



REPUBLIC OF NAURU

2014-15 BUDGET

AND

ESTIMATES OF REVENUE AND EXPENDITURE

BUDGET PAPER 1

CIRCULATED BY

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ON THE OCCASION OF THE BUDGET 2014-15

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Conventions used in this document.

- Measures that improve the budget position (i.e. increased revenues or reduced expenditure) are shown as positive numbers
- Measures that worsen the budget position (i.e. reduced revenue or increased expenditure) are shown as negative numbers
- All amounts are expressed in Australian dollars unless otherwise stated.
- Due to rounding there may be some minor discrepancies in the totals shown in columns in tables
- Exchange rate conversions assume AUD1=USD0.90 unless otherwise stated.

PART 1: FISCAL STRATEGY AND BUDGET PRIORITIES

BUDGET CONTEXT AND STRATEGY

The economy of Nauru has grown rapidly in the past two years, driven mainly by the recommencement of the Australian regional processing centre for asylum seekers (RPC) but also by the substantial flow of debt repayment to Nauruans. It has been supported by solid growth in Fisheries revenue and the renewed income from phosphate exports. Growth in the economy is estimated at around 10% for the past year and revenue to the budget is estimated to have grown by 65% over 2012-13 to 2013-14. This rate of growth is unlikely to be maintained in the medium term.

Based on present policy, Treasury estimates that Revenue will flatten out to approximately \$99.4 m in 2014-15 after large growth rates in the past two years. It is forecast to grow again in 2015-16 and then taper off again.

Table 1 Revenue Estimates 2013-14 to 2016-17

	Est 2013-14 Revenue	2014-15	2015-16	2016-17
TREASURY REVENUE TOTAL:	97,838,985	99,374,961	103,799,352	98,794,974
DEVELOPMENT FUND TOTAL	38,964,706	12,584,378		
TOTAL REVENUES	136,803,691	111,959,339		

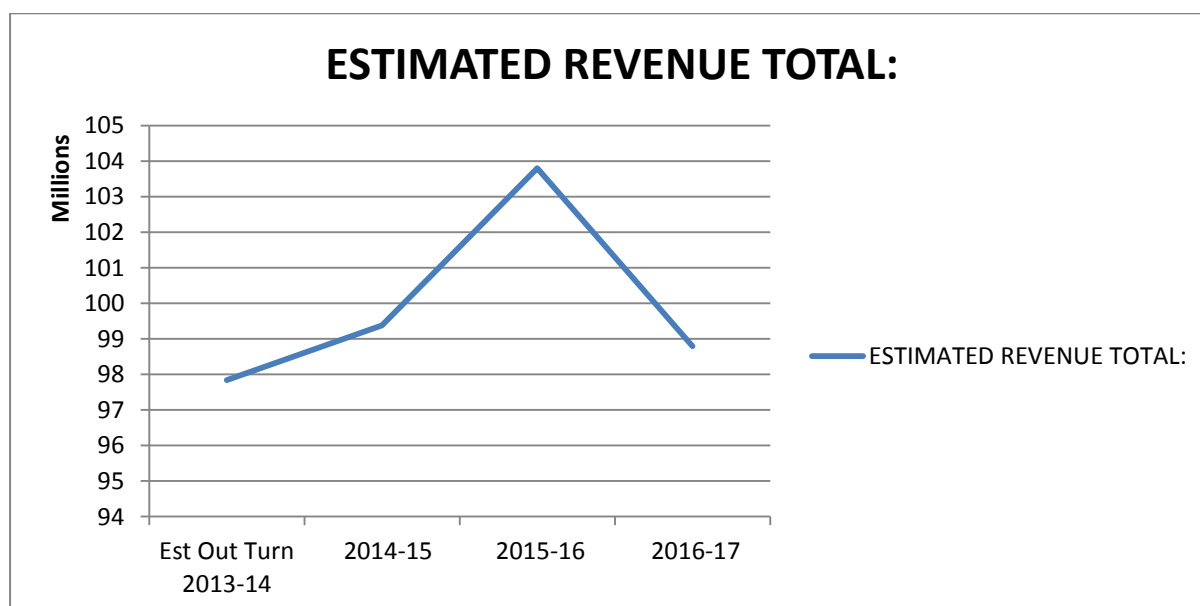


Figure 1 Revenue Flows 2012-13 to 2016-17

Source: Treasury Estimates: FMIS.

Inflation has risen and is now probably in the order of 5.3 %, and economic growth is forecast to be about 8% for 2014-15. It is expected that non RPC related imports will grow following the payments of Bank of Nauru and other debt liabilities to the citizens of Nauru, but may not fully offset the impact of reduced imports due to the completion of the investment phase associated with the RPC. Employment is now estimated to be virtually full with some pressure being felt in Government recruitment and wages

competition with the private sector beginning to be felt across the economy. Skills shortages are now appearing in several areas and require some short and long term responses, within the fiscal and other constraints.

While fishery related revenue has grown markedly in the last year, due to more active management of the vessel days scheme, it is assumed that any remaining growth will be in the cost per day as the full quota of days is now allocated. Phosphate revenue is expected to rise slightly in the next two years but is dependent upon meeting proposed export tonnages. A persistently strong exchange rate of the Australian dollar to US will limit the ability to offset the financial impact of lower tonnages through that mechanism. RPC revenue will remain dominant but subject to political and other externalities outside the control of the government. Overall therefore revenue flows are expected to slow after the rapid growth of the past two years.

In this environment, the preferred strategy for 2014-15 to 2016-17 is summarised below:

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

Under this approach, maintaining fiscal responsibility and managing lock in of significant proportions of the budget is consistent with the government’s strategy last budget and shows resolve to both the people of Nauru and development partners. Cautious adoption of a new, better structured, better trained and better rewarded civil service would provide a basis for longer term productivity gains and resilience in the face of future change.

Some key investment items in high priority areas consistent with the longer term development goals would establish legacy benefits from the recent growth and improve economic and social benefits into the future.

Building on last year’s theme, it could be characterised as “*Building for the future*”.

Government Departments are having difficulty spending their full budget appropriation for 2013-14, for the second year in a row. For that reason, and as part of the first attempt to move towards a Medium Term Expenditure Framework fostering fiscal rigour and better links between plans and budgets, Ministries were allocated lower annual operating costs ceiling than in the budget of 2013-14 and will now be required to justify all future increases in annual operating costs at the time of putting forward annual new policy proposals.

The Australian Government Offshore Refugee Processing Centre, Nauru. (RPC)

The operation and expansion of the RPC is providing a major economic boost to Nauru, providing substantial benefits to Nauru including creating more jobs but is also placing stresses on service delivery and distorting the local labour market. The RPC currently employs more than 600 Nauruans and is fostering considerable growth in other parts of the economy. There is potential for more jobs if the RPC receives more refugees.

Critically, however, the revenue stream from the RPC, , will be the main part of the revenue base for at least the next three years. The dominance of RPC revenue is unlikely to be met in other sectors, thus creating some imbalance in the structure of the budget.

It is critical therefore to maintain a disciplined fiscal policy and to use the opportunity from the RPC to make important investments for the future, to provide opportunities to assist the economy and spread the benefits as widely as possible, without locking in very long term commitments that will require painful adjustment as the boom winds down.

BUDGET AGGREGATES

Table 2 Budget Aggregates -Domestic & Development Fund Budgets

	2013-14 Budget	2013-14 Estimated Outcome	2014-15 Budget	2015-16 Forecast	2016-17 Forecast
Treasury Revenue	99,577,067	97,838,985	99,374,961	103,799,352	98,794,974
Treasury Expenses	99,470,610	83,229,737	98,966,040	100,755,750	96,905,110
Treasury Fund Balance	106,457	14,609,248	408,921	3,043,602	1,889,864
Development Fund Revenue	38,964,706	NA	12,584,378	NA	NA
Development Fund Expenses	38,964,706	NA	12,584,378	NA	NA
Development Fund Balance	-	-	-	-	-
Overall Financial Position	106,457		408,921	3,043,602	1,889,864

Domestic expenditure from local revenue sources will be constrained as the Government remains committed to balancing the budget and as far as possible beginning to put aside reserves to manage cash flow fluctuations, build the Trust Fund and begin a program of high value capital investment with the support of donor partners. The Government intends to again achieve a balanced budget while preserving some cash from the surplus of 2013-14 to provide for smooth cash management and fund future infrastructure costs.

In view of the wages pressure and other issues the Government commissioned a review of the structure and pay scales of the civil service and funds have been provided in this budget to implement the review findings.

In addition, to the own source funded expenditure the government, revenue is to be the subject of a review in 2014-15 in order to as far as possible begin to deal with the structural issues related to the ebb and flow of refugee presence on Nauru.

Part 2 Revenues

Table 3 Significant Domestic Revenues

Account Group No.	Account Group Description	2013-14 Revised Budget	Est Out Turn Treasury	2014-15	2015-16	2016-17
005	Fishing Licenses	14,861,988	21,014,411	16,817,306	18,000,000	18,000,000
010	Customs Duties	18,183,657	17,187,983	17,936,957	19,656,000	20,638,800
015	Fuel Sales	15,093,746	12,825,684	11,954,803	16,188,442	16,997,864
020	Ronphos Royalties	1,183,350	4,235,647	7,295,200	1,000,000	1,000,000
025	Ronphos Dividends	2,603,370	1,951,503	2,067,047	3,500,000	3,500,000
030	Civil Aviation Revenue	3,003,933	3,321,732	2,503,933	3,437,910	3,213,000
035	Port Fees	2,250,461	2,877,785	1,000,461	1,000,000	950,000

Account Group No.	Account Group Description	2013-14 Revised Budget	Est Out Turn Treasury	2014-15	2015-16	2016-17
040	Warehouse Sales	1,944,020	100,000	0		-
045	Telecom Tax & Dividends	764,340	1,321,520	764,340	1,848,000	2,069,760
055	Other Income	10,646,694	9,002,404	6,410,296	5,000,000	5,000,000
New	NPC Visas			13,200,000	28,800,000	22,200,000
056	Visa Revenues ¹	18,000,000	14,454,113	6,240,000	2,869,000	2,725,550
057	Income from Other SOEs	2,371,698	2,190,243	4,371,698	2,000,000	2,000,000
060	General Budget Support	8,669,810	7,355,959	4,669,810	0	0
065	Non-Resident Withholding Tax			4,143,000		
TREASURY REVENUE TOTAL:		99,577,067	97,838,985	99,374,961	103,299,352	98,294,974

Description of Significant New Revenue Measures.

INCOME TAX

Impact on budget balance (\$)

	2014-15
Employment/Non-Resident Withholding Tax	4,143,000
Income tax- Total	4,143,000

The Government is estimating that the tax will commence on October 1st 2014 and provide the estimated revenue for the nine months of the financial year. The tax will apply at a fixed rate of 10% to employees and non-residents whose income is over the tax threshold.

VISA FEES

Impact on budget balance (\$)

	2014-15
Asylum Seeker Visa Fees	13,200,000
Resettlement Visa Fees	4,680,000
Business Visa Fees	1,560,000
Visas- Total	19,440,000

The Government is expecting to maintain the existing numbers of refugees accommodated at the RPC. It is expected that the number of refugees being resettled in the community will grow during the year. The Government introduced a range of new visa fees during 2013-14, including

¹ Includes Resettlement and Business Visa's fees

Business Visa fees of \$6,000. This estimate reflects an assessment of likely uptake of the Visas for expatriate workers and other business related applicants, as well as a number of other classes of visa holders

PART 3 – EXPENSES

2014-15 EXPENSES AGGREGATES

The Government forecast substantial growth in own source expenditure, in the order of over 70% during 2103-14, to match substantial revenue growth. Of the total, salaries, fuel costs and public debt repayment account for almost two thirds of anticipated expenditure. Due to a number of unforeseen problems, including high staff turnover add slow recruitment, shipping difficulties and problems associated with the introduction of new procurement processes, expenditure is expected to fall short of expectations in 2013-14 and to some extent flow into 2014-15.

Among other things the government has provided funding to implement the review of staffing and the significant structural change associated with this. It is expected to take more than a year to embed properly. Also the government is attempting to begin to “future proof” Nauru against sudden fiscal shock though more prudent allocations to annual operating costs, provision of some cash reserves to cushion the effect of uneven cash flow, provide a sinking fund for future capital upgrading and begin the important task of setting up a Trust Fund for the future.

Over time the government will be working with development partners to build stronger links between the Long Term Plans of NSDS and the more effective execution of the annual and mid-term expenditure management. For that reason there will be a slowing in the forecast rate of operating expenditure aimed at building infrastructure and maximising the benefit of recent high levels of revenue flow.

Table 4 Total Expenses 2013-14 to 2016-17

	2013-14 Budget	2013-14 Estimated Outcome	2014-15 Budget	2015-16 Forecast	2016-17 Forecast
Treasury General Expenses	99,470,610	83,229,737	98,966,040	100,755,750	96,905,110
Development Fund Expense	38,964,706	NA	53,810,095	NA	NA
Total Expenses	138,435,316		152,776,135		

DOMESTIC EXPENSES

Domestic Expenses are expected to increase slightly over actual budget expenditure in 2013-14.

Standard Expense Measures

Staffing Costs

Staffing costs are budgeted to increase from the revised figure of \$10.9 m for this year to \$22.1 m in 2014-15. The large increase represents the \$9.8 m provision by the Government to provide

for the implementation of the *Price Waterhouse Coopers* review of public service structures and rewards. This is proposed to be implemented early in the new financial year.

Public Debt

The Government has significantly reduced the level of public debt during the 2013-14 financial year. In the 2014-15 financial year the provision has been reduced to \$5.6 m. The payment of these funds will extinguish the remaining debt during 2014-15. The Government has taken on the role as liquidator of the Bank of Nauru and has provided a \$2.0 m provision in the budget for liquidation payments.

Fuel

The Government has commenced the process of privatising the supply of fuel to the country by the calling of Expressions of Interest in the operation of the Tank farm. It is anticipated that changes to the provision of fuel will not occur until the second half of the 2014-15 financial year. When this occurs the Government has made provision to provide a subsidy for the provision of diesel for power generation by the NUC.

Significant Expense Measures

Table 5 Significant Expense Measures 2014-15

Expenditure Item	Amount
Implementation of Public Service Pay Scales	(9,845,475)
Nauru Trust Fund	(5,000,000)
Health Liaison Officer -Brisbane Consulate	(95,194)
New Expatriate Medical Officers	(318,467)
Total	(15,259,136)

Description of Significant New Expense Measures

IMPLEMENTATION OF PUBLIC SERVICE PAY SCALES

Impact on budget balance (\$)

	2014-15
Implementation of Public Service Pay Scales	(9,845,475)
Total cost	(9,845,475)

The budget contains provision for to implement the recently conducted review of public service pay scales. The provision has been made to implement the middle-level recommendations of this review.

NAURU TRUST FUND

Impact on budget balance (\$)

	2014-15
Nauru Trust Fund	(5,000,000)
Total cost	(5,000,000)

The Government has continued to make progress in the establishment of the Nauru Trust Fund to accumulate, preserve, grow and mobilise capital for development. The Government will continue to put aside and invest a proportion of Government windfall revenue to the new long term Trust Fund and in this budget a further \$5 million dollars is provided for this purpose. This will by the end of 2014-15 have \$10 million in contributions.

PART 4: THE ESTIMATES OF REVENUE AND EXPENDITURE

2014-15

Article 59(4)

Table 6 Domestic Revenue by Head

Dept No.	Dept Description	2013-14 Revised Budget	2014-15 Proposed Budget
03	Chief Secretariat	25,700	29,700
04	Post and Philately	66,220	66,220
07	GON WareHouse	1,944,020	-
11	Finance Secretariat	44,000	41,000
12	Finance -Public Debt	5,000,000	-
15	Nauru Revenue Office	10,844,966	14,706,266
16	Finance - Other Payments	37,561,220	39,997,804
21	CIE	127,750	127,750
31	Fisheries	14,978,420	16,861,228
41	Police	6,500	10,000
43	Justice - Secretariat	1,164,575	84,018
44	Judiciary	12,000	12,000
45	Border Control	18,105,000	19,595,110
51	Education	80,367	105,036
61	Health	28,200	28,200
62	Sports	2,500	2,500
83	Media Bureau	50,000	50,000
84	Lands & Survey	2,793,897	2,793,897
85	Lands Committee	2,000	2,000
92	Lands Transport	57,700	16,000
93	Maritime Transport	2,250,461	1,000,461
94	DCA	3,009,733	2,509,733
95	ICT	1,421,838	1,336,038
TREASURY REVENUE TOTAL:		99,577,067	99,374,961

Table 7 Domestic Revenue by Natural Account

Natural Account	Account Description	2013-14 Revised Budget	2014-15 Budget
1010	Income from Investments & Dividends-RonPhos	2,603,370	2,067,047.00
1015	Income from Investments & Dividends-Others	2,371,698	2,371,698.00
1020	Income from Dividends - NUC	1,183,350	2,000,000.00
1035	Royalties from RONPHOS	73,274	7,295,200.00
1055	Support Vessel Charges	2,732,901	77,670.00
1060	U.S Multilateral Fisheries Treaty	1,263,868	2,732,901.00
1070	F.S.M Arrangement Fee	888,680	1,120,887.00
1071	Access Fees - License	9,623,337	834,905.00
1072	Access Fees - Fishing Days	279,928	12,050,943.00
1105	Project Development Fund Revenue (FFA)	2,583,400	-
1140	Customs and Excise Duty - Tobacco	1,303,300	1,800,000.00
1145	Customs and Excise Duty - Alcohol	315,000	840,000.00
1150	Customs and Excise Duty - Sugar	1,541,013	515,000.00
1155	Customs and Excise - Machinery/Vehicle/Equip.	4,500,000	1,541,013.00
1160	Customs and Excise Duty - Other	1,507,490	5,300,000.00
1165	Customs and Excise Duty - Petrol Sales	4,695,707	1,507,490.00
1170	Customs and Excise Duty - Diesel Sales	1,737,747	4,695,707.00
1175	Customs and Excise Duty - JetA1	764,340	1,737,747.00
1190	Telecom Tax	29,000	764,340.00
1215	Licenses-Drivers etc	98,225	29,000.00
1220	Corporation Fees and Licenses	63,850	12,818.00
1225	Licenses-Trading	18,000	68,700.00
1230	Liquor Licensing Board	433,500	22,000.00
1235	Gaming / Bingo Licenses	2,500	433,500.00
1240	Licenses-Dogs etc	6,000	2,500.00
1260	Birth Certificate	200	6,000.00
1265	Death Certificate	500	200.00
1270	Marriage Certificate	40,000	500.00
1290	Motor Vehicle Inspection Fees	10,000	-
1295	Motor Cycle Inspection Fees	1,000	-
1300	Registration Fees-Motor Cars	300	1,000.00
1305	Registration Fees-Motorcycles	75,000	300.00
1325	Passport Fees and Photographs	5,400	95,000.00
1330	Visa Check up	18,000,000	5,400.00
1335	Visa Fees	6,500	13,200,110.00
1340	Police Clearance	390,000	10,000.00
1360	D.C.A-Pax Levy	780,000	390,000.00
1365	D.C.A.-Departure Taxes	760,000	780,000.00
1370	D.C.A.-Air Navigation Fees	959,000	760,000.00
1375	D.C.A.-Landing Fees	114,733	459,000.00
1380	D.C.A.-Rental Fees	2,250,461	114,733.00
1400	Port Fees	1,944,020	1,000,461.00

Natural Account	Account Description	2013-14 Revised Budget	2014-15 Budget
1420	Warehouse sales	-	-
1440	Petrol Sales	2,512,483	3,787,594.00
1445	Diesel Sales	4,650,275	4,976,998.00
1450	Jet A1 Sales	6,930,988	2,190,211.00
1455	Fuel Sales - Japan NPGA	1,000,000	1,000,000.00
1475	Miscellaneous Revenue	8,400,509	3,231,168.00
1480	Bus Services	5,750	-
1485	Quarantine Fees	30,000	60,000.00
1490	Court Fines and Fees	1,012,000	12,000.00
1495	Service Fees	44,000	14,000.00
1500	Sale of Maps	240	240.00
1510	Charges for Counterparts	6,000	3,000.00
1515	Tent Hire	2,500	2,500.00
1520	Food Handler Check up	13,200	13,200.00
1525	PO Box Rentals	1,220	1,220.00
1530	Philatelic Bureau Sales	15,000	15,000.00
1535	Reimb-Accountable Allowances	170,000	170,000.00
1540	Advertising Revenue	50,000	50,000.00
1550	Canteen Fees	1,600	3,150.00
1555	Spectacles, Drugs etc.	5,400	5,400.00
1560	International Settlement-Comms Traffic	50,000	50,000.00
1565	Medical Services	2,700	2,700.00
1570	Domain .nr Revenue	50,000	90,000.00
1575	Visa Fees (Other Business)	-	1,560,000.00
1580	Visa Fees Resettlement	-	4,680,000.00
1585	BON Liquidation - Income	-	2,000,000.00
1590	Employment/Non-Resident Withholding Tax	-	4,143,000.00
1660	General Budget Support	8,669,810	4,669,810.00
Total		99,577,067	99,374,961.00

Table 8 Domestic Expenses by Head

Dept No.	Dept Description	2013-14 Revised Budget	2014-15 Proposed Budget
01	Presidency and State House (including GIO)	854,609	889,420
02	Ministerial	1,116,296	1,385,336
03	Chief Secretariat	3,309,607	13,261,022
04	Post and Philately	143,442	140,059
05	Audit	209,210	244,553
06	Parliament	1,016,725	909,986
07	GON Warehouse	555,186	110,839
11	Finance Secretariat	1,132,038	1,413,057
12	Finance -Public Debt	23,937,914	5,563,574
13	Bureau of Statistics	100,102	79,853
15	Nauru Revenue Office	294,407	385,838
16	Finance - Other Payments	33,961,521	35,353,167
21	CIE	472,266	496,706
31	Fisheries	1,456,798	1,361,325
41	Police	1,457,072	1,525,557
43	Justice - Secretariat	2,454,994	2,544,686
44	Judiciary	417,826	1,511,139
45	Border Control	225,736	332,578
46	Correctional Services	360,256	403,998
51	Education	5,278,170	7,079,007
52	Youth Affairs	131,765	95,366
61	Health	6,809,382	6,058,305
62	Sports	248,668	277,165
71	Foreign Affairs - Secretariat	424,035	701,424
72	Foreign Affairs - Brisbane	693,493	701,409
73	Foreign Affairs - Suva	729,836	430,592
74	Foreign Affairs - New York	1,006,183	1,329,699
75	Foreign Affairs - Taiwan	212,483	276,739
81	Home Affairs	848,853	1,624,190
82	Women's Affairs	74,035	81,669
83	Media Bureau	351,194	322,509
84	Lands & Survey	3,702,678	6,418,307
85	Lands Committee	175,562	167,824
86	Department of Land Management	90,395	150,845
91	Transport Secretariat	66,434	76,838
92	Lands Transport	1,157,955	876,791
93	Maritime Transport	1,702,466	1,594,512
94	DCA	1,112,973	1,336,029
95	ICT	763,881	1,034,559
96	Fire & Rescue	414,165	418,931
TREASURY EXPENSE TOTAL:		99,470,610	98,965,402

Table 9 Domestic Expenses by Natural Account

Natural Account	Account Description	2013-14 Revised Budget	2014-15 Budget
2005	Salaries & Allowances - (MP's)	180,796	181,484.00
2010	HE Salary & Allowances	11,713	11,656.00
2015	Salary - Local	9,416,827	19,878,638.76
2020	Salary Expatriate	3,003,277	3,905,289.00
2025	Allowances - Staff Contract	842,447	1,845,931.50
2030	Salaries Other contracts - Expatriate	932,444	973,577.00
2035	Overtime - local	501,750	204,250.00
2040	Staff Training	527,170	754,559.00
2045	Recruitment	11,300	900.00
2050	Uniforms & Protective Clothing	137,323	124,896.00
2055	Consultants fees	1,556,089	2,833,387.00
2060	Legal Fees - External	248,790	302,500.00
2070	Travel - Staff	517,627	553,062.00
2075	Travel - Business	2,384,433	2,401,661.00
2080	Travel - Accountable Allowances	170,000	170,000.00
2100	Entertainment	158,315	188,506.00
2105	Official Celebrations	88,478	98,542.00
2110	Protocol	37,660	55,280.00
2130	Printing & Stationery	408,816	542,928.00
2132	TVET Supplies	61,367	63,792.00
2135	Stores	747,814	312,900.00
2155	House Rental	1,313,150	1,627,462.00
2160	Land Rental	3,191,288	6,135,835.00
2165	Office Rental	438,170	462,120.00
2185	R&M - Buildings	354,486	405,150.00
2190	R&M - Office Equipment	36,956	61,273.00
2195	R&M - Office Premises	80,758	52,383.00
2200	R&M - Motor Vehicles	12,000	79,490.00
2205	R&M - Plant	680,453	430,296.00
2210	R&M - Aerodrome	49,340	50,000.00
2215	R&M - Nauruan House	-	100,000.00
2235	Special Projects	4,790,201	5,673,746.00
2255	Warehouse Procurement	444,020	-
2275	Purchase of Petrol	3,013,057	2,518,913.00
2280	Purchase of Diesel	14,256,263	14,161,807.00
2285	Purchase of JetA1	6,930,989	1,984,590.00
2290	Purchase of Fuel - Other	10,940	12,940.00
2295	Purchase of Fuel - Japan NPGA	1,000,000	1,000,000.00
2315	Electricity	972,624	1,609,560.00
2330	Telephone / Internet	669,033	753,421.00
2350	Freight	62,430	56,510.00
2370	Membership Fees & Subscriptions	421,586	589,827.00

Natural Account	Account Description	2013-14 Revised Budget	2014-15 Budget
2390	Social Welfare - Birth Claims	37,000	37,000.00
2395	Social Welfare - Death Claims	200,000	160,000.00
2400	Social Services - Aged Pensions	1,142,700	1,142,700.00
2405	Social Services - Super Contributors	103,025	103,025.00
2410	Social Services - Super Ex MP's	31,665	31,665.00
2420	Social Services - Disability Payments	565,500	565,500.00
2440	Scholarships - School & Trade	656,566	982,879.00
2460	Medical Expenses	7,000	10,000.00
2465	Health & Hygiene Projects	17,000	17,000.00
2475	Overseas Medical Treatment	3,145,000	2,080,188.00
2495	Plant & Equipment Purchases	1,608,198	1,592,077.00
2515	Debt Repayments - Consultants' Fees	23,937,914	5,563,574.00
2560	Educational Expenses - Special	10,000	10,000.00
2565	Insurance	73,208	122,016.00
2570	Bank Charges	26,315	28,633.00
2575	Local Transport	187,460	63,310.00
2580	Public Works	258,720	108,150.00
2585	Rations - Hospital and Correctional Services	182,192	134,704.00
2590	Correctional Services Supplies	9,760	9,760.00
2595	Carriage of Mail	7,641	7,641.00
2600	Postage	16,235	13,530.00
2605	Library/Periodicals	8,300	8,500.00
2610	Survey Supplies	2,000	2,000.00
2615	Other Subsidies & Donations	956,295	337,313.00
2620	Lease & Charter Payments	192,816	158,395.00
2625	Family Court Expenses	2,000	2,000.00
2630	Safe House	3,497	5,780.00
2650	Trust Fund	5,000,000	5,000,000.00
2675	Royalties Payments (Fund 2 & 4)	-	5,031,000.00
2680	BON Liquidation- Payment	-	2,000,000.00
2685	Support for Banking Services	-	168,000.00
2999	Contingency fund	410,423	300,000.00
Total		99,470,610	98,965,402

FULL DETAILS HEAD BY HEAD

Table 10 Presidency and State House (01)

Natural Account	Description	2013-2014 Revised Budget	2014-2015 Budget
2010	HE Salary & Allowances	11,713	11,656
2015	Salary - Local	72,150	101,725
2020	Salary Expatriate	0	0
2075	Travel - Business	669,681	610,720
2100	Entertainment	4,000	9,600
2105	Official Celebrations	60,300	59,300
2130	Printing & Stationery	4,170	4,198
2135	Stores	2,248	2,240
2275	Purchase of Petrol	1,647	10,178
2280	Purchase of Diesel	710	3,073
2330	Telephone / Internet	15,540	7,680
2495	Plant & Equipment Purchases	12,450	69,050
Total Expenditure:		854,609	889,420
Net Total on Domestic Budget		854,609	889,420

Table 11 Ministerial (02)

Natural Account	Description	Current Year Revised Budget	Proposed Next Year Budget
2005	Salaries & Allowances - (MP's)	57,185	56,690
2015	Salary - Local	90,787	117,105
2020	Salary Expatriate	65,000	65,000
2055	Consultants fees	98,000	120,000
2070	Travel - Staff	16,000	21,000
2075	Travel - Business	653,550	330,000
2100	Entertainment	38,800	47,000
2130	Printing & Stationery	8,442	8,392
2135	Stores	2,788	2,548
2185	R&M - Buildings	0	45,000
2190	R&M - Office Equipment	0	3,000
2205	R&M - Plant	0	10,000
2235	Special Projects	0	491,400
2275	Purchase of Petrol	1,392	20,890
2280	Purchase of Diesel	1,648	7,171
2330	Telephone / Internet	30,640	13,440
2495	Plant & Equipment Purchases	52,064	26,700
		1,116,296	1,385,336
		1,116,296	1,385,336

Table 12 Chief Secretariat (03)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1160	Customs and Excise Duty - Other	0	0
1215	Licenses-Drivers etc	0	0
1230	Liquor Licensing Board	(18,000)	(22,000)
1235	Gaming / Bingo Licenses	0	0
1260	Birth Certificate	(6,000)	(6,000)
1265	Death Certificate	(200)	(200)
1270	Marriage Certificate	(500)	(500)
1325	Passport Fees and Photographs	0	0
1475	Miscellaneous Revenue	(1,000)	(1,000)
1490	Court Fines and Fees	0	0
Total Revenue		(25,700)	(29,700)
2015	Salary - Local	534,385	10,367,125
2020	Salary Expatriate	0	270,720
2030	Salaries Other contracts - Expatriate	660,066	712,182
2040	Staff Training	154,952	248,365
2050	Uniforms & Protective Clothing	800	7,000
2070	Travel - Staff	0	0
2075	Travel - Business	13,554	26,620
2100	Entertainment	2,000	2,000
2105	Official Celebrations	0	7,000
2130	Printing & Stationery	16,420	15,672
2135	Stores	4,979	4,812
2155	House Rental	736,000	828,960
2185	R&M - Buildings	85,000	60,000
2190	R&M - Office Equipment	4,000	4,000
2205	R&M - Plant	81,000	80,600
2235	Special Projects	588,481	0
2275	Purchase of Petrol	14,395	17,142
2280	Purchase of Diesel	15,392	16,390
2315	Electricity	343,117	548,268
2330	Telephone / Internet	5,940	1,440
2495	Plant & Equipment Purchases	31,485	25,085
2580	Public Works	17,400	17,400
2595	Carriage of Mail	141	141
2600	Postage	100	100
Total Expenditure		3,309,607	13,261,022
Net Total on Domestic Budget		3,283,907	13,231,322

Table 13 Post and Philately (04)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1525	PO Box Rentals	(1,220)	(1,220)
1530	Philatelic Bureau Sales	(15,000)	(15,000)
1560	International Settlement-Comms Traffic	(50,000)	(50,000)
Total Revenue		(66,220)	(66,220)
2015	Salary - Local	72,893	72,538
2040	Staff Training	0	7,380
2050	Uniforms & Protective Clothing	374	374
2075	Travel - Business	80	0
2130	Printing & Stationery	1,003	1,003
2135	Stores	1,800	2,000
2165	Office Rental	22,392	30,864
2185	R&M - Buildings	14,985	0
2280	Purchase of Diesel	2,405	2,561
2315	Electricity	7,200	11,184
2330	Telephone / Internet	1,195	540
2370	Membership Fees & Subscriptions	1,615	1,415
2495	Plant & Equipment Purchases	10,000	2,700
2595	Carriage of Mail	7,500	7,500
Total Expenditure		143,442	140,059
Net Total on Domestic Budget		77,222	73,839

Table 14 Audit (05)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2015	Salary - Local	81,845	83,757
2020	Salary Expatriate	55,000	80,000
2040	Staff Training	1,346	1,346
2070	Travel - Staff	17,000	17,000
2075	Travel - Business	16,216	16,930
2100	Entertainment	1,000	1,000
2130	Printing & Stationery	1,000	1,000
2135	Stores	500	500
2165	Office Rental	16,128	22,567
2185	R&M - Buildings	650	650
2200	R&M - Motor Vehicles	1,000	1,000
2205	R&M - Plant	700	700
2275	Purchase of Petrol	4,498	5,356
2315	Electricity	4,332	6,372
2330	Telephone / Internet	3,060	1,440
2370	Membership Fees & Subscriptions	780	780
2495	Plant & Equipment Purchases	3,555	3,555
2600	Postage	100	100
2605	Library/Periodicals	500	500
Total Expenditure		209,210	244,553
Net Total on Domestic Budget		209,210	244,553

Table 15 Parliament (06)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2005	Salaries & Allowances - (MP's)	123,611	124,794
2015	Salary - Local	148,892	138,421
2020	Salary Expatriate	238,000	160,000
2040	Staff Training	10,000	5,000
2070	Travel - Staff	20,000	26,000
2075	Travel - Business	177,469	177,698
2100	Entertainment	12,000	7,000
2130	Printing & Stationery	5,000	5,000
2135	Stores	8,000	5,000
2155	House Rental	68,000	93,000
2185	R&M - Buildings	12,000	7,000
2205	R&M - Plant	11,000	4,000
2235	Special Projects	30,000	30,000
2275	Purchase of Petrol	35,985	50,349
2280	Purchase of Diesel	20,202	15,366
2330	Telephone / Internet	12,540	3,120
2370	Membership Fees & Subscriptions	41,726	41,726
2495	Plant & Equipment Purchases	41,800	16,012
2605	Library/Periodicals	500	500
Total Expenditure		1,016,725	909,986
Net Total on Domestic Budget		1,016,725	909,986

Table 16 GoN Warehouse (07)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1420	Warehouse sales	(1,944,020)	0
Total Revenue		(1,944,020)	0
2015	Salary - Local	53,857	53,595
2050	Uniforms & Protective Clothing	4,020	4,020
2130	Printing & Stationery	5,183	5,183
2135	Stores	1,142	1,142
2195	R&M - Office Premises	20,000	20,000
2205	R&M - Plant	14,070	14,070
2255	Warehouse Procurement	444,020	0
2275	Purchase of Petrol	450	536
2280	Purchase of Diesel	11,544	12,293
2330	Telephone / Internet	900	0
Total Expenditure		555,186	110,839
Net Total on Domestic Budget		(1,388,834)	110,839

Table 17 Finance Secretariat (11)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1475	Miscellaneous Revenue	(38,000)	(38,000)
1510	Charges for Counterparts	(6,000)	(3,000)
Total Revenue		(44,000)	(41,000)
2015	Salary - Local	199,996	239,861
2020	Salary Expatriate	182,500	222,500
2040	Staff Training	9,850	4,000
2055	Consultants fees	263,000	390,000
2070	Travel - Staff	14,495	15,450
2075	Travel - Business	33,000	88,000
2100	Entertainment	44,630	28,840
2130	Printing & Stationery	16,500	16,500
2135	Stores	450	450
2155	House Rental	36,000	35,700
2190	R&M - Office Equipment	400	400
2235	Special Projects	200,492	82,631
2275	Purchase of Petrol	9,895	11,782
2280	Purchase of Diesel	0	3,073
2315	Electricity	1,200	1,200
2330	Telephone / Internet	4,910	4,020
2370	Membership Fees & Subscriptions	52,500	52,500
2495	Plant & Equipment Purchases	38,220	23,550
2570	Bank Charges	24,000	24,000
2600	Postage	0	600
2685	Support for Banking Services	0	168,000
Total Expenditure		1,132,038	1,413,057
Net Total on Domestic Budget		1,088,038	1,372,057

Table 18 Finance Public Debt (12)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1475	Miscellaneous Revenue	(5,000,000)	0
Total Revenue		(5,000,000)	0
2515	Debt Repayments - Consultants' Fees	23,937,914	5,563,574
Total Expenditure		23,937,914	5,563,574
Net Total on Domestic Budget		18,937,914	5,563,574

Table 19 Bureau of Statistics

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2015	Salary - Local	36,504	51,682
2040	Staff Training	1,161	1,161
2075	Travel - Business	15,106	17,501
2130	Printing & Stationery	5,218	1,970
2190	R&M - Office Equipment	2,000	1,200
2205	R&M - Plant	150	150
2235	Special Projects	30,699	0
2275	Purchase of Petrol	2,249	2,678
2280	Purchase of Diesel	2,405	2,561
2350	Freight	950	950
2495	Plant & Equipment Purchases	3,660	0
Total Expenditure		100,102	79,853
Net Total on Domestic Budget		100,102	79,853

Table 20 NCRO (15)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1140	Customs and Excise Duty - Tobacco	(2,583,400)	(1,800,000)
1145	Customs and Excise Duty - Alcohol	(1,303,300)	(840,000)
1150	Customs and Excise Duty - Sugar	(315,000)	(515,000)
1155	Customs and Excise - Machinery/Vehicle/Equip.	(1,541,013)	(1,541,013)
1160	Customs and Excise Duty - Other	(4,500,000)	(5,300,000)
1215	Licenses-Drivers etc	(29,000)	(29,000)
1235	Gaming / Bingo Licenses	(433,500)	(433,500)
1300	Registration Fees-Motor Cars	(1,000)	(1,000)
1305	Registration Fees-Motorcycles	(300)	(300)
1475	Miscellaneous Revenue	(138,453)	(103,453)
1590	Employment/Non-Resident Withholding Tax	0	(4,143,000)
Total Revenue		(10,844,966)	(14,706,266)
2015	Salary - Local	138,487	189,591
2040	Staff Training	1,500	1,500
2050	Uniforms & Protective Clothing	1,141	4,000
2130	Printing & Stationery	4,520	8,595
2135	Stores	634	634
2165	Office Rental	30,837	43,176
2190	R&M - Office Equipment	100	100
2195	R&M - Office Premises	18,250	1,650
2235	Special Projects	72,800	51,400
2275	Purchase of Petrol	4,948	5,892
2280	Purchase of Diesel	3,848	4,098
2315	Electricity	3,400	34,285
2330	Telephone / Internet	2,280	0
2370	Membership Fees & Subscriptions	6,002	9,857
2495	Plant & Equipment Purchases	4,310	29,710
2585	Rations - Hospital and Correctional Services	1,200	1,200
2600	Postage	150	150
Total Expenditure		294,407	385,838
Net Total on Domestic Budget		(10,550,559)	(14,320,428)

Table 21 Finance Other Payments (16)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1010	Income from Investments & Dividends- RonPhos	(2,603,370)	(2,067,047)
1015	Income from Investments & Dividends- Others	(1,900,000)	(1,900,000)
1020	Income from Dividends - NUC	0	(2,000,000)
1035	Royalties from RONPHOS	(1,183,350)	(7,295,200)
1165	Customs and Excise Duty - Petrol Sales	(1,507,490)	(1,507,490)
1170	Customs and Excise Duty - Diesel Sales	(4,695,707)	(4,695,707)
1175	Customs and Excise Duty - JetA1	(1,737,747)	(1,737,747)
1440	Petrol Sales	(2,512,483)	(3,787,594)
1445	Diesel Sales	(4,650,275)	(4,976,998)
1450	Jet A1 Sales	(6,930,988)	(2,190,211)
1455	Fuel Sales - Japan NPGA	(1,000,000)	(1,000,000)
1535	Reimb-Accountable Allowances	(170,000)	(170,000)
1585	BON Liquidation - Income	0	(2,000,000)
1660	General Budget Support	(8,669,810)	(4,669,810)
Total Revenue		(37,561,220)	(39,997,804)
2055	Consultants fees	1,000,000	2,200,000
2080	Travel - Accountable Allowances	170,000	170,000
2275	Purchase of Petrol	2,664,098	1,980,261
2280	Purchase of Diesel	13,646,121	13,447,426
2285	Purchase of JetA1	6,930,989	1,984,590
2295	Purchase of Fuel - Japan NPGA	1,000,000	1,000,000
2390	Social Welfare - Birth Claims	37,000	37,000
2395	Social Welfare - Death Claims	200,000	160,000
2400	Social Services - Aged Pensions	1,142,700	1,142,700
2405	Social Services - Super Contributors	103,025	103,025
2410	Social Services - Super Ex MP's	31,665	31,665
2420	Social Services - Disability Payments	565,500	565,500
2615	Other Subsidies & Donations	1,060,000	200,000
2650	Trust Fund	5,000,000	5,000,000
2675	Royalties Payments (Fund 2 & 4)	0	5,031,000
2680	BON Liquidation- Payment	0	2,000,000
2999	Contingency fund	410,423	300,000
Total Expenditure		33,961,521	35,353,167
Net Total on Domestic Budget		(3,599,699)	(4,644,637)

Table 22 CIE (21)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1475	Miscellaneous Revenue	(127,750)	(127,750)
Total Revenue		(127,750)	(127,750)
2015	Salary - Local	259,317	259,546
2025	Allowances - Staff Contract	7,800	0
2040	Staff Training	1,200	18,450
2075	Travel - Business	21,290	23,810
2100	Entertainment	0	1,000
2130	Printing & Stationery	2,000	4,000
2135	Stores	150	500
2155	House Rental	96,000	130,980
2165	Office Rental	4,083	5,952
2185	R&M - Buildings	1,280	800
2190	R&M - Office Equipment	700	350
2235	Special Projects	27,920	29,000
2275	Purchase of Petrol	13,946	7,499
2280	Purchase of Diesel	9,620	2,049
2315	Electricity	1,800	2,520
2330	Telephone / Internet	2,760	0
2370	Membership Fees & Subscriptions	16,200	9,950
2495	Plant & Equipment Purchases	5,900	0
2600	Postage	300	300
Total Expenditure		472,266	496,706
Net Total on Domestic Budget		344,516	368,956

Table 23 Fisheries (31)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1055	Support Vessel Charges	(73,274)	(77,670)
1060	U.S Multilateral Fisheries Treaty	(2,732,901)	(2,732,901)
1070	F.S.M Arrangement Fee	(1,263,868)	(1,120,887)
1071	Access Fees - License	(888,680)	(834,905)
1072	Access Fees - Fishing Days	(9,623,337)	(12,050,943)
1105	Project Development Fund Revenue (FFA)	(279,928)	0
1475	Miscellaneous Revenue	(116,432)	(43,922)
Total Revenue		(14,978,420)	(16,861,228)
2015	Salary - Local	444,592	326,610
2025	Allowances - Staff Contract	51,804	42,477
2030	Salaries Other contracts - Expatriate	60,000	74,000
2040	Staff Training	6,343	6,343
2050	Uniforms & Protective Clothing	600	600
2075	Travel - Business	170,000	120,000
2100	Entertainment	2,500	2,500
2130	Printing & Stationery	4,536	4,500
2135	Stores	6,000	1,000
2165	Office Rental	45,608	30,000
2185	R&M - Buildings	5,000	5,000
2190	R&M - Office Equipment	2,500	2,500
2195	R&M - Office Premises	5,000	5,000
2205	R&M - Plant	55,000	40,000
2235	Special Projects	328,614	471,632
2275	Purchase of Petrol	6,771	23,780
2280	Purchase of Diesel	11,936	29,707
2290	Purchase of Fuel - Other	10,940	12,940
2315	Electricity	60,270	45,804
2330	Telephone / Internet	20,970	44,796
2370	Membership Fees & Subscriptions	79,714	69,036
2495	Plant & Equipment Purchases	77,500	2,500
2600	Postage	600	600
Total Expenditure		1,456,798	1,361,325
Net Total on Domestic Budget		(13,521,622)	(15,499,903)

Table 24 Police (41)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1340	Police Clearance	(6,500)	(10,000)
Total Revenue		(6,500)	(10,000)
2015	Salary - Local	1,080,363	1,092,491
2025	Allowances - Staff Contract	5,000	1,000
2050	Uniforms & Protective Clothing	52,534	44,441
2075	Travel - Business	0	40,000
2100	Entertainment	4,700	4,700
2130	Printing & Stationery	7,958	10,958
2135	Stores	3,839	3,839
2200	R&M - Motor Vehicles	0	52,490
2235	Special Projects	105,000	5,000
2275	Purchase of Petrol	8,094	9,642
2280	Purchase of Diesel	88,504	92,196
2315	Electricity	78,000	118,800
2330	Telephone / Internet	1,080	0
2495	Plant & Equipment Purchases	20,000	50,000
2585	Rations - Hospital and Correctional Services	2,000	0
Total Expenditure		1,457,072	1,525,557
Net Total on Domestic Budget		1,450,572	1,515,557

Table 25 Justice Secretariat (43)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1220	Corporation Fees and Licenses	(98,225)	(12,818)
1225	Licenses-Trading	(63,850)	(68,700)
1240	Licenses-Dogs etc	(2,500)	(2,500)
1490	Court Fines and Fees	(1,000,000)	0
Total Revenue		(1,164,575)	(84,018)
2015	Salary - Local	194,724	266,205
2020	Salary Expatriate	471,478	519,200
2025	Allowances - Staff Contract	535,023	573,200
2040	Staff Training	17,800	7,000
2060	Legal Fees - External	248,790	302,500
2070	Travel - Staff	171,840	126,840
2075	Travel - Business	246,006	207,717
2100	Entertainment	14,000	14,000
2130	Printing & Stationery	23,509	15,911
2135	Stores	2,900	400
2155	House Rental	212,890	274,500
2185	R&M - Buildings	9,680	10,000
2190	R&M - Office Equipment	280	280
2195	R&M - Office Premises	895	10,895
2205	R&M - Plant	1,000	1,000
2275	Purchase of Petrol	27,039	100,693
2330	Telephone / Internet	14,640	4,320
2370	Membership Fees & Subscriptions	8,560	9,250
2495	Plant & Equipment Purchases	93,730	51,575
2575	Local Transport	159,810	48,800
2600	Postage	400	400
Total Expenditure		2,454,994	2,544,686
Net Total on Domestic Budget		1,290,419	2,460,668

Table 26 Judiciary (44)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1490	Court Fines and Fees	(12,000)	(12,000)
Total Revenue		(12,000)	(12,000)
2015	Salary - Local	99,562	84,621
2020	Salary Expatriate	27,972	168,172
2025	Allowances - Staff Contract	61,680	963,120
2040	Staff Training	15,500	15,500
2050	Uniforms & Protective Clothing	600	600
2070	Travel - Staff	2,000	2,000
2075	Travel - Business	144,578	139,578
2100	Entertainment	1,190	1,190
2105	Official Celebrations	2,000	2,000
2130	Printing & Stationery	9,346	9,346
2135	Stores	1,086	1,086
2155	House Rental	0	46,800
2185	R&M - Buildings	3,500	3,500
2195	R&M - Office Premises	500	500
2205	R&M - Plant	1,700	1,700
2275	Purchase of Petrol	5,758	6,855
2280	Purchase of Diesel	6,734	7,171
2330	Telephone / Internet	3,260	500
2495	Plant & Equipment Purchases	21,860	47,900
2605	Library/Periodicals	7,000	7,000
2625	Family Court Expenses	2,000	2,000
Total Expenditure		417,826	1,511,139
Net Total on Domestic Budget		405,826	1,499,139

Table 27 Border Control (45)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1325	Passport Fees and Photographs	(75,000)	(95,000)
1335	Visa Fees	(18,000,000)	(13,200,110)
1485	Quarantine Fees	(30,000)	(60,000)
1575	Visa Fees (Other Business)	0	(1,560,000)
1580	Visa Fees Resettlement	0	(4,680,000)
Total Revenue		(18,105,000)	(19,595,110)
2015	Salary - Local	155,289	202,406
2040	Staff Training	1,575	6,300
2050	Uniforms & Protective Clothing	2,150	3,930
2130	Printing & Stationery	9,608	14,010
2135	Stores	1,030	1,030
2195	R&M - Office Premises	250	250
2205	R&M - Plant	5,000	5,000
2275	Purchase of Petrol	3,599	5,356
2280	Purchase of Diesel	3,848	18,441
2330	Telephone / Internet	2,280	0
2370	Membership Fees & Subscriptions	1,000	1,000
2495	Plant & Equipment Purchases	33,965	69,715
2585	Rations - Hospital and Correctional Services	1,200	3,640
2600	Postage	4,942	1,500
Total Expenditure		225,736	332,578
Net Total on Domestic Budget		(17,879,264)	(19,262,532)

Table 28 Correctional Services (46)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2015	Salary - Local	254,271	306,633
2040	Staff Training	481	4,106
2050	Uniforms & Protective Clothing	2,792	0
2130	Printing & Stationery	2,814	4,814
2135	Stores	700	783
2185	R&M - Buildings	1,000	1,000
2190	R&M - Office Equipment	500	500
2205	R&M - Plant	2,300	1,910
2275	Purchase of Petrol	3,148	1,072
2280	Purchase of Diesel	18,278	15,366
2315	Electricity	7,248	11,340
2330	Telephone / Internet	600	0
2495	Plant & Equipment Purchases	6,500	11,850
2585	Rations - Hospital and Correctional Services	49,864	34,864
2590	Correctional Services Supplies	9,760	9,760
Total Expenditure		360,256	403,998
Net Total on Domestic Budget		360,256	403,998

Table 29 Education (51)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1475	Miscellaneous Revenue	(81,967)	(101,886)
1550	Canteen Fees	1,600	(3,150)
Total Revenue		(80,367)	(105,036)
2015	Salary - Local	1,533,934	1,579,174
2020	Salary Expatriate	273,000	554,000
2030	Salaries Other contracts - Expatriate	72,764	27,781
2040	Staff Training	118,763	163,684
2045	Recruitment	11,300	900
2055	Consultants fees	4,500	4,500
2070	Travel - Staff	39,500	69,600
2075	Travel - Business	9,464	112,880
2100	Entertainment	0	27,650
2130	Printing & Stationery	152,934	265,784
2132	TVET Supplies	61,367	63,792
2135	Stores	151,930	131,130
2185	R&M - Buildings	55,000	89,000
2205	R&M - Plant	10,300	14,900
2235	Special Projects	1,947,255	2,555,875
2275	Purchase of Petrol	21,016	25,391
2280	Purchase of Diesel	25,012	28,683
2315	Electricity	104,046	296,668
2330	Telephone / Internet	5,270	4,780
2350	Freight	61,480	35,560
2370	Membership Fees & Subscriptions	10,165	76,432
2440	Scholarships - School & Trade	562,638	888,951
2495	Plant & Equipment Purchases	46,532	55,982
2575	Local Transport	0	5,910
Total Expenditure		5,278,170	7,079,007
Net Total on Domestic Budget		5,197,803	6,973,971

Table 30 Youth Affairs (52)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2015	Salary - Local	68,646	72,336
2040	Staff Training	4,500	4,500
2100	Entertainment	400	400
2105	Official Celebrations	5,000	5,000
2130	Printing & Stationery	2,000	2,000
2135	Stores	500	500
2195	R&M - Office Premises	300	300
2205	R&M - Plant	650	650
2235	Special Projects	33,940	4,000
2275	Purchase of Petrol	4,228	5,035
2330	Telephone / Internet	550	0
2495	Plant & Equipment Purchases	11,051	645
Total Expenditure		131,765	95,366
Net Total on Domestic Budget		131,765	95,366

Table 31 Health (61)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1330	Visa Check up	(5,400)	(5,400)
1475	Miscellaneous Revenue	(1,500)	(1,500)
1520	Food Handler Check up	(13,200)	(13,200)
1555	Spectacles, Drugs etc	(5,400)	(5,400)
1565	Medical Services	(2,700)	(2,700)
Total Revenue		(28,200)	(28,200)
2015	Salary - Local	1,341,366	1,351,162
2020	Salary Expatriate	1,143,220	1,235,267
2025	Allowances - Staff Contract	46,000	141,194
2030	Salaries Other contracts - Expatriate	139,614	159,614
2040	Staff Training	2,500	2,500
2050	Uniforms & Protective Clothing	22,000	10,000
2070	Travel - Staff	148,908	188,908
2075	Travel - Business	23,045	24,915
2100	Entertainment	1,500	1,500
2130	Printing & Stationery	12,000	15,000
2135	Stores	532,524	39,524
2185	R&M - Buildings	49,000	123,200
2190	R&M - Office Equipment	7,000	2,000
2205	R&M - Plant	132,140	82,140
2215	R&M - Nauruan House	0	100,000
2235	Special Projects	(354,800)	7,200
2275	Purchase of Petrol	41,834	49,813
2280	Purchase of Diesel	67,340	71,709
2315	Electricity	98,244	131,804
2330	Telephone / Internet	5,280	0
2370	Membership Fees & Subscriptions	4,539	4,539
2440	Scholarships - School & Trade	93,928	93,928
2465	Health & Hygiene Projects	17,000	17,000
2475	Overseas Medical Treatment	3,145,000	2,080,188
2495	Plant & Equipment Purchases	40,200	75,200
2585	Rations - Hospital and Correctional Services	50,000	50,000
Total Expenditure		6,809,382	6,058,305
Net Total on Domestic Budget		6,781,182	6,030,105

Table 32 Sports (62)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1515	Tent Hire	(2,500)	(2,500)
Total Revenue		(2,500)	(2,500)
2015	Salary - Local	41,618	61,115
2075	Travel - Business	0	5,580
2100	Entertainment	1,500	7,000
2130	Printing & Stationery	1,187	1,187
2135	Stores	298	360
2190	R&M - Office Equipment	300	500
2205	R&M - Plant	300	6,500
2235	Special Projects	179,850	64,000
2280	Purchase of Diesel	2,886	3,073
2330	Telephone / Internet	1,080	0
2495	Plant & Equipment Purchases	9,599	3,300
2580	Public Works	120,000	0
2615	Other Subsidies & Donations	(109,950)	124,550
Total Expenditure		248,668	277,165
Net Total on Domestic Budget		246,168	274,665

Table 33 Foreign Affairs Secretariat (71)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2015	Salary - Local	115,858	200,243
2020	Salary Expatriate	0	7,311
2050	Uniforms & Protective Clothing	300	300
2070	Travel - Staff	9,737	7,486
2075	Travel - Business	75,229	156,563
2110	Protocol	37,660	55,280
2130	Printing & Stationery	7,700	7,700
2135	Stores	567	567
2155	House Rental	0	22,500
2190	R&M - Office Equipment	1,180	1,180
2195	R&M - Office Premises	19,980	1,030
2235	Special Projects	3,600	3,600
2275	Purchase of Petrol	16,194	6,428
2280	Purchase of Diesel	7,696	8,196
2330	Telephone / Internet	4,080	3,280
2370	Membership Fees & Subscriptions	118,694	191,710
2495	Plant & Equipment Purchases	5,560	28,050
Total Expenditure		424,035	701,424
Net Total on Domestic Budget		424,035	701,424

Table 34 FA Brisbane (72)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2015	Salary - Local	56,420	58,150
2020	Salary Expatriate	171,541	180,391
2040	Staff Training	0	4,500
2070	Travel - Staff	18,200	19,600
2075	Travel - Business	10,000	10,000
2100	Entertainment	6,000	6,000
2105	Official Celebrations	3,000	3,000
2130	Printing & Stationery	1,890	1,890
2135	Stores	1,780	10,580
2155	House Rental	72,800	77,200
2165	Office Rental	189,674	162,600
2190	R&M - Office Equipment	0	13,080
2195	R&M - Office Premises	0	3,488
2200	R&M - Motor Vehicles	0	24,000
2205	R&M - Plant	13,600	0
2275	Purchase of Petrol	0	37,492
2280	Purchase of Diesel	22,670	0
2315	Electricity	10,000	9,600
2330	Telephone / Internet	34,580	35,400
2370	Membership Fees & Subscriptions	0	10,592
2495	Plant & Equipment Purchases	32,564	0
2560	Educational Expenses - Special	8,000	8,000
2565	Insurance	11,884	15,246
2575	Local Transport	27,650	8,600
2600	Postage	1,240	2,000
Total Expenditure		693,493	701,409
Net Total on Domestic Budget		693,493	701,409

Table 35 FA Suva (73)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2015	Salary - Local	66,209	80,139
2020	Salary Expatriate	42,317	27,273
2070	Travel - Staff	13,184	5,104
2075	Travel - Business	29,599	25,649
2100	Entertainment	4,645	5,507
2105	Official Celebrations	5,178	5,742
2130	Printing & Stationery	4,725	6,110
2135	Stores	1,044	805
2155	House Rental	35,658	39,822
2165	Office Rental	25,439	28,954
2190	R&M - Office Equipment	4,043	3,403
2195	R&M - Office Premises	6,313	0
2205	R&M - Plant	12,864	20,417
2235	Special Projects	400,000	100,000
2275	Purchase of Petrol	31,152	19,588
2280	Purchase of Diesel	8,025	10,996
2315	Electricity	9,738	10,874
2330	Telephone / Internet	12,486	14,518
2495	Plant & Equipment Purchases	2,324	2,596
2565	Insurance	7,676	9,247
2570	Bank Charges	343	383
2600	Postage	629	702
2615	Other Subsidies & Donations	6,245	12,763
Total Expenditure		729,836	430,592
Net Total on Domestic Budget		729,836	430,592

Table 36 FA New York (74)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2015	Salary - Local	56,728	57,135
2020	Salary Expatriate	96,329	113,897
2025	Allowances - Staff Contract	36,985	40,838
2070	Travel - Staff	943	8,854
2075	Travel - Business	35,206	132,505
2100	Entertainment	13,150	12,959
2130	Printing & Stationery	15,942	17,604
2165	Office Rental	68,830	88,500
2190	R&M - Office Equipment	1,275	1,407
2205	R&M - Plant	2,888	3,459
2235	Special Projects	309,500	459,064
2275	Purchase of Petrol	4,905	4,905
2315	Electricity	8,490	10,208
2330	Telephone / Internet	41,321	48,125
2370	Membership Fees & Subscriptions	61,291	67,677
2495	Plant & Equipment Purchases	5,943	5,312
2565	Insurance	45,377	89,167
2570	Bank Charges	1,472	3,750
2600	Postage	6,792	5,938
2620	Lease & Charter Payments	192,816	158,395
Total Expenditure		1,006,183	1,329,699
Net Total on Domestic Budget		1,006,183	1,329,699

Table 37 FA Taiwan (75)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2015	Salary - Local	57,810	77,810
2020	Salary Expatriate	40,055	60,558
2070	Travel - Staff	19,000	16,500
2075	Travel - Business	6,000	11,000
2100	Entertainment	4,500	5,960
2105	Official Celebrations	2,100	2,100
2130	Printing & Stationery	1,700	1,700
2135	Stores	1,500	1,499
2165	Office Rental	35,179	49,507
2190	R&M - Office Equipment	2,183	2,183
2205	R&M - Plant	500	500
2275	Purchase of Petrol	3,500	3,500
2315	Electricity	6,235	7,093
2330	Telephone / Internet	6,731	7,507
2370	Membership Fees & Subscriptions	2,000	2,379
2460	Medical Expenses	7,000	10,000
2495	Plant & Equipment Purchases	5,037	5,397
2560	Educational Expenses - Special	2,000	2,000
2565	Insurance	8,271	8,356
2570	Bank Charges	500	500
2600	Postage	682	690
Total Expenditure		212,483	276,739
Net Total on Domestic Budget		212,483	276,739

Table 38 Home Affairs (81)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2015	Salary - Local	149,351	258,537
2040	Staff Training	2,000	27,050
2075	Travel - Business	4,150	27,700
2105	Official Celebrations	7,400	10,900
2130	Printing & Stationery	2,100	7,842
2135	Stores	1,125	2,657
2200	R&M - Motor Vehicles	8,000	0
2205	R&M - Plant	1,800	2,300
2235	Special Projects	620,920	1,205,454
2275	Purchase of Petrol	11,694	23,567
2280	Purchase of Diesel	0	3,073
2330	Telephone / Internet	2,400	670
2370	Membership Fees & Subscriptions	6,534	7,329
2495	Plant & Equipment Purchases	31,379	46,961
2600	Postage	0	150
Total Expenditure		848,853	1,624,190
Net Total on Domestic Budget		848,853	1,624,190

Table 39 Women's Affairs (82)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2015	Salary - Local	44,818	54,548
2075	Travel - Business	6,810	0
2105	Official Celebrations	1,500	1,500
2130	Printing & Stationery	1,861	3,842
2135	Stores	100	192
2190	R&M - Office Equipment	670	590
2200	R&M - Motor Vehicles	3,000	2,000
2235	Special Projects	5,500	3,150
2275	Purchase of Petrol	1,799	3,214
2280	Purchase of Diesel	1,924	3,073
2330	Telephone / Internet	1,340	0
2495	Plant & Equipment Purchases	1,216	3,780
2630	Safe House	3,497	5,780
Total Expenditure		74,035	81,669
Net Total on Domestic Budget		74,035	81,669

Table 40 Media Bureau (83)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1540	Advertising Revenue	(50,000)	(50,000)
Total Revenue		(50,000)	(50,000)
2015	Salary - Local	194,704	221,535
2055	Consultants fees	8,000	5,000
2075	Travel - Business	2,000	5,100
2105	Official Celebrations	2,000	2,000
2130	Printing & Stationery	40,400	44,200
2135	Stores	500	500
2185	R&M - Buildings	4,000	3,000
2190	R&M - Office Equipment	7,525	2,100
2195	R&M - Office Premises	2,070	2,070
2205	R&M - Plant	3,000	3,000
2275	Purchase of Petrol	12,145	14,462
2330	Telephone / Internet	3,240	960
2370	Membership Fees & Subscriptions	300	300
2495	Plant & Equipment Purchases	71,010	17,982
2600	Postage	300	300
Total Expenditure		351,194	322,509
Net Total on Domestic Budget		301,194	272,509

Table 41 Lands and Survey (84)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1475	Miscellaneous Revenue	(2,791,657)	(2,791,657)
1495	Service Fees	(2,000)	(2,000)
1500	Sale of Maps	(240)	(240)
Total Revenue		(2,793,897)	(2,793,897)
2015	Salary - Local	201,925	192,580
2020	Salary Expatriate	30,000	30,000
2040	Staff Training	25,000	25,000
2050	Uniforms & Protective Clothing	2,000	0
2070	Travel - Staff	10,000	10,000
2130	Printing & Stationery	2,000	2,000
2135	Stores	315	400
2160	Land Rental	3,191,288	6,135,835
2205	R&M - Plant	0	5,200
2235	Special Projects	213,545	0
2275	Purchase of Petrol	2,519	0
2280	Purchase of Diesel	2,886	12,292
2330	Telephone / Internet	2,400	0
2370	Membership Fees & Subscriptions	1,000	3,000
2495	Plant & Equipment Purchases	15,800	0
2610	Survey Supplies	2,000	2,000
Total Expenditure		3,702,678	6,418,307
Net Total on Domestic Budget		908,781	3,624,410

Table 42 Lands Committee (85)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1495	Service Fees	(2,000)	(2,000)
Total Revenue		(2,000)	(2,000)
2015	Salary - Local	69,487	69,149
2025	Allowances - Staff Contract	85,807	76,903
2130	Printing & Stationery	8,831	9,031
2135	Stores	501	501
2185	R&M - Buildings	1,700	2,000
2205	R&M - Plant	20	0
2275	Purchase of Petrol	720	857
2280	Purchase of Diesel	2,886	3,073
2315	Electricity	1,980	1,920
2330	Telephone / Internet	840	0
2495	Plant & Equipment Purchases	2,790	4,390
Total Expenditure		175,562	167,824
Net Total on Domestic Budget		173,562	165,824

Table 43 Land Management (86)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2015	Salary - Local	21,825	31,670
2040	Staff Training	0	900
2050	Uniforms & Protective Clothing	0	500
2130	Printing & Stationery	500	2,583
2135	Stores	0	442
2190	R&M - Office Equipment	500	0
2205	R&M - Plant	0	2,350
2235	Special Projects	44,185	76,140
2275	Purchase of Petrol	1,799	6,428
2315	Electricity	14,906	11,232
2330	Telephone / Internet	1,080	0
2495	Plant & Equipment Purchases	5,600	18,600
Total Expenditure		90,395	150,845
Net Total on Domestic Budget		90,395	150,845

Table 44 Transport Secretariat (91)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2015	Salary - Local	46,099	45,874
2025	Allowances - Staff Contract	2,400	2,400
2075	Travel - Business	0	12,450
2100	Entertainment	800	500
2130	Printing & Stationery	1,548	1,626
2135	Stores	700	150
2190	R&M - Office Equipment	0	200
2275	Purchase of Petrol	4,499	6,427
2330	Telephone / Internet	1,560	0
2370	Membership Fees & Subscriptions	4,548	4,831
2495	Plant & Equipment Purchases	4,280	2,380
Total Expenditure		66,434	76,838
Net Total on Domestic Budget		66,434	76,838

Table 45 Land Transport (92)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1290	Motor Vehicle Inspection Fees	(40,000)	0
1295	Motor Cycle Inspection Fees	(10,000)	0
1475	Miscellaneous Revenue	(1,950)	(16,000)
1480	Bus Services	(5,750)	0
Total Revenue		(57,700)	(16,000)
2015	Salary - Local	229,775	168,193
2050	Uniforms & Protective Clothing	3,360	1,560
2075	Travel - Business	0	8,000
2130	Printing & Stationery	1,941	1,790
2135	Stores	2,206	1,000
2190	R&M - Office Equipment	300	1,300
2195	R&M - Office Premises	6,200	6,200
2205	R&M - Plant	102,200	0
2235	Special Projects	700	4,200
2275	Purchase of Petrol	14,841	14,995
2280	Purchase of Diesel	199,134	241,759
2315	Electricity	9,138	17,544
2330	Telephone / Internet	1,440	0
2495	Plant & Equipment Purchases	465,400	319,500
2580	Public Works	121,320	90,750
Total Expenditure		1,157,955	876,791
Net Total on Domestic Budget		1,100,255	860,791

Table 46 Maritime Transport (93)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1400	Port Fees	(2,250,461)	(1,000,461)
Total Revenue		(2,250,461)	(1,000,461)
2015	Salary - Local	523,553	550,683
2020	Salary Expatriate	90,865	135,000
2025	Allowances - Staff Contract	9,948	4,800
2035	Overtime - local	415,750	108,250
2040	Staff Training	14,984	20,474
2050	Uniforms & Protective Clothing	27,157	16,886
2070	Travel - Staff	8,720	6,720
2075	Travel - Business	0	8,220
2100	Entertainment	0	1,200
2130	Printing & Stationery	10,450	10,209
2135	Stores	3,727	86,358
2155	House Rental	55,802	78,000
2190	R&M - Office Equipment	1,100	0
2205	R&M - Plant	153,003	100,000
2275	Purchase of Petrol	7,198	4,286
2280	Purchase of Diesel	30,303	32,268
2315	Electricity	13,080	11,880
2330	Telephone / Internet	3,840	0
2370	Membership Fees & Subscriptions	528	528
2495	Plant & Equipment Purchases	254,530	373,750
2585	Rations - Hospital and Correctional Services	77,928	45,000
Total Expenditure		1,702,466	1,594,512
Net Total on Domestic Budget		(547,995)	594,051

Table 47 DCA (94)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1360	D.C.A-Pax Levy	(390,000)	(390,000)
1365	D.C.A.-Departure Taxes	(780,000)	(780,000)
1370	D.C.A.-Air Navigation Fees	(760,000)	(760,000)
1375	D.C.A.-Landing Fees	(959,000)	(459,000)
1380	D.C.A.-Rental Fees	(114,733)	(114,733)
1475	Miscellaneous Revenue	(6,000)	(6,000)
Total Revenue		(3,009,733)	(2,509,733)
2015	Salary - Local	402,110	476,350
2035	Overtime - local	86,000	96,000
2040	Staff Training	41,030	40,500
2050	Uniforms & Protective Clothing	14,110	14,100
2055	Consultants fees	106,867	95,887
2075	Travel - Business	0	9,025
2100	Entertainment	1,000	1,000
2130	Printing & Stationery	5,178	5,178
2135	Stores	7,816	5,736
2185	R&M - Buildings	106,691	50,000
2205	R&M - Plant	29,565	9,800
2210	R&M - Aerodrome	49,340	50,000
2275	Purchase of Petrol	11,696	15,532
2280	Purchase of Diesel	8,155	23,181
2315	Electricity	186,240	315,420
2330	Telephone / Internet	4,800	1,320
2370	Membership Fees & Subscriptions	1,887	12,050
2495	Plant & Equipment Purchases	50,488	114,950
Total Expenditure		1,112,973	1,336,029
Net Total on Domestic Budget		(1,896,761)	(1,173,705)

Table 48 ICT (95)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
1015	Income from Investments & Dividends- Others	(471,698)	(471,698)
1190	Telecom Tax	(764,340)	(764,340)
1475	Miscellaneous Revenue	(95,800)	0
1495	Service Fees	(40,000)	(10,000)
1570	Domain .nr Revenue	(50,000)	(90,000)
Total Revenue		(1,421,838)	(1,336,038)
2015	Salary - Local	82,800	112,597
2020	Salary Expatriate	76,000	76,000
2040	Staff Training	54,500	79,000
2055	Consultants fees	11,000	11,000
2070	Travel - Staff	8,100	12,000
2075	Travel - Business	22,400	53,500
2130	Printing & Stationery	4,700	3,000
2135	Stores	1,300	900
2190	R&M - Office Equipment	400	21,000
2195	R&M - Office Premises	1,000	1,000
2235	Special Projects	2,000	30,000
2275	Purchase of Petrol	9,896	12,855
2280	Purchase of Diesel	2,886	8,196
2330	Telephone / Internet	410,200	555,565
2370	Membership Fees & Subscriptions	2,003	12,946
2495	Plant & Equipment Purchases	74,396	44,500
2605	Library/Periodicals	300	500
Total Expenditure		763,881	1,034,559
Net Total on Domestic Budget		(657,957)	(301,479)

Table 49 Fire and Rescue (96)

Natural Account	Description	2013-14 Revised Budget	2014-15 Budget
2015	Salary - Local	193,878	205,747
2040	Staff Training	42,185	60,000
2050	Uniforms & Protective Clothing	3,385	16,585
2055	Consultants fees	64,722	7,000
2130	Printing & Stationery	2,002	1,600
2135	Stores	1,135	1,135
2185	R&M - Buildings	5,000	5,000
2205	R&M - Plant	45,703	19,950
2275	Purchase of Petrol	3,510	4,177
2280	Purchase of Diesel	31,265	33,293
2315	Electricity	3,960	5,544
2330	Telephone / Internet	1,920	0
2350	Freight	0	20,000
2495	Plant & Equipment Purchases	15,500	38,900
Total Expenditure		414,165	418,931
Net Total on Domestic Budget		414,165	418,931