



REPUBLIC OF NAURU

2016-17 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 2016-17

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Conventions used in this document.

- All amounts are expressed in Australian dollars unless otherwise stated.
- Due to rounding there may be some minor discrepancies in the totals shown in columns in tables
- Exchange rate conversions is around AUD1=USD 0.71 unless otherwise stated.

## PART 1: FISCAL STRATEGY AND BUDGET PRIORITIES

### BUDGET CONTEXT AND STRATEGY

Growth in the Nauruan economy continues to moderate and in the current year is expected to be around 2.5%<sup>1</sup>. Estimates of GDP growth for next year are currently unavailable as the effect of refugees resettled into the economy has not been factored into current estimates. Continuing problems with the operation of the port has effected both the export of phosphate and the importation of food and construction materials. Construction of refugee-related buildings such as the hospital, prison and community centre is on-going and adding to economic activity.

For the current financial year forecast Treasury revenue is estimated to be around \$128.4 mil while expenditure is estimated to be \$134.6m. Therefore, based on the forecast estimates of revenue and expenditure, the budget deficit is expected to be around the \$6.2m. However, subject to the level of receipts that Government is expecting to receive before end of year and the rate of department spending, the likely deficit of \$6.2m will most likely be at a much reduced amount.

This 2016/17 budget was prepared within a macro-economic framework covering the period to 2018/2019. Treasury commenced the budget process by preparing a Medium Term Fiscal Framework (MTFF) on which resource ceilings were recommended for departments within the aggregate resource envelope. These recommendations were used in the assessment of departmental budget bids.

The Government's revenue remains highly dependent on the continued operation of the Refugee Processing Centre (RPC) at around at least the existing levels. The forward estimates assume that revenues will remain at current levels. The increases to be in the area of Business tax and duty increases. Fisheries revenue has seen spectacular growth and this is expected to moderate.

With respect to expenditures Treasury is recommending a period of wage restraint in the Public service following the recent pay increases. Expenditures on Health and Education are forecast to grow at the rate of inflation and economic growth. The expenditure estimates also provide for Nauru Intergenerational Trust Fund contributions as required under the MoU. Inflation during 2015/16 was 8.6%, slightly higher than the 7.0% estimate made when setting the budget.

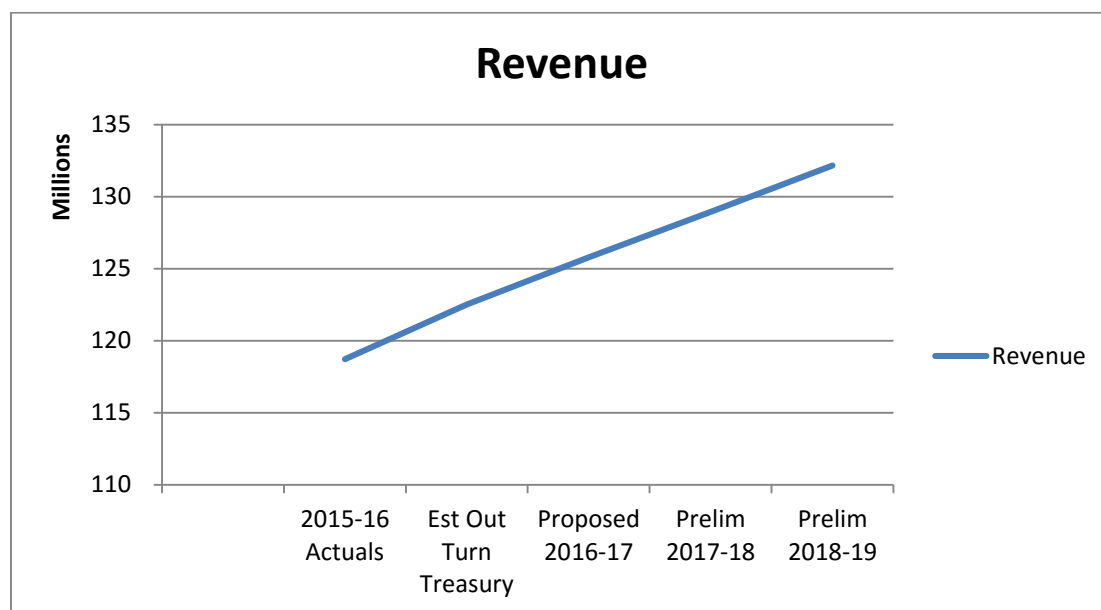
The 2016/17 budget is slightly expansionary increasing expenditure by 1.2% in real terms from the original 2015/16 budget. Treasury Revenue estimates for the year are \$130.9 mil. Expenditure is expected to be \$130.5 mil resulting in a small surplus of \$0.37 mil.

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<sup>1</sup> IMF forecast of May 2016

**Table 1 Revenue Estimates 2015-16 to 2018-19<sup>2</sup>**

	<b>Est 2015-16 Revenue</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
TREASURY REVENUE TOTAL:	128,456,831	130,951,395	127,400,000	129,400,000
DEVELOPMENT FUND TOTAL	14,617,235	17,164,048		
<b>TOTAL REVENUES</b>	<b>143,074,066</b>	<b>148,115,443</b>		



**Figure 1 Revenue Flows 2015-16 to 2018-19**

Source: Treasury Estimates: FMIS.

RPC related revenues continue to be the largest source of Government revenue and have performed strongly during the 2015/16 year. Apart from some increases in reimbursable costs of RPC related land rental there is no expected growth in these revenues over the next twelve months. Similarly, fisheries revenues have also grown during the past year but this growth is expected to moderate during 2016/17.

Phosphate production and exports are again below budgeted expectations this year and proposed productivity increases from new mining equipment and techniques have not eventuated. The Government again is not expecting any direct revenue contribution from phosphate production in 2016/17.

The Government's is continuing its strategy of fiscal consolidation and this budget is built around the theme of:

*"Sustainability for the Future".*

<sup>2</sup> Based on Nauru FMM v2.5

This budget maintains the Government's commitment to providing for future generations and includes a further \$10.4 mil contribution to the Nauru Trust Fund bringing total contributions to the fund to approximately \$50 mil by the end of next year. It contains real investment in the island's education system and infrastructure. Further to this the budget continues to fund the Nauru Community Housing scheme.

To accomplish this several structural changes have been included in this budget. During the current year the Government decided to bring together all the revenue and expenditure related to refugee and asylum seeker requirements into a single department. It has facilitated this through the creation of the Department of Multicultural Affairs. In the 2016/17 budget this consolidation has continued with all the revenues associated with refugee and asylum seeker visas along with reimbursable costs associated with land rentals and refugee support contained within this new budget head. This is now the highest source of revenue for the Government and the consolidation of these revenues and expenses under the responsibility of this department is seen as a mechanism to ensure these revenue streams are collected.

Likewise, the Government's decision to create an Electoral Commission has been reflected in the structure of the budget. The recently created Commission has been created with its own expenditure budget in 2016/17.

In the area of transport, the responsibility for collecting revenues associated with air and land transport have been transferred to the Transport Secretariat. This is to ensure that the collection of these revenues is more closely monitored during 2016/17.

In forming these budgets departments have prepared Annual Operating Plans (AOPs). These documents provide the linkage between Government policy, plans and budgets and improve departmental budget execution. This budget therefore reflects several policy initiatives. The Government is implementing a policy of out-sourcing services where possible. This has been reflected in increased central provisioning under the budget of the Chief Secretariat for the outsourcing of services such as catering, cleaning and security services required for Government operations.

The Government's policy of increasing its revenue base and bringing local taxing into line with international best practice is also reflected in several new revenue measures.

The 2016/17 financial year will see the first year operation of the new Business profits tax. This will apply to all eligible businesses from 1 July 2016 and in its first year of operation is expected to raise \$2.0 mil in revenue. The tax will be implemented by the Nauru Revenue Office and additional staff have been funded to ensure its smooth implementation.

Several changes to Customs duty are also included in the 2016/17 revenue estimates. The duty applied to the importation of vehicles will increase from a current rate of between 8-20% to a new rate of between 10-75%. The new tariff applies higher rates of duty on older less efficient vehicles that are imported and reinforces Government policy to reduce the age of vehicles on Nauruan roads. It is expected that this new tariff arrangement will increase revenue by \$1.5 mil. Duty on alcohol will also change from a flat rate to a rate based on the alcohol content of the product. This budget includes an additional \$0.5 mil in revenue derived from applying the higher duty and is

consistent with measures to reduce consumption of high alcoholic content products in the community. The duty on cigarettes will also increase by 5% in these budget measures.

In addition to the structural expenditure changes described above the Government has provided increases to all Government expenditure slightly greater than inflation in this budget.

Education is a major area of additional expenditure in this budget. It has received an additional \$1.96 mil in the expenditure estimates to provide for the full year costs of the Governments' NEAT scheme to improve school attendance. This funding will ensure that the scheme is fully-funded to meet the estimated increase in school attendance. In addition to this the Government is providing a further \$1.2 mil to rebuild school toilet facilities in all the schools on the island. The Government has also provided a further \$1.0 mil in the 2016-17 budget towards the construction of the Learning Village and agreed to a further \$0.5mil in the 2017-18 budget to ensure its completion.

Improvement to the island's power generation capabilities has been ensured by this budget providing an additional \$3.0 mil to the Nauru Utilities Corporation in the form of an interest free loan to cover the Nauru contribution to two new 2.8 MW generators being purchased with the help of ADB, EU and Australian DFAT financing.

Similarly, the Governments' commitment to be a forerunner in the on-going debate surrounding climate change and its impact in the Pacific has been supported in this budget. The department of CIE has received an additional \$0.5 mil. These funds will enable it to purchase new equipment and to attend the meetings surrounding this important issue on behalf of Nauru.

## BUDGET AGGREGATES

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

Whole of Government Summary		2015-16 Revised Budget	2016-17 Proposed Budget
Treasury Revenue Total		128,456,585	130,951,395
Treasury Expenditure Total		134,653,779	130,580,717
Net Surplus/(Deficit)		(6,196,194)	370,678

Account Group No.	Account Group Description	2015-16 Revised Budget	2016-17 Proposed Budget
005	Fishing Licenses	35,100,265	33,763,341
010	Customs Duties	13,391,910	19,961,041
015	Fuel Sales	764,365	-
020	Ronphos Royalties	3,972,109	-
025	Ronphos/Nauru Airline Dividends	-	1,100,000
030	Civil Aviation Revenue	3,258,519	3,257,669
035	Port Fees	1,229,732	1,229,732
040	Warehouse Sales	34,602	270,000
045	Telecom Tax & Dividends	840,000	1,831,654

052	Taxation Revenue	12,824,793	13,800,000
053	DJBC Operation	9,166,300	12,520,000
055	Other Income	14,941,616	7,483,624
056	Visa Revenues	28,643,160	29,564,680
057	Income from Other SOEs	950,000	1,881,654
060	General Budget Support	3,339,214	4,288,000
195	Development Receipt	-	-
<b>TREASURY REVENUE TOTAL:</b>		<b>128,456,585</b>	<b>130,951,395</b>

<i>Account Group No.</i>	<i>Account Group Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
105	Salary - Local	17,484,472	18,088,931
106	Staff Costs - Expatriate	17,535,702	19,036,220
110	Staff Training	931,600	1,117,785
120	Business Travel	5,373,245	5,521,161
135	Printing & Stationery	388,850	307,647
140	Office & House Rentals	4,004,924	5,133,288
141	Land Lease	6,698,561	8,698,561
145	Plants & Equipment (Including R&M)	4,593,120	4,253,336
146	Special Projects	16,555,220	13,295,483
147	Warehouse Procurement	100,000	210,800
150	Fuel	1,643,740	1,873,930
155	Electricity Expenses	2,117,557	2,377,083
156	Telephone / Internet	995,959	1,385,113
157	Membership Fees	1,008,884	975,652
160	Social Welfare	3,251,194	3,012,104
161	Scholarships	994,791	1,143,800
165	Overseas Medical Expenses	7,667,000	3,000,000
170	Public Debts	2,400,930	-
171	Subsidies & Donations	10,992,650	6,220,174
175	Miscellaneous Expenses	29,915,366	34,929,649
<b>TREASURY EXPENSE TOTAL:</b>		<b>134,653,779</b>	<b>130,580,717</b>

Consistent with future sustainability the 2016/17 budget provides for savings through contribution to the Nauru Trust Fund and essential investment in social, environmental and infrastructure areas.

## Part 2 Revenues

**Table 3 Significant Domestic Revenues by Account Group**

<i>Account Group No.</i>	<i>Account Group Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
005	Fishing Licenses	35,100,265	33,763,341
010	Customs Duties	13,391,910	19,961,041
015	Fuel Sales	764,365	-
020	Ronphos Royalties	3,972,109	-
025	Ronphos Dividends	-	1,100,000
030	Civil Aviation Revenue	3,258,519	3,257,669
035	Port Fees	1,229,732	1,229,732
040	Warehouse Sales	34,602	270,000
045	Telecom Tax & Dividends	840,000	1,831,654
052	Taxation Revenue	12,824,793	13,800,000
053	DJBC Operation	9,166,300	12,520,000
055	Other Income	14,941,616	7,483,624
056	Visa Revenues	28,643,160	29,564,680
057	Income from Other SOEs	950,000	1,881,654
060	General Budget Support	3,339,214	4,288,000
195	Development Receipt	-	-
<b>TREASURY REVENUE TOTAL:</b>		<b>128,456,585</b>	<b>130,951,395</b>

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

**Table 4 Development Fund 2016/17 Projections by Donor**

#	Development Partners	In-Kind (\$) 16-17	Carry Over Funds 15-16	New Funds 16-17 Projections	Total Development Fund Projections
	Asia Development Bank (ADB)	12,102,028	-	-	
1	Australia (AUS-DFAT)	13,230,000	2,644,077	8,010,000	10,654,077
6	European Union (EU)		-	622,499	622,499
5	India	-	-	-	-
4	Japan	3,000,000	124,103	200,000	324,103
3	New Zealand	877,104	-	690,220	690,220
2	Republic of China Taiwan	6,615,527	-	5,603,987	5,603,987
	United Arab Emirates (UAE)	-	-	-	-
8	United Nations	487,728	158,316	2,037,341	2,195,657
	United States of America	-	-	-	-
7	Other Development Partners	-	-	-	-
	<b>Total</b>	<b>36,311,389</b>	<b>2,926,497</b>	<b>17,164,048</b>	<b>20,090,545</b>
*Data was compiled using FMIS and consultations with Government Department and Donor					
*Total Development Fund Projections consists of Carry over funds FY14-15 and New Funds Projections FY15-16					



## Description of Significant Revenue Measures.

### MULTICULTURAL AFFAIRS

*Impact on budget balance (\$)*

	2016-17
Asylum Seeker Visa Fees	10,664,680
Resettlement Visa Fees	16,300,000
Miscellaneous Revenue	3,168,389
Operations	5,700,000
Reimbursable Costs	6,820,000
<b>Visas- Total</b>	<b>42,653,069</b>

Revenues from refugee's visa's resettled into the community have outperformed original expectations and are a result of the handing down of many status determinations during the year. The Miscellaneous revenue figure represents the funds reimbursed associated with the Government paying RPC related land rentals. It includes a provision for an additional \$2.0 mil in new land that has recently been leased. The Operations associated revenue covers the cost of providing for refugee support in the community. Reimbursable costs revenue are funds to cover costs such as roadworks to the RPC centres. \$6.0 mil of the 2016/17 reimbursable cost revenue represents reimbursement for the provision of local security services at the three RPC sites that was not paid in the 2015/16 year.

### FISHERIES REVENUES

*Impact on budget balance (\$)*

	2016-17
Purse Seine revenue -Licensing	953,882
Purse Seine revenue -Fishing Days	32,631,048
<b>Purse Seine revenue total</b>	<b>33,584,930</b>

The value of auctioned fishing days has continued to be above initial estimates during the year. It is expected that with additional days' available revenues will again increase slightly.

### CUSTOMS DUTIES

*Impact on budget balance (\$)*

	2016-17
Customs and Excise Duty - Tobacco	4,692,109
Customs and Excise Duty - Alcohol	3,128,270

Customs and Excise Duty - Sugar	581,209
Customs and Excise - Machinery/Vehicle/Equip.	1,083,596
Customs and Excise Duty - Other	2,616,410
Customs and Excise Duty - Petrol Sales	2,622,088
Customs and Excise Duty - Diesel Sales	4,995,540
Customs and Excise Duty - JetA1	241,817
<b>Customs Duty Total</b>	<b>19,961,039</b>

Changes in tariffs associated with the importation of vehicles, tobacco and adjusting alcohol tariffs according to the alcohol content of the beverages are forecast to increase duty revenue in the next financial year. Total Customs duties are expected to be approximately \$20 mil with the changes.

## INCOME AND BUSINESS TAXES

### *Impact on budget balance (\$)*

	2016-17
Employment / Services Tax	11,800,000
Business Profit Tax –(new)	2,000,000
<b>Income tax- Total</b>	<b>13,800,000</b>

Employment levels associated with the operation of the RPC have remained fairly consistent throughout 2015/16 and it is expected that revenue next year will be similar to forecasts for this year (\$11.8 mil). The introduction of the new Business Profit Tax will commence from July 1<sup>st</sup> and this is expected to collect a further \$2.0 mil during the year.

## PART 3 – EXPENSES

### 2016-17 EXPENSES AGGREGATES

Aggregate expenditure in 2016/17 is expected to be less than the revised budget for the current year. One off payments in 2015/16 associated with Moorings replacement and the provision of Security Services to the RPC increased expenditures over initial budget expectations.

The Government will provide a subsidy to NUC for the provision of fuel for power generation of \$5.2 mil in the 2016/17 financial year.

## Significant Expense Measures

Table 5 Significant Expense Measures 2016-17

Expenditure Item	Amount
Nauru Trust Fund	10,400,000
Nauru Community Housing Scheme	8,250,000
Nauru Education Assistance Scheme (NEAT)	2,124,825
School Toilet Rebuilding	1,196,000
NUC Generators	3,000,000
<b>Total</b>	<b>24,970,825</b>

## Description of Significant Expense Measures

### NAURU TRUST FUND

*Impact on budget balance (\$)*

	2016-17
Nauru Trust Fund	10,400,000
<b>Total cost</b>	<b>10,400,000</b>

The Government in the 2016/17 has maintained its required contribution to the Nauru Trust Fund. The Fund is established and being managed by Mercer Investments. It is estimated that by the end of 2017 it will hold contributions approaching \$50 mil.

### NAURU COMMUNITY HOUSING SCHEME

*Impact on budget balance (\$)*

	2016-17
Nauru Community Housing Scheme	8,250,000
<b>Total cost</b>	<b>8,250,000</b>

The Community Housing Scheme has been very successful in 2015/16 in providing funds to rebuild Nauruan housing around the island. The Government has decided to extend the scheme into 2016/17 with the provision of a further \$8.25 mil during the year.

### EDUCATION

*Impact on budget balance (\$)*

	2016-17
Nauru Education Assistance Scheme (NEAT)	1,960,825
School Toilet Rebuilding	1,196,000

Learning Village	1,000,000
<b>Total cost</b>	<b>4,156,825</b>

In this financial year full-year funding of the new NEAT scheme has been provided to reduce school truancy. In addition, the Government has recognised that hygiene facilities at the island's school need urgent attention. Funds have been provided for rebuilding toilets at all of the island's schools. In the area of Vocational Training the Government is keen to see the completion of Phase 2 of the Learning Village project and \$1.0 mil is provided for this purpose in 2016/17.

#### NUC Generators

##### *Impact on budget balance (\$)*

	2016-17
NUC Generators	3,000,000
<b>Total cost</b>	<b>3,000,000</b>

The Government has provided a \$3.0 mil interest free loan to NUC to cover the Governments required contribution for the purchase of two new 3MW generators that have been jointly funded by ADB, EU and Australian Aid. These are expected to be commissioned during the financial year.

## **PART 4: THE ESTIMATES OF REVENUE AND EXPENDITURE**

**2016-17**

**Article 59(4)**

**Table 6 Domestic Revenue by Head**

<i>Dept No.</i>	<i>Dept Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
03	Chief Secretariat	25,700	127,350
04	Post and Philately	5,420	6,200
07	GON Warehouse	34,602	270,000
11	Finance Secretariat	6,111,000	280,000
15	Nauru Revenue Office	13,287,293	14,267,100
16	Finance - Other Payments	14,113,762	9,888,000
17	Nauru Customs Office (NCO)	13,391,910	19,971,885
21	CIE	845	16,000
31	Fisheries	35,222,079	33,780,181
41	Police	12,375	40,000
42	Department of Multicultural Affairs	-	42,653,069
43	Justice - Secretariat	9,006,686	134,000
44	Judiciary	12,000	15,000
45	Border Control	28,985,817	2,960,000
51	Education	5,800	2,000
61	Health	98,200	35,200
62	Sports	2,500	1,000
83	Media Bureau	40,000	40,000
84	Lands & Survey	2,175,890	8,000
85	Lands Committee	2,405	2,405
91	Department of Transport	250	3,257,319
92	Lands Transport	20,000	-
93	Maritime Transport	1,229,732	1,252,532
94	DCA	3,272,319	-
95	ICT	1,400,000	1,944,154
99	Balance Sheet	-	-
<b>TREASURY REVENUE</b>			
<b>TOTAL:</b>		<b>128,456,585</b>	<b>130,951,395</b>

**Table 7 Domestic Revenue by Natural Account**

<i><b>Natural Account</b></i>	<i><b>Account Description</b></i>	<i><b>2015-16 Revised Budget</b></i>	<i><b>2016-17 Proposed Budget</b></i>
1010	Income from Investments & Dividends-Ronphos	-	100,000
1015	Income from Investments & Dividends-Others	950,000	1,881,654
1035	Royalties from RONPHOS	3,972,109	-
1055	Support Vessel Charges	97,870	176,411
1071	Purse Seine Revenue - Licensing	1,091,229	953,882
1072	Purse Seine Revenue - Fishing Days	33,889,527	32,631,048
1105	Fisheries Project Development Funds	8,821	-
1120	License Admin Fees (bilateral)	12,818	2,000
1140	Customs and Excise Duty - Tobacco	1,539,946	4,692,109
1145	Customs and Excise Duty - Alcohol	142,951	3,128,270
1150	Customs and Excise Duty - Sugar	141,158	581,209
1155	Customs and Excise - Machinery/Vehicle/Equip.	801,030	1,083,596
1160	Customs and Excise Duty - Other	3,375,982	2,616,410
1165	Customs and Excise Duty - Petrol Sales	2,681,369	2,622,088
1170	Customs and Excise Duty - Diesel Sales	4,623,434	4,995,540
1175	Customs and Excise Duty - JetA1	86,040	241,817
1180	Throughput Fees	764,365	-
1190	Telecom Tax	840,000	1,000,000
1215	Licenses-Drivers etc	29,000	20,000
1220	Corporation Fees and Licenses	13,118	2,000
1225	Licenses-Trading	117,150	175,000
1230	Liquor Licensing Board	18,000	30,000
1235	Gaming / Bingo Licenses	433,500	447,100
1260	Birth Certificate	6,000	60,000
1265	Death Certificate	200	350
1270	Marriage Certificate	500	2,000
1290	Motor Vehicle Inspection Fees	1,000	-
1295	Motor Cycle Inspection Fees	1,000	-
1300	Registration Fees-Motor Cars	-	-
1305	Registration Fees-Motorcycles	-	-
1325	Passport Fees and Photographs	243,128	155,000
1330	Visa Check up	9,000	12,000
1335	Visa Fees - RPC	10,664,680	10,664,680
1336	RPC Land Rental	-	-
1340	Police Clearance	12,375	40,000
1360	D.C.A.-Pax Levy	1,077,790	1,077,790
1365	D.C.A.-Departure Taxes	517,240	517,240
1370	D.C.A.-Air Navigation Fees	525,824	524,824

1375	D.C.A.-Landing Fees	925,665	925,665
1380	D.C.A.-Rental Fees	211,800	211,800
1400	Port Fees	1,229,732	1,229,732
1420	Warehouse sales	34,602	270,000
1445	Diesel Sales	-	-
1475	Miscellaneous Revenue	13,659,846	8,005,778
1480	Bus Services	250	-
1485	Quarantine Fees	97,129	160,000
1490	Court Fines and Fees	12,000	15,000
1495	Service Fees	69,000	69,000
1500	Sale of Maps	500	1,000
1510	Charges for Counterparts	1,000	-
1515	Tent Hire	2,500	1,000
1520	Food Handler Check up	80,000	12,000
1525	PO Box Rentals	2,720	2,700
1530	Philatelic Bureau Sales	1,500	1,500
1535	Reimb-Accountable Allowances	25,000	-
1540	Advertising Revenue	47,000	40,000
1550	Canteen Fees	500	1,000
1555	Spectacles,Drugs etc	5,000	5,000
1560	International Settlement-Comms Traffic	1,200	2,000
1565	Medical Services	2,700	6,200
1570	Domain .nr Revenue	50,000	50,000
1575	Visa Fees (Other Business)	1,090,480	2,600,000
1577	DJBC - Operations	4,872,102	5,700,000
1578	DJBC - Reimbursable Costs	4,294,198	6,820,000
1580	Visa Fees - RPC Resettlement	16,888,000	16,300,000
1585	BON Liquidation - Income	-	-
1590	Employment/Non-resident Withholding Tax	12,824,793	11,800,000
1591	Business Profit Tax	-	2,000,000
1660	General Budget Support	3,339,214	4,288,000
TREASURY REVENUE TOTAL:		128,456,585	130,951,395



**Table 8 Domestic Expenses by Head**

<i>Dept No.</i>	<i>Dept Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
01	Presidency and State House (including GIO)	1,619,775	1,349,612
02	Ministerial	11,768,980	10,979,986
03	Chief Secretariat	10,819,439	11,968,898
04	Post and Philately	164,819	137,538
05	Audit	349,382	369,854
06	Parliament	1,249,369	1,334,224
07	GON Warehouse	288,787	450,143
08	National Emergency Services	980,096	1,501,523
09	Electoral Commission	-	280,956
11	Finance Secretariat	4,366,389	1,943,199
12	Finance -Public Debt	2,690,210	-
13	Bureau of Statistics	90,348	130,629
15	Nauru Revenue Office	271,355	365,843
16	Finance - Other Payments	36,953,865	31,720,104
17	Nauru Customs Office (NCO)	518,762	405,000
21	CIE	424,034	965,201
31	Fisheries	1,775,742	1,883,213
41	Police	2,539,625	2,689,300
42	Department of Multicultural Affairs	863,300	10,568,284
43	Justice - Secretariat	6,391,172	3,595,618
44	Judiciary	1,030,559	1,240,528
45	Border Control	912,312	916,969
46	Correctional Services	447,506	595,833

51	Education	6,802,348	9,875,321
52	Youth Affairs	158,568	231,128
61	Health	13,630,305	12,816,175
62	Sports	368,771	274,706
71	Foreign Affairs - Secretariat	1,139,037	1,082,707
72	Foreign Affairs - Brisbane	760,678	818,458
73	Foreign Affairs - Suva	421,406	635,564
74	Foreign Affairs - New York	1,177,541	1,426,939
75	Foreign Affairs - Taiwan	383,773	345,307
81	Home Affairs	3,353,800	3,927,342
82	Women's Affairs	186,655	212,300
83	Media Bureau	436,704	439,189
84	Lands & Survey	7,224,080	4,867,199
85	Lands Committee	183,262	223,460
86	Department of Land Management	355,063	91,452
91	Transport Secretariat	86,065	2,588,655
92	Lands Transport	679,472	-
93	Maritime Transport	7,828,549	3,920,041
94	DCA	1,483,190	-
95	ICT	1,478,675	1,412,319
TREASURY EXPENSES TOTAL:		134,653,779	130,580,717

**Table 9 Domestic Expenses by Natural Account**

<i><b>Natural Account</b></i>	<i><b>Account Description</b></i>	<i><b>2015-16 Revised Budget</b></i>	<i><b>2016-17 Proposed Budget</b></i>
2005	Salaries & Allowances - (MP's)	735,981	918,859
2010	HE Salary & Allowances	100,911	100,032
2015	Salary - Local	13,934,426	15,315,954
2020	Salary Expatriate	5,174,537	8,085,323
2025	Allowances - Staff Contract	1,351,774	1,339,831
2026	Directors Fees	-	84,788
2030	Salaries Other contracts - Expatriate	9,198,720	7,664,443
2035	Overtime - local	441,380	464,255
2040	Staff Training	931,600	1,117,785
2045	Recruitment	2,900	90,000
2050	Uniforms & Protective Clothing	181,552	283,829
2055	Consultants fees	4,082,445	3,286,454
2060	Legal Fees - External	401,855	1,123,000
2070	Travel - Staff	826,166	751,596
2075	Travel - Business	4,547,079	4,769,565
2080	Travel - Accountable Allowances	25,000	-
2100	Entertainment	386,714	472,920
2105	Official Celebrations	358,386	322,341
2110	Protocol	55,000	62,500
2130	Printing & Stationery	645,075	582,314
2132	TVET Supplies	119,354	72,769
2135	Stores	269,496	234,878
2155	House Rental	3,518,689	4,595,271
2156	Accommodation-Appeal (Counsel and Lawyers)	5,720	-

2160	Land Rental	6,698,561	8,698,561
2165	Office Rental	480,515	538,017
2185	R&M - Buildings	1,124,438	1,392,572
2190	R&M - Office Equipment	39,537	203,610
2191	R&M Medical Equipment	-	197,200
2195	R&M - Office Premises	66,428	178,538
2200	R&M - Motor Vehicles	234,376	379,606
2205	R&M - Plant	473,045	432,165
2210	R&M - Aerodrome	70,000	97,600
2215	R&M - Nauruan House	85,000	-
2220	Nauru Community Housing	8,250,000	8,330,000
2225	Agricultural Supplies	-	26,600
2235	Special Projects	16,455,220	13,245,483
2255	Warehouse Procurement	100,000	210,800
2275	Purchase of Petrol	536,646	940,323
2280	Purchase of Diesel	807,514	919,905
2290	Purchase of Fuel - Other	299,580	13,702
2315	Electricity	2,117,557	2,377,083
2330	Telephone / Internet	995,959	1,385,113
2350	Freight	265,700	308,700
2370	Membership Fees & Subscriptions	1,008,884	975,652
2372	Nauru Radio Supplies	-	12,700
2373	Media TV Supplies	-	5,068
2375	ICT Supplies	-	15,885
2390	Social Welfare - Birth Claims	37,500	37,000
2395	Social Welfare - Death Claims	200,000	180,000
2400	Social Services - Aged Pensions	1,904,500	1,745,750

2405	Social Services - Super Contributors	90,654	90,654
2410	Social Services - Super Ex MP's	85,340	97,500
2420	Social Services - Disability Payments	933,200	861,200
2440	Scholarships - School & Trade	994,791	1,143,800
2460	Medical Expenses	14,854	21,473
2461	Primary Health Care Services	-	131,049
2462	NCD Control & Health Promotion	-	77,200
2463	Environmental Health and Food safety	-	103,499
2464	Management Monitoring & Evaluation	-	19,100
2465	Health & Hygiene Projects	122,000	-
2467	Drugs and Medicines	-	704,000
2468	Dental Supplies	-	64,000
2469	Dialysis Supplies	-	240,000
2470	Drugs, Dressings & Dental	1,000,000	-
2471	Medical Consumable	-	360,000
2472	Laboratory supplies	-	280,000
2473	Radiology Supplies	-	32,800
2474	Clinical Education Supplies	-	76,000
2475	Overseas Medical Treatment	7,667,000	3,000,000
2480	Medical Equipmenrt	-	689,782
2495	Plant & Equipment Purchases	3,995,538	3,617,561
2515	Debt Repayments - Consultants' Fees	2,400,930	-
2560	Educational Expenses - Special	12,218	23,323
2565	Insurance	209,131	241,383
2570	Bank Charges	27,515	28,600
2575	Local Transport	585,780	335,850
2580	Public Works	1,264,900	1,206,400

2585	Rations	291,325	125,785
2590	Correctional Services Supplies	8,200	10,450
2595	Carriage of Mail	2,141	7,000
2600	Postage	12,959	26,762
2605	Library/Periodicals	1,750	5,000
2610	Survey Supplies	2,000	3,485
2615	Other Subsidies & Donations	10,992,650	6,220,174
2620	Lease & Charter Payments	166,160	56,653
2625	Family Court Expenses	7,200	16,800
2630	Safe House	9,693	21,094
2650	Trust Fund	10,400,000	10,400,000
2651	GON Contributions	-	4,050,000
2675	Royalties Payments (Fund 2 & 4)	3,154,117	-
2680	BON Liquidation- Payment	-	1,000,000
2685	Support for Banking Services	100,000	50,000
2690	Foreign exchange gains/losses	56,000	56,000
2999	Contingency fund	500,000	500,000
TREASURY EXPENSE TOTAL:		134,653,779	130,580,717

**Table 10 Presidency and State House (01)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2010	HE Salary & Allowances	100,911	100,032
2015	Salary - Local	135,146	153,065
2075	Travel - Business	864,000	864,815
2100	Entertainment	10,000	10,000
2105	Official Celebrations	311,000	176,500
2130	Printing & Stationery	3,570	5,850
2135	Stores	3,000	6,410
2330	Telephone / Internet	5,380	14,640
2495	Plant & Equipment Purchases	186,768	18,300
Total Expense		1,619,775	1,349,612

**Table 11 Ministerial (02)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2005	Salaries & Allowances - (MP's)	429,051	417,203
2015	Salary - Local	199,895	233,654
2020	Salary Expatriate	90,000	100,000
2055	Consultants fees	260,000	260,000
2070	Travel - Staff	36,000	40,365
2075	Travel - Business	850,000	880,000
2100	Entertainment	115,000	100,000
2130	Printing & Stationery	7,039	10,639
2135	Stores	7,100	5,135
2185	R&M - Buildings	543,500	320,000
2190	R&M - Office Equipment	3,000	4,500
2205	R&M - Plant	15,000	38,500
2220	Nauru Community Housing	8,250,000	8,250,000
2235	Special Projects	837,000	230,000
2330	Telephone / Internet	46,640	36,480
2495	Plant & Equipment Purchases	79,755	53,510
Total Expense		11,768,980	10,979,986



**Table 12 Chief Secretariat (03)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1230	Liquor Licensing Board	18,000	30,000
1260	Birth Certificate	6,000	60,000
1265	Death Certificate	200	350
1270	Marriage Certificate	500	2,000
1475	Miscellaneous Revenue	1,000	35,000
Total Revenue		25,700	127,350
<b>Expense by Natural Account</b>			
2015	Salary - Local	853,634	695,923
2020	Salary Expatriate	-	258,000
2025	Allowances - Staff Contract	-	-
2030	Salaries Other contracts - Expatriate	1,679,338	1,982,434
2040	Staff Training	390,913	333,143
2045	Recruitment	-	75,000
2050	Uniforms & Protective Clothing	2,500	2,500
2055	Consultants fees	-	83,000
2070	Travel - Staff	-	12,180
2075	Travel - Business	40,946	94,430
2100	Entertainment	2,500	7,650
2105	Official Celebrations	-	9,550
2130	Printing & Stationery	21,000	29,551
2135	Stores	9,588	9,191
2155	House Rental	3,362,822	4,100,952
2185	R&M - Buildings	60,000	380,000

2190	R&M - Office Equipment	4,000	13,892
2200	R&M - Motor Vehicles	-	6,000
2205	R&M - Plant	80,600	127,400
2235	Special Projects	1,795,438	570,000
2275	Purchase of Petrol	473,875	827,789
2280	Purchase of Diesel	796,496	902,696
2315	Electricity	967,223	830,137
2330	Telephone / Internet	1,440	2,880
2370	Membership Fees & Subscriptions	-	-
2440	Scholarships - School & Trade	-	320,000
2495	Plant & Equipment Purchases	258,485	2,400
2575	Local Transport	-	274,800
2580	Public Works	17,400	17,400
2595	Carriage of Mail	141	-
2600	Postage	1,100	-
Total Expense		10,819,439	11,968,898

**Table 13 Post and Philately (04)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1525	PO Box Rentals	2,720	2,700
1530	Philatelic Bureau Sales	1,500	1,500
1560	International Settlement-Comms Traffic	1,200	2,000
Total Revenue		5,420	6,200
<b>Expense by Natural Account</b>			
2015	Salary - Local	112,767	76,404
2040	Staff Training	4,551	9,000
2050	Uniforms & Protective Clothing	450	500
2055	Consultants fees	-	5,000
2105	Official Celebrations	-	500
2130	Printing & Stationery	1,003	2,990
2135	Stores	2,000	569
2165	Office Rental	30,864	20,575
2200	R&M - Motor Vehicles	-	3,000
2315	Electricity	11,184	12,000
2595	Carriage of Mail	2,000	7,000
Total Expense		164,819	137,538

**Table 14 Audit (05)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2015	Salary - Local	123,581	114,913
2020	Salary Expatriate	80,000	101,000
2040	Staff Training	2,600	2,500
2050	Uniforms & Protective Clothing	-	1,300
2070	Travel - Staff	25,020	25,020
2075	Travel - Business	81,794	81,389
2100	Entertainment	500	1,000
2130	Printing & Stationery	1,000	2,000
2135	Stores	500	1,020
2165	Office Rental	22,567	25,792
2185	R&M - Buildings	650	1,200
2200	R&M - Motor Vehicles	800	1,200
2205	R&M - Plant	700	-
2315	Electricity	6,600	8,400
2330	Telephone / Internet	1,440	1,440
2370	Membership Fees & Subscriptions	780	880
2495	Plant & Equipment Purchases	500	800
2600	Postage	100	-
2605	Library/Periodicals	250	-
Total Expense		349,382	369,854

**Table 15 Parliament (06)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2005	Salaries & Allowances - (MP's)	306,931	501,656
2015	Salary - Local	308,915	288,858
2020	Salary Expatriate	130,000	116,532
2040	Staff Training	5,000	500
2070	Travel - Staff	10,500	10,500
2075	Travel - Business	207,995	269,068
2100	Entertainment	26,000	20,000
2105	Official Celebrations	-	-
2130	Printing & Stationery	5,500	2,000
2135	Stores	5,000	2,000
2185	R&M - Buildings	10,000	18,700
2190	R&M - Office Equipment	-	5,250
2200	R&M - Motor Vehicles	20,000	17,500
2205	R&M - Plant	4,000	-
2235	Special Projects	155,540	24,000
2330	Telephone / Internet	3,660	3,660
2370	Membership Fees & Subscriptions	45,000	45,000
2495	Plant & Equipment Purchases	17,028	8,500
2585	Rations	1,200	-
2605	Library/Periodicals	500	500

Total Expense		1,249,369	1,334,224
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Table 16 GoN Warehouse (07)

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1420	Warehouse sales	34,602	270,000
Total Revenue		34,602	270,000
<b>Expense by Natural Account</b>			
2015	Salary - Local	111,587	106,077
2040	Staff Training	-	16,000
2050	Uniforms & Protective Clothing	1,200	1,656
2055	Consultants fees	-	15,200
2070	Travel - Staff	9,000	-
2075	Travel - Business	-	27,500
2100	Entertainment	-	1,500
2130	Printing & Stationery	8,500	700
2135	Stores	2,500	2,500
2185	R&M - Buildings	-	13,000
2190	R&M - Office Equipment	-	2,500
2195	R&M - Office Premises	45,000	-
2200	R&M - Motor Vehicles	-	7,700
2205	R&M - Plant	10,000	3,570
2255	Warehouse Procurement	100,000	210,800
2330	Telephone / Internet	1,000	1,440
2495	Plant & Equipment Purchases	-	40,000
Total Expense		288,787	450,143

**Table 17 Nauru Emergency Services (NES) (08)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2015	Salary - Local	596,032	749,001
2035	Overtime - local	10,000	50,000
2040	Staff Training	55,000	26,600
2050	Uniforms & Protective Clothing	944	39,070
2055	Consultants fees	71,516	80,500
2075	Travel - Business	-	95,630
2100	Entertainment	-	12,050
2105	Official Celebrations	-	7,250
2130	Printing & Stationery	1,785	4,400
2135	Stores	3,270	26,322
2185	R&M - Buildings	30,000	18,300
2190	R&M - Office Equipment	-	4,200
2200	R&M - Motor Vehicles	-	48,400
2205	R&M - Plant	16,376	16,970
2235	Special Projects	100,000	-
2315	Electricity	28,818	92,000
2330	Telephone / Internet	405	1,920
2495	Plant & Equipment Purchases	65,950	228,910
Total Expense		980,096	1,501,523



**Table 18 Electoral Commission (09)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2015	Salary - Local	-	139,900
2055	Consultants fees	-	8,000
2075	Travel - Business	-	8,000
2100	Entertainment	-	2,400
2130	Printing & Stationery	-	9,865
2135	Stores	-	2,051
2165	Office Rental	-	14,400
2185	R&M - Buildings	-	6,000
2190	R&M - Office Equipment	-	2,450
2200	R&M - Motor Vehicles	-	1,000
2235	Special Projects	-	50,000
2275	Purchase of Petrol	-	5,990
2330	Telephone / Internet	-	13,600
2495	Plant & Equipment Purchases	-	17,300
Total Expense		-	280,956

**Table 19 Finance Secretariat (11)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1015	Income from Investments & Dividends- Others	500,000	50,000
1420	Warehouse sales	-	-
1475	Miscellaneous Revenue	4,610,000	230,000
1510	Charges for Counterparts	1,000	-
1578	DJBC - Reimbursable Costs	1,000,000	-
Total Revenue		6,111,000	280,000
<b>Expense by Natural Account</b>			
2015	Salary - Local	376,717	289,168
2020	Salary Expatriate	361,100	470,000
2040	Staff Training	6,475	35,250
2050	Uniforms & Protective Clothing	-	11,200
2055	Consultants fees	1,112,689	605,000
2070	Travel - Staff	39,370	43,990
2075	Travel - Business	170,000	218,000
2100	Entertainment	60,500	32,500
2130	Printing & Stationery	13,000	19,786
2135	Stores	3,336	4,968
2185	R&M - Buildings	-	9,000
2190	R&M - Office Equipment	400	11,750
2200	R&M - Motor Vehicles	-	10,000
2235	Special Projects	43,000	30,000
2315	Electricity	12,000	10,800
2330	Telephone / Internet	12,480	18,480

2350	Freight	254,000	-
2370	Membership Fees & Subscriptions	365,761	56,407
2495	Plant & Equipment Purchases	81,861	6,100
2570	Bank Charges	13,200	10,800
2580	Public Works	1,000,000	-
2600	Postage	500	-
2615	Other Subsidies & Donations	340,000	-
2685	Support for Banking Services	100,000	50,000
Total Expense		4,366,389	1,943,199

**Table 20 Public Debt (12)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2290	Purchase of Fuel - Other	289,280	-
2515	Debt Repayments - Consultants' Fees	2,400,930	-
Total Expense		2,690,210	-

**Table 21 Bureau of Statistics (13)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2015	Salary - Local	58,996	67,720
2040	Staff Training	870	1,760
2075	Travel - Business	10,635	10,215
2100	Entertainment	-	600
2130	Printing & Stationery	1,179	2,555
2190	R&M - Office Equipment	300	1,100
2205	R&M - Plant	150	500
2235	Special Projects	18,218	9,109
2495	Plant & Equipment Purchases	-	37,070
Total Expense		90,348	130,629

Table 22 Nauru Revenue Office (15)

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1140	Customs and Excise Duty - Tobacco	-	-
1145	Customs and Excise Duty - Alcohol	-	-
1150	Customs and Excise Duty - Sugar	-	-
1155	Customs and Excise - Machinery/Vehicle/Equip.	-	-
1160	Customs and Excise Duty - Other	-	-
1215	Licenses-Drivers etc	29,000	20,000
1235	Gaming / Bingo Licenses	433,500	447,100
1260	Birth Certificate	-	-
1300	Registration Fees-Motor Cars	-	-
1305	Registration Fees-Motorcycles	-	-
1440	Petrol Sales	-	-
1445	Diesel Sales	-	-
1475	Miscellaneous Revenue	-	-
1510	Charges for Counterparts	-	-
1575	Visa Fees (Other Business)	-	-
1590	Employment/Non-resident Withholding Tax	12,824,793	11,800,000
1591	Business Profit Tax	-	2,000,000
Total Revenue		13,287,293	14,267,100
<b>Expense by Natural Account</b>			
2015	Salary - Local	103,364	217,766
2040	Staff Training	10,000	9,000
2050	Uniforms & Protective Clothing	1,500	2,000
2075	Travel - Business	22,221	15,000

2130	Printing & Stationery	11,550	9,700
2135	Stores	1,500	1,700
2165	Office Rental	55,700	55,587
2185	R&M - Buildings	-	1,600
2190	R&M - Office Equipment	1,000	3,700
2200	R&M - Motor Vehicles	-	950
2275	Purchase of Petrol	-	-
2315	Electricity	45,600	33,000
2330	Telephone / Internet	960	1,440
2370	Membership Fees & Subscriptions	2,000	2,000
2495	Plant & Equipment Purchases	14,760	12,400
2585	Rations	1,200	-
Total Expense		271,355	365,843

Table 23 Finance Other (16)

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1010	Income from Investments & Dividends- Ronphos	-	100,000
1015	Income from Investments & Dividends- Others	-	1,000,000
1035	Royalties from RONPHOS	3,972,109	-
1180	Throughput Fees	764,365	-
1450	Jet A1 Sales	-	-
1475	Miscellaneous Revenue	5,093,074	4,500,000
1535	Reimb-Accountable Allowances	25,000	-
1585	BON Liquidation - Income	-	-
1660	General Budget Support	3,339,214	4,288,000
Total Revenue		13,193,762	9,888,000
<b>Expense by Natural Account</b>			
2015	Salary - Local	- 387,843	-
2030	Salaries Other contracts - Expatriate	5,852,378	4,500,000
2055	Consultants fees	2,050,000	1,758,000
2075	Travel - Business	- 60,000	-
2080	Travel - Accountable Allowances	25,000	-
2350	Freight	-	300,000
2390	Social Welfare - Birth Claims	37,500	37,000
2395	Social Welfare - Death Claims	200,000	180,000
2400	Social Services - Aged Pensions	1,904,500	1,745,750
2405	Social Services - Super Contributors	90,654	90,654
2410	Social Services - Super Ex MP's	85,340	97,500
2420	Social Services - Disability Payments	933,200	861,200



2495	Plant & Equipment Purchases	770,426	-
2565	Insurance	100,000	100,000
2575	Local Transport	6,930	-
2615	Other Subsidies & Donations	10,371,663	6,100,000
2650	Trust Fund	10,400,000	10,400,000
2651	GON Contributions	-	4,050,000
2675	Royalties Payments (Fund 2 & 4)	3,154,117	-
2680	BON Liquidation- Payment	-	1,000,000
2999	Contingency fund	500,000	500,000
Total Expense		36,033,865	31,720,104

**Table 24 Nauru Customs Office (17)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1140	Customs and Excise Duty - Tobacco	1,539,946	4,692,109
1145	Customs and Excise Duty - Alcohol	142,951	3,128,270
1150	Customs and Excise Duty - Sugar	141,158	581,209
1155	Customs and Excise - Machinery/Vehicle/Equip.	801,030	1,083,596
1160	Customs and Excise Duty - Other	3,375,982	2,616,410
1165	Customs and Excise Duty - Petrol Sales	2,681,369	2,622,088
1170	Customs and Excise Duty - Diesel Sales	4,623,434	4,995,540
1175	Customs and Excise Duty - JetA1	86,040	241,817
1445	Diesel Sales	-	-
1475	Miscellaneous Revenue	-	10,844
Total Revenue		13,391,910	19,971,885
<b>Expense by Natural Account</b>			
2015	Salary - Local	272,040	220,970
2020	Salary Expatriate	-	120,000
2040	Staff Training	1,800	1,000
2050	Uniforms & Protective Clothing	3,550	2,500
2055	Consultants fees	120,000	24,000
2070	Travel - Staff	13,200	1,500
2075	Travel - Business	-	9,000
2100	Entertainment	-	1,500
2130	Printing & Stationery	3,375	4,030
2135	Stores	702	1,000
2190	R&M - Office Equipment	4,810	3,900

2200	R&M - Motor Vehicles	-	4,000
2315	Electricity	34,285	2,400
2370	Membership Fees & Subscriptions	5,000	5,000
2495	Plant & Equipment Purchases	60,000	4,200
Total Expense		518,762	405,000

Table 25 CIE (21)

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1475	Miscellaneous Revenue	845	16,000
Total Revenue		845	16,000
<b>Expense by Natural Account</b>			
2015	Salary - Local	332,964	417,643
2040	Staff Training	-	21,000
2050	Uniforms & Protective Clothing	-	3,500
2055	Consultants fees	-	40,000
2075	Travel - Business	36,320	132,200
2100	Entertainment	-	11,000
2105	Official Celebrations	-	18,205
2130	Printing & Stationery	1,000	5,740
2135	Stores	500	2,470
2185	R&M - Buildings	-	8,600
2190	R&M - Office Equipment	-	1,600
2195	R&M - Office Premises	-	850
2200	R&M - Motor Vehicles	-	6,000
2225	Agricultural Supplies	-	26,600
2235	Special Projects	30,000	14,331
2315	Electricity	-	-
2370	Membership Fees & Subscriptions	9,950	24,962
2495	Plant & Equipment Purchases	13,000	230,000
2600	Postage	300	500
Total Expense		424,034	965,201

**Table 26 Fisheries (31)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1055	Support Vessel Charges	97,870	176,411
1071	Purse Seine Revenue - Licensing	1,091,229	953,882
1072	Purse Seine Revenue - Fishing Days	33,889,527	32,631,048
1105	Fisheries Project Development Funds	8,821	-
1475	Miscellaneous Revenue	134,632	18,840
1476	Fisheries reimbursable costs	-	-
Total Revenue		35,222,079	33,780,181
<b>Expense by Natural Account</b>			
2015	Salary - Local	350,316	599,818
2020	Salary Expatriate	-	80,000
2025	Allowances - Staff Contract	50,888	296,992
2026	Directors Fees	-	49,088
2030	Salaries Other contracts - Expatriate	74,000	-
2035	Overtime - local	-	30,005
2040	Staff Training	1,260	19,060
2045	Recruitment	-	-
2050	Uniforms & Protective Clothing	600	14,733
2070	Travel - Staff	-	-
2075	Travel - Business	320,000	200,000
2100	Entertainment	2,000	25,000
2105	Official Celebrations	-	10,000
2130	Printing & Stationery	2,500	5,000
2135	Stores	2,000	2,000

2185	R&M - Buildings	5,000	5,000
2190	R&M - Office Equipment	5,000	5,000
2195	R&M - Office Premises	5,000	65,000
2200	R&M - Motor Vehicles	19,420	30,000
2205	R&M - Plant	29,000	46,484
2235	Special Projects	732,563	-
2290	Purchase of Fuel - Other	10,300	13,702
2315	Electricity	84,450	84,450
2330	Telephone / Internet	-	117,276
2370	Membership Fees & Subscriptions	76,095	149,469
2495	Plant & Equipment Purchases	2,500	20,112
2565	Insurance	2,250	-
2600	Postage	600	15,024
Total Expense		1,775,742	1,883,213

**Table 27 Police (41)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1340	Police Clearance	12,375	40,000
Total Revenue		12,375	40,000
<b>Expense by Natural Account</b>			
2015	Salary - Local	1,552,678	1,889,335
2040	Staff Training	-	19,000
2050	Uniforms & Protective Clothing	105,000	86,425
2075	Travel - Business	87,140	97,675
2100	Entertainment	34,000	26,700
2105	Official Celebrations	-	15,400
2130	Printing & Stationery	30,950	18,300
2135	Stores	5,000	18,885
2185	R&M - Buildings	-	125,400
2190	R&M - Office Equipment	-	7,000
2200	R&M - Motor Vehicles	68,500	60,200
2205	R&M - Plant	-	16,600
2235	Special Projects	5,000	25,000
2315	Electricity	148,800	148,800
2330	Telephone / Internet	-	1,080
2495	Plant & Equipment Purchases	502,557	133,500
Total Expense		2,539,625	2,689,300

**Table 28 Department of Multicultural Affairs (42)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1335	Visa Fees - RPC	-	10,664,680
1475	Miscellaneous Revenue	-	3,168,389
1577	DJBC - Operations	-	5,700,000
1578	DJBC - Reimbursable Costs	-	6,820,000
1580	Visa Fees - RPC Resettlement	-	16,300,000
Total Revenue		-	42,653,069
<b>Expense by Natural Account</b>			
2015	Salary - Local	51,400	347,691
2020	Salary Expatriate	258,600	1,610,600
2030	Salaries Other contracts - Expatriate	-	476,734
2040	Staff Training	-	71,000
2045	Recruitment	1,000	15,000
2050	Uniforms & Protective Clothing	-	5,800
2055	Consultants fees	-	40,000
2060	Legal Fees - External	74,000	120,000
2070	Travel - Staff	60,300	117,890
2075	Travel - Business	30,000	215,000
2100	Entertainment	5,000	42,000
2130	Printing & Stationery	15,000	13,590
2135	Stores	-	3,420
2155	House Rental	-	94,050
2160	Land Rental	-	4,168,389
2185	R&M - Buildings	-	40,600



2190	R&M - Office Equipment	-	13,120
2200	R&M - Motor Vehicles	-	20,000
2205	R&M - Plant	-	-
2235	Special Projects	340,000	1,687,000
2315	Electricity	-	30,000
2330	Telephone / Internet	3,000	32,280
2495	Plant & Equipment Purchases	5,000	347,320
2575	Local Transport	20,000	56,800
2580	Public Works	-	1,000,000
Total Expense		863,300	10,568,284

Table 29 Justice Secretariat (43)

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1120	License Admin Fees (bilateral)	12,818	2,000
1220	Corporation Fees and Licenses	12,818	2,000
1225	Licenses-Trading	114,750	130,000
1325	Passport Fees and Photographs	-	-
1335	Visa Fees - RPC	-	-
1336	RPC Land Rental	-	-
1340	Police Clearance	-	-
1475	Miscellaneous Revenue	700,000	-
1575	Visa Fees (Other Business)	-	-
1577	DJBC - Operations	4,872,102	-
1578	DJBC - Reimbursable Costs	3,294,198	-
1580	Visa Fees - RPC Resettlement	-	-
Total Revenue		9,006,686	134,000
<b>Expense by Natural Account</b>			
2015	Salary - Local	349,202	221,821
2020	Salary Expatriate	1,812,046	1,753,300
2025	Allowances - Staff Contract	501,343	-
2040	Staff Training	23,295	70,000
2045	Recruitment	1,000	-
2060	Legal Fees - External	324,855	1,000,000
2070	Travel - Staff	147,810	53,644
2075	Travel - Business	849,305	302,865
2100	Entertainment	33,808	35,800

2130	Printing & Stationery	18,283	24,403
2135	Stores	- 3,805	1,195
2156	Accommodation-Appeal (Counsel and Lawyers)	5,720	-
2185	R&M - Buildings	82,538	15,000
2190	R&M - Office Equipment	- 8,220	4,400
2195	R&M - Office Premises	6,177	30,000
2205	R&M - Plant	560	-
2235	Special Projects	1,724,324	50,000
2330	Telephone / Internet	14,076	1,440
2370	Membership Fees & Subscriptions	16,895	17,750
2495	Plant & Equipment Purchases	2,300	14,000
2575	Local Transport	489,260	-
2600	Postage	400	-
Total Expense		6,391,172	3,595,618

**Table 30 Judiciary (44)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1475	Miscellaneous Revenue	-	-
1490	Court Fines and Fees	12,000	15,000
Total Revenue		12,000	15,000
<b>Expense by Natural Account</b>			
2015	Salary - Local	152,701	116,003
2020	Salary Expatriate	22,223	260,000
2025	Allowances - Staff Contract	725,891	666,665
2040	Staff Training	29,727	14,500
2050	Uniforms & Protective Clothing	3,223	1,360
2070	Travel - Staff	8,500	10,150
2075	Travel - Business	40,000	74,100
2100	Entertainment	1,750	6,060
2105	Official Celebrations	3,000	3,000
2130	Printing & Stationery	9,749	12,001
2135	Stores	6,289	5,689
2185	R&M - Buildings	4,666	19,000
2190	R&M - Office Equipment	-	2,250
2195	R&M - Office Premises	3,770	-
2200	R&M - Motor Vehicles	-	5,000
2205	R&M - Plant	9,831	-
2330	Telephone / Internet	1,540	4,400
2370	Membership Fees & Subscriptions	-	3,350
2495	Plant & Equipment Purchases	-	16,200

2605	Library/Periodicals	500	4,000
2625	Family Court Expenses	7,200	16,800
Total Expense		1,030,559	1,240,528

**Table 31 Border Control (45)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1225	Licenses-Trading	2,400	45,000
1325	Passport Fees and Photographs	243,128	155,000
1335	Visa Fees - RPC	10,664,680	-
1475	Miscellaneous Revenue	-	-
1485	Quarantine Fees	97,129	160,000
1575	Visa Fees (Other Business)	1,090,480	2,600,000
1577	DJBC - Operations	-	-
1578	DJBC - Reimbursable Costs	-	-
1580	Visa Fees - RPC Resettlement	16,888,000	-
Total Revenue		28,985,817	2,960,000
<b>Expense by Natural Account</b>			
2015	Salary - Local	262,902	298,216
2020	Salary Expatriate	-	50,000
2025	Allowances - Staff Contract	798	-
2035	Overtime - local	110,000	60,000
2040	Staff Training	3,300	3,000
2050	Uniforms & Protective Clothing	- 0	36,100
2055	Consultants fees	-	20,000
2070	Travel - Staff	-	10,570
2075	Travel - Business	70,225	64,875
2100	Entertainment	-	9,840
2130	Printing & Stationery	317,961	169,944
2135	Stores	3,250	8,094

2185	R&M - Buildings	-	8,200
2190	R&M - Office Equipment	-	24,960
2195	R&M - Office Premises	250	-
2200	R&M - Motor Vehicles	-	3,600
2205	R&M - Plant	-	-
2235	Special Projects	40,000	40,000
2330	Telephone / Internet	-	1,440
2370	Membership Fees & Subscriptions	2,000	2,000
2495	Plant & Equipment Purchases	39,787	104,630
2575	Local Transport	60,340	-
2600	Postage	1,500	1,500
Total Expense		912,312	916,969

**Table 32 Correctional Services (46)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2015	Salary - Local	361,045	336,356
2040	Staff Training	2,200	5,000
2050	Uniforms & Protective Clothing	-	9,175
2075	Travel - Business	-	20,965
2130	Printing & Stationery	4,814	510
2135	Stores	783	783
2185	R&M - Buildings	750	750
2190	R&M - Office Equipment	500	800
2205	R&M - Plant	550	1,200
2235	Special Projects	-	98,800
2315	Electricity	12,624	12,624
2330	Telephone / Internet	-	1,440
2495	Plant & Equipment Purchases	17,320	50,000
2585	Rations	38,720	46,980
2590	Correctional Services Supplies	8,200	10,450
Total Expense		447,506	595,833



**Table 33 Education (51)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1220	Corporation Fees and Licenses	300	-
1475	Miscellaneous Revenue	5,000	1,000
1550	Canteen Fees	500	1,000
Total Revenue		5,800	2,000
<b>Expense by Natural Account</b>			
2015	Salary - Local	1,979,174	2,137,898
2020	Salary Expatriate	470,897	473,794
2026	Directors Fees	-	4,500
2030	Salaries Other contracts - Expatriate	43,120	133,120
2040	Staff Training	147,278	170,650
2045	Recruitment	900	-
2055	Consultants fees	4,500	-
2070	Travel - Staff	111,700	114,500
2075	Travel - Business	111,780	106,150
2100	Entertainment	23,000	27,000
2130	Printing & Stationery	60,000	60,000
2132	TVET Supplies	119,354	72,769
2135	Stores	2,000	15,000
2185	R&M - Buildings	231,600	224,782
2200	R&M - Motor Vehicles	-	16,680
2205	R&M - Plant	10,300	18,800
2235	Special Projects	2,264,760	5,149,307
2315	Electricity	160,762	132,540

2330	Telephone / Internet	-	700
2370	Membership Fees & Subscriptions	76,432	92,668
2440	Scholarships - School & Trade	979,791	823,800
2495	Plant & Equipment Purchases	-	100,663
2575	Local Transport	5,000	-
Total Expense		6,802,348	9,875,321

**Table 34 Youth Affairs (52)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2015	Salary - Local	84,872	107,431
2040	Staff Training	4,500	4,500
2075	Travel - Business	-	8,460
2100	Entertainment	1,389	1,389
2105	Official Celebrations	9,470	9,470
2130	Printing & Stationery	2,773	2,743
2135	Stores	941	945
2195	R&M - Office Premises	600	17,500
2200	R&M - Motor Vehicles	-	2,000
2205	R&M - Plant	2,000	2,000
2235	Special Projects	51,063	51,680
2330	Telephone / Internet	960	960
2495	Plant & Equipment Purchases	-	22,050
Total Expense		158,568	231,128

**Table 35 Health (61)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1330	Visa Check up	9,000	12,000
1475	Miscellaneous Revenue	1,500	-
1520	Food Handler Check up	80,000	12,000
1555	Spectacles,Drugs etc	5,000	5,000
1565	Medical Services	2,700	6,200
Total Revenue		98,200	35,200
<b>Expense by Natural Account</b>			
2015	Salary - Local	1,664,467	1,657,265
2020	Salary Expatriate	1,007,644	1,725,347
2025	Allowances - Staff Contract	31,250	165,900
2030	Salaries Other contracts - Expatriate	629,884	572,155
2035	Overtime - local	-	50,000
2040	Staff Training	27,000	-
2050	Uniforms & Protective Clothing	15,000	33,730
2055	Consultants fees	178,000	83,250
2070	Travel - Staff	141,000	148,000
2075	Travel - Business	25,160	67,200
2100	Entertainment	35,100	5,000
2130	Printing & Stationery	15,000	60,000
2135	Stores	104,000	4,400
2185	R&M - Buildings	90,000	12,500
2190	R&M - Office Equipment	2,000	14,500
2191	R&M Medical Equipment	-	197,200

2200	R&M - Motor Vehicles	-	6,000
2205	R&M - Plant	110,000	32,000
2215	R&M - Nauruan House	85,000	-
2220	Nauru Community Housing	-	80,000
2235	Special Projects	82,000	150,000
2315	Electricity	200,000	444,000
2330	Telephone / Internet	-	259,200
2370	Membership Fees & Subscriptions	-	4,050
2440	Scholarships - School & Trade	15,000	-
2461	Primary Health Care Services	-	131,049
2462	NCD Control & Health Promotion	-	77,200
2463	Environmental Health and Food safety	-	103,499
2464	Management Monitoring & Evaluation	-	19,100
2465	Health & Hygiene Projects	122,000	-
2467	Drugs and Medicines	-	704,000
2468	Dental Supplies	-	64,000
2469	Dialysis Supplies	-	240,000
2470	Drugs, Dressings & Dental	1,000,000	-
2471	Medical Consumable	-	360,000
2472	Laboratory supplies	-	280,000
2473	Radiology Supplies	-	32,800
2474	Clinical Education Supplies	-	76,000
2475	Overseas Medical Treatment	7,667,000	3,000,000
2480	Medical Equipment	-	689,782
2495	Plant & Equipment Purchases	185,000	1,242,048
2585	Rations	198,800	25,000
Total Expense		13,630,305	12,816,175

**Table 36 Sports (62)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1515	Tent Hire	2,500	1,000
Total Revenue		2,500	1,000
<b>Expense by Natural Account</b>			
2015	Salary - Local	87,578	90,781
2040	Staff Training	-	5,000
2075	Travel - Business	5,821	12,095
2100	Entertainment	-	5,000
2130	Printing & Stationery	3,564	2,050
2135	Stores	400	880
2185	R&M - Buildings	-	-
2190	R&M - Office Equipment	500	1,000
2200	R&M - Motor Vehicles	-	6,800
2205	R&M - Plant	500	3,600
2235	Special Projects	8,000	8,000
2495	Plant & Equipment Purchases	-	34,500
2615	Other Subsidies & Donations	269,536	105,000
Total Expense		368,771	274,706

**Table 37 Foreign Affairs Secretariat (71)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2015	Salary - Local	298,433	289,055
2035	Overtime - local	4,900	-
2040	Staff Training	-	5,000
2070	Travel - Staff	68,200	12,000
2075	Travel - Business	322,133	259,843
2100	Entertainment	-	9,000
2110	Protocol	55,000	62,500
2130	Printing & Stationery	7,680	6,910
2135	Stores	12,897	603
2190	R&M - Office Equipment	3,400	1,000
2200	R&M - Motor Vehicles	26,750	2,000
2235	Special Projects	100,500	80,000
2330	Telephone / Internet	2,880	2,880
2370	Membership Fees & Subscriptions	257,858	351,916
2495	Plant & Equipment Purchases	4,200	-
Total Expense		1,139,037	1,082,707

Table 38 FA Brisbane (72)

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2015	Salary - Local	56,420	56,420
2020	Salary Expatriate	215,010	189,404
2040	Staff Training	4,500	3,000
2070	Travel - Staff	24,356	12,200
2075	Travel - Business	5,000	25,000
2100	Entertainment	6,000	6,000
2105	Official Celebrations	3,000	3,000
2130	Printing & Stationery	1,890	2,490
2135	Stores	10,580	10,780
2155	House Rental	77,900	78,400
2165	Office Rental	189,000	202,200
2190	R&M - Office Equipment	3,080	3,080
2195	R&M - Office Premises	3,488	48,688
2200	R&M - Motor Vehicles	30,000	30,000
2275	Purchase of Petrol	34,944	39,936
2315	Electricity	9,600	18,000
2330	Telephone / Internet	35,400	41,400
2370	Membership Fees & Subscriptions	16,592	10,592
2495	Plant & Equipment Purchases	-	3,950
2560	Educational Expenses - Special	8,000	8,000



2565	Insurance	19,668	19,668
2575	Local Transport	4,250	4,250
2600	Postage	2,000	2,000
Total Expense		760,678	818,458

Table 39 FA Suva (73)

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2015	Salary - Local	106,997	95,177
2020	Salary Expatriate	59,367	50,057
2070	Travel - Staff	14,564	5,211
2075	Travel - Business	36,918	44,281
2100	Entertainment	5,515	15,279
2105	Official Celebrations	6,012	8,589
2130	Printing & Stationery	12,781	12,572
2135	Stores	981	1,000
2155	House Rental	43,973	82,451
2165	Office Rental	25,322	25,708
2190	R&M - Office Equipment	7,574	11,279
2195	R&M - Office Premises	573	1,500
2200	R&M - Motor Vehicles	11,906	11,906
2235	Special Projects	-	20,000
2275	Purchase of Petrol	13,719	50,992
2280	Purchase of Diesel	11,018	17,209
2315	Electricity	8,244	16,582
2330	Telephone / Internet	13,591	13,673
2460	Medical Expenses	3,436	10,763
2495	Plant & Equipment Purchases	5,866	97,337

2560	Educational Expenses - Special	1,934	9,160
2565	Insurance	3,690	3,690
2570	Bank Charges	344	344
2600	Postage	630	630
2615	Other Subsidies & Donations	11,451	15,174
2690	Foreign exchange gains/losses	15,000	15,000
Total Expense		421,406	635,564

Table 40 FA New York (74)

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2015	Salary - Local	297,190	201,090
2020	Salary Expatriate	113,067	152,370
2025	Allowances - Staff Contract	39,204	86,951
2070	Travel - Staff	8,500	78,754
2075	Travel - Business	97,905	97,905
2100	Entertainment	11,340	11,340
2130	Printing & Stationery	13,300	13,300
2155	House Rental	-	192,793
2165	Office Rental	126,960	169,960
2190	R&M - Office Equipment	1,350	1,701
2205	R&M - Plant	2,870	2,870
2275	Purchase of Petrol	13,108	14,616
2315	Electricity	16,800	21,169
2330	Telephone / Internet	46,200	70,312
2370	Membership Fees & Subscriptions	92,107	83,301
2495	Plant & Equipment Purchases	5,580	7,031
2565	Insurance	73,900	108,402
2570	Bank Charges	13,400	16,885
2600	Postage	3,600	4,536
2620	Lease & Charter Payments	166,160	56,653

2690	Foreign exchange gains/losses	35,000	35,000
Total Expense		1,177,541	1,426,939

Table 41 FA Taiwan (75)

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2015	Salary - Local	93,410	80,561
2020	Salary Expatriate	78,583	78,583
2060	Legal Fees - External	3,000	3,000
2070	Travel - Staff	47,550	15,752
2075	Travel - Business	11,553	12,754
2100	Entertainment	7,612	7,612
2105	Official Celebrations	3,262	3,262
2130	Printing & Stationery	1,000	1,001
2135	Stores	1,712	1,712
2155	House Rental	33,994	46,625
2165	Office Rental	30,102	23,795
2190	R&M - Office Equipment	2,493	2,493
2205	R&M - Plant	571	571
2275	Purchase of Petrol	1,000	1,000
2315	Electricity	8,099	7,201
2330	Telephone / Internet	6,003	6,002
2350	Freight	11,700	8,700
2370	Membership Fees & Subscriptions	3,134	3,134
2460	Medical Expenses	11,418	10,710
2495	Plant & Equipment Purchases	8,310	8,310

2560	Educational Expenses - Special	2,284	6,163
2565	Insurance	9,623	9,623
2570	Bank Charges	571	571
2600	Postage	789	172
2690	Foreign exchange gains/losses	6,000	6,000
Total Expense		383,773	345,307

**Table 42 Home Affairs (81)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2015	Salary - Local	347,994	395,685
2040	Staff Training	29,192	68,970
2055	Consultants fees	-	79,004
2075	Travel - Business	160,445	183,740
2100	Entertainment	-	7,600
2105	Official Celebrations	17,442	29,500
2130	Printing & Stationery	5,301	14,576
2135	Stores	166	2,300
2185	R&M - Buildings	-	32,800
2190	R&M - Office Equipment	-	3,400
2200	R&M - Motor Vehicles	-	11,800
2205	R&M - Plant	803	7,000
2235	Special Projects	2,789,344	2,898,256
2330	Telephone / Internet	65	5,400
2495	Plant & Equipment Purchases	3,048	172,311
2630	Safe House	-	15,000
Total Expense		3,353,800	3,927,342



**Table 43 Women's Affairs (82)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2015	Salary - Local	79,323	88,681
2075	Travel - Business	42,540	64,905
2105	Official Celebrations	4,200	19,340
2130	Printing & Stationery	3,577	2,870
2135	Stores	192	220
2190	R&M - Office Equipment	750	750
2200	R&M - Motor Vehicles	3,000	2,800
2235	Special Projects	11,480	20,000
2330	Telephone / Internet	1,200	1,440
2495	Plant & Equipment Purchases	30,700	5,200
2630	Safe House	9,693	6,094
Total Expense		186,655	212,300

**Table 44 Media Bureau (83)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1475	Miscellaneous Revenue	-	-
1540	Advertising Revenue	40,000	40,000
Total Revenue		40,000	40,000
<b>Expense by Natural Account</b>			
2015	Salary - Local	258,418	248,835
2040	Staff Training	-	-
2050	Uniforms & Protective Clothing	-	1,725
2055	Consultants fees	13,000	27,700
2075	Travel - Business	18,212	19,700
2100	Entertainment	-	3,000
2105	Official Celebrations	1,000	5,775
2130	Printing & Stationery	33,620	15,000
2135	Stores	500	713
2185	R&M - Buildings	-	-
2190	R&M - Office Equipment	3,600	2,435
2195	R&M - Office Premises	570	-
2200	R&M - Motor Vehicles	-	4,800
2205	R&M - Plant	3,000	11,800
2330	Telephone / Internet	960	4,560
2370	Membership Fees & Subscriptions	432	1,932
2372	Nauru Radio Supplies	-	12,700
2373	Media TV Supplies	-	5,068
2495	Plant & Equipment Purchases	101,952	71,046

2600	Postage	1,440	2,400
Total Expense		436,704	439,189

**Table 45 Lands and Survey (84)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1475	Miscellaneous Revenue	2,168,390	-
1495	Service Fees	7,000	7,000
1500	Sale of Maps	500	1,000
1575	Visa Fees (Other Business)	-	-
Total Revenue		2,175,890	8,000
<b>Expense by Natural Account</b>			
2015	Salary - Local	239,659	228,219
2020	Salary Expatriate	30,000	30,000
2040	Staff Training	25,000	25,000
2050	Uniforms & Protective Clothing	-	800
2070	Travel - Staff	1,000	10,000
2075	Travel - Business	-	6,430
2130	Printing & Stationery	2,000	8,093
2135	Stores	400	400
2160	Land Rental	6,698,561	4,530,172
2185	R&M - Buildings	-	2,000
2190	R&M - Office Equipment	-	3,900
2200	R&M - Motor Vehicles	-	2,400
2205	R&M - Plant	5,200	2,300
2235	Special Projects	188,640	-
2370	Membership Fees & Subscriptions	3,000	3,000
2495	Plant & Equipment Purchases	30,620	11,000
2610	Survey Supplies	2,000	3,485

Total Expense		7,224,080	4,867,199
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**Table 46 Lands Committee (85)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1475	Miscellaneous Revenue	405	405
1495	Service Fees	2,000	2,000
Total Revenue		2,405	2,405
<b>Expense by Natural Account</b>			
2015	Salary - Local	166,872	86,463
2025	Allowances - Staff Contract	-	123,323
2130	Printing & Stationery	934	2,627
2135	Stores	500	787
2185	R&M - Buildings	5,612	3,240
2315	Electricity	1,900	1,980
2495	Plant & Equipment Purchases	7,444	5,040
Total Expense		183,262	223,460

**Table 47 Land Management (86)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
		-	-
Total Revenue		-	-
<b>Expense by Natural Account</b>			
2015	Salary - Local	91,873	64,508
2040	Staff Training	1,200	1,200
2050	Uniforms & Protective Clothing	-	500
2055	Consultants fees	143,740	-
2070	Travel - Staff	15,000	-
2075	Travel - Business	-	15,000
2130	Printing & Stationery	-	1,774
2135	Stores	400	930
2185	R&M - Buildings	-	2,300
2190	R&M - Office Equipment	-	2,300
2200	R&M - Motor Vehicles	-	1,500
2205	R&M - Plant	3,600	-
2330	Telephone / Internet	-	1,440
2495	Plant & Equipment Purchases	99,250	-
Total Expense		355,063	91,452

**Table 48 Department of Transport (91)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1360	D.C.A.-Pax Levy	-	1,077,790
1365	D.C.A.-Departure Taxes	-	517,240
1370	D.C.A.-Air Navigation Fees	-	524,824
1375	D.C.A.-Landing Fees	-	925,665
1380	D.C.A.-Rental Fees	-	211,800
1420	Warehouse sales	-	-
1475	Miscellaneous Revenue	-	-
1480	Bus Services	250	-
Total Revenue		250	3,257,319
<b>Expense by Natural Account</b>			
2015	Salary - Local	40,409	909,551
2025	Allowances - Staff Contract	2,400	-
2026	Directors Fees	-	2,400
2035	Overtime - local	-	130,000
2040	Staff Training	-	39,827
2050	Uniforms & Protective Clothing	-	13,330
2055	Consultants fees	25,000	141,300
2070	Travel - Staff	- 6,500	-
2075	Travel - Business	6,000	14,000
2100	Entertainment	500	9,250
2105	Official Celebrations	-	3,000
2130	Printing & Stationery	1,626	11,729
2135	Stores	150	23,213



2185	R&M - Buildings	-	52,600
2190	R&M - Office Equipment	200	30,200
2200	R&M - Motor Vehicles	-	46,370
2210	R&M - Aerodrome	-	97,600
2315	Electricity	-	420,000
2330	Telephone / Internet	-	6,770
2370	Membership Fees & Subscriptions	-	70,242
2495	Plant & Equipment Purchases	16,280	378,273
2580	Public Works	-	189,000
Total Expense		86,065	2,588,655

**Table 49 Maritime Transport (93)**

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1400	Port Fees	1,229,732	1,229,732
1475	Miscellaneous Revenue	-	22,800
Total Revenue		1,229,732	1,252,532
<b>Expense by Natural Account</b>			
2015	Salary - Local	869,036	774,142
2020	Salary Expatriate	320,000	330,336
2026	Directors Fees	-	28,800
2035	Overtime - local	316,480	144,250
2040	Staff Training	73,239	46,225
2050	Uniforms & Protective Clothing	33,485	15,925
2070	Travel - Staff	23,896	14,515
2075	Travel - Business	59,247	80,000
2100	Entertainment	1,200	17,400
2130	Printing & Stationery	10,509	9,525
2135	Stores	86,358	64,758
2185	R&M - Buildings	-	72,000
2190	R&M - Office Equipment	-	2,200
2200	R&M - Motor Vehicles	-	8,000
2205	R&M - Plant	159,334	100,000
2235	Special Projects	4,964,350	2,000,000
2315	Electricity	29,640	51,000
2330	Telephone / Internet	-	5,040
2370	Membership Fees & Subscriptions	4,870	12,120

2495	Plant & Equipment Purchases	823,100	90,000
2585	Rations	53,805	53,805
Total Expense		7,828,549	3,920,041

Table 50 ICT (95)

<i>Natural Account</i>	<i>Description</i>	<i>2015-16 Revised Budget</i>	<i>2016-17 Proposed Budget</i>
<b>Revenue by Natural Account</b>			
1015	Income from Investments & Dividends- Others	450,000	831,654
1190	Telecom Tax	840,000	1,000,000
1475	Miscellaneous Revenue	-	2,500
1495	Service Fees	60,000	60,000
1570	Domain .nr Revenue	50,000	50,000
Total Revenue		1,400,000	1,944,154
<b>Expense by Natural Account</b>			
2015	Salary - Local	182,142	223,890
2020	Salary Expatriate	126,000	136,000
2040	Staff Training	48,000	91,100
2055	Consultants fees	20,300	16,500
2070	Travel - Staff	29,200	14,855
2075	Travel - Business	15,525	71,375
2100	Entertainment	-	2,450
2130	Printing & Stationery	1,500	1,500
2135	Stores	2,900	835
2190	R&M - Office Equipment	-	11,000
2195	R&M - Office Premises	-	15,000
2200	R&M - Motor Vehicles	-	2,000
2235	Special Projects	-	40,000
2330	Telephone / Internet	795,239	710,000
2370	Membership Fees & Subscriptions	19,178	35,879
2375	ICT Supplies	-	15,885

2495	Plant & Equipment Purchases	238,191	23,550
2605	Library/Periodicals	500	500
Total Expense		1,478,675	1,412,319