CIE                      | 127,750                       | 127,750               |
| 31                             | Fisheries                | 9,656,347                     | 14,978,420            |
| 41                             | Police                   | 6,500                         | 6,500                 |
| 43                             | Justice - Secretariat    | 70,600                        | 1,084,575             |
| 44                             | Judiciary                | 12,000                        | 12,000                |
| 45                             | Border Control           | 12,686,069                    | 18,105,000            |
| 51                             | Education                | 78,747                        | 80,367                |
| 61                             | Health                   | 41,700                        | 28,200                |
| 62                             | Sports                   | 2,500                         | 2,500                 |
| 83                             | Media Bureau             | 50,000                        | 50,000                |
| 84                             | Lands & Survey           | 283,325                       | 2,793,897             |
| 85                             | Lands Committee          | 2,000                         | 2,000                 |
| 92                             | Lands Transport          | 3,000                         | 57,700                |
| 93                             | Maritime Transport       | 804,634                       | 1,000,461             |
| 94                             | DCA                      | 1,452,880                     | 2,509,733             |
| 95                             | ICT                      | 785,744                       | 1,421,838             |
| <b>TREASURY REVENUE TOTAL:</b> |                          | <b>67,757,393</b>             | <b>96,465,367</b>     |

**Table 9: Domestic Revenue by Subhead**

| <b>Acct No.</b> | <b>Account Description</b>                    | <b>2012-13<br/>Revised<br/>Budget</b> | <b>2013-14<br/>Budget</b> |
|-----------------|---|---------------------------------------|---------------------------|
| 1010            | Income from Investments & Dividends-RonPhos   | 3,928,000                             | 2,603,370                 |
| 1015            | Income from Investments & Dividends-Others    | 4,346,789                             | 2,371,698                 |
| 1035            | Royalties from RONPHOS                        | 1,510,436                             | 1,183,350                 |
| 1055            | Support Vessel Charges                        | 73,274                                | 73,274                    |
| 1060            | U.S Multilateral Fisheries Treaty             | 1,483,899                             | 2,732,901                 |
| 1070            | F.S.M Arrangement Fee                         | 1,211,273                             | 1,263,868                 |
| 1071            | Access Fees - License                         | 785,849                               | 888,680                   |
| 1072            | Access Fees - Fishing Days                    | 5,910,377                             | 9,623,337                 |
| 1105            | Project Development Fund Revenue (FFA)        | 165,783                               | 279,928                   |
| 1140            | Customs and Excise Duty - Tobacco             | 1,753,542                             | 1,800,000                 |
| 1145            | Customs and Excise Duty - Alcohol             | 440,000                               | 840,000                   |
| 1150            | Customs and Excise Duty - Sugar               | 300,000                               | 315,000                   |
| 1155            | Customs and Excise - Machinery/Vehicle/Equip. | 1,696,013                             | 1,541,013                 |
| 1160            | Customs and Excise Duty - Other               | 1,952,600                             | 4,500,000                 |
| 1165            | Customs and Excise Duty - Petrol Sales        | 957,101                               | 1,507,490                 |
| 1170            | Customs and Excise Duty - Diesel Sales        | 3,988,401                             | 4,695,707                 |
| 1175            | Customs and Excise Duty - JetA1               | -                                     | 1,737,747                 |
| 1190            | Telecom Tax                                   | 325,000                               | 764,340                   |
| 1215            | Licenses-Drivers etc                          | 20,500                                | 29,000                    |
| 1220            | Corporation Fees and Licenses                 | 17,500                                | 18,225                    |
| 1225            | Licenses-Trading                              | 50,600                                | 63,850                    |
| 1230            | Liquor Licensing Board                        | 17,100                                | 18,000                    |
| 1235            | Gaming / Bingo Licenses                       | 433,500                               | 433,500                   |
| 1240            | Licenses-Dogs etc                             | 2,500                                 | 2,500                     |
| 1260            | Birth Certificate                             | 5,000                                 | 6,000                     |
| 1265            | Death Certificate                             | 100                                   | 200                       |
| 1270            | Marriage Certificate                          | 500                                   | 500                       |
| 1290            | Motor Vehicle Inspection Fees                 | 1,000                                 | 40,000                    |
| 1295            | Motor Cycle Inspection Fees                   | 50                                    | 10,000                    |
| 1300            | Registration Fees-Motor Cars                  | 1,000                                 | 1,000                     |
| 1305            | Registration Fees-Motorcycles                 | 300                                   | 300                       |
| 1325            | Passport Fees and Photographs                 | 75,000                                | 75,000                    |
| 1330            | Visa Check up                                 | 5,400                                 | 5,400                     |
| 1335            | Visa Fees                                     | 6,425,000                             | 18,000,000                |
| 1340            | Police Clearance                              | 6,500                                 | 6,500                     |
| 1360            | D.C.A-Pax Levy                                | 267,487                               | 390,000                   |
| 1365            | D.C.A.-Departure Taxes                        | 215,802                               | 780,000                   |
| 1370            | D.C.A.-Air Navigation Fees                    | 660,000                               | 760,000                   |
| 1375            | D.C.A.-Landing Fees                           | 201,468                               | 459,000                   |
| 1380            | D.C.A.-Rental Fees                            | 16,723                                | 114,733                   |
| 1400            | Port Fees                                     | 804,634                               | 1,000,461                 |
| 1420            | Warehouse sales                               | 1,944,020                             | 1,944,020                 |
| 1430            | Tank Farm Fee                                 | 255,000                               | -                         |
| 1440            | Petrol Sales                                  | 2,572,403                             | 2,512,483                 |
| 1445            | Diesel Sales                                  | 3,023,642                             | 4,650,275                 |
| 1450            | Jet A1 Sales                                  | 2,194,508                             | 6,930,988                 |
| 1455            | Fuel Sales - Japan NPGA                       | 343,894                               | 1,000,000                 |



**Table 9 (Continued): Domestic Revenue by Sub Head**

| <b>Acct No.</b>                | <b>Account Description</b>             | <b>2012-13<br/>Revised<br/>Budget</b> | <b>2013-14<br/>Budget</b> |
|--------------------------------|--|---------------------------------------|---------------------------|
| 1475                           | Miscellaneous Revenue                  | 4,058,057                             | 8,365,509                 |
| 1480                           | Bus Services                           | -                                     | 5,750                     |
| 1485                           | Quarantine Fees                        | 30,000                                | 30,000                    |
| 1490                           | Court Fines and Fees                   | 12,000                                | 1,012,000                 |
| 1495                           | Service Fees                           | 42,480                                | 44,000                    |
| 1500                           | Sale of Maps                           | 240                                   | 240                       |
| 1510                           | Charges for Counterparts               | 6,000                                 | 6,000                     |
| 1515                           | Tent Hire                              | 2,500                                 | 2,500                     |
| 1520                           | Food Handler Check up                  | 13,200                                | 13,200                    |
| 1525                           | PO Box Rentals                         | 1,220                                 | 1,220                     |
| 1530                           | Philatelic Bureau Sales                | 15,000                                | 15,000                    |
| 1535                           | Reimb-Accountable Allowances           | 170,000                               | 170,000                   |
| 1540                           | Advertising Revenue                    | 50,000                                | 50,000                    |
| 1550                           | Canteen Fees                           | 8,280                                 | - 1,600                   |
| 1555                           | Spectacles, Drugs etc                  | 5,400                                 | 5,400                     |
| 1560                           | International Settlement-Comms Traffic | 50,000                                | 50,000                    |
| 1565                           | Medical Services                       | 17,700                                | 2,700                     |
| 1570                           | Domain .nr Revenue                     | 50,000                                | 50,000                    |
| 1660                           | General Budget Support                 | 12,835,848                            | 8,669,810                 |
| <b>TREASURY EXPENSE TOTAL:</b> |  | <b>67,757,393</b>                     | <b>96,465,367</b>         |

**Table 10: Domestic Expenses by Head**

| <b>Dept No.</b>                | <b>Dept Description</b>                    | <b>2012-13<br/>Revised<br/>Budget</b> | <b>2013-14<br/>Budget</b> |
|--------------------------------|--|---------------------------------------|---------------------------|
| 01                             | Presidency and State House (including GIO) | 794,983                               | 704,609                   |
| 02                             | Ministerial                                | 719,269                               | 866,296                   |
| 03                             | Chief Secretariat                          | 5,740,351                             | 3,129,507                 |
| 04                             | Post and Philately                         | 124,079                               | 143,442                   |
| 05                             | Audit                                      | 154,465                               | 235,710                   |
| 06                             | Parliament                                 | 1,029,836                             | 1,016,725                 |
| 07                             | GON WareHouse                              | 2,013,612                             | 2,055,186                 |
| 11                             | Finance Secretariat                        | 409,142                               | 1,215,445                 |
| 12                             | Finance -Public Debt                       | 9,080,298                             | 19,812,149                |
| 13                             | Bureau of Statistics                       | 72,033                                | 120,102                   |
| 15                             | Nauru Revenue Office                       | 223,275                               | 329,407                   |
| 16                             | Finance - Other Payments                   | 24,096,722                            | 31,201,098                |
| 21                             | CIE  | 456,466                               | 512,266                   |
| 31                             | Fisheries                                  | 1,216,730                             | 1,456,798                 |
| 41                             | Police                                     | 1,016,340                             | 1,607,072                 |
| 43                             | Justice - Secretariat                      | 1,845,458                             | 3,604,994                 |
| 44                             | Judiciary                                  | 399,683                               | 475,826                   |
| 45                             | Border Control                             | 205,627                               | 305,736                   |
| 46                             | Correctional Services                      | 440,395                               | 360,256                   |
| 51                             | Education                                  | 3,999,469                             | 5,478,170                 |
| 52                             | Youth Affairs                              | 120,973                               | 171,765                   |
| 61                             | Health                                     | 4,913,800                             | 6,512,723                 |
| 62                             | Sports                                     | 710,649                               | 468,668                   |
| 71                             | Foreign Affairs - Secretariat              | 415,449                               | 474,035                   |
| 72                             | Foreign Affairs - Brisbane                 | 619,215                               | 655,693                   |
| 73                             | Foreign Affairs - Suva                     | 275,899                               | 739,836                   |
| 74                             | Foreign Affairs - New York                 | 1,297,642                             | 811,183                   |
| 75                             | Foreign Affairs - Taiwan                   | 253,262                               | 262,483                   |
| 81                             | Home Affairs                               | 86,405                                | 1,387,953                 |
| 82                             | Women's Affairs                            | 66,265                                | 89,035                    |
| 83                             | Media Bureau                               | 329,371                               | 351,194                   |
| 84                             | Lands & Survey                             | 1,900,764                             | 3,697,678                 |
| 85                             | Lands Committee                            | 153,868                               | 175,562                   |
| 86                             | Department of Land Management              | -                                     | 105,395                   |
| 91                             | Transport Secretariat                      | 70,029                                | 71,434                    |
| 92                             | Lands Transport                            | 1,188,439                             | 1,527,955                 |
| 93                             | Maritime Transport                         | 1,041,235                             | 1,702,466                 |
| 94                             | DCA  | 1,081,153                             | 1,277,973                 |
| 95                             | ICT  | 846,645                               | 871,081                   |
| 96                             | Fire & Rescue                              | 337,225                               | 421,965                   |
| <b>TREASURY EXPENSE TOTAL:</b> |  | <b>69,746,519</b>                     | <b>96,406,870</b>         |

**Table 11: Domestic Expenses by Sub Head**

| <b>Acct No.</b> | <b>Account Description</b>            | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
|-----------------|---------------------------------------|-------------------------------|-----------------------|
| 2005            | Salaries & Allowances - (MP's)        | 156,416                       | 180,796               |
| 2010            | HE Salary & Allowances                | 10,596                        | 11,713                |
| 2015            | Salary - Local                        | 8,443,137                     | 10,043,817            |
| 2020            | Salary Expatriate                     | 2,068,797                     | 3,091,092             |
| 2025            | Allowances - Staff Contract           | 288,432                       | 1,443,047             |
| 2030            | Salaries Other contracts - Expatriate | 899,415                       | 958,444               |
| 2035            | Overtime - local                      | 269,390                       | 511,750               |
| 2040            | Staff Training                        | 451,052                       | 589,815               |
| 2045            | Recruitment                           | 9,250                         | 11,300                |
| 2050            | Uniforms & Protective Clothing        | 91,583                        | 126,323               |
| 2055            | Consultants fees                      | 301,537                       | 1,671,534             |
| 2060            | Legal Fees - External                 | 921,750                       | 830,000               |
| 2070            | Travel - Staff                        | 589,967                       | 488,543               |
| 2075            | Travel - Business                     | 1,732,277                     | 1,897,803             |
| 2080            | Travel - Accountable Allowances       | 138,000                       | 170,000               |
| 2100            | Entertainment                         | 88,764                        | 132,315               |
| 2105            | Official Celebrations                 | 64,850                        | 88,478                |
| 2110            | Protocol                              | 29,185                        | 37,660                |
| 2130            | Printing & Stationery                 | 447,003                       | 535,028               |
| 2132            | TVET Supplies                         | 53,200                        | 61,367                |
| 2135            | Stores                                | 225,870                       | 1,042,534             |
| 2155            | House Rental                          | 842,641                       | 1,333,346             |
| 2160            | Land Rental                           | 1,652,445                     | 3,191,288             |
| 2165            | Office Rental                         | 383,381                       | 391,670               |
| 2185            | R&M - Buildings                       | 247,837                       | 323,786               |
| 2190            | R&M - Office Equipment                | 31,485                        | 31,956                |
| 2195            | R&M - Office Premises                 | 62,534                        | 89,158                |
| 2200            | R&M - Motor Vehicles                  | -                             | 17,000                |
| 2205            | R&M - Plant                           | 490,437                       | 564,033               |
| 2210            | R&M - Aerodrome                       | 50,000                        | 89,340                |
| 2215            | R&M - Nauruan House                   | 100,000                       | 100,000               |
| 2235            | Special Projects                      | 5,933,528                     | 6,521,144             |
| 2255            | Warehouse Procurement                 | 1,944,020                     | 1,944,020             |
| 2275            | Purchase of Petrol                    | 2,059,553                     | 3,047,057             |
| 2280            | Purchase of Diesel                    | 10,754,211                    | 14,290,643            |
| 2285            | Purchase of JetA1                     | 2,400,630                     | 6,930,989             |
| 2290            | Purchase of Fuel - Other              | 9,985                         | 12,940                |
| 2295            | Purchase of Fuel - Japan NPGA         | 343,894                       | 1,000,000             |
| 2315            | Electricity                           | 921,740                       | 976,224               |
| 2330            | Telephone / Internet                  | 689,323                       | 761,233               |
| 2350            | Freight                               | 61,480                        | 62,430                |
| 2370            | Membership Fees & Subscriptions       | 640,057                       | 697,959               |
| 2390            | Social Welfare - Birth Claims         | 37,000                        | 37,000                |
| 2395            | Social Welfare - Death Claims         | 160,000                       | 160,000               |
| 2400            | Social Services - Aged Pensions       | 747,600                       | 1,142,700             |
| 2405            | Social Services - Super Contributors  | 108,014                       | 103,025               |
| 2410            | Social Services - Super Ex MP's       | 31,665                        | 31,665                |
| 2420            | Social Services - Disability Payments | 307,200                       | 565,500               |

Table 11: Domestic Expenses by Sub Head (Continued)

| <b>Acct No.</b>                | <b>Account Description</b>                   | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
|--------------------------------|--|-------------------------------|-----------------------|
| 2440                           | Scholarships - School & Trade                | 550,505                       | 656,566               |
| 2460                           | Medical Expenses                             | 6,504                         | 7,000                 |
| 2465                           | Health & Hygiene Projects                    | 10,000                        | 17,000                |
| 2475                           | Overseas Medical Treatment                   | 1,950,000                     | 1,000,000             |
| 2495                           | Plant & Equipment Purchases                  | 1,412,377                     | 1,875,412             |
| 2515                           | Debt Repayments - Consultants' Fees          | 9,080,298                     | 19,812,149            |
| 2560                           | Educational Expenses - Special               | 10,208                        | 10,000                |
| 2565                           | Insurance                                    | 57,635                        | 73,208                |
| 2570                           | Bank Charges                                 | 10,565                        | 26,315                |
| 2575                           | Local Transport                              | 14,415                        | 69,950                |
| 2580                           | Public Works                                 | 167,400                       | 258,720               |
| 2585                           | Rations - Hospital and Correctional Services | 99,900                        | 247,557               |
| 2590                           | Correctional Services Supplies               | 7,200                         | 9,760                 |
| 2595                           | Carriage of Mail                             | 8,203                         | 7,641                 |
| 2600                           | Postage                                      | 12,644                        | 18,035                |
| 2605                           | Library/Periodicals                          | 19,000                        | 8,300                 |
| 2610                           | Survey Supplies                              | 2,000                         | -                     |
| 2615                           | Other Subsidies & Donations                  | 2,250,454                     | 971,479               |
| 2620                           | Lease & Charter Payments                     | 156,515                       | 192,816               |
| 2625                           | Family Court Expenses                        | 2,000                         | 2,000                 |
| 2630                           | Safe House                                   | 3,497                         | 3,497                 |
| 2650                           | Trust Fund                                   | -                             | 2,500,000             |
| 2670                           | Development Fund                             | 2,640                         | -                     |
| 2999                           | Contingency fund                             | 5,621,428                     | 300,000               |
| <b>TREASURY EXPENSE TOTAL:</b> |  | <b>69,746,519</b>             | <b>96,406,870</b>     |

## FULL DETAILS – HEAD BY HEAD

### Dept 01 Presidency and State House (including GIO)

| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
| 1035                                | Royalties from RONPHOS             | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2010                                | HE Salary & Allowances             | 10,596.00                     | 11,713.00             |
| 2015                                | Salary - Local                     | 70,568.00                     | 62,050.00             |
| 2020                                | Salary Expatriate                  | - 59,800.00                   | -                     |
| 2075                                | Travel - Business                  | 614,622.40                    | 519,681.00            |
| 2100                                | Entertainment                      | 8,500.00                      | 4,000.00              |
| 2105                                | Official Celebrations              | -                             | 60,300.00             |
| 2130                                | Printing & Stationery              | 4,790.00                      | 4,170.00              |
| 2135                                | Stores                             | 2,841.00                      | 2,248.00              |
| 2235                                | Special Projects                   | 109,326.82                    | -                     |
| 2275                                | Purchase of Petrol                 | 8,151.00                      | 7,647.00              |
| 2280                                | Purchase of Diesel                 | 4,368.00                      | 4,810.00              |
| 2330                                | Telephone / Internet               | 14,320.00                     | 15,540.00             |
| 2495                                | Plant & Equipment Purchases        | 6,700.00                      | 12,450.00             |
| 2625                                | Family Court Expenses              | -                             | -                     |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | 794,983.22                    | 704,609.00            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 794,983.22</b>           | <b>- 704,609.00</b>   |

| <b>Dept 02 Ministerial</b>          |                                    |                               |                       |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
| <b>Domestic Revenue</b>             |                                    |                               |                       |
|                                     |                                    | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2005                                | Salaries & Allowances - (MP's)     | 51,535.00                     | 57,185.00             |
| 2015                                | Salary - Local                     | 69,045.00                     | 75,587.00             |
| 2020                                | Salary Expatriate                  | -                             | 65,000.00             |
| 2055                                | Consultants fees                   | 100,000.00                    | 160,000.00            |
| 2060                                | Legal Fees - External              | 80,750.00                     | -                     |
| 2070                                | Travel - Staff                     | -                             | 14,000.00             |
| 2075                                | Travel - Business                  | 314,880.00                    | 353,550.00            |
| 2100                                | Entertainment                      | 15,000.00                     | 20,800.00             |
| 2130                                | Printing & Stationery              | 8,528.00                      | 8,442.00              |
| 2135                                | Stores                             | 2,951.00                      | 2,788.00              |
| 2275                                | Purchase of Petrol                 | -                             | 14,392.00             |
| 2280                                | Purchase of Diesel                 | 21,840.00                     | 3,848.00              |
| 2330                                | Telephone / Internet               | 39,840.00                     | 38,640.00             |
| 2495                                | Plant & Equipment Purchases        | 14,900.00                     | 52,064.00             |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | 719,269.00                    | 866,296.00            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 719,269.00</b>           | <b>- 866,296.00</b>   |

| <b>Dept 03 Chief Secretariat</b>    |                                       |                               |                       |
|-------------------------------------|---------------------------------------|-------------------------------|-----------------------|
| <b>Natural Account</b>              | <b>Natural Account Description</b>    | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
| <b>Domestic Revenue</b>             |                                       |                               |                       |
| 1230                                | Liquor Licensing Board                | 17,100.00                     | 18,000.00             |
| 1260                                | Birth Certificate                     | 5,000.00                      | 6,000.00              |
| 1265                                | Death Certificate                     | 100.00                        | 200.00                |
| 1270                                | Marriage Certificate                  | 500.00                        | 500.00                |
| 1475                                | Miscellaneous Revenue                 | 85,359.00                     | 1,000.00              |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                       | <b>108,059.00</b>             | <b>25,700.00</b>      |
| <b>Domestic Expense</b>             |                                       |                               |                       |
| 2015                                | Salary - Local                        | 451,568.00                    | 499,146.00            |
| 2020                                | Salary Expatriate                     | 50,000.00                     | -                     |
| 2030                                | Salaries Other contracts - Expatriate | 653,123.00                    | 660,066.00            |
| 2040                                | Staff Training                        | 112,681.00                    | 154,952.00            |
| 2050                                | Uniforms & Protective Clothing        | 4,200.00                      | 800.00                |
| 2070                                | Travel - Staff                        | 10,000.00                     | -                     |
| 2075                                | Travel - Business                     | 37,574.00                     | 32,174.00             |
| 2100                                | Entertainment                         | 4,000.00                      | 2,000.00              |
| 2105                                | Official Celebrations                 | 39,300.00                     | -                     |
| 2130                                | Printing & Stationery                 | 11,056.00                     | 10,420.00             |
| 2135                                | Stores                                | 3,434.00                      | 4,979.00              |
| 2155                                | House Rental                          | 633,600.00                    | 756,000.00            |
| 2185                                | R&M - Buildings                       | 130,000.00                    | 85,000.00             |
| 2190                                | R&M - Office Equipment                | 7,000.00                      | 4,000.00              |
| 2205                                | R&M - Plant                           | 118,000.00                    | 81,000.00             |
| 2235                                | Special Projects                      | 3,126,016.00                  | 411,000.00            |
| 2275                                | Purchase of Petrol                    | 13,598.00                     | 14,395.00             |
| 2280                                | Purchase of Diesel                    | 12,230.00                     | 15,392.00             |
| 2315                                | Electricity                           | 262,968.00                    | 343,117.00            |
| 2330                                | Telephone / Internet                  | 2,100.00                      | 5,940.00              |
| 2495                                | Plant & Equipment Purchases           | 39,700.00                     | 31,485.00             |
| 2580                                | Public Works                          | 17,400.00                     | 17,400.00             |
| 2595                                | Carriage of Mail                      | 703.00                        | 141.00                |
| 2600                                | Postage                               | 100.00                        | 100.00                |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                       | <b>5,740,351.00</b>           | <b>3,129,507.00</b>   |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                       | <b>- 5,632,292.00</b>         | <b>- 3,103,807.00</b> |

| <b>Dept 04 Post and Philately</b>   |  |                               |                       |
|-------------------------------------|--|-------------------------------|-----------------------|
| <i>Natural Account</i>              | <i>Natural Account Description</i>     | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
| <b>Domestic Revenue</b>             |  |                               |                       |
| 1525                                | PO Box Rentals                         | 1,220.00                      | 1,220.00              |
| 1530                                | Philatelic Bureau Sales                | 15,000.00                     | 15,000.00             |
| 1560                                | International Settlement-Comms Traffic | 50,000.00                     | 50,000.00             |
| <b>TOTAL DOMESTIC REVENUE:</b>      |  | <b>66,220.00</b>              | <b>66,220.00</b>      |
| <b>Domestic Expense</b>             |  |                               |                       |
| 2015                                | Salary - Local                         | 67,344.00                     | 72,893.00             |
| 2050                                | Uniforms & Protective Clothing         | 374.00                        | 374.00                |
| 2075                                | Travel - Business                      | 5,980.00                      | 7,380.00              |
| 2130                                | Printing & Stationery                  | 1,003.00                      | 1,003.00              |
| 2135                                | Stores                                 | 1,900.00                      | 2,000.00              |
| 2165                                | Office Rental                          | 22,392.00                     | 22,392.00             |
| 2185                                | R&M - Buildings                        | 4,000.00                      | 14,985.00             |
| 2280                                | Purchase of Diesel                     | 2,184.00                      | 2,405.00              |
| 2315                                | Electricity                            | 5,992.00                      | 7,200.00              |
| 2330                                | Telephone / Internet                   | 1,195.00                      | 1,195.00              |
| 2370                                | Memembership Fees & Subscriptions      | 1,515.00                      | 1,415.00              |
| 2495                                | Plant & Equipment Purchases            | 2,700.00                      | 2,700.00              |
| 2595                                | Carriage of Mail                       | 7,500.00                      | 7,500.00              |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |  | <b>124,079.00</b>             | <b>143,442.00</b>     |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |  | <b>- 57,859.00</b>            | <b>- 77,222.00</b>    |



| <b>Dept 05 Audit</b>                |                                    |                               |                       |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
| <b>Domestic Revenue</b>             |                                    |                               |                       |
|                                     |                                    | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 67,964.00                     | 81,845.00             |
| 2020                                | Salary Expatriate                  | 30,000.00                     | 80,000.00             |
| 2040                                | Staff Training                     | -                             | 1,346.00              |
| 2070                                | Travel - Staff                     | 12,000.00                     | 17,000.00             |
| 2075                                | Travel - Business                  | 12,075.00                     | 17,716.00             |
| 2100                                | Entertainment                      | 500.00                        | 1,000.00              |
| 2130                                | Printing & Stationery              | 1,000.00                      | 1,000.00              |
| 2135                                | Stores                             | 500.00                        | 500.00                |
| 2165                                | Office Rental                      | 16,128.00                     | 16,128.00             |
| 2185                                | R&M - Buildings                    | 500.00                        | 650.00                |
| 2200                                | R&M - Motor Vehicles               | -                             | 1,000.00              |
| 2205                                | R&M - Plant                        | 700.00                        | 700.00                |
| 2275                                | Purchase of Petrol                 | 4,290.00                      | 4,498.00              |
| 2315                                | Electricity                        | 3,288.00                      | 4,332.00              |
| 2330                                | Telephone / Internet               | 1,140.00                      | 3,060.00              |
| 2370                                | Membership Fees & Subscriptions    | 780.00                        | 780.00                |
| 2495                                | Plant & Equipment Purchases        | 3,000.00                      | 3,555.00              |
| 2600                                | Postage                            | 100.00                        | 100.00                |
| 2605                                | Library/Periodicals                | 500.00                        | 500.00                |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | 154,465.00                    | 235,710.00            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 154,465.00</b>           | <b>- 235,710.00</b>   |

| <b>Dept 06 Parliament</b>           |                                    |                               |                       |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Natural Account</b>              | <b>Natural Account Description</b> | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
| <b>Domestic Revenue</b>             |                                    |                               |                       |
|                                     |                                    | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2005                                | Salaries & Allowances - (MP's)     | 104,881.00                    | 123,611.00            |
| 2015                                | Salary - Local                     | 134,696.00                    | 148,892.00            |
| 2020                                | Salary Expatriate                  | 365,484.00                    | 270,000.00            |
| 2040                                | Staff Training                     | 2,000.00                      | 4,000.00              |
| 2045                                | Recruitment                        | 1,000.00                      | -                     |
| 2070                                | Travel - Staff                     | 15,000.00                     | 26,000.00             |
| 2075                                | Travel - Business                  | 133,889.00                    | 177,469.00            |
| 2100                                | Entertainment                      | 13,000.00                     | 7,000.00              |
| 2130                                | Printing & Stationery              | 6,050.00                      | 5,000.00              |
| 2135                                | Stores                             | 3,700.00                      | 3,000.00              |
| 2155                                | House Rental                       | 61,930.00                     | 93,000.00             |
| 2185                                | R&M - Buildings                    | 11,440.00                     | 7,000.00              |
| 2205                                | R&M - Plant                        | 1,000.00                      | 1,000.00              |
| 2235                                | Special Projects                   | 36,766.00                     | 30,000.00             |
| 2275                                | Purchase of Petrol                 | 31,460.00                     | 35,985.00             |
| 2280                                | Purchase of Diesel                 | 16,016.00                     | 20,202.00             |
| 2330                                | Telephone / Internet               | 11,890.00                     | 12,540.00             |
| 2370                                | Membership Fees & Subscriptions    | 41,726.00                     | 41,726.00             |
| 2495                                | Plant & Equipment Purchases        | 37,408.00                     | 9,800.00              |
| 2605                                | Library/Periodicals                | 500.00                        | 500.00                |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | 1,029,836.00                  | 1,016,725.00          |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 1,029,836.00</b>         | <b>- 1,016,725.00</b> |

| <b>Dept 07 GON WareHouse</b>        |                                    |                               |                       |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
| <b>Domestic Revenue</b>             |                                    |                               |                       |
| 1420                                | Warehouse sales                    | 1,944,020.00                  | 1,944,020.00          |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | <b>1,944,020.00</b>           | <b>1,944,020.00</b>   |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 48,723.00                     | 53,857.00             |
| 2050                                | Uniforms & Protective Clothing     | 1,320.00                      | 4,020.00              |
| 2130                                | Printing & Stationery              | 5,183.00                      | 5,183.00              |
| 2135                                | Stores                             | 1,142.00                      | 1,142.00              |
| 2195                                | R&M - Office Premises              | -                             | 20,000.00             |
| 2205                                | R&M - Plant                        | 125.00                        | 14,070.00             |
| 2255                                | Warehouse Procurement              | 1,944,020.00                  | 1,944,020.00          |
| 2275                                | Purchase of Petrol                 | 1,716.00                      | 450.00                |
| 2280                                | Purchase of Diesel                 | 10,483.00                     | 11,544.00             |
| 2330                                | Telephone / Internet               | 900.00                        | 900.00                |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | <b>2,013,612.00</b>           | <b>2,055,186.00</b>   |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 69,592.00</b>            | <b>- 111,166.00</b>   |

| <b>Dept 11 Finance Secretariat</b>  |                                    |                               |                       |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Natural Account</b>              | <b>Natural Account Description</b> | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
| <b>Domestic Revenue</b>             |                                    |                               |                       |
| 1475                                | Miscellaneous Revenue              | 38,000.00                     | 38,000.00             |
| 1510                                | Charges for Counterparts           | 6,000.00                      | 6,000.00              |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | <b>44,000.00</b>              | <b>44,000.00</b>      |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 186,150.75                    | 205,763.75            |
| 2020                                | Salary Expatriate                  | 12,500.00                     | 182,500.00            |
| 2040                                | Staff Training                     | 2,700.00                      | 19,850.00             |
| 2055                                | Consultants fees                   | 100,000.00                    | 363,000.00            |
| 2070                                | Travel - Staff                     | 151.00                        | 14,495.00             |
| 2075                                | Travel - Business                  | 15,407.00                     | 33,000.00             |
| 2100                                | Entertainment                      | 8,900.00                      | 44,630.00             |
| 2130                                | Printing & Stationery              | 16,500.00                     | 16,500.00             |
| 2135                                | Stores                             | 450.00                        | 450.00                |
| 2155                                | House Rental                       | -                             | 36,000.00             |
| 2190                                | R&M - Office Equipment             | 400.00                        | 400.00                |
| 2235                                | Special Projects                   | -                             | 168,131.00            |
| 2275                                | Purchase of Petrol                 | 3,432.00                      | 9,895.00              |
| 2280                                | Purchase of Diesel                 | 1,747.00                      | -                     |
| 2315                                | Electricity                        | -                             | 1,200.00              |
| 2330                                | Telephone / Internet               | 4,260.00                      | 4,910.00              |
| 2370                                | Memembership Fees & Subscriptions  | 25,767.00                     | 52,500.00             |
| 2495                                | Plant & Equipment Purchases        | 22,527.00                     | 38,220.00             |
| 2570                                | Bank Charges                       | 8,250.00                      | 24,000.00             |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | <b>409,141.75</b>             | <b>1,215,444.75</b>   |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 365,141.75</b>           | <b>- 1,171,444.75</b> |

| <b>Dept 12 Finance -Public Debt</b> |                                     |                               |                       |
|-------------------------------------|-------------------------------------|-------------------------------|-----------------------|
| <i>Natural Account</i>              | <i>Natural Account Description</i>  | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
| <b>Domestic Revenue</b>             |                                     |                               |                       |
| 1475                                | Miscellaneous Revenue               | 3,119,728.00                  | 5,000,000.00          |
| TOTAL DOMESTIC REVENUE:             |                                     | 3,119,728.00                  | 5,000,000.00          |
| <b>Domestic Expense</b>             |                                     |                               |                       |
| 2515                                | Debt Repayments - Consultants' Fees | 9,080,298.00                  | 19,812,149.00         |
| TOTAL DOMESTIC EXPENSE:             |                                     | 9,080,298.00                  | 19,812,149.00         |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                     | <b>- 5,960,570.00</b>         | <b>-14,812,149.00</b> |

| <b>Dept 13 Bureau of Statistics</b> |                                    |                               |                       |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
| <b>Domestic Revenue</b>             |                                    |                               |                       |
|                                     |                                    | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 36,024.00                     | 36,504.00             |
| 2040                                | Staff Training                     | 600.00                        | 1,161.00              |
| 2075                                | Travel - Business                  | -                             | 15,106.00             |
| 2130                                | Printing & Stationery              | 1,875.00                      | 5,218.00              |
| 2190                                | R&M - Office Equipment             | 400.00                        | 2,000.00              |
| 2205                                | R&M - Plant                        | -                             | 150.00                |
| 2235                                | Special Projects                   | 30,200.00                     | 50,699.00             |
| 2275                                | Purchase of Petrol                 | -                             | 2,249.00              |
| 2280                                | Purchase of Diesel                 | 2,184.00                      | 2,405.00              |
| 2350                                | Freight                            | -                             | 950.00                |
| 2495                                | Plant & Equipment Purchases        | 750.00                        | 3,660.00              |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | 72,033.00                     | 120,102.00            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 72,033.00</b>            | <b>- 120,102.00</b>   |

| <b>Dept 15 Nauru Revenue Office</b> |   |                               |                       |
|-------------------------------------|---|-------------------------------|-----------------------|
| <i>Natural Account</i>              | <i>Natural Account Description</i>            | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
| <b>Domestic Revenue</b>             |   |                               |                       |
| 1140                                | Customs and Excise Duty - Tobacco             | -                             | 1,800,000.00          |
| 1145                                | Customs and Excise Duty - Alcohol             | -                             | 840,000.00            |
| 1150                                | Customs and Excise Duty - Sugar               | -                             | 315,000.00            |
| 1155                                | Customs and Excise - Machinery/Vehicle/Equip. | -                             | 1,541,013.00          |
| 1160                                | Customs and Excise Duty - Other               | -                             | 4,500,000.00          |
| 1165                                | Customs and Excise Duty - Petrol Sales        | 921,101.00                    | -                     |
| 1170                                | Customs and Excise Duty - Diesel Sales        | 3,916,401.00                  | -                     |
| 1215                                | Licenses-Drivers etc                          | 20,500.00                     | 29,000.00             |
| 1235                                | Gaming / Bingo Licenses                       | 433,500.00                    | 433,500.00            |
| 1300                                | Registration Fees-Motor Cars                  | 1,000.00                      | 1,000.00              |
| 1305                                | Registration Fees-Motorcycles                 | 300.00                        | 300.00                |
| 1475                                | Miscellaneous Revenue                         | 103,453.00                    | 103,453.00            |
| <b>TOTAL DOMESTIC REVENUE:</b>      |   | <b>5,396,255.00</b>           | <b>9,563,266.00</b>   |
| <b>Domestic Expense</b>             |   |                               |                       |
| 2015                                | Salary - Local                                | 92,288.50                     | 173,487.00            |
| 2040                                | Staff Training                                | 1,500.00                      | 1,500.00              |
| 2050                                | Uniforms & Protective Clothing                | -                             | 1,141.00              |
| 2075                                | Travel - Business                             | 1,500.00                      | -                     |
| 2130                                | Printing & Stationery                         | 10,020.00                     | 4,520.00              |
| 2135                                | Stores  | 634.00                        | 634.00                |
| 2165                                | Office Rental                                 | 30,837.00                     | 30,837.00             |
| 2190                                | R&M - Office Equipment                        | 100.00                        | 100.00                |
| 2195                                | R&M - Office Premises                         | 16,650.00                     | 16,650.00             |
| 2235                                | Special Projects                              | 22,800.00                     | 72,800.00             |
| 2275                                | Purchase of Petrol                            | 4,719.00                      | 4,948.00              |
| 2280                                | Purchase of Diesel                            | -                             | 3,848.00              |
| 2315                                | Electricity                                   | 25,746.00                     | 5,000.00              |
| 2330                                | Telephone / Internet                          | 1,320.00                      | 2,280.00              |
| 2370                                | Membership Fees & Subscriptions               | 2,000.00                      | 6,002.00              |
| 2495                                | Plant & Equipment Purchases                   | 11,810.00                     | 4,310.00              |
| 2585                                | Rations - Hospital and Correctional Services  | 1,200.00                      | 1,200.00              |
| 2600                                | Postage                                       | 150.00                        | 150.00                |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |   | <b>223,274.50</b>             | <b>329,407.00</b>     |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |   | <b>5,172,980.50</b>           | <b>9,233,859.00</b>   |

| <b>Dept 16 Finance - Other Payments</b> |   |                               |                       |
|---|---|-------------------------------|-----------------------|
| <b>Natural Account</b>                  | <b>Natural Account Description</b>          | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
| <b>Domestic Revenue</b>                 |   |                               |                       |
| 1010                                    | Income from Investments & Dividends-RonPhos | 3,928,000.00                  | 2,603,370.00          |
| 1015                                    | Income from Investments & Dividends-Others  | 4,073,585.00                  | 1,900,000.00          |
| 1035                                    | Royalties from RONPHOS                      | 1,510,436.00                  | 1,183,350.00          |
| 1165                                    | Customs and Excise Duty - Petrol Sales      | 36,000.00                     | 1,507,490.00          |
| 1170                                    | Customs and Excise Duty - Diesel Sales      | 72,000.00                     | 4,695,707.00          |
| 1175                                    | Customs and Excise Duty - JetA1             | -                             | 1,737,747.00          |
| 1430                                    | Tank Farm Fee                               | 255,000.00                    | -                     |
| 1440                                    | Petrol Sales                                | 2,572,403.00                  | 2,512,483.00          |
| 1445                                    | Diesel Sales                                | 3,023,642.00                  | 4,650,275.00          |
| 1450                                    | Jet A1 Sales                                | 2,194,508.00                  | 6,930,988.00          |
| 1455                                    | Fuel Sales - Japan NPGA                     | 343,894.00                    | 1,000,000.00          |
| 1535                                    | Reimb-Accountable Allowances                | 170,000.00                    | 170,000.00            |
| 1660                                    | General Budget Support                      | 12,835,848.00                 | 8,669,810.00          |
| <b>TOTAL DOMESTIC REVENUE:</b>          |   | <b>31,015,316.00</b>          | <b>37,561,220.00</b>  |
| <b>Domestic Expense</b>                 |   |                               |                       |
| 2055                                    | Consultants fees                            | -                             | 1,000,000.00          |
| 2080                                    | Travel - Accountable Allowances             | 138,000.00                    | 170,000.00            |
| 2275                                    | Purchase of Petrol                          | 1,806,398.77                  | 2,664,098.00          |
| 2280                                    | Purchase of Diesel                          | 10,161,579.21                 | 13,646,121.00         |
| 2285                                    | Purchase of JetA1                           | 2,400,629.75                  | 6,930,989.00          |
| 2295                                    | Purchase of Fuel - Japan NPGA               | 343,894.00                    | 1,000,000.00          |
| 2390                                    | Social Welfare - Birth Claims               | 37,000.00                     | 37,000.00             |
| 2395                                    | Social Welfare - Death Claims               | 160,000.00                    | 160,000.00            |
| 2400                                    | Social Services - Aged Pensions             | 747,600.00                    | 1,142,700.00          |
| 2405                                    | Social Services - Super Contributors        | 108,014.00                    | 103,025.00            |
| 2410                                    | Social Services - Super Ex MP's             | 31,665.00                     | 31,665.00             |
| 2420                                    | Social Services - Disability Payments       | 307,200.00                    | 565,500.00            |
| 2615                                    | Other Subsidies & Donations                 | 2,233,312.94                  | 950,000.00            |
| 2650                                    | Trust Fund                                  | -                             | 2,500,000.00          |
| 2999                                    | Contingency fund                            | 5,621,428.00                  | 300,000.00            |
| <b>TOTAL DOMESTIC EXPENSE:</b>          |   | <b>24,096,721.67</b>          | <b>31,201,098.00</b>  |
| <b>NET TOTAL ON DOMESTIC BUDGET</b>     |   | <b>6,918,594.33</b>           | <b>6,360,122.00</b>   |



| <b>Dept 21 CIE</b>                  |                                    |                               |                       |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
| <b>Domestic Revenue</b>             |                                    |                               |                       |
| 1475                                | Miscellaneous Revenue              | 127,750.00                    | 127,750.00            |
| TOTAL DOMESTIC REVENUE:             |                                    | 127,750.00                    | 127,750.00            |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 257,166.50                    | 259,316.50            |
| 2025                                | Allowances - Staff Contract        | -                             | 7,800.00              |
| 2040                                | Staff Training                     | -                             | 1,200.00              |
| 2075                                | Travel - Business                  | 30,424.00                     | 21,290.00             |
| 2100                                | Entertainment                      | 1,000.00                      | -                     |
| 2130                                | Printing & Stationery              | 2,000.00                      | 2,000.00              |
| 2135                                | Stores                             | 150.00                        | 150.00                |
| 2155                                | House Rental                       | 36,000.00                     | 36,000.00             |
| 2165                                | Office Rental                      | 22,953.00                     | 4,083.00              |
| 2185                                | R&M - Buildings                    | -                             | 1,280.00              |
| 2190                                | R&M - Office Equipment             | 200.00                        | 700.00                |
| 2235                                | Special Projects                   | 71,955.00                     | 127,920.00            |
| 2275                                | Purchase of Petrol                 | 7,293.00                      | 13,946.00             |
| 2280                                | Purchase of Diesel                 | 4,368.00                      | 9,620.00              |
| 2315                                | Electricity                        | 1,800.00                      | 1,800.00              |
| 2330                                | Telephone / Internet               | 1,320.00                      | 2,760.00              |
| 2370                                | Membership Fees & Subscriptions    | 15,236.00                     | 16,200.00             |
| 2495                                | Plant & Equipment Purchases        | 4,300.00                      | 5,900.00              |
| 2600                                | Postage                            | 300.00                        | 300.00                |
| TOTAL DOMESTIC EXPENSE:             |                                    | 456,465.50                    | 512,265.50            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 328,715.50</b>           | <b>- 384,515.50</b>   |

| <b>Dept 31 Fisheries</b>            |  |                               |                       |
|-------------------------------------|--|-------------------------------|-----------------------|
| <i>Natural Account</i>              | <i>Natural Account Description</i>     | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
| <b>Domestic Revenue</b>             |  |                               |                       |
| 1055                                | Support Vessel Charges                 | 73,274.00                     | 73,274.00             |
| 1060                                | U.S Multilateral Fisheries Treaty      | 1,483,899.00                  | 2,732,901.00          |
| 1070                                | F.S.M Arrangement Fee                  | 1,211,273.00                  | 1,263,868.00          |
| 1071                                | Access Fees - License                  | 785,849.00                    | 888,680.00            |
| 1072                                | Access Fees - Fishing Days             | 5,910,377.00                  | 9,623,337.00          |
| 1105                                | Project Development Fund Revenue (FFA) | 165,783.00                    | 279,928.00            |
| 1475                                | Miscellaneous Revenue                  | 25,892.00                     | 116,432.00            |
| <b>TOTAL DOMESTIC REVENUE:</b>      |  | <b>9,656,347.00</b>           | <b>14,978,420.00</b>  |
| <b>Domestic Expense</b>             |  |                               |                       |
| 2015                                | Salary - Local                         | 419,759.00                    | 463,992.00            |
| 2025                                | Allowances - Staff Contract            | 14,700.00                     | 37,404.00             |
| 2030                                | Salaries Other contracts - Expatriate  | 42,530.00                     | 60,000.00             |
| 2040                                | Staff Training                         | -                             | 6,343.00              |
| 2050                                | Uniforms & Protective Clothing         | 500.00                        | 600.00                |
| 2060                                | Legal Fees - External                  | 11,000.00                     | -                     |
| 2075                                | Travel - Business                      | 80,000.00                     | 120,000.00            |
| 2100                                | Entertainment                          | 2,500.00                      | 2,500.00              |
| 2130                                | Printing & Stationery                  | 2,536.00                      | 2,536.00              |
| 2135                                | Stores                                 | 1,000.00                      | 1,000.00              |
| 2165                                | Office Rental                          | 14,619.00                     | 29,808.00             |
| 2185                                | R&M - Buildings                        | 5,000.00                      | 5,000.00              |
| 2190                                | R&M - Office Equipment                 | 2,500.00                      | 2,500.00              |
| 2195                                | R&M - Office Premises                  | 5,000.00                      | 5,000.00              |
| 2205                                | R&M - Plant                            | 40,000.00                     | 40,000.00             |
| 2235                                | Special Projects                       | 387,202.00                    | 454,414.00            |
| 2275                                | Purchase of Petrol                     | 20,248.00                     | 21,771.00             |
| 2280                                | Purchase of Diesel                     | 28,654.00                     | 26,936.00             |
| 2290                                | Purchase of Fuel - Other               | 9,985.00                      | 12,940.00             |
| 2315                                | Electricity                            | 39,674.00                     | 60,270.00             |
| 2330                                | Telephone / Internet                   | 20,970.00                     | 20,970.00             |
| 2370                                | Membership Fees & Subscriptions        | 65,549.00                     | 79,714.00             |
| 2495                                | Plant & Equipment Purchases            | 2,500.00                      | 2,500.00              |
| 2600                                | Postage                                | 304.00                        | 600.00                |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |  | <b>1,216,730.00</b>           | <b>1,456,798.00</b>   |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |  | <b>8,439,617.00</b>           | <b>13,521,622.00</b>  |

| <b>Dept 41 Police</b>               |  |                               |                       |
|-------------------------------------|--|-------------------------------|-----------------------|
| <i>Natural Account</i>              | <i>Natural Account Description</i>           | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
| <b>Domestic Revenue</b>             |  |                               |                       |
| 1340                                | Police Clearance                             | 6,500.00                      | 6,500.00              |
| <b>TOTAL DOMESTIC REVENUE:</b>      |  | <b>6,500.00</b>               | <b>6,500.00</b>       |
| <b>Domestic Expense</b>             |  |                               |                       |
| 2015                                | Salary - Local                               | 790,868.00                    | 1,180,363.43          |
| 2025                                | Allowances - Staff Contract                  | 5,000.00                      | 5,000.00              |
| 2050                                | Uniforms & Protective Clothing               | 44,038.00                     | 52,534.00             |
| 2075                                | Travel - Business                            | 1,130.00                      | -                     |
| 2100                                | Entertainment                                | 3,910.00                      | 4,700.00              |
| 2130                                | Printing & Stationery                        | 7,854.00                      | 7,958.00              |
| 2135                                | Stores                                       | 3,839.00                      | 3,839.00              |
| 2195                                | R&M - Office Premises                        | 8,000.00                      | -                     |
| 2235                                | Special Projects                             | -                             | 155,000.00            |
| 2275                                | Purchase of Petrol                           | 7,722.00                      | 8,094.00              |
| 2280                                | Purchase of Diesel                           | 62,899.00                     | 88,504.00             |
| 2315                                | Electricity                                  | 72,000.00                     | 78,000.00             |
| 2330                                | Telephone / Internet                         | 1,080.00                      | 1,080.00              |
| 2495                                | Plant & Equipment Purchases                  | 5,000.00                      | 20,000.00             |
| 2585                                | Rations - Hospital and Correctional Services | 3,000.00                      | 2,000.00              |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |  | <b>1,016,340.00</b>           | <b>1,607,072.43</b>   |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |  | <b>- 1,009,840.00</b>         | <b>- 1,600,572.43</b> |

| <b>Dept 43 Justice - Secretariat</b> |                                    |                                      |                       |
|--------------------------------------|------------------------------------|--------------------------------------|-----------------------|
| <i>Natural Account</i>               | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i>        | <i>2013-14 Budget</i> |
| <b>Domestic Revenue</b>              |                                    |                                      |                       |
| 1220                                 | Corporation Fees and Licenses      | 17,500.00                            | 18,225.00             |
| 1225                                 | Licenses-Trading                   | 50,600.00                            | 63,850.00             |
| 1240                                 | Licenses-Dogs etc                  | 2,500.00                             | 2,500.00              |
| 1490                                 | Court Fines and Fees               | -                                    | 1,000,000.00          |
| <b>TOTAL DOMESTIC REVENUE:</b>       |                                    | <b>70,600.00</b>                     | <b>1,084,575.00</b>   |
| <b>Domestic Expense</b>              |                                    |                                      |                       |
| 2015                                 | Salary - Local                     | 361,603.00                           | 244,724.00            |
| 2020                                 | Salary Expatriate                  | 187,959.00                           | 571,478.00            |
| 2025                                 | Allowances - Staff Contract        | 30,000.00                            | 1,105,023.00          |
| 2040                                 | Staff Training                     | 16,050.00                            | 17,800.00             |
| 2060                                 | Legal Fees - External              | 830,000.00                           | 830,000.00            |
| 2070                                 | Travel - Staff                     | 180,800.00                           | 109,840.00            |
| 2075                                 | Travel - Business                  | 85,835.00                            | 216,006.00            |
| 2100                                 | Entertainment                      | 1,000.00                             | 14,000.00             |
| 2130                                 | Printing & Stationery              | 4,838.00                             | 23,509.00             |
| 2135                                 | Stores                             | 2,900.00                             | 2,900.00              |
| 2155                                 | House Rental                       | -                                    | 262,890.00            |
| 2185                                 | R&M - Buildings                    | 9,680.00                             | 9,680.00              |
| 2190                                 | R&M - Office Equipment             | 280.00                               | 280.00                |
| 2195                                 | R&M - Office Premises              | 13,945.00                            | 10,895.00             |
| 2205                                 | R&M - Plant                        | 45.00                                | 1,000.00              |
| 2275                                 | Purchase of Petrol                 | 12,738.00                            | 27,039.00             |
| 2330                                 | Telephone / Internet               | 5,150.00                             | 14,640.00             |
| 2370                                 | Membership Fees & Subscriptions    | 11,630.00                            | 8,560.00              |
| 2495                                 | Plant & Equipment Purchases        | 90,905.00                            | 93,730.00             |
| 2575                                 | Local Transport                    | -                                    | 40,600.00             |
| 2600                                 | Postage                            | 100.00                               | 400.00                |
| <b>TOTAL DOMESTIC EXPENSE:</b>       |                                    | <b>1,845,458.00</b>                  | <b>3,604,994.00</b>   |
| <b>NET TOTAL ON DOMESTIC BUDGET</b>  |                                    | <b>- 1,774,858.00 - 2,520,419.00</b> |                       |

**Dept 43 Justice - Secretariat**

| <b>Natural Account</b> | <b>Natural Account Description</b> | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
|------------------------|------------------------------------|-------------------------------|-----------------------|
|------------------------|------------------------------------|-------------------------------|-----------------------|

**Domestic Revenue**

|                                |                               |                  |                     |
|--------------------------------|-------------------------------|------------------|---------------------|
| 1220                           | Corporation Fees and Licenses | 17,500.00        | 18,225.00           |
| 1225                           | Licenses-Trading              | 50,600.00        | 63,850.00           |
| 1240                           | Licenses-Dogs etc             | 2,500.00         | 2,500.00            |
| 1490                           | Court Fines and Fees          | -                | 1,000,000.00        |
| <b>TOTAL DOMESTIC REVENUE:</b> |                               | <b>70,600.00</b> | <b>1,084,575.00</b> |

**Domestic Expense**

|                                |                                 |                     |                     |
|--------------------------------|---------------------------------|---------------------|---------------------|
| 2015                           | Salary - Local                  | 361,603.00          | 244,724.00          |
| 2020                           | Salary Expatriate               | 187,959.00          | 571,478.00          |
| 2025                           | Allowances - Staff Contract     | 30,000.00           | 1,105,023.00        |
| 2040                           | Staff Training                  | 16,050.00           | 17,800.00           |
| 2060                           | Legal Fees - External           | 830,000.00          | 830,000.00          |
| 2070                           | Travel - Staff                  | 180,800.00          | 109,840.00          |
| 2075                           | Travel - Business               | 85,835.00           | 216,006.00          |
| 2100                           | Entertainment                   | 1,000.00            | 14,000.00           |
| 2130                           | Printing & Stationery           | 4,838.00            | 23,509.00           |
| 2135                           | Stores                          | 2,900.00            | 2,900.00            |
| 2155                           | House Rental                    | -                   | 262,890.00          |
| 2185                           | R&M - Buildings                 | 9,680.00            | 9,680.00            |
| 2190                           | R&M - Office Equipment          | 280.00              | 280.00              |
| 2195                           | R&M - Office Premises           | 13,945.00           | 10,895.00           |
| 2205                           | R&M - Plant                     | 45.00               | 1,000.00            |
| 2275                           | Purchase of Petrol              | 12,738.00           | 27,039.00           |
| 2330                           | Telephone / Internet            | 5,150.00            | 14,640.00           |
| 2370                           | Membership Fees & Subscriptions | 11,630.00           | 8,560.00            |
| 2495                           | Plant & Equipment Purchases     | 90,905.00           | 93,730.00           |
| 2575                           | Local Transport                 | -                   | 40,600.00           |
| 2600                           | Postage                         | 100.00              | 400.00              |
| <b>TOTAL DOMESTIC EXPENSE:</b> |                                 | <b>1,845,458.00</b> | <b>3,604,994.00</b> |

**NET TOTAL ON DOMESTIC BUDGET**

**- 1,774,858.00 - 2,520,419.00**

**Dept 45 Border Control**

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|------------------------|------------------------------------|-------------------------------|-----------------------|
|------------------------|------------------------------------|-------------------------------|-----------------------|

**Domestic Revenue**

|                                |   |                      |                      |
|--------------------------------|---|----------------------|----------------------|
| 1140                           | Customs and Excise Duty - Tobacco             | 1,753,542.00         | -                    |
| 1145                           | Customs and Excise Duty - Alcohol             | 440,000.00           | -                    |
| 1150                           | Customs and Excise Duty - Sugar               | 300,000.00           | -                    |
| 1155                           | Customs and Excise - Machinery/Vehicle/Equip. | 1,696,013.00         | -                    |
| 1160                           | Customs and Excise Duty - Other               | 1,952,600.00         | -                    |
| 1325                           | Passport Fees and Photographs                 | 75,000.00            | 75,000.00            |
| 1335                           | Visa Fees                                     | 6,425,000.00         | 18,000,000.00        |
| 1475                           | Miscellaneous Revenue                         | 13,913.81            | -                    |
| 1485                           | Quarantine Fees                               | 30,000.00            | 30,000.00            |
| <b>TOTAL DOMESTIC REVENUE:</b> |   | <b>12,686,068.81</b> | <b>18,105,000.00</b> |

**Domestic Expense**

|                                |  |                   |                   |
|--------------------------------|--|-------------------|-------------------|
| 2015                           | Salary - Local                               | 167,843.81        | 175,289.00        |
| 2040                           | Staff Training                               | 1,575.00          | 1,575.00          |
| 2050                           | Uniforms & Protective Clothing               | 2,000.00          | 2,150.00          |
| 2130                           | Printing & Stationery                        | 9,699.00          | 19,608.00         |
| 2135                           | Stores                                       | 920.00            | 1,030.00          |
| 2195                           | R&M - Office Premises                        | -                 | 250.00            |
| 2205                           | R&M - Plant                                  | 5,000.00          | 5,000.00          |
| 2275                           | Purchase of Petrol                           | 2,205.00          | 3,599.00          |
| 2280                           | Purchase of Diesel                           | 3,494.00          | 3,848.00          |
| 2330                           | Telephone / Internet                         | 2,040.00          | 2,280.00          |
| 2370                           | Membership Fees & Subscriptions              | 1,000.00          | 1,000.00          |
| 2495                           | Plant & Equipment Purchases                  | 8,150.00          | 83,965.00         |
| 2585                           | Rations - Hospital and Correctional Services | 1,200.00          | 1,200.00          |
| 2600                           | Postage                                      | 500.00            | 4,942.00          |
| <b>TOTAL DOMESTIC EXPENSE:</b> |  | <b>205,626.81</b> | <b>305,736.00</b> |

|                                     |  |                      |                      |
|-------------------------------------|--|----------------------|----------------------|
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |  | <b>12,480,442.00</b> | <b>17,799,264.00</b> |
|-------------------------------------|--|----------------------|----------------------|

**Dept 46 Correctional Services**

| <i>Natural Account</i>              | <i>Natural Account Description</i>           | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|-------------------------------------|--|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |  |                               |                       |
|                                     |  | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |  | -                             | -                     |
| <b>Domestic Expense</b>             |  |                               |                       |
| 2015                                | Salary - Local                               | 232,274.00                    | 254,271.00            |
| 2040                                | Staff Training                               | 13,481.00                     | 13,481.00             |
| 2050                                | Uniforms & Protective Clothing               | 2,792.00                      | 2,792.00              |
| 2130                                | Printing & Stationery                        | 2,884.00                      | 4,814.00              |
| 2135                                | Stores                                       | 700.00                        | 700.00                |
| 2185                                | R&M - Buildings                              | 1,000.00                      | 1,000.00              |
| 2190                                | R&M - Office Equipment                       | 500.00                        | 500.00                |
| 2205                                | R&M - Plant                                  | 500.00                        | 2,300.00              |
| 2235                                | Special Projects                             | 54,200.00                     | -                     |
| 2275                                | Purchase of Petrol                           | 1,287.00                      | 3,148.00              |
| 2280                                | Purchase of Diesel                           | 16,599.00                     | 18,278.00             |
| 2315                                | Electricity                                  | 7,248.00                      | 7,248.00              |
| 2330                                | Telephone / Internet                         | 600.00                        | 600.00                |
| 2495                                | Plant & Equipment Purchases                  | 61,330.00                     | 6,500.00              |
| 2585                                | Rations - Hospital and Correctional Services | 37,800.00                     | 34,864.00             |
| 2590                                | Correctional Services Supplies               | 7,200.00                      | 9,760.00              |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |  | 440,395.00                    | 360,256.00            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |  | <b>- 440,395.00</b>           | <b>- 360,256.00</b>   |

### Dept 51 Education

| <i>Natural Account</i>              | <i>Natural Account Description</i>    | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|-------------------------------------|---------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                       |                               |                       |
| 1475                                | Miscellaneous Revenue                 | 70,467.00                     | 81,967.00             |
| 1550                                | Canteen Fees                          | 8,280.00                      | - 1,600.00            |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                       | <b>78,747.00</b>              | <b>80,367.00</b>      |
| <b>Domestic Expense</b>             |                                       |                               |                       |
| 2015                                | Salary - Local                        | 1,466,422.00                  | 1,812,934.00          |
| 2020                                | Salary Expatriate                     | 275,013.00                    | 273,000.00            |
| 2030                                | Salaries Other contracts - Expatriate | 44,148.00                     | 78,764.00             |
| 2040                                | Staff Training                        | 110,368.00                    | 128,763.00            |
| 2045                                | Recruitment                           | 8,250.00                      | 11,300.00             |
| 2055                                | Consultants fees                      | -                             | 4,500.00              |
| 2070                                | Travel - Staff                        | 69,460.00                     | 59,500.00             |
| 2075                                | Travel - Business                     | 5,564.00                      | 9,464.00              |
| 2130                                | Printing & Stationery                 | 251,490.00                    | 281,446.00            |
| 2132                                | TVET Supplies                         | 53,200.00                     | 61,367.00             |
| 2135                                | Stores                                | 134,775.00                    | 151,930.00            |
| 2185                                | R&M - Buildings                       | 6,000.00                      | 55,000.00             |
| 2205                                | R&M - Plant                           | 10,300.00                     | 10,300.00             |
| 2235                                | Special Projects                      | 774,450.00                    | 1,621,240.00          |
| 2275                                | Purchase of Petrol                    | 8,316.00                      | 21,016.00             |
| 2280                                | Purchase of Diesel                    | 15,725.00                     | 25,012.00             |
| 2315                                | Electricity                           | 104,046.00                    | 104,046.00            |
| 2330                                | Telephone / Internet                  | 4,280.00                      | 5,270.00              |
| 2350                                | Freight                               | 61,480.00                     | 61,480.00             |
| 2370                                | Membership Fees & Subscriptions       | 92,668.00                     | 92,668.00             |
| 2440                                | Scholarships - School & Trade         | 456,577.00                    | 562,638.00            |
| 2495                                | Plant & Equipment Purchases           | 46,937.00                     | 46,532.00             |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                       | <b>3,999,469.00</b>           | <b>5,478,170.00</b>   |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                       | <b>- 3,920,722.00</b>         | <b>- 5,397,803.00</b> |



**Dept 52 Youth Affairs**

| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
|                                     |                                    | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 47,565.00                     | 83,646.00             |
| 2040                                | Staff Training                     | -                             | 4,500.00              |
| 2100                                | Entertainment                      | 400.00                        | 400.00                |
| 2105                                | Official Celebrations              | 5,000.00                      | 5,000.00              |
| 2130                                | Printing & Stationery              | 2,000.00                      | 2,000.00              |
| 2135                                | Stores                             | 400.00                        | 500.00                |
| 2190                                | R&M - Office Equipment             | 300.00                        | -                     |
| 2195                                | R&M - Office Premises              | 300.00                        | 300.00                |
| 2205                                | R&M - Plant                        | 1,100.00                      | 650.00                |
| 2235                                | Special Projects                   | 53,940.00                     | 53,940.00             |
| 2275                                | Purchase of Petrol                 | 4,528.00                      | 4,228.00              |
| 2330                                | Telephone / Internet               | 240.00                        | 550.00                |
| 2495                                | Plant & Equipment Purchases        | 5,200.00                      | 16,051.00             |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | 120,973.00                    | 171,765.00            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 120,973.00</b>           | <b>- 171,765.00</b>   |

## Dept 61 Health

| <i>Natural Account</i> | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|------------------------|------------------------------------|-------------------------------|-----------------------|
|------------------------|------------------------------------|-------------------------------|-----------------------|

### Domestic Revenue

|                                |                       |                  |                  |
|--------------------------------|-----------------------|------------------|------------------|
| 1330                           | Visa Check up         | 5,400.00         | 5,400.00         |
| 1475                           | Miscellaneous Revenue | -                | 1,500.00         |
| 1520                           | Food Handler Check up | 13,200.00        | 13,200.00        |
| 1555                           | Spectacles, Drugs etc | 5,400.00         | 5,400.00         |
| 1565                           | Medical Services      | 17,700.00        | 2,700.00         |
| <b>TOTAL DOMESTIC REVENUE:</b> |                       | <b>41,700.00</b> | <b>28,200.00</b> |

### Domestic Expense

|                                |  |                     |                     |
|--------------------------------|--|---------------------|---------------------|
| 2015                           | Salary - Local                               | 1,228,330.00        | 1,361,927.00        |
| 2020                           | Salary Expatriate                            | 716,000.00          | 1,016,000.00        |
| 2025                           | Allowances - Staff Contract                  | 46,000.00           | 46,000.00           |
| 2030                           | Salaries Other contracts - Expatriate        | 159,614.00          | 159,614.00          |
| 2040                           | Staff Training                               | 2,500.00            | 2,500.00            |
| 2050                           | Uniforms & Protective Clothing               | 10,000.00           | 10,000.00           |
| 2070                           | Travel - Staff                               | 188,908.00          | 188,908.00          |
| 2075                           | Travel - Business                            | 23,045.00           | 23,045.00           |
| 2100                           | Entertainment                                | 1,500.00            | 1,500.00            |
| 2130                           | Printing & Stationery                        | 10,000.00           | 15,000.00           |
| 2135                           | Stores                                       | 44,524.00           | 839,524.00          |
| 2185                           | R&M - Buildings                              | 14,000.00           | 24,000.00           |
| 2190                           | R&M - Office Equipment                       | 2,000.00            | 2,000.00            |
| 2205                           | R&M - Plant                                  | 82,140.00           | 112,140.00          |
| 2215                           | R&M - Nauruan House                          | 100,000.00          | 100,000.00          |
| 2235                           | Special Projects                             | 7,200.00            | 1,157,200.00        |
| 2275                           | Purchase of Petrol                           | 39,897.00           | 41,834.00           |
| 2280                           | Purchase of Diesel                           | 61,151.00           | 67,340.00           |
| 2315                           | Electricity                                  | 98,244.00           | 98,244.00           |
| 2330                           | Telephone / Internet                         | 5,280.00            | 5,280.00            |
| 2370                           | Membership Fees & Subscriptions              | 4,539.00            | 4,539.00            |
| 2440                           | Scholarships - School & Trade                | 93,928.00           | 93,928.00           |
| 2465                           | Health & Hygiene Projects                    | 10,000.00           | 17,000.00           |
| 2475                           | Overseas Medical Treatment                   | 1,950,000.00        | 1,000,000.00        |
| 2495                           | Plant & Equipment Purchases                  | 15,000.00           | 75,200.00           |
| 2585                           | Rations - Hospital and Correctional Services | -                   | 50,000.00           |
| <b>TOTAL DOMESTIC EXPENSE:</b> |  | <b>4,913,800.00</b> | <b>6,512,723.00</b> |

### NET TOTAL ON DOMESTIC BUDGET

**- 4,872,100.00 - 6,484,523.00**

**Dept 62 Sports**

| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
| 1515                                | Tent Hire                          | 2,500.00                      | 2,500.00              |
| TOTAL DOMESTIC REVENUE:             |                                    | 2,500.00                      | 2,500.00              |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 36,588.00                     | 41,618.00             |
| 2075                                | Travel - Business                  | 5,582.00                      | -                     |
| 2100                                | Entertainment                      | 1,500.00                      | 1,500.00              |
| 2130                                | Printing & Stationery              | 1,187.00                      | 1,187.00              |
| 2135                                | Stores                             | 298.00                        | 298.00                |
| 2190                                | R&M - Office Equipment             | 200.00                        | 300.00                |
| 2205                                | R&M - Plant                        | 300.00                        | 300.00                |
| 2235                                | Special Projects                   | 529,850.00                    | 279,850.00            |
| 2280                                | Purchase of Diesel                 | 3,494.00                      | 2,886.00              |
| 2330                                | Telephone / Internet               | 600.00                        | 1,080.00              |
| 2495                                | Plant & Equipment Purchases        | 1,000.00                      | 9,599.00              |
| 2580                                | Public Works                       | 120,000.00                    | 120,000.00            |
| 2615                                | Other Subsidies & Donations        | 10,050.00                     | 10,050.00             |
| TOTAL DOMESTIC EXPENSE:             |                                    | 710,649.00                    | 468,668.00            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 708,149.00</b>           | <b>- 466,168.00</b>   |

**Dept 71 Foreign Affairs - Secretariat**

| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
|                                     |                                    | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 109,235.80                    | 115,858.25            |
| 2050                                | Uniforms & Protective Clothing     | -                             | 300.00                |
| 2070                                | Travel - Staff                     | 2,425.00                      | 9,737.00              |
| 2075                                | Travel - Business                  | 69,726.00                     | 75,229.00             |
| 2110                                | Protocol                           | 29,185.20                     | 37,660.00             |
| 2130                                | Printing & Stationery              | 4,000.00                      | 7,700.00              |
| 2135                                | Stores                             | 167.00                        | 567.00                |
| 2190                                | R&M - Office Equipment             | 500.00                        | 1,180.00              |
| 2195                                | R&M - Office Premises              | 548.00                        | 19,980.00             |
| 2235                                | Special Projects                   | 7,000.00                      | 3,600.00              |
| 2275                                | Purchase of Petrol                 | 15,444.00                     | 16,194.00             |
| 2280                                | Purchase of Diesel                 | 3,494.00                      | 7,696.00              |
| 2330                                | Telephone / Internet               | 3,000.00                      | 4,080.00              |
| 2370                                | Membership Fees & Subscriptions    | 162,192.00                    | 168,694.00            |
| 2495                                | Plant & Equipment Purchases        | 7,032.00                      | 5,560.00              |
| 2565                                | Insurance                          | 1,500.00                      | -                     |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | 415,449.00                    | 474,035.25            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 415,449.00</b>           | <b>- 474,035.25</b>   |

**Dept 72 Foreign Affairs - Brisbane**

| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
|                                     |                                    | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 51,420.00                     | 56,420.00             |
| 2020                                | Salary Expatriate                  | 158,212.00                    | 177,741.00            |
| 2070                                | Travel - Staff                     | 6,400.00                      | 6,400.00              |
| 2075                                | Travel - Business                  | 33,660.00                     | 10,000.00             |
| 2100                                | Entertainment                      | 3,100.00                      | 3,000.00              |
| 2105                                | Official Celebrations              | 1,550.00                      | 3,000.00              |
| 2130                                | Printing & Stationery              | 2,290.00                      | 1,890.00              |
| 2135                                | Stores                             | 2,070.00                      | 1,380.00              |
| 2155                                | House Rental                       | 72,800.00                     | 72,800.00             |
| 2165                                | Office Rental                      | 140,346.00                    | 148,974.00            |
| 2205                                | R&M - Plant                        | 7,650.00                      | 13,600.00             |
| 2280                                | Purchase of Diesel                 | 15,780.00                     | 33,670.00             |
| 2315                                | Electricity                        | 7,000.00                      | 12,000.00             |
| 2330                                | Telephone / Internet               | 30,780.00                     | 29,580.00             |
| 2495                                | Plant & Equipment Purchases        | 48,350.00                     | 32,964.00             |
| 2560                                | Educational Expenses - Special     | 7,950.00                      | 8,000.00              |
| 2565                                | Insurance                          | 12,402.00                     | 11,884.00             |
| 2575                                | Local Transport                    | 14,415.00                     | 29,350.00             |
| 2600                                | Postage                            | 3,040.00                      | 3,040.00              |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | 619,215.00                    | 655,693.00            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 619,215.00</b>           | <b>- 655,693.00</b>   |

**Dept 73 Foreign Affairs - Suva**

| <b>Natural Account</b>              | <b>Natural Account Description</b> | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
| 1475                                | Miscellaneous Revenue              | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 57,972.57                     | 66,208.57             |
| 2020                                | Salary Expatriate                  | 31,265.00                     | 42,317.00             |
| 2025                                | Allowances - Staff Contract        | 2,200.00                      | -                     |
| 2070                                | Travel - Staff                     | 11,800.00                     | 8,000.00              |
| 2075                                | Travel - Business                  | 15,380.00                     | 39,599.00             |
| 2100                                | Entertainment                      | 3,883.75                      | 4,645.00              |
| 2105                                | Official Celebrations              | 6,899.92                      | 5,178.00              |
| 2130                                | Printing & Stationery              | 4,522.00                      | 4,725.00              |
| 2135                                | Stores                             | 379.00                        | 1,044.00              |
| 2155                                | House Rental                       | 24,686.00                     | 35,658.00             |
| 2165                                | Office Rental                      | 21,749.00                     | 25,439.00             |
| 2190                                | R&M - Office Equipment             | 5,405.00                      | 4,043.00              |
| 2195                                | R&M - Office Premises              | 3,371.00                      | 6,313.00              |
| 2205                                | R&M - Plant                        | 5,032.00                      | 12,864.00             |
| 2235                                | Special Projects                   | -                             | 400,000.00            |
| 2275                                | Purchase of Petrol                 | 11,459.00                     | 31,152.00             |
| 2280                                | Purchase of Diesel                 | 10,996.00                     | 8,025.00              |
| 2315                                | Electricity                        | 5,993.00                      | 9,738.00              |
| 2330                                | Telephone / Internet               | 14,102.00                     | 12,486.00             |
| 2495                                | Plant & Equipment Purchases        | 23,245.00                     | 2,324.00              |
| 2560                                | Educational Expenses - Special     | 1,258.00                      | -                     |
| 2565                                | Insurance                          | 6,523.00                      | 7,676.00              |
| 2570                                | Bank Charges                       | 343.00                        | 343.00                |
| 2600                                | Postage                            | 343.00                        | 629.00                |
| 2615                                | Other Subsidies & Donations        | 7,091.33                      | 11,429.00             |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | <b>275,898.57</b>             | <b>739,835.57</b>     |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 275,898.57</b>           | <b>- 739,835.57</b>   |

**Dept 74 Foreign Affairs - New York**

| <b>Natural Account</b>              | <b>Natural Account Description</b> | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
|                                     |                                    | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 55,671.98                     | 56,728.31             |
| 2020                                | Salary Expatriate                  | 66,909.09                     | 96,329.00             |
| 2025                                | Allowances - Staff Contract        | 36,981.13                     | 36,984.90             |
| 2050                                | Uniforms & Protective Clothing     | 2,000.00                      | -                     |
| 2070                                | Travel - Staff                     | 7,000.00                      | 943.00                |
| 2075                                | Travel - Business                  | 54,788.67                     | 35,206.00             |
| 2100                                | Entertainment                      | 12,018.00                     | 13,150.00             |
| 2130                                | Printing & Stationery              | 15,942.00                     | 15,942.00             |
| 2165                                | Office Rental                      | 68,830.00                     | 68,830.00             |
| 2190                                | R&M - Office Equipment             | 1,275.00                      | 1,275.00              |
| 2205                                | R&M - Plant                        | 2,085.91                      | 2,888.00              |
| 2235                                | Special Projects                   | 667,122.00                    | 114,500.00            |
| 2275                                | Purchase of Petrol                 | 4,905.00                      | 4,905.00              |
| 2315                                | Electricity                        | 6,923.00                      | 8,490.00              |
| 2330                                | Telephone / Internet               | 32,916.00                     | 41,321.00             |
| 2370                                | Memembership Fees & Subscriptions  | 58,415.00                     | 61,291.00             |
| 2495                                | Plant & Equipment Purchases        | 7,675.00                      | 5,943.00              |
| 2565                                | Insurance                          | 31,405.00                     | 45,377.00             |
| 2570                                | Bank Charges                       | 1,472.00                      | 1,472.00              |
| 2600                                | Postage                            | 6,792.00                      | 6,792.00              |
| 2620                                | Lease & Charter Payments           | 156,515.00                    | 192,816.00            |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | 1,297,641.78                  | 811,183.21            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 1,297,641.78</b>         | <b>- 811,183.21</b>   |

**Dept 75 Foreign Affairs - Taiwan**

| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
|                                     |                                    | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 64,060.00                     | 77,810.00             |
| 2020                                | Salary Expatriate                  | 54,702.00                     | 55,055.00             |
| 2070                                | Travel - Staff                     | 33,157.00                     | 19,000.00             |
| 2075                                | Travel - Business                  | 8,428.00                      | 11,000.00             |
| 2100                                | Entertainment                      | 4,250.00                      | 4,500.00              |
| 2105                                | Official Celebrations              | 2,100.00                      | 2,100.00              |
| 2130                                | Printing & Stationery              | 1,100.00                      | 1,700.00              |
| 2135                                | Stores                             | 1,336.00                      | 1,500.00              |
| 2165                                | Office Rental                      | 45,527.00                     | 45,179.00             |
| 2190                                | R&M - Office Equipment             | 1,050.00                      | 2,183.00              |
| 2205                                | R&M - Plant                        | 500.00                        | 500.00                |
| 2275                                | Purchase of Petrol                 | 3,500.00                      | 3,500.00              |
| 2315                                | Electricity                        | 5,160.00                      | 6,235.00              |
| 2330                                | Telephone / Internet               | 7,050.00                      | 6,731.00              |
| 2370                                | Membership Fees & Subscriptions    | 1,513.00                      | 2,000.00              |
| 2460                                | Medical Expenses                   | 6,504.00                      | 7,000.00              |
| 2495                                | Plant & Equipment Purchases        | 5,405.00                      | 5,037.00              |
| 2560                                | Educational Expenses - Special     | 1,000.00                      | 2,000.00              |
| 2565                                | Insurance                          | 5,805.00                      | 8,271.00              |
| 2570                                | Bank Charges                       | 500.00                        | 500.00                |
| 2600                                | Postage                            | 615.00                        | 682.00                |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | 253,262.00                    | 262,483.00            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 253,262.00</b>           | <b>- 262,483.00</b>   |



**Dept 81 Home Affairs**

| <b>Natural Account</b>              | <b>Natural Account Description</b> | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
|                                     |                                    | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 60,370.00                     | 199,351.00            |
| 2040                                | Staff Training                     | -                             | 2,000.00              |
| 2075                                | Travel - Business                  | 5,000.00                      | -                     |
| 2105                                | Official Celebrations              | -                             | 7,400.00              |
| 2130                                | Printing & Stationery              | 1,100.00                      | 1,600.00              |
| 2135                                | Stores                             | 150.00                        | 1,125.00              |
| 2200                                | R&M - Motor Vehicles               | -                             | 8,000.00              |
| 2205                                | R&M - Plant                        | 1,800.00                      | 1,800.00              |
| 2235                                | Special Projects                   | -                             | 1,120,920.00          |
| 2275                                | Purchase of Petrol                 | 3,432.00                      | 11,694.00             |
| 2280                                | Purchase of Diesel                 | 5,241.00                      | -                     |
| 2330                                | Telephone / Internet               | 600.00                        | 2,400.00              |
| 2370                                | Membership Fees & Subscriptions    | 272.00                        | 284.00                |
| 2495                                | Plant & Equipment Purchases        | 8,440.00                      | 31,379.00             |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | 86,405.00                     | 1,387,953.00          |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 86,405.00</b>            | <b>- 1,387,953.00</b> |

**Dept 82 Women's Affairs**

| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
|                                     |                                    | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 41,885.00                     | 54,818.00             |
| 2075                                | Travel - Business                  | 6,090.00                      | 6,810.00              |
| 2105                                | Official Celebrations              | 1,500.00                      | 1,500.00              |
| 2130                                | Printing & Stationery              | 1,000.00                      | 1,861.00              |
| 2135                                | Stores                             | 100.00                        | 100.00                |
| 2190                                | R&M - Office Equipment             | 350.00                        | 670.00                |
| 2200                                | R&M - Motor Vehicles               | -                             | 8,000.00              |
| 2235                                | Special Projects                   | 5,500.00                      | 5,500.00              |
| 2275                                | Purchase of Petrol                 | 1,716.00                      | 1,799.00              |
| 2280                                | Purchase of Diesel                 | 1,747.00                      | 1,924.00              |
| 2330                                | Telephone / Internet               | 1,380.00                      | 1,340.00              |
| 2495                                | Plant & Equipment Purchases        | 1,500.00                      | 1,216.00              |
| 2630                                | Safe House                         | 3,497.00                      | 3,497.00              |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | 66,265.00                     | 89,035.00             |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 66,265.00</b>            | <b>- 89,035.00</b>    |

**Dept 83 Media Bureau**

| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
| 1540                                | Advertising Revenue                | 50,000.00                     | 50,000.00             |
| TOTAL DOMESTIC REVENUE:             |                                    | 50,000.00                     | 50,000.00             |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 176,145.25                    | 194,704.00            |
| 2050                                | Uniforms & Protective Clothing     | 2,930.00                      | -                     |
| 2055                                | Consultants fees                   | 8,000.00                      | 8,000.00              |
| 2075                                | Travel - Business                  | 12,000.00                     | 2,000.00              |
| 2105                                | Official Celebrations              | 6,500.00                      | 2,000.00              |
| 2130                                | Printing & Stationery              | 44,400.00                     | 40,400.00             |
| 2135                                | Stores                             | 500.00                        | 500.00                |
| 2185                                | R&M - Buildings                    | 10,600.00                     | 4,000.00              |
| 2190                                | R&M - Office Equipment             | 7,025.00                      | 7,525.00              |
| 2195                                | R&M - Office Premises              | 7,220.00                      | 2,070.00              |
| 2205                                | R&M - Plant                        | 1,500.00                      | 3,000.00              |
| 2275                                | Purchase of Petrol                 | 6,435.00                      | 12,145.00             |
| 2330                                | Telephone / Internet               | 2,040.00                      | 3,240.00              |
| 2370                                | Membership Fees & Subscriptions    | 300.00                        | 300.00                |
| 2495                                | Plant & Equipment Purchases        | 43,476.00                     | 71,010.00             |
| 2600                                | Postage                            | 300.00                        | 300.00                |
| TOTAL DOMESTIC EXPENSE:             |                                    | 329,371.25                    | 351,194.00            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 279,371.25</b>           | <b>- 301,194.00</b>   |

**Dept 84 Lands & Survey**

| <b>Natural Account</b>              | <b>Natural Account Description</b> | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
| 1475                                | Miscellaneous Revenue              | 282,604.68                    | 2,791,657.00          |
| 1495                                | Service Fees                       | 480.00                        | 2,000.00              |
| 1500                                | Sale of Maps                       | 240.00                        | 240.00                |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | <b>283,324.68</b>             | <b>2,793,897.00</b>   |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 172,950.00                    | 201,924.67            |
| 2020                                | Salary Expatriate                  | 30,000.00                     | 30,000.00             |
| 2040                                | Staff Training                     | 8,700.00                      | 25,000.00             |
| 2050                                | Uniforms & Protective Clothing     | 278.00                        | -                     |
| 2130                                | Printing & Stationery              | 2,000.00                      | -                     |
| 2135                                | Stores                             | 442.00                        | 315.00                |
| 2160                                | Land Rental                        | 1,652,444.68                  | 3,191,288.00          |
| 2205                                | R&M - Plant                        | 2,400.00                      | -                     |
| 2235                                | Special Projects                   | -                             | 222,545.00            |
| 2275                                | Purchase of Petrol                 | 2,402.00                      | 2,519.00              |
| 2280                                | Purchase of Diesel                 | 1,747.00                      | 2,886.00              |
| 2330                                | Telephone / Internet               | 480.00                        | 2,400.00              |
| 2370                                | Memembership Fees & Subscriptions  | 3,000.00                      | 3,000.00              |
| 2495                                | Plant & Equipment Purchases        | 19,280.00                     | 15,800.00             |
| 2610                                | Survey Supplies                    | 2,000.00                      | -                     |
| 2670                                | Development Fund                   | 2,640.00                      | -                     |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | <b>1,900,763.68</b>           | <b>3,697,677.67</b>   |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 1,617,439.00</b>         | <b>- 903,780.67</b>   |

**Dept 85 Lands Committee**

| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
| 1495                                | Service Fees                       | 2,000.00                      | 2,000.00              |
| TOTAL DOMESTIC REVENUE:             |                                    | 2,000.00                      | 2,000.00              |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 62,865.00                     | 69,487.00             |
| 2025                                | Allowances - Staff Contract        | 75,703.00                     | 85,807.00             |
| 2130                                | Printing & Stationery              | 2,688.00                      | 9,031.00              |
| 2135                                | Stores                             | 361.00                        | 501.00                |
| 2185                                | R&M - Buildings                    | 1,000.00                      | 1,000.00              |
| 2205                                | R&M - Plant                        | 520.00                        | 520.00                |
| 2275                                | Purchase of Petrol                 | 2,402.00                      | 720.00                |
| 2280                                | Purchase of Diesel                 | 2,621.00                      | 2,886.00              |
| 2315                                | Electricity                        | 1,980.00                      | 1,980.00              |
| 2330                                | Telephone / Internet               | 600.00                        | 840.00                |
| 2495                                | Plant & Equipment Purchases        | 3,128.00                      | 2,790.00              |
| TOTAL DOMESTIC EXPENSE:             |                                    | 153,868.00                    | 175,562.00            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 151,868.00</b>           | <b>- 173,562.00</b>   |

**Dept 85 Lands Committee**

| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
| 1495                                | Service Fees                       | 2,000.00                      | 2,000.00              |
| TOTAL DOMESTIC REVENUE:             |                                    | 2,000.00                      | 2,000.00              |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 62,865.00                     | 69,487.00             |
| 2025                                | Allowances - Staff Contract        | 75,703.00                     | 85,807.00             |
| 2130                                | Printing & Stationery              | 2,688.00                      | 9,031.00              |
| 2135                                | Stores                             | 361.00                        | 501.00                |
| 2185                                | R&M - Buildings                    | 1,000.00                      | 1,000.00              |
| 2205                                | R&M - Plant                        | 520.00                        | 520.00                |
| 2275                                | Purchase of Petrol                 | 2,402.00                      | 720.00                |
| 2280                                | Purchase of Diesel                 | 2,621.00                      | 2,886.00              |
| 2315                                | Electricity                        | 1,980.00                      | 1,980.00              |
| 2330                                | Telephone / Internet               | 600.00                        | 840.00                |
| 2495                                | Plant & Equipment Purchases        | 3,128.00                      | 2,790.00              |
| TOTAL DOMESTIC EXPENSE:             |                                    | 153,868.00                    | 175,562.00            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 151,868.00</b>           | <b>- 173,562.00</b>   |

**Dept 86 Department of Land Management**

| <i>Natural Account</i>              | <i>Natural Account Description</i> | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
|                                     |                                    | -                             | -                     |
| TOTAL DOMESTIC REVENUE:             |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | -                             | 31,825.00             |
| 2130                                | Printing & Stationery              | -                             | 500.00                |
| 2190                                | R&M - Office Equipment             | -                             | 500.00                |
| 2235                                | Special Projects                   | -                             | 44,185.00             |
| 2275                                | Purchase of Petrol                 | -                             | 1,799.00              |
| 2315                                | Electricity                        | -                             | 14,906.00             |
| 2330                                | Telephone / Internet               | -                             | 1,080.00              |
| 2495                                | Plant & Equipment Purchases        | -                             | 10,600.00             |
| TOTAL DOMESTIC EXPENSE:             |                                    | -                             | 105,395.00            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | -                             | <b>105,395.00</b>     |

**Dept 91 Transport Secretariat**

| <b>Natural Account</b>              | <b>Natural Account Description</b> | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
| 1475                                | Miscellaneous Revenue              | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 41,138.00                     | 46,099.00             |
| 2025                                | Allowances - Staff Contract        | -                             | 2,400.00              |
| 2055                                | Consultants fees                   | 2,300.00                      | -                     |
| 2075                                | Travel - Business                  | 16,434.00                     | -                     |
| 2100                                | Entertainment                      | -                             | 800.00                |
| 2130                                | Printing & Stationery              | 460.00                        | 1,548.00              |
| 2135                                | Stores                             | 100.00                        | 700.00                |
| 2275                                | Purchase of Petrol                 | 5,577.00                      | 4,499.00              |
| 2315                                | Electricity                        | 1,200.00                      | -                     |
| 2330                                | Telephone / Internet               | 1,320.00                      | 1,560.00              |
| 2370                                | Membership Fees & Subscriptions    | -                             | 9,548.00              |
| 2495                                | Plant & Equipment Purchases        | 1,500.00                      | 4,280.00              |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | 70,029.00                     | 71,434.00             |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 70,029.00</b>            | <b>- 71,434.00</b>    |



**Dept 92 Lands Transport**

| <b>Natural Account</b>              | <b>Natural Account Description</b> | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
| 1290                                | Motor Vehicle Inspection Fees      | 1,000.00                      | 40,000.00             |
| 1295                                | Motor Cycle Inspection Fees        | 50.00                         | 10,000.00             |
| 1475                                | Miscellaneous Revenue              | 1,950.00                      | 1,950.00              |
| 1480                                | Bus Services                       | -                             | 5,750.00              |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | <b>3,000.00</b>               | <b>57,700.00</b>      |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 172,177.00                    | 254,775.00            |
| 2050                                | Uniforms & Protective Clothing     | 1,000.00                      | 3,360.00              |
| 2130                                | Printing & Stationery              | 1,000.00                      | 1,941.00              |
| 2135                                | Stores                             | 500.00                        | 2,206.00              |
| 2190                                | R&M - Office Equipment             | 1,000.00                      | 300.00                |
| 2195                                | R&M - Office Premises              | 1,000.00                      | 6,200.00              |
| 2205                                | R&M - Plant                        | 119,183.00                    | 122,200.00            |
| 2235                                | Special Projects                   | 20,000.00                     | 25,700.00             |
| 2275                                | Purchase of Petrol                 | 1,287.00                      | 14,841.00             |
| 2280                                | Purchase of Diesel                 | 202,674.00                    | 199,134.00            |
| 2315                                | Electricity                        | 9,138.00                      | 9,138.00              |
| 2330                                | Telephone / Internet               | 480.00                        | 1,440.00              |
| 2495                                | Plant & Equipment Purchases        | 629,000.00                    | 765,400.00            |
| 2580                                | Public Works                       | 30,000.00                     | 121,320.00            |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | <b>1,188,439.00</b>           | <b>1,527,955.00</b>   |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 1,185,439.00</b>         | <b>- 1,470,255.00</b> |

**Dept 93 Maritime Transport**

| <i>Natural Account</i>              | <i>Natural Account Description</i>           | <i>2012-13 Revised Budget</i> | <i>2013-14 Budget</i> |
|-------------------------------------|--|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |  |                               |                       |
| 1400                                | Port Fees                                    | 804,634.00                    | 1,000,461.00          |
| TOTAL DOMESTIC REVENUE:             |  | 804,634.00                    | 1,000,461.00          |
| <b>Domestic Expense</b>             |  |                               |                       |
| 2015                                | Salary - Local                               | 405,595.00                    | 523,553.00            |
| 2020                                | Salary Expatriate                            | 61,250.00                     | 87,500.00             |
| 2025                                | Allowances - Staff Contract                  | 54,268.34                     | 9,948.00              |
| 2035                                | Overtime - local                             | 269,390.00                    | 415,750.00            |
| 2040                                | Staff Training                               | - 7,550.00                    | 50,474.00             |
| 2050                                | Uniforms & Protective Clothing               | 10,100.00                     | 27,157.00             |
| 2070                                | Travel - Staff                               | 3,360.00                      | 6,720.00              |
| 2075                                | Travel - Business                            | 5,000.00                      | -                     |
| 2130                                | Printing & Stationery                        | - 9,038.00                    | 3,450.00              |
| 2135                                | Stores                                       | 3,460.00                      | 3,727.00              |
| 2155                                | House Rental                                 | 12,000.00                     | 40,998.00             |
| 2190                                | R&M - Office Equipment                       | 500.00                        | 1,100.00              |
| 2205                                | R&M - Plant                                  | 56,731.00                     | 83,003.00             |
| 2275                                | Purchase of Petrol                           | 4,290.00                      | 7,198.00              |
| 2280                                | Purchase of Diesel                           | 31,887.00                     | 30,303.00             |
| 2315                                | Electricity                                  | 10,920.00                     | 13,080.00             |
| 2330                                | Telephone / Internet                         | 480.00                        | 3,840.00              |
| 2370                                | Memebership Fees & Subscriptions             | 528.00                        | 528.00                |
| 2495                                | Plant & Equipment Purchases                  | 71,364.00                     | 235,844.00            |
| 2585                                | Rations - Hospital and Correctional Services | 56,700.00                     | 158,293.00            |
| TOTAL DOMESTIC EXPENSE:             |  | 1,041,235.34                  | 1,702,466.00          |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |  | <b>- 236,601.34</b>           | <b>- 702,005.00</b>   |

**Dept 94 DCA**

| <b>Natural Account</b> | <b>Natural Account Description</b> | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
|------------------------|------------------------------------|-------------------------------|-----------------------|
|------------------------|------------------------------------|-------------------------------|-----------------------|

**Domestic Revenue**

|                                |                            |                     |                     |
|--------------------------------|----------------------------|---------------------|---------------------|
| 1360                           | D.C.A-Pax Levy             | 267,487.00          | 390,000.00          |
| 1365                           | D.C.A.-Departure Taxes     | 215,802.00          | 780,000.00          |
| 1370                           | D.C.A.-Air Navigation Fees | 660,000.00          | 760,000.00          |
| 1375                           | D.C.A.-Landing Fees        | 201,468.00          | 459,000.00          |
| 1380                           | D.C.A.-Rental Fees         | 16,723.00           | 114,733.00          |
| 1475                           | Miscellaneous Revenue      | 91,400.00           | 6,000.00            |
| <b>TOTAL DOMESTIC REVENUE:</b> |                            | <b>1,452,880.00</b> | <b>2,509,733.00</b> |

**Domestic Expense**

|                                |                                 |                     |                     |
|--------------------------------|---------------------------------|---------------------|---------------------|
| 2015                           | Salary - Local                  | 397,035.00          | 452,109.50          |
| 2035                           | Overtime - local                | -                   | 96,000.00           |
| 2040                           | Staff Training                  | 59,724.00           | 46,030.00           |
| 2050                           | Uniforms & Protective Clothing  | 4,678.00            | 14,110.00           |
| 2055                           | Consultants fees                | 80,237.00           | 55,467.00           |
| 2100                           | Entertainment                   | 2,612.00            | 1,000.00            |
| 2130                           | Printing & Stationery           | 5,000.00            | 5,178.00            |
| 2135                           | Stores                          | 5,736.00            | 5,736.00            |
| 2185                           | R&M - Buildings                 | 24,667.00           | 106,691.00          |
| 2205                           | R&M - Plant                     | 2,000.00            | 7,645.00            |
| 2210                           | R&M - Aerodrome                 | 50,000.00           | 89,340.00           |
| 2275                           | Purchase of Petrol              | 3,861.00            | 11,696.00           |
| 2280                           | Purchase of Diesel              | 9,308.00            | 10,235.00           |
| 2315                           | Electricity                     | 248,460.00          | 186,240.00          |
| 2330                           | Telephone / Internet            | 2,640.00            | 4,800.00            |
| 2370                           | Membership Fees & Subscriptions | 134,707.00          | 135,207.00          |
| 2495                           | Plant & Equipment Purchases     | 50,488.00           | 50,488.00           |
| <b>TOTAL DOMESTIC EXPENSE:</b> |                                 | <b>1,081,153.00</b> | <b>1,277,972.50</b> |

|                                     |  |                   |                     |
|-------------------------------------|--|-------------------|---------------------|
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |  | <b>371,727.00</b> | <b>1,231,760.50</b> |
|-------------------------------------|--|-------------------|---------------------|

**Dept 95 ICT**

| <b>Natural Account</b>              | <b>Natural Account Description</b>         | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
|-------------------------------------|--|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |  |                               |                       |
| 1015                                | Income from Investments & Dividends-Others | 273,204.00                    | 471,698.00            |
| 1190                                | Telecom Tax                                | 325,000.00                    | 764,340.00            |
| 1475                                | Miscellaneous Revenue                      | 97,540.00                     | 95,800.00             |
| 1495                                | Service Fees                               | 40,000.00                     | 40,000.00             |
| 1570                                | Domain .nr Revenue                         | 50,000.00                     | 50,000.00             |
| <b>TOTAL DOMESTIC REVENUE:</b>      |  | <b>785,744.00</b>             | <b>1,421,838.00</b>   |
| <b>Domestic Expense</b>             |  |                               |                       |
| 2015                                | Salary - Local                             | 88,622.00                     | 82,800.00             |
| 2020                                | Salary Expatriate                          | 76,000.00                     | 76,000.00             |
| 2040                                | Staff Training                             | 54,500.00                     | 54,500.00             |
| 2055                                | Consultants fees                           | 11,000.00                     | 11,000.00             |
| 2070                                | Travel - Staff                             | 8,000.00                      | 6,000.00              |
| 2075                                | Travel - Business                          | 17,000.00                     | 32,500.00             |
| 2130                                | Printing & Stationery                      | 2,600.00                      | 4,700.00              |
| 2135                                | Stores                                     | 1,000.00                      | 1,300.00              |
| 2190                                | R&M - Office Equipment                     | 500.00                        | 400.00                |
| 2195                                | R&M - Office Premises                      | 5,000.00                      | 1,000.00              |
| 2235                                | Special Projects                           | 30,000.00                     | 2,000.00              |
| 2275                                | Purchase of Petrol                         | 6,435.00                      | 9,896.00              |
| 2280                                | Purchase of Diesel                         | 6,068.00                      | 2,886.00              |
| 2330                                | Telephone / Internet                       | 470,630.00                    | 499,400.00            |
| 2370                                | Membership Fees & Subscriptions            | 16,720.00                     | 12,003.00             |
| 2495                                | Plant & Equipment Purchases                | 51,570.00                     | 74,396.00             |
| 2605                                | Library/Periodicals                        | 1,000.00                      | 300.00                |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |  | <b>846,645.00</b>             | <b>871,081.00</b>     |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |  | <b>- 60,901.00</b>            | <b>550,757.00</b>     |

**Dept 96 Fire & Rescue**

| <b>Natural Account</b>              | <b>Natural Account Description</b> | <b>2012-13 Revised Budget</b> | <b>2013-14 Budget</b> |
|-------------------------------------|------------------------------------|-------------------------------|-----------------------|
| <b>Domestic Revenue</b>             |                                    |                               |                       |
| 1545                                | Servicing Fire Extinguishers       | -                             | -                     |
| <b>TOTAL DOMESTIC REVENUE:</b>      |                                    | -                             | -                     |
| <b>Domestic Expense</b>             |                                    |                               |                       |
| 2015                                | Salary - Local                     | 165,768.20                    | 193,878.00            |
| 2040                                | Staff Training                     | 56,845.00                     | 37,340.00             |
| 2050                                | Uniforms & Protective Clothing     | 5,373.00                      | 6,385.00              |
| 2055                                | Consultants fees                   | -                             | 69,567.00             |
| 2075                                | Travel - Business                  | 3,235.00                      | -                     |
| 2130                                | Printing & Stationery              | 395.00                        | 2,002.00              |
| 2135                                | Stores                             | 1,375.00                      | 1,135.00              |
| 2185                                | R&M - Buildings                    | 14,200.00                     | 5,000.00              |
| 2205                                | R&M - Plant                        | 27,458.00                     | 45,703.00             |
| 2275                                | Purchase of Petrol                 | 3,347.00                      | 3,510.00              |
| 2280                                | Purchase of Diesel                 | 28,392.00                     | 31,265.00             |
| 2315                                | Electricity                        | 3,960.00                      | 3,960.00              |
| 2330                                | Telephone / Internet               | 240.00                        | 1,920.00              |
| 2495                                | Plant & Equipment Purchases        | 26,636.80                     | 20,300.00             |
| <b>TOTAL DOMESTIC EXPENSE:</b>      |                                    | 337,225.00                    | 421,965.00            |
| <b>NET TOTAL ON DOMESTIC BUDGET</b> |                                    | <b>- 337,225.00</b>           | <b>- 421,965.00</b>   |