



REPUBLIC OF NAURU

SUPPLEMENTARY ESTIMATES OF EXPENDITURE 2014-15

24 MARCH 2015

CIRCULATED BY
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MINISTER FOR FINANCE AND SUSTAINABLE DEVELOPMENT

SUPPLEMENTARY APPROPRIATION 2014-15

OVERVIEW

The *Supplementary Appropriation Bill (No. 7 2014-15)* makes a number of adjustments to the 2014-15 Budget estimates of expenditure to provide for events, which were unanticipated at the time the 2014-15 Budget, as well as items, which were not included in the Budget bills for various reasons.

The total expenditure in this Supplementary Budget amounts to **\$1,265,000** and is comprised of the following:

- Ministerial \$150,000
- Chief Secretariat \$650,000
- Parliament \$200,000
- Finance Secretariat \$240,000
- CIE \$ 25,000

This additional expenditure is affordable and been made available from over and above revenue estimates for Income Tax. There will be an increase to overall budgeted revenue and expenditure but the modest surplus of \$409,558 remains in tact after these changes.

Table 1: 2014-15 Domestic Budget Aggregates ('000)

	2014-15 Budget	2014-15 Revised Budget*	Variance to revised Budget
Revenue	114,039.5	115,304.5	1,265.0
Expenditure	113,629.9	114,894.9	1,265.0
Budget Balance	409.6	409.6	0

- Revised 2014-15 Budget includes *Supplementary Appropriation Act (No. 7) 2014-15*

DOMESTIC EXPENDITURES

Head 02 Ministerial

Impact on budget balance (\$)

	2014-15
(2075) Travel business	150,000
Total Impact on Budget	150,000

Ministerial is seeking additional funding for the Travel business to cater for travel costs for the rest of this financial year.

Head 03 Chief Secretariat

Impact on budget balance (\$)

	2014-15
(2155) House rental	650,000
Total Impact on Budget	650,000

An additional \$650,000 is sought to cater for increasing accommodation-associated costs for Government expatriate employees. High demand for housing continues to control the market price for rent.

Head 06 Parliament

Impact on budget balance (\$)

	2014-15
(2495) Plant and equipment	200,000
Total Impact on Budget	200,000

Additional funding is sought to cover costs for the procurement of Parliament vehicles.

Head 11 Finance Secretariat

Impact on budget balance (\$)

	2014-15
(2495) Plant and equipment	140,000
(2685) Banking Support	100,000
Total Impact on Budget	240,000

Additional funding is sought for the procurement of new vehicles and household furniture for new expatriate staff working for the Treasury department. A further \$100,000 is also sought to cater for agreed revised operational costs for the Bendigo Bank Agency.

Head 21 Commerce, Industry & Environment (CIE)

Impact on budget balance (\$)

	2014-15
(2495) Plant & Equipment	25,000
Total Impact on Budget	25,000

CIE Secretariat is seeking additional funding for the procurement of a new vehicle.

DOMESTIC REVENUES

Head 15 Nauru Revenue Office

Impact on budget balance (\$)

	2014-15
(1590) Employment Tax	(1,265,000)
Total Impact on Budget	(1,265,000)

Employment tax (non-resident withholding tax) or commonly known income tax estimates have increased with revenues already surpassing the budgeted amount.

Table 2: 2014-15 Supplementary Appropriation – Revenues

2014-15 Budget	Dept No.	Department Description	2014-15 Supplementary Budget 7	2014-15 Revised Budget
-	01	PRESIDENCY & STATE HOUSE (Including GIO)	-	-
-	02	MINISTERIAL	-	-
29,700	03	CHIEF - SECRETARIAT	-	29,700
66,220	04	POST AND PHILATELY	-	66,220
-	05	AUDIT	-	-
-	06	PARLIAMENT	-	-
-	07	GoN WAREHOUSE	-	-
41,000	11	FINANCE - SECRETARIAT	-	41,000
-	12	FINANCE - PUBLIC DEBT	-	-
-	13	BUREAU OF STATISTICS	-	-
14,706,266	15	NAURU REVENUE OFFICE	1,265,000	15,971,266
41,497,804	16	FINANCE - OTHER PAYMENTS	-	41,497,804
127,750	21	CIE (Commerce, Industry & Environment)	-	127,750
29,010,144	31	FISHERIES	-	29,010,144
647,500	41	POLICE	-	647,500
462,118	43	JUSTICE - SECRETARIAT	-	462,118
12,000	44	JUDICIARY	-	12,000
19,595,110	45	BORDER CONTROL	-	19,595,110
-	46	CORRECTIONAL SERVICES	-	-
105,036	51	EDUCATION	-	105,036
-	52	YOUTH AFFAIRS	-	-
28,200	61	HEALTH	-	28,200
2,500	62	SPORTS	-	2,500
-	71	FOREIGN AFFAIRS - SECRETARIAT	-	-
-	72	FOREIGN AFFAIRS - BRISBANE	-	-
-	73	FOREIGN AFFAIRS - SUVA	-	-
-	74	FOREIGN AFFAIRS - NEW YORK	-	-
-	75	FOREIGN AFFAIRS - TAIWAN	-	-
-	81	HOME AFFAIRS	-	-
-	82	WOMEN'S AFFAIRS	-	-
50,000	83	MEDIA BUREAU	-	50,000
2,793,897	84	LANDS & SURVEY	-	2,793,897
2,000	85	LANDS COMMITTEE	-	2,000
-	86	LAND MANAGEMENT	-	-
-	91	TRANSPORT - SECRETARIAT	-	-
16,000	92	LANDS TRANSPORT	-	16,000
1,000,461	93	MARITIME TRANSPORT	-	1,000,461
2,509,733	94	DCA (Department of Civil Aviation)	-	2,509,733
1,336,038	95	ICT	-	1,336,038
-	96	FIRE & RESCUE	-	-
114,039,477		TREASURY REVENUE TOTAL:	1,265,000	115,304,477

Table 3: 2014-15 Supplementary Appropriation – Expenditures

2014-15 Budget	Dept No.	Department Description	2014-15 Supplementary Budget 7	2014-15 Revised Budget
2,824,563	01	PRESIDENCY & STATE HOUSE (Including GIO)	-	2,824,563
2,699,813	02	MINISTERIAL	150,000	2,849,813
6,721,901	03	CHIEF - SECRETARIAT	650,000	7,371,901
169,324	04	POST AND PHILATELY	-	169,324
257,780	05	AUDIT	-	257,780
1,555,688	06	PARLIAMENT	200,000	1,755,688
268,878	07	GoN WAREHOUSE	-	268,878
1,880,996	11	FINANCE - SECRETARIAT	240,000	2,120,996
5,973,813	12	FINANCE - PUBLIC DEBT	-	5,973,813
87,605	13	BUREAU OF STATISTICS	-	87,605
539,877	15	NAURU REVENUE OFFICE	-	539,877
41,012,967	16	FINANCE - OTHER PAYMENTS	-	41,012,967
679,593	21	CIE (Commerce, Industry & Environment)	25,000	704,593
1,410,317	31	FISHERIES	-	1,410,317
2,406,931	41	POLICE	-	2,406,931
4,243,617	43	JUSTICE - SECRETARIAT	-	4,243,617
1,523,832	44	JUDICIARY	-	1,523,832
812,167	45	BORDER CONTROL	-	812,167
449,993	46	CORRECTIONAL SERVICES	-	449,993
8,656,610	51	EDUCATION	-	8,656,610
106,216	52	YOUTH AFFAIRS	-	106,216
9,087,642	61	HEALTH	-	9,087,642
286,332	62	SPORTS	-	286,332
743,460	71	FOREIGN AFFAIRS - SECRETARIAT	-	743,460
710,132	72	FOREIGN AFFAIRS - BRISBANE	-	710,132
442,613	73	FOREIGN AFFAIRS - SUVA	-	442,613
1,338,269	74	FOREIGN AFFAIRS - NEW YORK	-	1,338,269
288,411	75	FOREIGN AFFAIRS - TAIWAN	-	288,411
1,752,131	81	HOME AFFAIRS	-	1,752,131
95,825	82	WOMEN'S AFFAIRS	-	95,825
383,053	83	MEDIA BUREAU	-	383,053
6,447,867	84	LANDS & SURVEY	-	6,447,867
307,916	85	LANDS COMMITTEE	-	307,916
166,584	86	LAND MANAGEMENT	-	166,584
83,719	91	TRANSPORT - SECRETARIAT	-	83,719
1,302,020	92	LANDS TRANSPORT	-	1,302,020
2,877,114	93	MARITIME TRANSPORT	-	2,877,114
1,519,482	94	DCA (Department of Civil Aviation)	-	1,519,482
1,065,075	95	ICT	-	1,065,075
449,793	96	FIRE & RESCUE	-	449,793
113,629,919		TREASURY EXPENSE TOTAL:	1,265,000	114,894,919