



REPUBLIC OF NAURU

2017-18 BUDGET

AND

ESTIMATES OF REVENUE AND EXPENDITURE

BUDGET PAPER 1

CIRCULATED BY

THE HONOURABLE DAVID ADEANG, MP

MINISTER FOR FINANCE OF THE REPUBLIC OF NAURU

ON THE OCCASION OF THE BUDGET 2017-18

Table of Contents

PART 1: FISCAL STRATEGY AND BUDGET PRIORITIES	3
BUDGET CONTEXT AND STRATEGY	3
BUDGET AGGREGATES	7
Part 2 Revenues	7
Description of Significant Revenue Measures.	8
PART 3 – EXPENSES	10
2017-18 EXPENSES AGGREGATES	10
Significant Expense Measures.....	10
Description of Significant Expense Measures	10
PART 4: THE ESTIMATES OF REVENUE AND EXPENDITURE	13

Conventions used in this document.

- All amounts are expressed in Australian dollars unless otherwise stated.
- Due to rounding there may be some minor discrepancies in the totals shown in columns in tables
- Exchange rate conversions assume AUD1=USD 0.7239 unless otherwise stated.

PART 1: FISCAL STRATEGY AND BUDGET PRIORITIES

BUDGET CONTEXT AND STRATEGY

This budget marks 50 years of independence, in which the government has been able to continue to provide services to the community along with funds to celebrate the historic milestone in the development of the country.

In the 2017-18 financial year, a 4%¹ contraction is expected in the Nauruan economy resulting from the demobilisation of the expatriate workforce involved in the construction of the RPC and related facilities on the island. Further, uncertainty around the effect of an unknown number of refugees being resettled from the island to the United States during the year has been reflected in a decrease in expected government revenue compared to current year revised estimates.

Medium term expectations are that growth will return to around 2% per annum. Domestic inflation is running at around 4.53%² which is below expectations and is also expected to moderate to around 2% over the medium term. Improved Port operations flowing from the recent replacement of the deep-water moorings are expected to reduce import costs and potentially increase phosphate exports.

Forecast Treasury revenue for the current year is expected to be \$141.6 mil which is \$10.6 mil greater than the original estimate. The major increase in revenues resulted from a \$8.4 mil one-off payment of fisheries revenues from prior years and from Visa fees. The \$141.6 mil revenue total includes approximately \$30.5 mil of “pass through”³ revenues. Expenditure appropriations increased during the year from the original approved budget of \$130.6 mil by \$19.9 mil to \$150.5 mil⁴. These increased appropriations were mainly for the provision of security at RPC sites and for loans to Ronphos and Eigigu Holdings Corporation (EHC). Forecast expenditure⁵ is expected to be \$6.5 mil less than the revised budget at around \$144.0 mil. Considering both forecast revenues and expenditures the estimated budget deficit for the current year is expected to be around \$2.4 mil⁶.

The Medium Term Fiscal Framework in which the 2017-18 budget was prepared has adopted the most recent IMF macro-economic assumptions regarding the Nauruan economy. The budget was cast to include the forecast contraction in 2017-18 year with a recovery to around 2% growth in the 2018-19 and 2019-2020 financial years. Indicative Operational budget ceilings were provided to departments based on these assumptions to indicate future resourcing parameters.

The budget framework has been modified to adopt recommendations that arose to improve budget presentation following from the PEFA⁷ self-assessment undertaken during 2016.

¹ IMF 2017 Article IV Consultation, January 27, 2017

² March 2017 Quarter CPI Nauru Bureau of Statistics

³ Pass Through revenue are funds provided by the Australian Government in direct reimbursement of costs associated with Refugees and Asylum Seekers.

⁴ Four Supplementary Appropriation Bills were passed during the year.

⁵ Based on expenditure as at 19th May 2017

⁶ Inclusive of contributions to the Nauru Trust Fund

⁷ Public Expenditure and Financial Accountability review.

This budget also contains revised account codes that are more consistent with international Government Financial Statistics (GFS) economic classifications. This change will assist in the future to enable the government to undertake reporting both administratively (i.e. by department) and economic classification consistent with international standards.

The format of the budget has also changed in that it separates Operational and Capital expenditures and includes more financial information⁸ on and current year budget results.

In the 2017-18 budget the Government has moved further to adopt international standards in budgeting and has adopted *Fiscal Responsibility Ratios* to guide future budget planning and has also moved to implement the recent IMF Article IV consultation recommendation to adopt a *Fiscal Cash Buffer* to provide for in-year cash flow requirements. In this year's budget \$3.0 mil is provided towards establishing a buffer equivalent to two months of spending (approximately \$19.0 mil).

The Government has adopted a *Fiscal Balance to GDP* ratio that due to the current inability to borrow must not be negative. In the 2017-18 budget this requirement will be met with an estimated balance of 9.0% of forecast GDP.

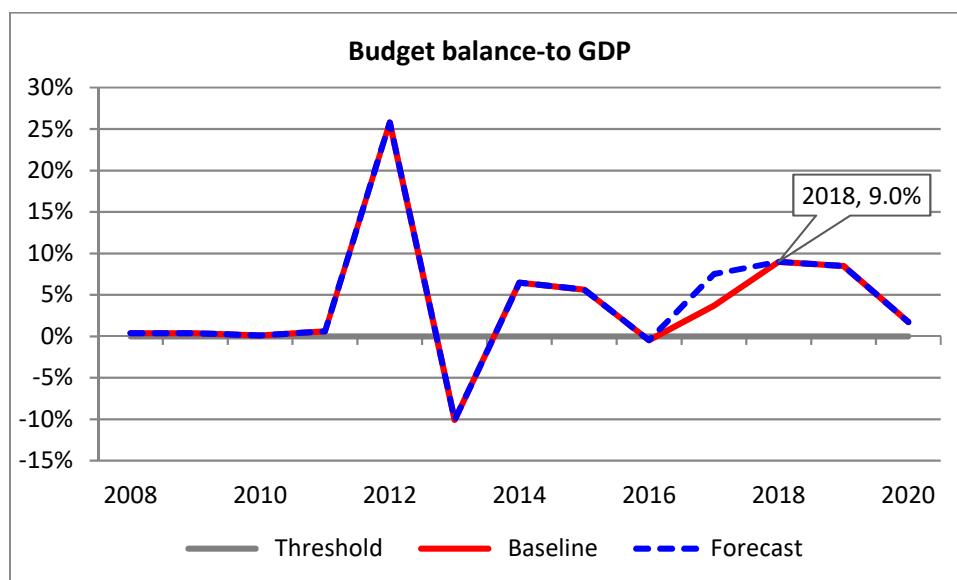


Figure 1 Budget Balance to GDP

In relation to revenues the Government has committed to maintain tax revenue to within 25% of GDP. With the reduced numbers of expatriate workers on the island tax revenues are expected to fall from around 20.3% in the current year to 15.9% in 2017-18.

⁸ Preliminary (unaudited) result figures.

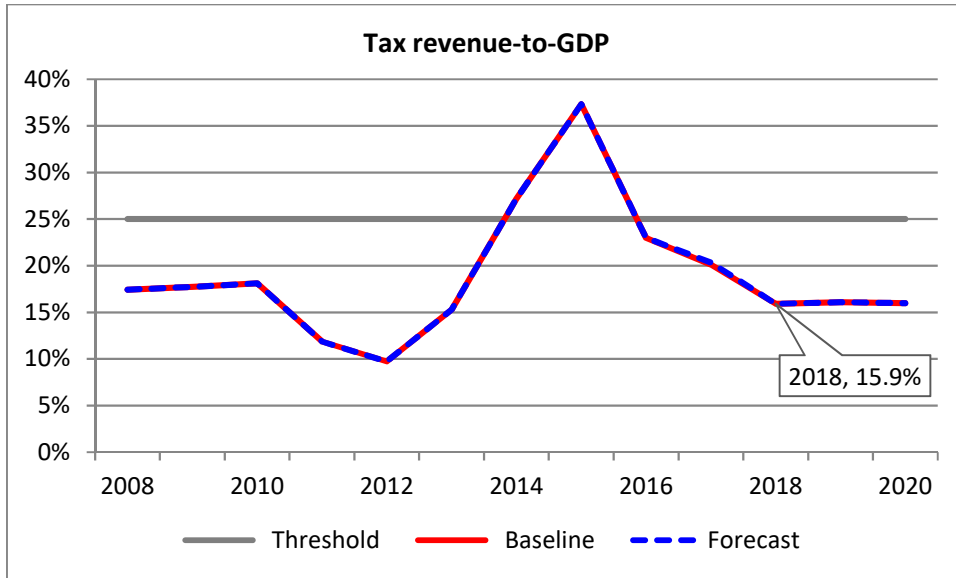


Figure 2 Tax revenue to GDP

With respect to personnel costs the Government has committed to ensure that personnel expenditures to not exceed 40% of GDP. In the 2017-18 budget this is estimated to be 27.8% of total revenues.

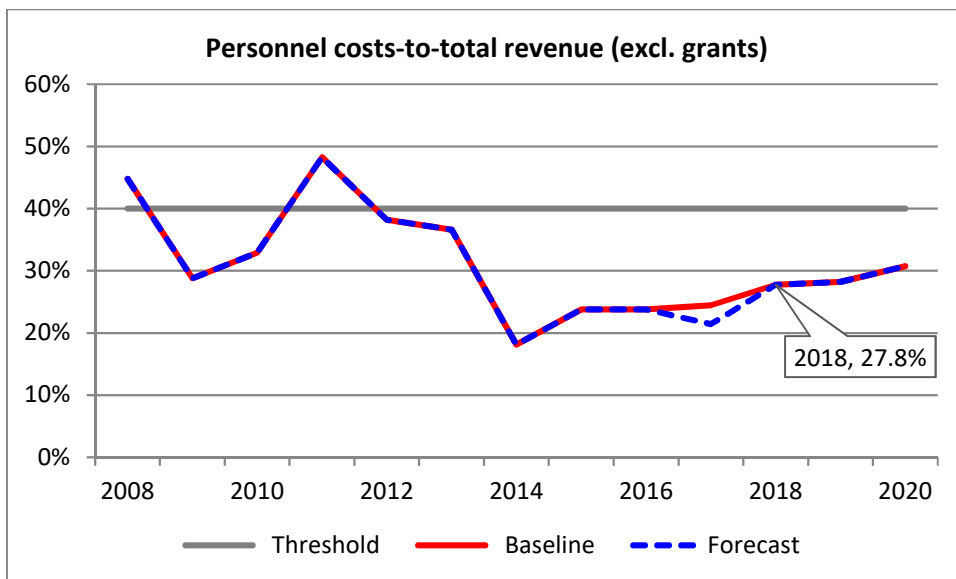


Figure 3 Personnel costs to total revenue

The 2017-18 budget accommodates the anticipated revenue reductions with corresponding expenditure measures. It however provides for a continuation of the path of responsible financial management undertaken over the last three years.

Table 1 Revenue Estimates 2016-17 to 2019-20⁹

	Est 2016-17 Revenue	2017-18	2018-19	2019-20
TREASURY REVENUE TOTAL:	143,751,595	129,703,646	129,500,000	122,200,000
DEVELOPMENT FUND TOTAL	17,164,048	19,314,366	-	-
TOTAL REVENUES	160,195,643	149,018,012		

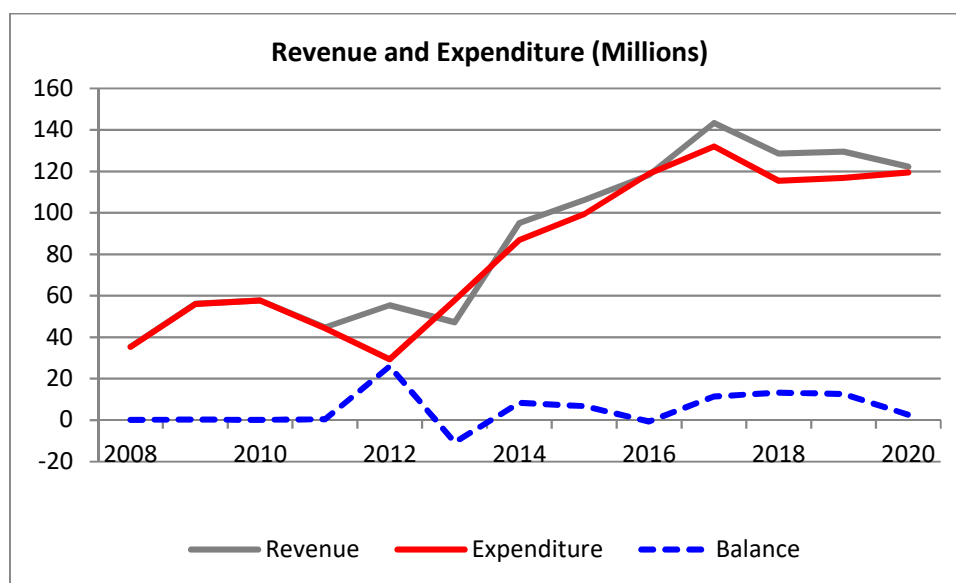


Figure 4 Revenue and Expenditure 2008-2020

Source: Fiscal Management Model (FMM 2.10).

This budget is built around the theme of:

“Fifty years of Independence”.

In the budget the Government has provided \$1.5 mil directly for spending on anniversary celebrations and a further \$1.0 mil towards hosting meetings associated with the anniversary year. In addition, at departmental level the appropriation provides for a further \$770k in entertainment and official celebration funding for the year.

This budget maintains the Government’s commitment to providing for future generations and includes a further \$10.1 mil contribution to the Nauru Trust Fund bringing total contributions to the fund to approximately \$70 mil by the end of next year. The budget also contains \$5.5 mil to continue to fund the Nauru Community Housing scheme.

The Government in this budget also funds the creation of a *Department of Infrastructure Development* to provide a co-ordinating focal point for infrastructure development on the island. The budget also provides for increased funding to the *National Emergency Services* department associated with

⁹ Based on Nauru FMM v2.10

site preparation for their new headquarters. A further \$1.0 mil has also been provided as Government contribution to the Port project.

In Education, the budget continues to fund the NEAT scheme, the School feeding program and the program of school toilet maintenance introduced last year. A further \$500k is provided to complete the Government’s contribution to the *Learning Village*.

The Nauru Utilities Corporation has continued to improve efficiency in electricity and water cost recovery and in this budget, this has resulted in the Government being able to reduce the direct subsidy to \$1.6 mil in the new budget.

BUDGET AGGREGATES

Table 2 Budget Aggregates –Domestic Revenue and Expense

Whole of Government Summary	2016-17 Revised Budget	2016-17 Actuals + Commitments	2017-18 Proposed Budget
Treasury Revenue Total	143,751,595	125,871,046	129,703,646
Treasury Expenditure Total	150,529,776	128,302,358	129,640,377
Net Surplus/(Deficit)	(6,778,182)	(2,431,312)	63,269

The large growth in aggregate revenue and expenditure that occurred in 2016/17 was through one-off revenue gains and increased “pass-through” expenses. The anticipated reduction in actual government revenues next year has been passed onto corresponding expenditure measures. In aggregate next year, the government is focussed on providing a balanced budget and a significant improvement on the current year outturn.

Part 2 Revenues

The Government is anticipating the following assistance to be provided from its development partners during the 2017/18 financial year.

Table 3 Development Fund 2016/17 Projections by Donor

(A) Donor	(B) Aid in-kind Projection 17-18	(C) Estimated Cash Balance as of 30/06/17	(D) New Funds Projection FY17-18	(E) = (C+D) Total Development Funds During FY17-18
ADB	\$53,616,662		\$7,036,307	\$7,036,307
Australia	\$14,026,000	\$7,441,468	\$7,215,000	\$14,656,468
European Union	\$5,442,730			
Italy		\$262,364	\$140,726	\$403,090
Japan	\$2,000,000	\$108,384	\$200,000	\$308,384
New Zealand	\$3,080,685	\$898,195	\$1,515,892	\$2,414,087
ROC Taiwan	\$13,273,707	\$18,475		\$18,475
UN Agency	\$289,167	\$261,640	\$3,206,441	\$3,468,081

(A) Donor	(B) Aid in-kind Projection 17-18	(C) Estimated Cash Balance as of 30/06/17	(D) New Funds Projection FY17-18	(E) = (C+D) Total Development Funds During FY17-18
Global Environment Facility		\$109,237		\$109,237
Forum Fisheries Agency		\$50,200		\$50,200
India		\$328,262		\$328,262
Russia		\$47,455		\$47,455
SPC		\$605		\$605
TOTAL:	\$91,728,951	\$9,526,285	\$19,314,366	\$28,840,651

Description of Significant Revenue Measures.

MULTICULTURAL AFFAIRS

Impact on budget balance (\$)

	<i>2016-17 Rev Budget</i>	<i>2016-17 Actuals + Commitment</i>	<i>2017-18 Proposed Budget</i>
Asylum Seeker Visa Fees	10,664,680	2,769,233	1,680,000
Resettlement Visa Fees	16,300,000	12,055,394	15,000,000
Miscellaneous Revenue	3,168,389	2,003,209	312,000
Operations	5,700,000	4,775,877	3,900,000
Reimbursable Costs	6,820,000	6,472,985	4,530,000
Visas- Total	42,653,069	28,076,698	25,422,000

Again, this year revenues from refugee's visa's resettled into the community have outperformed original expectations. However, with the resettlement of refugees in the United States expected to occur during the year, revenue from this source next year is expected to be reduced. A similar reduction in other refugee and asylum-related charges is expected reducing next year's overall revenue.

FISHERIES REVENUES

Impact on budget balance (\$)

	<i>2016-17 Rev Budget</i>	<i>2016-17 Actuals + Commitment</i>	<i>2017-18 Proposed Budget</i>
Purse Seine revenue –Licensing	953,882	2,405,793	917,688
Purse Seine revenue –Fishing Days	41,010,948	44,289,586	43,431,032

Purse Seine revenue total	41,964,830	46,695,379	44,348,720
----------------------------------	-------------------	-------------------	-------------------

The revenue from Purse Seine fishing operations have exceeded budgeted estimates again this year. For the 2017-18 year, it is expected that revenues from Fishing Day licensing will remain around the current year forecast returns.

CUSTOMS DUTIES

Impact on budget balance (\$)

	2016-17 Rev Budget	2016-17 Actuals + Commitment	2017-18 Proposed Budget
Customs and Excise Duty – Tobacco	3,971,409	4,146,463	3,996,691
Customs and Excise Duty – Alcohol	1,403,570	1,545,517	1,768,758
Customs and Excise Duty – Sugar	581,209	601,864	642,870
Customs and Excise – Machinery/Vehicle/Equip.	639,796	504,269	512,056
Customs and Excise Duty – Other	2,616,410	2,400,650	2,602,544
Customs and Excise Duty – Petrol Sales	2,622,088	1,912,667	2,685,706
Customs and Excise Duty – Diesel Sales	4,995,540	3,471,646	4,919,472
Customs and Excise Duty – JetA1	241,817	19,539	18,260
Customs Duty Total	17,071,839	14,601,195	17,146,357

No changes to duties and excises are foreshadowed in the current budget. Forecast Customs revenue is lower than revised budget figures mainly due to lower fuel excises. In the next year the expectation is that revenues will be approximately the same as current budget estimates.

INCOME AND BUSINESS TAXES

Impact on budget balance (\$)

	2016-17 Rev Budget	2016-17 Actuals + Commitment	2017-18 Proposed Budget
Employment / Services Tax	9,000,000	9,366,270	3,900,000
Business Profit Tax –(new)	1,374,200	2,469,433	800,000
Income tax- Total	10,374,200	11,835,703	4,700,000

There has been a significant reduction in the expatriate workforce associated with the RPC operations during the year. This has been reflected in reduced employment tax collections in the current year and factored into expectations next year. Collections from the new Business Profit Tax are above expectations this year, this is thought to be due to pre-payments that will require

refunding upon completion of the financial year. The 2017-18 estimates are reduced and consider the expected net revenue from the new tax.

PART 3 – EXPENSES

2017-18 EXPENSES AGGREGATES

Aggregate expenditure in 2017/18 is expected to be approximately 12% less than the revised budget for the current year. This reduction reflects the slowdown in the economy and corresponding reduction in Government revenues. The Operational budget next year is \$112.9 mil and the Capital Budget \$3.6 mil mainly related to preparing to host international meetings associated with the 50th anniversary of independence, \$1.0 mil contribution to the Port project and Plant and Equipment purchases.

As mentioned earlier the Government will provide a subsidy to NUC for the provision of fuel for power generation of \$1.6 mil in the 2017/18 year a significant reduction to the \$7.670 mil provided in the 2016/17 financial year.

Significant Expense Measures

Table 4 Significant Expense Measures 2017-18

Expenditure Item	Amount
50 th Anniversary Celebrations	1,500,000
Nauru Trust Fund	10,137,880
Nauru Community Housing Scheme	5,500,000
School Toilet Maintenance Program	1,196,000
GoN Contribution to Port Project	1,000,000
Learning Village	500,000
Total	19,833,880

Description of Significant Expense Measures

50th ANNIVERSARY CELEBRATIONS

Impact on budget balance (\$)

	<i>2016-17 Rev Budget</i>	<i>2016-17 Actuals + Commitment</i>	<i>2017-18 Proposed Budget</i>
50 th Anniversary Independence	-	-	1,500,000
GoN Contributions			2,541,228
Official Celebrations	293,650	295,316	299,516
Entertainment	463,985	415,752	471,052
Total cost	757,635	711,068	4,811,796

In the 2017/18 budget \$1.5 mil has been allocated within the Ministerial budget to fund the celebrations activities planned for the anniversary year. In addition, a further \$1.0 mil has been provided for under Finance Other Payments to accommodate costs associated with proposed international meetings to be held in Nauru throughout the year. Finally, within departmental appropriations a total of \$299k has been provided towards official celebrations and \$471k in Entertainment costs that can be utilised towards the celebrations.

NAURU TRUST FUND

Impact on budget balance (\$)

	<i>2016-17 Rev Budget</i>	<i>2016-17 Actuals+ Commitment</i>	<i>2017-18 Proposed Budget</i>
Nauru Trust Fund	11,935,400	11,935,400	10,137,880
Total cost	11,935,400	11,935,400	10,137,880

In the 2017/18 appropriations the budget provides for \$10,137 mil Government contribution to the Nauru Trust Fund. The amount contributed in the current year was greater than the original budget estimate as the final contributions cannot be calculated until the end of the financial year. The final amount is determined by actual Government revenue net of any “pass through” revenues. The amount provided along with donor contributions and earnings should result in the Trust Fund balance approaching \$70 mil by the end of the financial year.

NAURU COMMUNITY HOUSING SCHEME

Impact on budget balance (\$)

	<i>2016-17 Rev Budget</i>	<i>2016-17 Actuals + Commitment</i>	<i>2017-18 Proposed Budget</i>
Nauru Community Housing Scheme	7,918,000	4,844,725	5,550,000
Total cost	7,918,000	4,844,725	5,550,000

Despite the reduction in Government revenues the Government has been able to maintain the level of proposed spending on the Community Housing Scheme to the forecast level in the current financial year. This continues the Government’s commitment to rebuild Nauruan housing around the island.

EDUCATION

Impact on budget balance (\$)

	<i>2016-17 Budget</i>	<i>2016-17 Actuals + Commitment</i>	<i>2017-18 Proposed Budget</i>
School Toilet Maintenance Program	436,418	407,400	1,196,000
Learning Village	1,000,000	1,000,000	500,000
Total cost	1,436,418	1,407,400	1,696,000

In Education, the Government has undertaken to continue the School Toilet Maintenance Program commenced in the current year and provide requested funding in 2017/18. Similarly, the budget contains the Government's final contribution to the Learning Village and will allow completion of this project during the year.

PORT

Impact on budget balance (\$)

	<i>2016-17 Budget</i>	<i>2016-17 Actuals + Commitment</i>	<i>2017-18 Proposed Budget</i>
GoN contribution to Port Project	-	-	1,000,000
Total cost	-	-	1,000,000

A further \$1m has been provided for under Finance Other Payments as Government contribution towards the new Port project. This contribution will enable Government undertake some of the required preparatory works.

PART 4: THE ESTIMATES OF REVENUE AND EXPENDITURE
2016-17

Article 59(4)

Table 5 Domestic Revenue by Head

Dept No.	Dept Description	2016-17 Revised Budget	2016-17 Actual + Commitment	2017-18 Proposed Budget
Revenue				
03	Chief Secretariat	127,350	223,363	43,350
04	Post and Philately	6,200	7,580	18,100
07	GON Ware House	270,000	70,963	152,230
08	National Emergency Services	-	400	-
11	Finance Secretariat	280,000	913,927	50,000
15	Nauru Revenue Office	10,841,300	12,274,385	5,050,000
16	Finance - Other Payments	20,623,300	6,112,806	26,338,337
17	Nauru Customs Office (NCO)	17,082,685	14,602,475	17,146,357
21	CIE	16,000	20,860	16,800
31	Fisheries	42,160,081	46,772,538	44,542,726
41	Police	40,000	84,633	65,000
42	Department of Multicultural Affairs	42,653,069	28,076,698	25,582,000
43	Justice - Secretariat	134,000	188,055	212,000
44	Judiciary	15,000	57,981	102,250
45	Border Control	2,960,000	11,342,291	2,849,840
51	Education	2,000	1,200	3,000
61	Health	35,200	24,958	45,650
62	Sports	1,000	-	1,000
83	Media Bureau	40,000	7,242	30,000
84	Lands & Survey	8,000	8,250	10,000
85	Lands Committee	2,405	4,790	2,000
91	Department of Transport	3,257,319	1,612,399	3,275,188
93	Maritime Transport	1,252,532	855,806	2,648,258
95	ICT	1,944,154	2,607,446	1,519,560
	TREASURY REVENUE TOTAL:	143,751,595	125,871,046	129,703,646

Table 6 Domestic Revenue by Natural Account

<i>Natural Account</i>	<i>Account Description</i>	<i>2016-17 Revised Budget</i>	<i>2017-18 Proposed Budget</i>
1010	Income from Investments & Dividends-Ronphos	100,000	-
1015	Income from Investments & Dividends-Others	1,881,654	-
1055	Support Vessel Charges	176,411	126,056
1071	Purse Seine Revenue - Licensing	953,882	917,688
1072	Purse Seine Revenue - Fishing Days	41,010,948	43,431,032
1120	Licence Admin Fees (bilateral)	2,000	-
1140	Customs and Excise Duty - Tobacco	3,971,409	3,996,691
1145	Customs and Excise Duty - Alcohol	1,403,570	1,768,758
1150	Customs and Excise Duty - Sugar	581,209	642,870
1155	Customs and Excise - Machinery/Vehicle/Equip.	639,796	512,056
1160	Customs and Excise Duty - Other	2,616,410	2,602,544
1165	Customs and Excise Duty - Petrol Sales	2,622,088	2,685,706
1170	Customs and Excise Duty - Diesel Sales	4,995,540	4,919,472
1175	Customs and Excise Duty - JetA1	241,817	18,260
1190	Telecom Tax	1,000,000	1,512,000
1215	Licenses-Drivers etc	20,000	50,000
1220	Corporation Fees and Licenses	2,000	-
1225	Licenses-Trading	175,000	170,000
1230	Liquor Licensing Board	30,000	30,000
1235	Gaming / Bingo Licenses	447,100	300,000
1260	Birth Certificate	60,000	10,000
1265	Death Certificate	350	350
1270	Marriage Certificate	2,000	2,000
1300	Registration Fees-Motor Cars	-	308,000
1305	Registration Fees-Motorcycles	-	72,000
1325	Passport Fees and Photographs	155,000	189,840
1330	Visa Check up	12,000	20,000
1335	Visa Fees - RPC	10,664,680	1,680,000
1340	Police Clearance	40,000	45,000
1360	D.C.A-Pax Levy	1,077,790	728,700
1365	D.C.A.-Departure Taxes	517,240	600,000
1370	D.C.A.-Air Navigation Fees	524,824	576,000
1375	D.C.A.-Landing Fees	925,665	728,688
1380	D.C.A.-Rental Fees	211,800	211,800
1400	Port Fees	1,229,732	2,623,758
1420	Warehouse sales	270,000	152,230

<i>Natural Account</i>	<i>Account Description</i>	<i>2016-17 Revised Budget</i>	<i>2017-18 Proposed Budget</i>
1475	Miscellaneous Revenue	18,741,078	19,868,498
1480	Bus Services	-	-
1485	Quarantine Fees	160,000	60,000
1490	Court Fines and Fees	15,000	102,250
1495	Service Fees	69,000	11,900
1500	Sale of Maps	1,000	-
1515	Tent Hire	1,000	1,000
1520	Food Handler Check up	12,000	12,650
1525	PO Box Rentals	2,700	2,500
1530	Philatelic Bureau Sales	1,500	3,600
1540	Advertising Revenue	40,000	30,000
1550	Canteen Fees	1,000	2,000
1555	Spectacles, Drugs etc	5,000	5,000
1560	International Settlement-Comms Traffic	2,000	12,000
1565	Medical Services	6,200	8,000
1570	Domain .nr Revenue	50,000	-
1575	Visa Fees (Other Business)	2,600,000	2,600,000
1577	DJBC - Operations	5,700,000	4,060,000
1578	DJBC - Reimbursable Costs	6,820,000	4,530,000
1580	Visa Fees - RPC Resettlement	16,300,000	15,000,000
1590	Employment/Non-resident Withholding Tax	9,000,000	3,900,000
1591	Business Profit Tax	1,374,200	800,000
1660	General Budget Support	4,288,000	7,062,749
TREASURY REVENUE TOTAL:		143,751,595	129,703,646

Table 7 Domestic Expenses by Head

<i>Dept No.</i>	<i>Dept Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
01	Presidency and State House (including GIO)	1,349,612	1,271,026	1,367,794
02	Ministerial	11,079,986	7,753,788	9,421,117
03	Chief Secretariat	11,968,898	10,841,868	12,616,958
04	Post and Philately	137,538	122,834	136,023
05	Audit	369,854	267,214	301,985
06	Parliament	1,449,124	1,240,712	1,405,268
07	GON Ware House	450,143	184,237	382,223
08	National Emergency Services	1,568,523	1,489,038	2,141,404
09	Electoral Commission	337,956	314,159	323,773
11	Finance Secretariat	1,943,199	1,736,934	1,883,470
13	Bureau of Statistics	130,629	108,686	129,335
15	Nauru Revenue Office	365,843	297,517	312,693
16	Finance - Other Payments	49,150,804	46,793,528	38,879,765
17	Nauru Customs Office (NCO)	405,000	339,793	412,090
21	CIE	965,201	601,738	765,342
31	Fisheries	2,041,213	1,512,026	1,940,362
41	Police	2,689,300	1,847,750	2,339,953
42	Department of Multicultural Affairs	10,568,284	7,191,592	9,541,815
43	Justice - Secretariat	3,595,618	2,699,324	3,373,094
44	Judiciary	1,240,528	935,487	1,546,929
45	Border Control	916,969	774,948	1,078,667
46	Correctional Services	595,833	529,277	499,535
51	Education	9,875,321	7,878,163	8,229,440
52	Youth Affairs	231,128	180,093	173,408
61	Health	14,230,034	12,258,887	9,330,299
62	Sports	274,706	187,057	225,612
63	Department of Infrastructure Development	-	-	78,236
71	Foreign Affairs - Secretariat	1,082,707	901,742	937,209
72	Foreign Affairs - Brisbane	818,458	627,020	869,949
73	Foreign Affairs - Suva	635,564	364,239	515,047
74	Foreign Affairs - New York	1,989,539	1,236,467	1,664,248
75	Foreign Affairs - Taiwan	390,307	265,131	407,827
81	Home Affairs	3,927,342	3,819,913	3,237,032
82	Women's Affairs	212,300	135,109	185,671
83	Media Bureau	439,189	447,715	356,639

<i>Dept No.</i>	<i>Dept Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
84	Lands & Survey	4,867,199	4,628,872	4,832,787
85	Lands Committee	223,460	190,847	226,195
86	Department of Land Management	91,452	73,197	90,406
91	Department of Transport	2,588,655	1,567,350	2,463,761
92	Lands Transport	-	-	-
93	Maritime Transport	3,920,041	3,411,263	3,362,138
94	DCA	-	-	-
95	ICT	1,412,319	1,275,817	1,654,879
TREASURY EXPENSES TOTAL:		150,529,776	128,302,358	129,640,377

Table 8 Domestic Expenses Operating and Capital by natural account

<i>Natural Account</i>	<i>Account Description</i>	<i>2016-17 Revised Budget</i>	<i>2017-18 Proposed Budget</i>
Operating			
2005	Salaries & Allowances - (MP's)	1,033,759	1,109,050
2010	HE Salary & Allowances	100,032	100,032
2015	Salary - Local	15,471,200	15,859,393
2020	Salary Expatriate	7,558,915	7,835,314
2025	Allowances - Staff Contract	1,191,416	1,867,172
2026	Directors Fees	54,788	31,500
2030	Salaries Other contracts - Expatriate	22,596,243	25,967,352
2035	Overtime - local	404,296	609,080
2040	Staff Training	1,053,244	1,272,104
2045	Recruitment	90,000	84,000
2050	Uniforms & Protective Clothing	246,564	213,055
2055	Consultants fees	3,213,424	2,715,266
2060	Legal Fees - External	1,123,000	1,150,000
2070	Travel - Staff	720,016	678,742
2075	Travel - Business	5,222,466	4,313,992
2100	Entertainment	574,695	471,052
2105	Official Celebrations	321,737	299,516
2110	Protocol	102,500	63,500
2130	Printing & Stationery	546,760	454,259
2132	TVET Supplies	72,769	196,132
2135	Stores	188,805	738,257
2155	House Rental	4,442,811	4,982,687
2160	Land Rental	8,515,561	6,963,421
2165	Office Rental	517,017	524,045
2185	R&M - Buildings	2,157,684	2,229,435
2190	R&M - Office Equipment	172,401	168,285
2191	R&M Medical Equipment	157,200	125,000
2195	R&M - Office Premises	189,154	76,198
2200	R&M - Motor Vehicles	406,353	527,753
2205	R&M - Plant	429,265	458,777
2210	R&M - Aerodrome	97,600	77,900
2220	Nauru Community Housing	7,998,000	5,550,000
2225	Agricultural Supplies	26,600	24,000
2235	Special Projects	13,069,764	0
2255	Warehouse Procurement	210,800	202,000

<i>Natural Account</i>	<i>Account Description</i>	<i>2016-17 Revised Budget</i>	<i>2017-18 Proposed Budget</i>
2275	Purchase of Petrol	590,323	388,354
2280	Purchase of Diesel	669,905	599,609
2290	Purchase of Fuel - Other	13,702	10,793
2315	Electricity	2,600,083	3,031,212
2330	Telephone / Internet	1,351,377	1,990,049
2350	Freight	340,500	600,000
2370	Membership Fees & Subscriptions	946,006	920,612
2372	Nauru Radio Supplies	4,938	3,000
2373	Media TV Supplies	0	2,000
2375	ICT Supplies	23,533	76,145
2390	Social Welfare - Birth Claims	37,000	30,000
2395	Social Welfare - Death Claims	180,000	160,000
2400	Social Services - Aged Pensions	1,745,750	1,924,000
2405	Social Services - Super Contributors	90,654	90,654
2410	Social Services - Super Ex MP's	264,100	200,000
2420	Social Services - Disability Payments	861,200	832,000
2440	Scholarships - School & Trade	1,345,000	1,281,283
2460	Medical Expenses	13,673	15,571
2461	Primary Health Care Services	51,049	140,000
2462	NCD Control & Health Promotion	37,200	75,000
2463	Environmental Health and Food safety	53,499	100,000
2464	Management Monitoring & Evaluation	19,100	0
2467	Drugs and Medicines	604,000	240,000
2468	Dental Supplies	44,000	15,864
2469	Dialysis Supplies	240,000	350,000
2471	Medical Consumable	360,000	200,000
2472	Laboratory supplies	230,000	140,000
2473	Radiology Supplies	32,800	20,000
2474	Clinical Education Supplies	76,000	25,000
2475	Overseas Medical Treatment	4,913,859	2,000,000
2560	Educational Expenses - Special	70,923	79,954
2565	Insurance	316,883	418,188
2570	Bank Charges	28,600	29,356
2575	Local Transport	660,360	2,221,298
2580	Public Works	1,006,400	17,400
2585	Rations	125,515	2,264,193
2590	Correctional Services Supplies	10,450	7,040
2595	Carriage of Mail	7,000	5,238
2600	Postage	25,162	11,658

<i>Natural Account</i>	<i>Account Description</i>	<i>2016-17 Revised Budget</i>	<i>2017-18 Proposed Budget</i>
2605	Library/Periodicals	4,500	1,500
2610	Survey Supplies	1,485	5,000
2615	Other Subsidies & Donations	8,862,074	1,977,415
2620	Lease & Charter Payments	56,653	56,675
2625	Family Court Expenses	16,800	10,000
2630	Safe House	11,094	10,850
2650	Trust Fund	11,935,400	10,137,880
2652	Fiscal Cash Buffer	0	3,000,000
2685	Support for Banking Services	15,000	0
2690	Foreign exchange gains/losses	50,000	16,584
2695	50th Anniversary Independence	0	1,500,000
2700	Deportee Removal	0	100,000
2705	NEAT Scheme	0	100,000
2999	Contingency fund	500,000	500,000
	<u>Operating Total</u>	<u>141,720,389</u>	<u>125,869,644</u>
<i>Capital</i>			
2480	Medical Equipment	689,782	113,400
2495	Plant & Equipment Purchases	4,069,606	895,406
2496	Building & Structures	0	220,700
2651	GON Contributions	4,050,000	2,541,228
	<u>Capital Total</u>	<u>8,809,388</u>	<u>3,770,734</u>
TREASURY EXPENSE TOTAL:		150,529,776	129,640,377

Table 9 Presidency and State House (01)

<i>Natural_Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2010	HE Salary & Allowances	100,032	103,875	100,032
2015	Salary - Local	153,065	130,228	159,794
2075	Travel - Business	864,815	829,736	864,815
2100	Entertainment	10,000	9,948	10,000
2105	Official Celebrations	176,500	169,114	145,500
2130	Printing & Stationery	5,850	4,370	5,870
2135	Stores	6,410	1,476	6,510
2330	Telephone / Internet	14,640	10,763	41,760
2495	Plant & Equipment Purchases	18,300	11,517	33,513
Total Expense		1,349,612	1,271,026	1,367,794

Table 10 Ministerial (02)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2005	Salaries & Allowances - (MP's)	417,203	379,289	499,175
2015	Salary - Local	233,654	223,872	215,808
2020	Salary Expatriate	100,000	101,890	115,000
2040	Staff Training	-	-	2,500
2055	Consultants fees	310,000	279,325	280,000
2070	Travel - Staff	40,365	32,310	40,365
2075	Travel - Business	980,000	969,500	880,000
2100	Entertainment	100,000	92,705	72,500
2105	Official Celebrations	-	512	-
2130	Printing & Stationery	10,639	11,162	15,109
2135	Stores	5,135	4,189	5,135
2185	R&M - Buildings	500,000	475,344	150,000
2190	R&M - Office Equipment	4,500	-	1,500
2200	R&M - Motor Vehicles	-	-	41,000
2205	R&M - Plant	38,500	12,449	-
2220	Nauru Community Housing	7,918,000	4,844,725	5,500,000
2235	Special Projects	330,000	239,749	-
2330	Telephone / Internet	36,480	32,163	74,760
2495	Plant & Equipment Purchases	55,510	54,602	28,265
2695	50th Anniversary Independence	-	-	1,500,000

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Total Expense		11,079,986	7,753,788	9,421,117

Table 11 Chief Secretariat (03)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1230	Liquor Licensing Board	30,000	35,601	30,000
1260	Birth Certificate	60,000	23,540	10,000
1265	Death Certificate	350	550	350
1270	Marriage Certificate	2,000	2,350	2,000
1475	Miscellaneous Revenue	35,000	161,322	1,000
Total Revenue		127,350	223,363	43,350
Expense by Natural Account				
2015	Salary - Local	695,923	621,657	941,323
2020	Salary Expatriate	258,000	237,610	258,000
2030	Salaries Other contracts - Expatriate	2,867,434	2,631,593	3,002,067
2040	Staff Training	333,143	291,393	287,943
2045	Recruitment	75,000	74,478	75,000
2050	Uniforms & Protective Clothing	2,500	-	-
2055	Consultants fees	83,000	7,898	30,000
2070	Travel - Staff	12,180	-	8,680
2075	Travel - Business	69,430	57,023	62,120
2100	Entertainment	7,650	4,966	5,200
2105	Official Celebrations	9,550	1,000	-
2130	Printing & Stationery	29,551	18,643	21,867
2135	Stores	9,191	7,139	411,659
2155	House Rental	3,900,952	3,661,043	4,340,456
2185	R&M - Buildings	171,490	137,640	480,000
2190	R&M - Office Equipment	11,992	5,000	8,632

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2200	R&M - Motor Vehicles	6,000	775	3,500
2205	R&M - Plant	127,400	126,927	116,100
2235	Special Projects	593,800	503,690	-
2275	Purchase of Petrol	477,789	360,294	309,296
2280	Purchase of Diesel	652,696	606,291	562,120
2315	Electricity	830,137	834,012	1,229,975
2330	Telephone / Internet	2,880	1,553	20,160
2440	Scholarships - School & Trade	381,200	330,696	412,800
2495	Plant & Equipment Purchases	9,300	8,551	12,660
2575	Local Transport	333,310	298,072	-
2580	Public Works	17,400	13,923	17,400
Total Expense		11,968,898	10,841,868	12,616,958

Table 12 Post and Philately (04)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1525	PO Box Rentals	2,700	1,740	2,500
1530	Philatelic Bureau Sales	1,500	1,045	3,600
1560	International Settlement-Comms Traffic	2,000	4,795	12,000
Total Revenue		6,200	7,580	18,100
Expense by Natural Account				
2015	Salary - Local	76,404	85,184	76,404
2040	Staff Training	9,000	-	-
2050	Uniforms & Protective Clothing	500	464	500
2055	Consultants fees	5,000	-	-
2105	Official Celebrations	500	-	500
2130	Printing & Stationery	2,990	1,828	3,000
2135	Stores	569	213	569
2165	Office Rental	20,575	20,122	36,312
2200	R&M - Motor Vehicles	3,000	1,631	1,500
2315	Electricity	12,000	7,184	12,000
2595	Carriage of Mail	7,000	6,208	5,238
Total Expense		137,538	122,834	136,023

Table 13 Audit (05)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2015	Salary - Local	114,913	88,995	87,823
2020	Salary Expatriate	101,000	75,689	101,000
2040	Staff Training	2,500	-	-
2050	Uniforms & Protective Clothing	1,300	305	1,620
2070	Travel - Staff	25,020	15,100	27,000
2075	Travel - Business	70,889	40,741	20,000
2100	Entertainment	1,000	999	500
2130	Printing & Stationery	2,000	558	2,000
2135	Stores	1,020	643	1,020
2165	Office Rental	25,792	23,641	25,792
2185	R&M - Buildings	1,200	-	600
2200	R&M - Motor Vehicles	1,200	779	1,200
2315	Electricity	8,400	6,594	8,400
2330	Telephone / Internet	1,440	1,360	20,160
2370	Membership Fees & Subscriptions	880	275	4,870
2495	Plant & Equipment Purchases	11,300	11,535	-
Total Expense		369,854	267,214	301,985

Table 14 Parliament (06)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2005	Salaries & Allowances - (MP's)	616,556	569,630	609,875
2015	Salary - Local	288,858	240,497	254,253
2020	Salary Expatriate	116,532	71,907	135,000
2035	Overtime - local	-	-	5,000
2040	Staff Training	500	-	-
2070	Travel - Staff	10,500	7,880	6,200
2075	Travel - Business	269,068	264,295	218,104
2100	Entertainment	30,000	28,325	30,000
2130	Printing & Stationery	2,000	1,440	7,576
2135	Stores	3,000	2,563	16,700
2185	R&M - Buildings	18,700	8,629	46,300
2190	R&M - Office Equipment	5,250	-	3,200
2200	R&M - Motor Vehicles	17,500	8,327	12,000
2235	Special Projects	24,000	268	-
2330	Telephone / Internet	3,660	525	20,160
2370	Membership Fees & Subscriptions	34,000	28,310	35,000
2495	Plant & Equipment Purchases	8,500	8,116	5,400
2605	Library/Periodicals	500	-	500
Total Expense		1,449,124	1,240,712	1,405,268

Table 15 GoN Warehouse (07)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1420	Warehouse sales	270,000	70,963	152,230
Total Revenue		270,000	70,963	152,230
Expense by Natural Account				
2015	Salary - Local	114,077	65,715	73,114
2040	Staff Training	16,000	3,364	17,244
2050	Uniforms & Protective Clothing	1,656	-	1,608
2055	Consultants fees	-	-	-
2075	Travel - Business	27,500	8,515	5,000
2100	Entertainment	1,500	1,088	1,150
2130	Printing & Stationery	700	688	1,080
2135	Stores	2,500	10	200
2185	R&M - Buildings	13,000	12,310	10,000
2190	R&M - Office Equipment	2,500	-	1,000
2200	R&M - Motor Vehicles	14,401	7,664	8,667
2205	R&M - Plant	3,570	-	1,000
2255	Warehouse Procurement	210,800	84,559	202,000
2330	Telephone / Internet	1,440	-	20,160
2495	Plant & Equipment Purchases	40,499	324	40,000
Total Expense		450,143	184,237	382,223

Table 16 Nauru Emergency Services (NES) (08)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1475	Miscellaneous Revenue	-	400	-
Total Revenue		-	400	-
Expense by Natural Account				
2015	Salary - Local	616,001	659,874	624,753
2035	Overtime - local	105,041	97,465	180,000
2040	Staff Training	47,420	43,885	23,300
2050	Uniforms & Protective Clothing	35,520	35,423	35,000
2055	Consultants fees	29,500	18,568	38,000
2075	Travel - Business	104,810	109,903	109,910
2100	Entertainment	14,400	10,651	10,050
2105	Official Celebrations	4,900	2,785	4,800
2130	Printing & Stationery	4,400	1,866	2,610
2135	Stores	4,350	1,910	8,000
2185	R&M - Buildings	240,272	239,226	834,394
2190	R&M - Office Equipment	800	-	3,500
2200	R&M - Motor Vehicles	51,998	47,076	58,059
2205	R&M - Plant	16,970	720	30,800
2315	Electricity	92,000	32,254	45,600
2330	Telephone / Internet	1,920	1,883	20,160
2495	Plant & Equipment Purchases	198,221	185,548	112,468
Total Expense		1,568,523	1,489,038	2,141,404

Table 19 Electoral Commission (09)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2015	Salary - Local	151,600	138,437	153,673
2040	Staff Training	-	-	-
2055	Consultants fees	26,700	25,700	60,000
2075	Travel - Business	8,000	7,999	6,000
2100	Entertainment	2,400	2,308	2,200
2130	Printing & Stationery	865	1,105	3,000
2135	Stores	2,051	414	18,135
2165	Office Rental	9,500	8,124	-
2185	R&M - Buildings	-	-	30,000
2190	R&M - Office Equipment	2,450	995	2,450
2200	R&M - Motor Vehicles	1,000	1,000	2,000
2235	Special Projects	107,000	106,962	-
2275	Purchase of Petrol	190	170	-
2315	Electricity	-	-	10,200
2330	Telephone / Internet	24,900	19,835	31,615
2495	Plant & Equipment Purchases	1,300	1,110	4,500
Total Expense		337,956	314,159	323,773

Table 20 Finance Secretariat (11)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1015	Income from Investments & Dividends-Others	50,000	-	-
1475	Miscellaneous Revenue	230,000	913,927	50,000
1510	Charges for Counterparts	-	-	-
Total Revenue		280,000	913,927	50,000
Expense by Natural Account				
2015	Salary - Local	289,168	343,223	287,409
2020	Salary Expatriate	470,000	299,963	480,000
2040	Staff Training	35,250	23,604	64,400
2050	Uniforms & Protective Clothing	11,200	7,187	-
2055	Consultants fees	605,000	695,144	585,000
2070	Travel - Staff	43,990	19,670	37,760
2075	Travel - Business	218,000	189,743	205,000
2100	Entertainment	67,500	44,162	59,500
2130	Printing & Stationery	19,786	7,185	16,750
2135	Stores	4,968	4,769	4,812
2185	R&M - Buildings	9,000	945	3,500
2190	R&M - Office Equipment	11,750	1,263	10,350
2200	R&M - Motor Vehicles	10,000	6,971	9,000
2235	Special Projects	30,000	20,818	-
2315	Electricity	10,800	6,900	8,400
2330	Telephone / Internet	18,480	14,039	35,760
2370	Memebership Fees & Subscriptions	56,407	40,982	56,429
2495	Plant & Equipment Purchases	6,100	6,054	11,000

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2570	Bank Charges	10,800	4,311	8,400
2685	Support for Banking Services	15,000	-	-
Total Expense		1,943,199	1,736,934	1,883,470

Table 17 Bureau of Statistics (13)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2015	Salary - Local	67,720	67,489	113,520
2020	Salary Expatriate	-	1,942	-
2040	Staff Training	1,760	-	880
2075	Travel - Business	10,215	-	10,215
2100	Entertainment	600	450	600
2130	Printing & Stationery	2,555	-	2,820
2190	R&M - Office Equipment	1,100	-	800
2205	R&M - Plant	500	-	500
2235	Special Projects	9,109	5,808	-
2495	Plant & Equipment Purchases	37,070	32,996	-
Total Expense		130,629	108,686	129,335

Table 18 Nauru Revenue Office (15)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1215	Licenses-Drivers etc	20,000	84,284	50,000
1235	Gaming / Bingo Licenses	447,100	314,169	300,000
1300	Registration Fees-Motor Cars	-	32,325	-
1305	Registration Fees-Motorcycles	-	1,650	-
1475	Miscellaneous Revenue	-	6,255	-
1590	Employment/Non-resident Withholding Tax	9,000,000	9,366,270	3,900,000
1591	Business Profit Tax	1,374,200	2,469,433	800,000
Total Revenue		10,841,300	12,274,385	5,050,000
Expense by Natural Account				
2015	Salary - Local	217,766	183,866	212,801
2040	Staff Training	9,000	1,239	4,000
2050	Uniforms & Protective Clothing	2,000	-	2,792
2075	Travel - Business	15,000	12,676	15,000
2130	Printing & Stationery	9,700	9,700	8,600
2135	Stores	1,700	1,535	1,700
2165	Office Rental	30,587	24,254	19,200
2185	R&M - Buildings	1,600	57	1,500
2190	R&M - Office Equipment	3,700	18	1,800
2200	R&M - Motor Vehicles	950	235	1,000
2315	Electricity	33,000	28,616	22,140
2330	Telephone / Internet	1,440	333	20,160
2370	Memebership Fees & Subscriptions	2,000	1,480	2,000
2495	Plant & Equipment Purchases	37,400	33,507	-

<i>Natural_Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Total Expense		365,843	297,517	312,693

Table 19 Finance Other (16)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1010	Income from Investments & Dividends-Ronphos	100,000	-	-
1015	Income from Investments & Dividends-Others	1,000,000	-	-
1165	Customs and Excise Duty - Petrol Sales	-	20	-
1170	Customs and Excise Duty - Diesel Sales	-	-	-
1475	Miscellaneous Revenue	15,235,300	3,268,064	19,275,588
1660	General Budget Support	4,288,000	2,844,722	7,062,749
Total Revenue		20,623,300	6,112,806	26,338,337
Expense by Natural Account				
2030	Salaries Other contracts - Expatriate	18,546,800	17,232,051	15,475,588
2055	Consultants fees	1,758,000	1,639,043	1,440,000
2350	Freight	340,000	314,881	600,000
2390	Social Welfare - Birth Claims	37,000	31,100	30,000
2395	Social Welfare - Death Claims	180,000	115,200	160,000
2400	Social Services - Aged Pensions	1,745,750	1,629,844	1,924,000
2405	Social Services - Super Contributors	90,654	80,474	90,654
2410	Social Services - Super Ex MP's	264,100	258,632	200,000
2420	Social Services - Disability Payments	861,200	770,640	832,000
2565	Insurance	100,000	50,903	100,000
2615	Other Subsidies & Donations	8,741,900	8,937,960	1,848,415
2650	Trust Fund	11,935,400	11,935,400	10,137,880
2651	GON Contributions	4,050,000	3,771,235	2,541,228
2652	Fiscal Cash Buffer	-	-	3,000,000
2680	BON Liquidation- Payment	-	-	-

<i>Natural_Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2999	Contingency fund	500,000	26,165	500,000
Total Expense		49,150,804	46,793,528	38,879,765

Table 20 Nauru Customs Office (17)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1140	Customs and Excise Duty - Tobacco	3,971,409	4,146,463	3,996,691
1145	Customs and Excise Duty - Alcohol	1,403,570	1,545,517	1,768,758
1150	Customs and Excise Duty - Sugar	581,209	601,864	642,870
1155	Customs and Excise - Machinery/Vehicle/Equip.	639,796	504,269	512,056
1160	Customs and Excise Duty - Other	2,616,410	2,400,650	2,602,544
1165	Customs and Excise Duty - Petrol Sales	2,622,088	1,912,667	2,685,706
1170	Customs and Excise Duty - Diesel Sales	4,995,540	3,471,646	4,919,472
1175	Customs and Excise Duty - JetA1	241,817	19,539	18,260
1405	Overtime Recoveries	-	710	-
1445	Diesel Sales	-	-	-
1475	Miscellaneous Revenue	10,844	570	-
Total Revenue		17,082,685	14,602,475	17,146,357
Expense by Natural Account				
2015	Salary - Local	220,970	223,460	263,560
2020	Salary Expatriate	120,000	78,846	66,000
2040	Staff Training	1,000	-	3,000
2050	Uniforms & Protective Clothing	2,500	40	12,000
2055	Consultants fees	24,000	14,134	25,000
2070	Travel - Staff	1,500	1,446	1,500
2075	Travel - Business	9,000	7,214	9,000
2100	Entertainment	1,500	280	-
2130	Printing & Stationery	4,030	1,180	4,030
2135	Stores	1,000	240	12,000

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2155	House Rental	-	600	-
2190	R&M - Office Equipment	3,900	532	3,000
2200	R&M - Motor Vehicles	6,327	6,327	8,000
2315	Electricity	2,400	-	-
2370	Membership Fees & Subscriptions	5,000	4,500	5,000
2495	Plant & Equipment Purchases	1,873	995	-
Total Expense		405,000	339,793	412,090

Table 21 CIE (21)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1475	Miscellaneous Revenue	16,000	20,760	16,800
1495	Service Fees	-	-	-
1675	Repayment of Business loans(CIE)	-	100	-
Total Revenue		16,000	20,860	16,800
Expense by Natural Account				
2015	Salary - Local	417,643	271,377	486,136
2040	Staff Training	21,000	-	9,000
2050	Uniforms & Protective Clothing	3,500	2,262	1,000
2055	Consultants fees	40,000	8,858	35,000
2075	Travel - Business	132,200	51,623	50,000
2100	Entertainment	11,000	5,047	17,900
2105	Official Celebrations	18,205	10,590	21,400
2130	Printing & Stationery	5,740	3,247	7,025
2135	Stores	2,470	460	1,450
2185	R&M - Buildings	8,600	500	14,281
2190	R&M - Office Equipment	1,600	-	5,300
2195	R&M - Office Premises	850	-	-
2200	R&M - Motor Vehicles	6,000	2,484	33,500
2205	R&M - Plant	-	-	2,000
2225	Agricultural Supplies	26,600	18,610	24,000
2235	Special Projects	14,331	4,800	-
2315	Electricity	-	-	3,000
2330	Telephone / Internet	-	-	21,240

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2370	Membership Fees & Subscriptions	24,962	21,650	26,710
2495	Plant & Equipment Purchases	230,000	200,229	6,100
2600	Postage	500	-	300
Total Expense		965,201	601,738	765,342

Table 22 Fisheries (31)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1055	Support Vessel Charges	176,411	64,595	126,056
1071	Purse Seine Revenue - Licensing	953,882	2,405,793	917,688
1072	Purse Seine Revenue - Fishing Days	41,010,948	44,289,586	43,431,032
1475	Miscellaneous Revenue	18,840	12,564	67,950
Total Revenue		42,160,081	46,772,538	44,542,726
Expense by Natural Account				
2015	Salary - Local	707,818	575,959	788,002
2020	Salary Expatriate	80,000	-	-
2025	Allowances - Staff Contract	190,416	169,872	208,064
2026	Directors Fees	37,088	29,185	15,000
2035	Overtime - local	5	-	-
2040	Staff Training	19,060	14,130	1,493
2050	Uniforms & Protective Clothing	14,733	245	-
2070	Travel - Staff	-	-	3,000
2075	Travel - Business	282,000	216,017	272,000
2100	Entertainment	25,000	15,779	29,600
2105	Official Celebrations	10,000	2,877	19,500
2130	Printing & Stationery	5,000	4,271	9,928
2135	Stores	2,000	1,101	9,144
2185	R&M - Buildings	5,000	8,296	7,200
2190	R&M - Office Equipment	5,000	3,280	5,000
2195	R&M - Office Premises	65,000	62,340	8,600
2200	R&M - Motor Vehicles	30,000	11,544	34,000

<i>Natural_Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2205	R&M - Plant	46,484	24,915	56,140
2290	Purchase of Fuel - Other	13,702	5,582	10,793
2315	Electricity	114,450	90,796	108,000
2330	Telephone / Internet	117,276	77,228	115,073
2370	Membership Fees & Subscriptions	149,469	116,088	184,825
2495	Plant & Equipment Purchases	106,688	98,785	14,000
2565	Insurance	-	-	39,000
2600	Postage	15,024	328	2,000
Total Expense		2,041,213	1,512,026	1,940,362

Table 23 Police (41)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1340	Police Clearance	40,000	63,620	45,000
1475	Miscellaneous Revenue	-	21,013	20,000
1495	Service Fees	-	-	-
Total Revenue		40,000	84,633	65,000
Expense by Natural Account				
2015	Salary - Local	1,889,335	1,283,959	1,576,945
2030	Salaries Other contracts - Expatriate	-	-	112,000
2040	Staff Training	19,000	16,558	19,000
2050	Uniforms & Protective Clothing	61,425	1,516	67,595
2075	Travel - Business	97,675	85,902	97,675
2100	Entertainment	41,700	37,440	16,700
2105	Official Celebrations	25,400	19,148	7,600
2130	Printing & Stationery	18,300	4,968	16,300
2135	Stores	18,885	8,349	13,585
2185	R&M - Buildings	125,400	123,261	75,000
2190	R&M - Office Equipment	7,000	4,900	7,000
2200	R&M - Motor Vehicles	60,200	25,188	53,553
2205	R&M - Plant	16,600	2,202	11,000
2235	Special Projects	25,000	7,085	-
2315	Electricity	148,800	132,764	151,068
2330	Telephone / Internet	1,080	968	22,636
2495	Plant & Equipment Purchases	133,500	93,541	92,296
Total Expense		2,689,300	1,847,750	2,339,953

Table 24 Department of Multicultural Affairs (42)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1335	Visa Fees - RPC	10,664,680	2,769,233	1,680,000
1475	Miscellaneous Revenue	3,168,389	2,003,209	312,000
1575	Visa Fees (Other Business)	-	4,200,000	-
1577	DJBC - Operations	5,700,000	4,775,877	4,060,000
1578	DJBC - Reimbursable Costs	6,820,000	6,472,985	4,530,000
1580	Visa Fees - RPC Resettlement	16,300,000	16,255,394	15,000,000
Total Revenue		42,653,069	28,076,698	25,582,000
Expense by Natural Account				
2015	Salary - Local	347,691	475,385	347,691
2020	Salary Expatriate	1,610,600	1,649,195	1,760,600
2030	Salaries Other contracts - Expatriate	476,734	38,792	3,660,172
2040	Staff Training	71,000	9,432	71,000
2045	Recruitment	15,000	-	-
2050	Uniforms & Protective Clothing	5,800	-	5,800
2055	Consultants fees	40,000	13,891	25,000
2060	Legal Fees - External	120,000	126,931	150,000
2070	Travel - Staff	9,890	6,001	16,800
2075	Travel - Business	215,000	145,810	150,000
2100	Entertainment	42,000	15,343	35,000
2130	Printing & Stationery	13,590	17,679	13,590
2135	Stores	3,420	336	6,420
2155	House Rental	94,050	69,770	172,050
2160	Land Rental	3,985,389	2,150,111	2,465,652

<i>Natural_Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2165	Office Rental	-	3,353	-
2185	R&M - Buildings	40,600	18,871	40,600
2190	R&M - Office Equipment	13,120	-	2,500
2200	R&M - Motor Vehicles	20,000	14,286	43,200
2235	Special Projects	1,687,000	1,417,598	-
2315	Electricity	63,000	38,180	133,860
2330	Telephone / Internet	32,280	14,293	62,280
2495	Plant & Equipment Purchases	539,320	5,650	-
2575	Local Transport	322,800	275,915	379,600
2580	Public Works	800,000	684,770	-
Total Expense		10,568,284	7,191,592	9,541,815

Table 25 Justice-Secretariat (43)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1120	License Admin Fees (bilateral)	2,000	-	-
1121	Curator fees	-	13,308	-
1220	Corporation Fees and Licenses	2,000	5,478	-
1225	Licenses-Trading	130,000	168,075	170,000
1240	Licenses-Dogs etc	-	55	-
1325	Passport Fees and Photographs	-	-	-
1475	Miscellaneous Revenue	-	1,140	42,000
Total Revenue		134,000	188,055	212,000
Expense by Natural Account				
2015	Salary - Local	246,821	225,293	278,809
2020	Salary Expatriate	1,470,392	1,274,401	1,468,000
2040	Staff Training	45,000	37,225	59,000
2060	Legal Fees - External	1,000,000	554,930	1,000,000
2070	Travel - Staff	20,114	15,414	43,180
2075	Travel - Business	402,865	321,571	350,000
2100	Entertainment	35,800	28,355	35,800
2130	Printing & Stationery	39,403	32,863	30,064
2135	Stores	6,195	1,298	873
2185	R&M - Buildings	120,508	13,990	3,800
2190	R&M - Office Equipment	400	-	2,225
2195	R&M - Office Premises	30,000	28,819	50,000
2235	Special Projects	109,980	106,265	-
2330	Telephone / Internet	2,390	2,278	26,748

<i>Natural_Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2370	Membership Fees & Subscriptions	17,750	9,895	8,995
2495	Plant & Equipment Purchases	48,000	46,725	15,600
Total Expense		3,595,618	2,699,324	3,373,094

Table 26 Judiciary (44)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1490	Court Fines and Fees	15,000	57,981	102,250
Total Revenue		15,000	57,981	102,250
Expense by Natural Account				
2015	Salary - Local	116,003	118,589	145,594
2020	Salary Expatriate	260,000	201,401	360,000
2025	Allowances - Staff Contract	666,665	513,959	917,248
2040	Staff Training	14,500	1,290	-
2050	Uniforms & Protective Clothing	1,360	360	1,260
2070	Travel - Staff	10,150	3,988	9,000
2075	Travel - Business	63,924	41,767	48,000
2100	Entertainment	6,060	1,333	3,200
2105	Official Celebrations	3,000	1,337	3,000
2130	Printing & Stationery	12,001	7,688	6,713
2135	Stores	5,689	4,355	2,504
2185	R&M - Buildings	29,176	21,819	8,000
2190	R&M - Office Equipment	2,250	300	1,500
2200	R&M - Motor Vehicles	5,000	2,271	4,000
2330	Telephone / Internet	4,400	305	20,160
2370	Membership Fees & Subscriptions	3,350	2,684	2,750
2495	Plant & Equipment Purchases	16,200	6,422	3,000
2605	Library/Periodicals	4,000	318	1,000
2625	Family Court Expenses	16,800	5,300	10,000
Total Expense		1,240,528	935,487	1,546,929

Table 27 Border Control (45)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1225	Licenses-Trading	45,000	250	-
1325	Passport Fees and Photographs	155,000	221,933	189,840
1335	Visa Fees - RPC	-	17,570	-
1485	Quarantine Fees	160,000	50,080	60,000
1495	Service Fees	-	-	-
1575	Visa Fees (Other Business)	2,600,000	11,052,458	2,600,000
1578	DJBC - Reimbursable Costs	-	-	-
Total Revenue		2,960,000	11,342,291	2,849,840
Expense by Natural Account				
2015	Salary - Local	298,216	269,042	340,505
2020	Salary Expatriate	50,000	26,923	50,000
2035	Overtime - local	30,000	38,524	168,480
2040	Staff Training	3,000	-	-
2050	Uniforms & Protective Clothing	25,110	7,720	28,750
2055	Consultants fees	10,000	-	20,000
2070	Travel - Staff	10,570	3,508	10,570
2075	Travel - Business	76,825	64,678	76,825
2100	Entertainment	9,840	-	8,000
2130	Printing & Stationery	126,464	118,566	20,577
2135	Stores	8,094	1,903	9,380
2185	R&M - Buildings	86,157	86,105	112,000
2190	R&M - Office Equipment	3,008	-	40,000
2200	R&M - Motor Vehicles	3,600	4,450	6,000

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2235	Special Projects	43,795	24,395	-
2330	Telephone / Internet	1,490	1,360	60,480
2370	Membership Fees & Subscriptions	3,680	1,855	2,000
2495	Plant & Equipment Purchases	124,820	123,748	22,600
2600	Postage	2,300	2,172	2,500
2700	Deportee Removal	-	-	100,000
Total Expense		916,969	774,948	1,078,667

Table 28 Correctional Services (46)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2015	Salary - Local	361,356	350,209	421,138
2040	Staff Training	-	-	1,000
2050	Uniforms & Protective Clothing	9,175	919	2,700
2075	Travel - Business	20,965	-	-
2130	Printing & Stationery	3,510	1,497	500
2135	Stores	783	924	3,853
2185	R&M - Buildings	750	743	750
2190	R&M - Office Equipment	800	-	500
2205	R&M - Plant	1,200	1,179	550
2235	Special Projects	79,070	79,070	-
2315	Electricity	12,624	9,827	12,624
2330	Telephone / Internet	1,440	-	20,160
2495	Plant & Equipment Purchases	47,000	44,968	-
2585	Rations	46,710	35,557	28,720
2590	Correctional Services Supplies	10,450	4,385	7,040
Total Expense		595,833	529,277	499,535

Table 29 Education (51)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1475	Miscellaneous Revenue	1,000	100	1,000
1550	Canteen Fees	1,000	1,100	2,000
Total Revenue		2,000	1,200	3,000
Expense by Natural Account				
2015	Salary - Local	2,137,898	1,701,290	2,189,302
2020	Salary Expatriate	473,794	643,100	503,594
2026	Directors Fees	4,500	-	1,500
2030	Salaries Other contracts - Expatriate	133,120	334,099	1,129,920
2040	Staff Training	170,650	104,140	141,984
2070	Travel - Staff	114,500	91,909	86,400
2075	Travel - Business	106,150	52,557	137,900
2100	Entertainment	27,000	21,390	-
2130	Printing & Stationery	60,000	71,194	120,170
2132	TVET Supplies	72,769	20,082	196,132
2135	Stores	15,000	7,776	30,000
2185	R&M - Buildings	436,418	343,778	60,000
2200	R&M - Motor Vehicles	16,680	11,232	13,720
2205	R&M - Plant	28,800	37,714	28,600
2235	Special Projects	4,687,671	3,244,063	-
2315	Electricity	232,540	207,881	236,100
2330	Telephone / Internet	700	170	20,860
2370	Memebership Fees & Subscriptions	92,668	36,313	92,668
2440	Scholarships - School & Trade	963,800	941,964	868,483

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2495	Plant & Equipment Purchases	100,663	7,513	103,634
2585	Rations	-	-	2,168,473
2705	NEAT Scheme	-	-	100,000
Total Expense		9,875,321	7,878,163	8,229,440

Table 30 Youth Affairs (52)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2015	Salary - Local	91,118	81,493	117,493
2040	Staff Training	4,500	3,079	-
2075	Travel - Business	8,552	8,552	8,552
2100	Entertainment	1,389	264	1,399
2105	Official Celebrations	9,957	9,957	9,000
2130	Printing & Stationery	2,743	1,899	2,280
2135	Stores	853	204	649
2195	R&M - Office Premises	27,116	15,409	1,250
2200	R&M - Motor Vehicles	2,000	1,847	2,000
2205	R&M - Plant	2,000	807	1,700
2235	Special Projects	51,680	42,822	-
2330	Telephone / Internet	960	-	20,160
2495	Plant & Equipment Purchases	28,260	13,760	8,925
Total Expense		231,128	180,093	173,408

Table 31 Health (61)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1330	Visa Check up	12,000	8,942	20,000
1520	Food Handler Check up	12,000	8,000	12,650
1555	Spectacles, Drugs etc	5,000	3,865	5,000
1565	Medical Services	6,200	4,151	8,000
Total Revenue		35,200	24,958	45,650
Expense by Natural Account				
2015	Salary - Local	1,657,265	1,681,740	1,657,265
2020	Salary Expatriate	1,725,347	1,437,555	1,725,347
2025	Allowances - Staff Contract	165,900	127,764	508,863
2030	Salaries Other contracts - Expatriate	572,155	559,403	-
2035	Overtime - local	50,000	-	-
2040	Staff Training	-	-	321,125
2050	Uniforms & Protective Clothing	33,730	16,057	12,500
2055	Consultants fees	83,250	26,129	20,000
2070	Travel - Staff	148,000	13,491	223,000
2075	Travel - Business	67,200	44,909	112,200
2100	Entertainment	8,000	7,867	27,640
2130	Printing & Stationery	60,000	20,021	48,750
2135	Stores	4,400	1,615	4,700
2185	R&M - Buildings	12,500	6,165	201,300
2190	R&M - Office Equipment	14,500	465	13,900
2191	R&M Medical Equipment	157,200	232,405	125,000
2200	R&M - Motor Vehicles	6,000	5,595	28,000

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2205	R&M - Plant	32,000	26,818	30,000
2220	Nauru Community Housing	80,000	-	50,000
2235	Special Projects	97,000	5,855	-
2315	Electricity	444,000	347,991	487,340
2330	Telephone / Internet	209,200	97,358	134,760
2370	Membership Fees & Subscriptions	4,050	4,050	7,000
2461	Primary Health Care Services	51,049	49,806	140,000
2462	NCD Control & Health Promotion	37,200	37,054	75,000
2463	Environmental Health and Food safety	53,499	18,414	100,000
2464	Management Monitoring & Evaluation	19,100	-	-
2467	Drugs and Medicines	604,000	275,543	240,000
2468	Dental Supplies	44,000	130	15,864
2469	Dialysis Supplies	240,000	74,677	350,000
2471	Medical Consumable	360,000	359,999	200,000
2472	Laboratory supplies	230,000	149,891	140,000
2473	Radiology Supplies	32,800	18,986	20,000
2474	Clinical Education Supplies	76,000	9,408	25,000
2475	Overseas Medical Treatment	4,913,859	4,970,584	2,000,000
2480	Medical Equipment	689,782	689,780	113,400
2495	Plant & Equipment Purchases	1,222,048	916,711	147,345
2585	Rations	25,000	24,650	25,000
Total Expense		14,230,034	12,258,887	9,330,299

Table 32 Sports (62)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1515	Tent Hire	1,000	-	1,000
Total Revenue		1,000	-	1,000
Expense by Natural Account				
2015	Salary - Local	90,781	52,306	67,551
2040	Staff Training	5,000	1,126	-
2075	Travel - Business	12,095	5,138	8,460
2100	Entertainment	5,000	477	5,000
2130	Printing & Stationery	2,050	1,548	1,100
2135	Stores	880	746	500
2190	R&M - Office Equipment	1,000	102	500
2200	R&M - Motor Vehicles	6,800	2,129	5,500
2205	R&M - Plant	3,600	3,505	-
2235	Special Projects	8,000	8,000	-
2495	Plant & Equipment Purchases	34,500	34,443	8,001
2615	Other Subsidies & Donations	105,000	77,536	129,000
Total Expense		274,706	187,057	225,612

Table 33 Department of Infrastructure Development (63)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2015	Salary - Local	-	-	62,051
2130	Printing & Stationery	-	-	4,045
2135	Stores	-	-	2,140
2495	Plant & Equipment Purchases	-	-	10,000
Total Expense		-	-	78,236

Table 34 Foreign Affairs - Secretariat (71)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2015	Salary - Local	305,055	262,237	336,953
2040	Staff Training	4,000	2,290	14,000
2045	Recruitment	-	-	9,000
2070	Travel - Staff	27,450	20,361	14,000
2075	Travel - Business	212,441	199,820	142,300
2100	Entertainment	2,208	2,208	5,000
2110	Protocol	102,500	72,327	63,500
2130	Printing & Stationery	6,910	5,600	5,340
2135	Stores	966	515	1,100
2190	R&M - Office Equipment	12,176	7,422	3,000
2200	R&M - Motor Vehicles	3,870	1,024	5,000
2235	Special Projects	47,072	21,642	-
2330	Telephone / Internet	6,144	5,718	21,240
2370	Membership Fees & Subscriptions	351,916	300,578	316,776
Total Expense		1,082,707	901,742	937,209

Table 35 Foreign Affairs - Brisbane (72)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2015	Salary - Local	56,420	47,079	116,398
2020	Salary Expatriate	189,404	177,859	181,151
2030	Salaries Other contracts - Expatriate	-	-	36,000
2040	Staff Training	3,000	3,000	3,000
2070	Travel - Staff	12,200	9,078	1,600
2075	Travel - Business	25,000	10,201	15,200
2100	Entertainment	6,000	4,010	11,000
2105	Official Celebrations	3,000	1,500	6,000
2130	Printing & Stationery	2,490	535	2,450
2135	Stores	10,780	9,863	10,780
2155	House Rental	78,400	64,480	72,800
2165	Office Rental	202,200	169,475	203,400
2190	R&M - Office Equipment	3,080	1,740	3,080
2195	R&M - Office Premises	48,688	23,759	13,348
2200	R&M - Motor Vehicles	30,000	13,352	36,000
2275	Purchase of Petrol	39,936	14,220	29,952
2315	Electricity	18,000	10,130	18,000
2330	Telephone / Internet	41,400	22,193	37,800
2370	Memebership Fees & Subscriptions	10,592	11,708	22,652
2495	Plant & Equipment Purchases	3,950	6,680	1,300

<i>Natural_Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2560	Educational Expenses - Special	8,000	781	8,000
2565	Insurance	19,668	17,846	19,668
2575	Local Transport	4,250	7,329	19,570
2600	Postage	2,000	202	800
Total Expense		818,458	627,020	869,949

Table 36 Foreign Affairs - Suva (73)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2015	Salary - Local	95,177	78,446	103,025
2020	Salary Expatriate	50,057	26,821	53,193
2070	Travel - Staff	5,211	3,365	-
2075	Travel - Business	44,281	37,803	40,000
2100	Entertainment	15,279	11,468	16,184
2105	Official Celebrations	8,589	8,122	10,038
2130	Printing & Stationery	12,572	4,309	11,821
2135	Stores	1,000	568	1,174
2155	House Rental	82,451	57,002	87,614
2165	Office Rental	25,708	16,383	27,319
2185	R&M - Buildings	-	-	2,350
2190	R&M - Office Equipment	11,279	6,285	8,554
2195	R&M - Office Premises	1,500	1,394	-
2200	R&M - Motor Vehicles	11,906	11,567	24,456
2235	Special Projects	20,000	-	-
2275	Purchase of Petrol	50,992	11,493	33,030
2280	Purchase of Diesel	17,209	11,464	37,489
2315	Electricity	16,582	11,893	16,582
2330	Telephone / Internet	13,673	9,741	14,527
2460	Medical Expenses	10,763	4,573	11,439

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2495	Plant & Equipment Purchases	97,337	48,032	-
2560	Educational Expenses - Special	9,160	2,329	9,949
2565	Insurance	3,690	100	269
2570	Bank Charges	344	314	365
2600	Postage	630	101	669
2615	Other Subsidies & Donations	15,174	665	-
2690	Foreign exchange gains/losses	15,000	-	5,000
Total Expense		635,564	364,239	515,047

Table 37 Foreign Affairs – New York (74)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2015	Salary - Local	228,090	183,226	243,930
2020	Salary Expatriate	152,370	101,739	139,319
2025	Allowances - Staff Contract	128,017	101,010	109,674
2070	Travel - Staff	177,254	10,807	78,785
2075	Travel - Business	332,805	148,611	44,281
2100	Entertainment	52,060	33,580	30,505
2130	Printing & Stationery	17,400	9,790	16,766
2155	House Rental	242,933	132,515	279,845
2165	Office Rental	169,960	113,514	172,323
2190	R&M - Office Equipment	1,701	721	1,701
2205	R&M - Plant	6,370	2,832	5,168
2275	Purchase of Petrol	14,616	2,974	14,624
2315	Electricity	21,169	25,717	21,176
2330	Telephone / Internet	70,312	84,696	84,708
2370	Membership Fees & Subscriptions	68,475	61,360	83,332
2495	Plant & Equipment Purchases	7,031	7,614	9,664
2565	Insurance	185,902	119,353	237,236
2570	Bank Charges	16,885	12,654	19,917
2600	Postage	4,536	3,224	4,535
2620	Lease & Charter Payments	56,653	78,834	56,675

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2650	Trust Fund	-	1,696	-
2690	Foreign exchange gains/losses	35,000	-	10,084
Total Expense		1,989,539	1,236,467	1,664,248

Table 38 Foreign Affairs - Taiwan (75)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2015	Salary - Local	80,561	62,997	80,561
2020	Salary Expatriate	83,083	54,544	78,610
2030	Salaries Other contracts - Expatriate	-	-	9,391
2060	Legal Fees - External	3,000	-	-
2070	Travel - Staff	15,752	12,177	25,389
2075	Travel - Business	20,254	12,751	10,520
2100	Entertainment	10,112	5,535	7,874
2105	Official Celebrations	3,262	2,865	5,078
2130	Printing & Stationery	1,001	573	1,181
2135	Stores	1,712	886	1,057
2155	House Rental	44,025	19,353	29,922
2165	Office Rental	27,795	18,337	32,814
2190	R&M - Office Equipment	2,493	1,386	2,943
2200	R&M - Motor Vehicles	-	-	5,903
2205	R&M - Plant	571	540	-
2275	Purchase of Petrol	1,000	1,000	1,181
2315	Electricity	12,201	7,031	19,127
2330	Telephone / Internet	8,002	5,391	13,106
2350	Freight	500	-	-
2370	Memebership Fees & Subscriptions	3,134	769	128

<i>Natural_Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2460	Medical Expenses	2,910	666	4,132
2495	Plant & Equipment Purchases	6,810	6,424	2,362
2560	Educational Expenses - Special	53,763	47,753	62,005
2565	Insurance	7,623	3,784	12,015
2570	Bank Charges	571	308	674
2600	Postage	172	62	354
2690	Foreign exchange gains/losses	-	-	1,500
Total Expense		390,307	265,131	407,827

Table 39 Home Affairs (81)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
Total Revenue		-	-	-
Expense by Natural Account				
2015	Salary - Local	395,685	375,142	489,556
2020	Salary Expatriate	-	13,696	60,000
2030	Salaries Other contracts - Expatriate	-	-	2,402,240
2035	Overtime - local	-	-	1,800
2040	Staff Training	39,935	28,964	50,000
2055	Consultants fees	28,039	15,084	1,000
2075	Travel - Business	183,740	130,341	107,800
2100	Entertainment	12,163	10,049	9,500
2105	Official Celebrations	30,100	36,880	54,500
2130	Printing & Stationery	18,928	8,437	6,805
2135	Stores	2,800	2,012	2,000
2185	R&M - Buildings	232,800	210,772	-
2190	R&M - Office Equipment	3,400	-	1,200
2200	R&M - Motor Vehicles	14,237	11,074	16,200
2205	R&M - Plant	4,400	905	4,300
2235	Special Projects	2,757,756	2,794,696	-
2275	Purchase of Petrol	-	-	271
2330	Telephone / Internet	5,400	940	20,160
2370	Membership Fees & Subscriptions	-	-	2,000
2495	Plant & Equipment Purchases	192,959	178,697	2,700
2630	Safe House	5,000	2,225	5,000

<i>Natural_Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Total Expense		3,927,342	3,819,913	3,237,032

Table 40 Women's Affairs (82)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2015	Salary - Local	78,681	70,072	95,360
2075	Travel - Business	64,905	30,824	43,815
2105	Official Celebrations	15,340	15,130	8,600
2130	Printing & Stationery	2,870	1,498	4,076
2135	Stores	20	-	100
2190	R&M - Office Equipment	-	-	250
2200	R&M - Motor Vehicles	12,750	6,380	2,600
2235	Special Projects	-	-	-
2330	Telephone / Internet	1,440	-	20,640
2495	Plant & Equipment Purchases	25,200	5,110	4,380
2630	Safe House	11,094	6,094	5,850
Total Expense		212,300	135,109	185,671

Table 41 Media Bureau (83)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1540	Advertising Revenue	40,000	7,242	30,000
Total Revenue		40,000	7,242	30,000
Expense by Natural Account				
2015	Salary - Local	248,835	262,242	286,244
2050	Uniforms & Protective Clothing	-	-	1,600
2055	Consultants fees	7,135	7,135	1,250
2075	Travel - Business	19,448	19,448	15,450
2100	Entertainment	2,934	2,935	1,400
2105	Official Celebrations	434	434	1,500
2130	Printing & Stationery	5,474	5,474	2,148
2135	Stores	41	41	355
2185	R&M - Buildings	-	-	5,400
2190	R&M - Office Equipment	-	-	2,000
2200	R&M - Motor Vehicles	1,065	1,065	5,600
2205	R&M - Plant	-	-	-
2330	Telephone / Internet	4,560	150	20,160
2370	Membership Fees & Subscriptions	1,932	1,213	1,932
2372	Nauru Radio Supplies	4,938	4,938	3,000
2373	Media TV Supplies	-	-	2,000
2495	Plant & Equipment Purchases	142,393	142,641	6,100
2600	Postage	-	-	500
Total Expense		439,189	447,715	356,639

Table 42 Lands & Survey (84)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1495	Service Fees	7,000	-	10,000
1500	Sale of Maps	1,000	8,250	-
Total Revenue		8,000	8,250	10,000
Expense by Natural Account				
2015	Salary - Local	253,237	242,236	224,218
2020	Salary Expatriate	30,000	21,422	53,000
2040	Staff Training	6,674	10,908	15,000
2050	Uniforms & Protective Clothing	800	202	800
2070	Travel - Staff	10,000	4,766	5,000
2075	Travel - Business	2,239	4,312	4,000
2105	Official Celebrations	-	-	1,500
2130	Printing & Stationery	8,093	6,603	3,000
2135	Stores	400	244	500
2160	Land Rental	4,530,172	4,313,595	4,497,769
2185	R&M - Buildings	2,000	1,874	1,000
2190	R&M - Office Equipment	1,900	1,715	3,000
2200	R&M - Motor Vehicles	11,400	11,400	8,000
2205	R&M - Plant	300	-	500
2370	Membership Fees & Subscriptions	-	-	3,000
2495	Plant & Equipment Purchases	8,499	8,500	7,500
2610	Survey Supplies	1,485	1,096	5,000
Total Expense		4,867,199	4,628,872	4,832,787

Table 43 Lands Committee (85)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1475	Miscellaneous Revenue	405	-	100
1495	Service Fees	2,000	4,790	1,900
Total Revenue		2,405	4,790	2,000
Expense by Natural Account				
2015	Salary - Local	168,804	142,458	91,658
2025	Allowances - Staff Contract	40,418	36,623	123,323
2130	Printing & Stationery	2,627	2,626	3,374
2135	Stores	787	405	787
2185	R&M - Buildings	7,613	7,504	3,000
2315	Electricity	1,980	-	1,980
2495	Plant & Equipment Purchases	1,231	1,231	2,073
Total Expense		223,460	190,847	226,195

Table 44 Department of Land Management (86)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
		-	-	-
Total Revenue		-	-	-
Expense by Natural Account				
2015	Salary - Local	64,508	59,884	75,906
2040	Staff Training	1,200	-	1,000
2050	Uniforms & Protective Clothing	500	496	-
2075	Travel - Business	15,000	7,718	10,000
2130	Printing & Stationery	1,774	-	400
2135	Stores	930	831	400
2185	R&M - Buildings	2,300	-	200
2190	R&M - Office Equipment	-	-	-
2200	R&M - Motor Vehicles	3,800	2,853	1,000
2205	R&M - Plant	-	-	200
2330	Telephone / Internet	1,440	1,415	-
2495	Plant & Equipment Purchases	-	-	1,300
Total Expense		91,452	73,197	90,406

Table 45 Department of Transport (91)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1300	Registration Fees-Motor Cars	-	15,439	308,000
1305	Registration Fees-Motorcycles	-	3,600	72,000
1360	D.C.A-Pax Levy	1,077,790	632,525	728,700
1365	D.C.A.-Departure Taxes	517,240	562,050	600,000
1370	D.C.A.-Air Navigation Fees	524,824	220,416	576,000
1375	D.C.A.-Landing Fees	925,665	550,609	728,688
1380	D.C.A.-Rental Fees	211,800	13,050	211,800
1475	Miscellaneous Revenue	-	40,376	50,000
1480	Bus Services	-	307	-
1485	Quarantine Fees	-	14,860	-
1495	Service Fees	-	-	-
Total Revenue		3,257,319	1,612,399	3,275,188
Expense by Natural Account				
2015	Salary - Local	905,751	151,269	819,924
2020	Salary Expatriate	-	16,962	-
2026	Directors Fees	2,400	600	2,400
2030	Salaries Other contracts - Expatriate	-	-	139,974
2035	Overtime - local	130,000	91,361	111,000
2040	Staff Training	39,827	6,131	24,000
2050	Uniforms & Protective Clothing	13,330	1,607	9,130
2055	Consultants fees	141,300	99,470	144,016
2070	Travel - Staff	-	-	8,000
2075	Travel - Business	17,800	16,071	12,475

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2100	Entertainment	9,250	6,235	2,600
2105	Official Celebrations	3,000	2,634	1,000
2130	Printing & Stationery	11,729	5,778	7,589
2135	Stores	23,213	22,059	96,934
2165	Office Rental	-	-	6,885
2185	R&M - Buildings	52,600	42,379	108,260
2190	R&M - Office Equipment	30,200	12,377	14,900
2200	R&M - Motor Vehicles	46,370	32,513	43,345
2205	R&M - Plant	-	-	36,219
2210	R&M - Aerodrome	97,600	88,736	77,900
2235	Special Projects	-	1,573	-
2315	Electricity	420,000	418,336	440,400
2330	Telephone / Internet	6,770	3,585	20,160
2370	Membership Fees & Subscriptions	70,242	1,612	11,725
2495	Plant & Equipment Purchases	378,273	372,153	94,225
2496	Building & Structures	-	-	220,700
2565	Insurance	-	-	10,000
2580	Public Works	189,000	177,055	-
Total Expense		2,588,655	1,567,350	2,463,761

Table 50 Maritime Transport (93)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1400	Port Fees	1,229,732	855,806	2,623,758
1475	Miscellaneous Revenue	22,800	-	24,500
Total Revenue		1,252,532	855,806	2,648,258
Expense by Natural Account				
2015	Salary - Local	774,142	420,452	690,850
2020	Salary Expatriate	82,336	75,604	106,500
2026	Directors Fees	10,800	7,815	12,600
2035	Overtime - local	89,250	75,412	142,800
2040	Staff Training	39,225	31,145	46,250
2050	Uniforms & Protective Clothing	19,925	15,737	19,480
2070	Travel - Staff	14,515	11,254	12,513
2075	Travel - Business	77,000	71,196	80,000
2100	Entertainment	12,900	11,039	12,600
2130	Printing & Stationery	9,525	6,516	4,705
2135	Stores	34,758	32,212	49,992
2185	R&M - Buildings	37,000	27,896	30,000
2190	R&M - Office Equipment	200	-	2,000
2200	R&M - Motor Vehicles	12,000	10,901	8,000
2205	R&M - Plant	100,000	98,754	134,000
2235	Special Projects	2,287,500	2,286,011	-
2315	Electricity	106,000	63,635	45,240
2330	Telephone / Internet	3,040	1,944	22,260
2370	Membership Fees & Subscriptions	9,620	9,389	15,420

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2495	Plant & Equipment Purchases	146,500	113,412	62,800
2575	Local Transport	-	-	1,822,128
2585	Rations	53,805	40,939	42,000
Total Expense		3,920,041	3,411,263	3,362,138

Table 51 ICT (95)

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
Revenue by Natural Account				
1015	Income from Investments & Dividends-Others	831,654	1,132,400	-
1190	Telecom Tax	1,000,000	1,464,975	1,512,000
1195	Bed Tax	-	15	-
1475	Miscellaneous Revenue	2,500	156	7,560
1495	Service Fees	60,000	9,930	-
1570	Domain .nr Revenue	50,000	-	-
Total Revenue		1,944,154	2,607,446	1,519,560
Expense by Natural Account				
2015	Salary - Local	223,890	144,784	262,093
2020	Salary Expatriate	136,000	145,259	141,000
2040	Staff Training	91,100	91,083	91,985
2050	Uniforms & Protective Clothing	-	-	8,920
2055	Consultants fees	10,000	-	11,000
2070	Travel - Staff	10,855	10,843	20,000
2075	Travel - Business	75,375	70,788	71,375
2100	Entertainment	2,450	642	2,450
2130	Printing & Stationery	1,500	1,221	9,250
2135	Stores	835	1,194	1,440
2190	R&M - Office Equipment	9,352	9,352	11,000
2195	R&M - Office Premises	16,000	15,425	3,000
2200	R&M - Motor Vehicles	2,000	1,603	2,250
2235	Special Projects	40,000	40,000	-
2330	Telephone / Internet	710,000	704,647	885,876

<i>Natural Account</i>	<i>Description</i>	<i>2016-17 Revised Budget</i>	<i>2016-17 Actual + Commitment</i>	<i>2017-18 Proposed Budget</i>
2370	Membership Fees & Subscriptions	35,879	11,641	35,400
2375	ICT Supplies	23,533	12,075	76,145
2495	Plant & Equipment Purchases	23,550	15,263	21,695
2605	Library/Periodicals	-	-	-
Total Expense		1,412,319	1,275,817	1,654,879