

REPUBLIC OF NAURU
WHOLE OF GOVERNMENT



DRAFT FINANCIAL STATEMENTS
For the year ended 30 June 2017

Issued: 20 December 2019

STATEMENT OF RESPONSIBILITY

In accordance with Section 10 of the Audit Act 1973, we are pleased to present the Financial Statements of the Government of Nauru for the Year Ended 30 June 2017.

Basis of Work

We hereby declare that:

- We have been responsible for the preparation of these Financial Statements and the judgments made in them;
- We are responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurances as to the integrity and reliability of financial reporting;
- In our opinion, these financial statements fairly reflect the financial position and operations of the Government of Nauru for the year ended 30 June 2017.

Limitation of Information and Work

The Government of Nauru operates on a cash accounting basis. The preparation of the accounts has been delayed due to the unavailability of records on prior year reconciliations to closing balances, inability to perform bank reconciliations and unable to ascertain the true & fair representation of value to Government Assets and Liabilities.

Given the limited reliability of prior year information and the inability to verify Financial Management Information System balances; the basis of the bank balances reflect the true cash position for the Government of Nauru in the 2016-2017 financial years. Accordingly, the bank balances have been used as the basis of preparing opening and closing balances. This has resulted in acknowledgement of errors and omissions that have been recorded against equity in the notes to the accounts.

The Financial Statements were authorised for issue by the Honorable Minister for Finance on the 20 December 2019.



Hon. Martin Hunt (MP)

Minister for Finance



Ms. Novena Itsimaera

Secretary for Finance

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU

FOR THE YEAR ENDED 30 JUNE 2017

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FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU

FOR THE YEAR ENDED 30 JUNE 2017

FOREWORD

The 2016-17 financial statements of the Republic of Nauru have been presented in accordance with the *Public Finance (Control and Management) Act 1997* and the *Audit Act 1973* (including any subsequent amendments), with direct reference to the budget estimates of Government. Presentation and certain disclosures have also been made consistent with the International Public Sector Accounting Standard (IPSAS): *Financial Reporting under the Cash Basis of Accounting* (IPSAS Cash) that came into effect on 1 January 2019.

As part of the Public Financial Management Reform Plan, the Government has committed to producing financial statements in accordance with International Public Sector Accounting Standards. These statements are the first to be produced as part of the implementation of IPSAS under the Cash Basis of Accounting for Nauru. It is a transitional document, and does not include a comparative analysis to prior year accounts, as they are not available.

Prior year information is not available due to poor record keeping, hence an inability to substantiate the balances as reported in prior year accounts ending 30 June 2016. A policy decision has been made to use substantiated bank balances as the basis of preparing these financial statements for 2016-17, with a view to progressively improving record keeping and reconciliations for future years.

The accounts of Government have not been consolidated with the financial statements of other controlled entities.

The production of the 2016-17 financial statements marks a significant milestone for Nauru, and provides a foundation for more reliable financial reporting in the future.

These statements have been submitted to the Auditor-General of the Republic of Nauru for audit purposes, and may change once the audit has been completed and the financial statements finalized.

Ministry of Finance
December 2019

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
STATEMENT OF CASH RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016 / 2017	2016 / 2017
(AUD - \$)		Budgeted Receipts/ (Payments)	Actual Receipts/ (Payments)
RECEIPTS			
<i>Taxation</i>			
Income Tax		9,000,000	10,130,181
Business tax		1,374,200	2,458,868
Customs Duty	17	17,071,841	16,480,578
Other taxes		1,000,000	1,774,529
<i>Donations, Grants and Other Aid</i>	18	4,288,000	12,046,374
<i>Capital Receipts</i>			
Proceeds from investment activities		1,981,654	1,132,400
<i>Fees, fines, penalties and licenses</i>			
Fishing Licenses		42,143,241	46,896,970
Other Fees, fines, penalties and licenses	19	1,076,100	1,100,291
<i>Trading Activities</i>			
Visa Revenue	20	29,576,680	22,641,954
Receipts from Other Trading Activities	21	4,978,801	3,649,114
<i>Other receipts</i>	22	31,261,078	27,710,428
Total Receipts		143,751,595	146,021,685
PAYMENTS			
<i>Operations</i>			
Administrative Expenses		(865,743)	(1,311,150)
Agricultural & Animal Supplies/Services		(26,600)	(18,782)
Awards & Social Assistances	23	(22,135,536)	(21,090,165)
Communications		(1,384,439)	(1,189,716)
Consultant & External Services	24	(27,013,011)	(27,431,455)
Drugs, Medical Supplies and Services	25	(7,895,362)	(7,130,859)
Freight Charges		(360,162)	(340,000)
Fuel, Oil and Lubricants for Vehicle		(1,162,842)	(7,563,194)
Membership fees and Subscription		(941,464)	(793,235)
Rations		(149,657)	(126,890)
Rental Expense	26	(13,062,936)	(11,372,717)
Retirement Benefits & Social Security	27	(3,280,034)	(3,244,177)
Supplies & Consumables, Printing and Photocopying Service		(1,036,375)	(784,155)
Travel & local transportation	28	(5,993,142)	(6,808,290)
Utilities		(2,656,286)	(2,496,142)
Wages, salaries and employee benefits	29	(27,363,899)	(26,701,479)
<i>Capital Payments</i>			
Purchase/construction of plant and equipment	30	(5,286,524)	(3,889,059)
Repair & Maintenance Expenses	31	(3,988,883)	(3,407,410)
<i>Transfers</i>			
Grants to Statutory bodies, Sports and Federations		(56,653)	(82,359)
Payment of GoN debts and Subsidies	32	(12,914,574)	(4,615,409)
Intergenerational Trust fund	33	(11,935,400)	(11,937,096)
Donor Project Expenditures	34	(106,396)	(8,299,921)
<i>Other payments</i>		(500,000)	(26,165)
Total Payments		(150,115,917)	(150,659,826)
Increase/(Decrease) Cash		(6,364,323)	(4,638,141)
Cash beginning of year	4, 5, 6,	-	29,218,825
<i>Errors and Omissions</i>	16	-	(5,457,042)
Cash at end of year	4, 5, 6,	-	19,123,641

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FOR THE YEAR ENDED 30 JUNE 2017
(Classification of Payments by Function)

(AUD - \$)	Actual Amounts	Final Budget	Supplementary Budget Adjustments	Original Budget	Difference: Final Budget & Actual
CASH INFLOWS					
Income Tax	10,130,181	9,000,000	(2,800,000)	11,800,000	1,130,181
Business tax	2,458,868	1,374,200	(625,800)	2,000,000	1,084,668
Customs Duty	16,480,578	17,071,841	(2,889,200)	19,961,041	(591,263)
Other taxes	1,774,529	1,000,000	0	1,000,000	774,529
Donations, Grants and Other Aid	12,046,374	4,288,000	0	4,288,000	7,758,374
Proceeds from Investment activities	1,132,400	1,981,654	0	1,981,654	(849,254)
Fishing Licenses	46,896,970	42,143,241	8,379,900	33,763,341	4,753,729
Other Fees, fines, penalties and licenses	1,100,291	1,076,100	0	1,076,100	24,191
Visa Revenue	22,641,954	29,576,680	0	29,576,680	(6,934,726)
Receipts from Other Trading Activities	3,649,114	4,978,801	0	4,978,801	(1,329,687)
Other receipts	27,710,428	31,261,078	10,735,300	20,525,778	(3,550,650)
Total Receipts	146,021,685	143,751,595	12,800,200	130,951,395	2,270,090
<i>less:</i> CASH OUTFLOWS					
Finance	52,834,567	52,953,010	17,430,700	35,522,310	(118,443)
Education	15,702,970	9,875,321	0	9,875,321	5,827,649
Health	13,467,016	13,816,175	1,000,000	12,816,175	(349,159)
Chief Secretariat	11,817,901	11,968,898	0	11,968,898	(150,997)
Land Management, Survey, Land Transport	10,992,581	11,690,807	0	11,690,807	(698,226)
Ministerial	11,051,027	11,079,986	100,000	10,979,986	(28,959)
Department of Multicultural Affairs	7,894,072	10,568,284	0	10,568,284	(2,674,212)
Public Order/Safety and Defence	8,088,661	9,038,248	0	9,038,248	(949,587)
Environment Affairs	3,152,084	3,006,414	158,000	2,848,414	145,670
Recreational, cultural and religion	4,902,603	4,645,476	0	4,645,476	257,127
Foreign Affairs & International Trade	4,154,700	4,916,575	607,600	4,308,975	(761,875)
Communication & ICT	1,842,920	1,851,508	0	1,851,508	(8,588)
Other Ministries	4,758,724	4,705,215	238,900	4,466,315	53,509
Total Payments	150,659,826	150,115,917	19,535,200	130,580,717	543,909
NET CASH FLOWS	(4,638,141)	(6,364,322)	(6,735,000)	370,678	1,726,181

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
STATEMENT OF CASH FLOWS (EXCLUDING CONTROLLED ENTITIES)
FOR THE YEAR ENDED 30 JUNE 2017

Cash flows from operating activities	Notes	Actual Controlled by the Government 2017 \$
Receipts		
Income Tax		10,130,181
Business tax		2,458,868
Customs Duty		16,480,578
Other taxes		1,774,529
Donations, Grants and Other Aid		12,046,374
Proceeds from Investment activities		1,132,400
Fishing Licenses		46,896,970
Other Fees, fines, penalties and licenses		1,100,291
Visa Revenue		22,641,954
Receipts from Other Trading Activities		3,649,114
Other receipts		27,710,428
Payments		
Administrative Expenses		(1,311,150)
Agricultural & Animal Supplies/Services		(18,782)
Awards & Social Assistances		(21,090,165)
Communications		(1,189,716)
Consultant & External Services		(27,431,455)
Donor Project Expenditures		(8,299,921)
Drugs , Medical Supplies and Services		(7,130,859)
Freight Charges		(340,000)
Fuel, Oil and Lubricants for Vehicle		(7,563,194)
Grants to Statutory, Sports and Federations		(82,359)
Membership fees and Subscription		(793,235)
Others		(26,165)
Rations		(126,890)
Rental Expense		(11,372,717)
Retirement Benefits & Social Security		(3,244,177)
Supplies & Consumables, Printing and Photocopying Service		(784,155)
Travel & local transportation		(6,808,290)
Utilities		(2,496,142)
Wages, salaries and employee benefits		(26,701,479)
Net Cash flows from operating activities		19,210,833
Cash flows from investing activities		
Investing Receipts		(11,937,096)
Capital Expenditure		(7,296,469)
Receipts from Lending & On-Lending		(4,615,409)
Net Cash flows from operating activities		(23,848,975)
Net cash inflows before financing		(4,638,141)
Cash flows from financing activities		
Proceeds from borrowings		-
Repayment of borrowings		-
Net Cash flows from financing activities		-

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
STATEMENT OF CASH FLOWS (EXCLUDING CONTROLLED ENTITIES)
FOR THE YEAR ENDED 30 JUNE 2017

<u>Notes</u>	Actual Controlled by the Government 2017 \$
Cash flows from financing activities (cont...)	
Net increase/(decrease) in cash and cash equivalents	(4,638,141)
Cash and cash equivalents at the beginning of the period	29,121,360
Transaction (Prior year adjustment) booked directly to equity -	5,359,577

Cash and cash equivalents at the end of the period	\$ 19,123,641
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The cash flow also includes other budgetary cash flows as such as that from Trust and donor projects.

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 30 JUNE 2017

(AUD - \$)	NOTE	2017
ASSETS - CASH & EQUIVALENT		
Current assets		
Government Bank Accounts	4	3,905,270
NRO Cash on Hand & RON Reserve Cash	5	1,770,228
Donor Partner Bank Account	6	12,203,711
Embassy Bank Account	7	1,244,432
Bendigo Agency Cash Holding Account	8	654,000
GON Procurement Imprest Account	9	2,233,652
Total Current Assets		22,011,293
Non-Current Assets		
Investment in State Owned Entities	10	3,000,000
Intergenerational Trust Fund	11	32,335,400
Total Non Current Assets		35,335,400
TOTAL ASSETS		57,346,693
LIABILITIES		
Current liabilities		
Registrars Trust Account	12	32,672
Trade and other payables	13	0
Membership & Subscription Dues	14	0
Total Current Liabilities		32,672
Non-current liabilities		
Domestic Debts	15	59,711,280
TOTAL LIABILITIES		59,743,952
EQUITY	16	(2,397,259)

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FOR THE YEAR ENDED 30 JUNE 2017
(Classification of Payments by Economic Nature)

	Actual Amounts	Final Budget	Original Budget	Ratio Final Budget to Actual
Administrative Expenses	(1,311,150)	(865,743)	(1,237,761)	151%
Agricultural & Animal Supplies/Services	(18,782)	(26,600)	(26,600)	71%
Awards & Social Assistances	(21,090,165)	(22,135,536)	(22,780,500)	95%
Communications	(1,189,716)	(1,384,439)	(1,418,766)	86%
Consultant & External Services	(27,431,455)	(27,013,011)	(12,092,997)	102%
Drugs , Medical Supplies and Services	(7,130,859)	(7,895,362)	(5,779,803)	90%
Freight Charges	(340,000)	(360,162)	(342,462)	94%
Fuel, Oil and Lubricants for Vehicle	(7,563,194)	(1,162,842)	(1,873,930)	650%
Membership fees and Subscription	(793,235)	(941,464)	(975,652)	84%
Rations	(126,890)	(149,657)	(136,235)	85%
Rental Expense	(11,372,717)	(13,062,936)	(13,831,849)	87%
Retirement Benefits & Social Security	(3,244,177)	(3,280,034)	(3,012,104)	99%
Supplies & Consumables, Printing and Photocopying Service	(784,155)	(1,036,375)	(1,105,229)	76%
Travel & local transportation	(6,808,290)	(5,993,142)	(5,105,415)	114%
Utilities	(2,496,142)	(2,656,286)	(2,377,083)	94%
Wages, salaries and employee benefits	(26,701,479)	(27,363,899)	(28,552,252)	98%
Purchase/construction of plant and equipment	(3,889,059)	(5,286,524)	(4,823,961)	74%
Repair & Maintenance Expenses	(3,407,410)	(3,988,883)	(2,881,291)	85%
Grants to Statutory, Sports and Federations	(82,359)	(56,653)	(56,653)	145%
Payment of GoN debts and Subsidies	(4,615,409)	(12,914,574)	(11,270,174)	36%
GoN Trust fund	(11,937,096)	(11,935,400)	(10,400,000)	100%
Donor Project Expenditures	(8,299,921)	(106,396)	0	7801%
Other payments	(26,165)	(500,000)	(500,000)	5%
TOTAL EXPENDITURE	(150,659,826)	(150,115,917)	(130,580,717)	100%

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU

FOR THE YEAR ENDED 30 JUNE 2017

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared in anticipation of the eventual full adoption of International Public Sector Accounting Standard (IPSAS): Financial Reporting under the Cash Basis of Accounting (Cash Basis IPSAS) that came into effect on 1 January 2019.

The financial statements do not have comparative figures from the prior year as there is insufficient information available to substantiate the carried forward balances. A policy decision was taken to use bank statement and cash on hand balances as the basis of reporting, as various elements of the financial statements were unable to be adequately substantiated from information contained within the financial management information system. The resulting discrepancy in cash between Receipts less Payments and the Opening and Closing cash balances relates to these unsubstantiated amounts which has been reflected within the Change in Equity (Note 16).

Additional financial statements have been prepared pursuant to the Section 10 of the Audit Act 1973 (including any subsequent amendments) which requires the Minister responsible for the public accounts of the Republic to transmit certain statements and accounts to the Office of the Auditor General. These additional statements and accounts are reflected in the Appendices to these Financial Statement.

Reporting Entity

The financial statements are for the national government of the Republic of Nauru as represented by the Treasury Fund. The financial statements encompass all public moneys, public property, income, expenditure, assets and liabilities of the Republic received held or disbursed whether within or outside Nauru as specified in the Public Finance (Control and Management) Act 1997 (including any subsequent amendments).

Government activities include the provision of health, education, law & justice, social protection, housing, recreational, cultural and general public services and economic management to, and on behalf of citizens undertaken by Government Departments including foreign diplomatic posts.

Statutory bodies such as the National Fisheries and Marine Resources Authority, Nauru Electoral Commission and the Port Authority of Nauru, are included in these financial statements.

State Owned Enterprises (SOEs) are not included in these financial statements. SOEs include Republic of Nauru Phosphate Corporation (Ronphos), Nauru Rehabilitation Corporation (NRC), Eigigu Holdings Corporation (EHC), Nauru Utilities Corporation (NUC), and Nauru Air Corporation (NAC).

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

Other statutory bodies that are not included in these financial statement – are the Nauru Phosphate Royalties Trust (NPRT) and the Agency of Bendigo and Adelaide Bank which, although associated with Government, are not undertaking the delivery of services as a government function.

Presentation Currency

The presentation currency is Australian dollars (AUD - \$) and all monetary values are rounded to whole dollars, unless mentioned otherwise.

Foreign currency cash flows are converted to/from Australian dollars using the exchange rate provided by the Bendigo and Adelaide Bank – Agency on the day of the transaction or when funds are transferred.

2. Original and Final Approved Budget and Comparison of Actual and Budget Amounts

The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (from 1 July 2016 to 30 June 2017) as for the financial statements. It encompasses the same entities as the consolidated financial statement – these are identified in Reporting Entity above.

The original budget was approved by the Annual Appropriation Act on 9 June 2016 and net supplementary appropriations of (\$6,735,000) were approved through the year by respective Supplementary Appropriation Acts as follows:

<i>Bill</i>	<i>Date</i>	<i>Change in Revenue (AUD)</i>	<i>Change in Expenditure (AUD)</i>
Supplementary 1	5 September 2016	Nil	Nil
Supplementary 2	3 November 2016	11,865,200	17,761,300
Supplementary 3	23 December 2016	935,000	1,592,000
Supplementary 4	21 March 2017	Nil	181,900
		12,800,200	19,535,200

The changes in original versus final budget figures reflect either supplementary appropriations or reallocation of funds within Heads through inter-sub head transfers (ISHTs). The movements were required throughout the year to accommodate Government priorities.

3. Donations, Grants and Other Aid

Cash receipts during the period included donations, grants and other aid provided by individual multilateral and bilateral donor agencies and non-governmental organisations; co-operative financing facilities established by such organisations; regional agencies (such as the Regional Fisheries Marine Organisation) and donations from charities, corporations and private individuals.

External assistance is recognized at the time of receipt. Aid funding received from donor agencies for projects in Nauru is reflected as income within the individual donor fund account, distinctly separate from the Government Treasury Single Account.

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

During 2016-17, the Government of Nauru received goods and services (in kind) from donors and other contributors. This assistance included goods such as office equipment, medical equipment, investment in major infrastructure projects, local staff training, travel, workshop support, capacity building and other services such as technical assistance. These grants in kind are not generally recognized in these financial statements.

The amount of donations, grants and other aid of \$12,046,374 does not include aid received during the reporting period in the form of the proceeds of loans. The proceeds of any aid received during the period in the form of loans are included in the amount of borrowings presented as a separate line item in the Statement of Cash Receipts and Payments.

2016 / 2017

4. Cash at Bank

Cash at Bank are funds held in bank accounts with Bendigo and Adelaide Bank based in Australia. Transacting on these accounts is undertaken either via online banking or across the counter at the Bendigo Agent on island in Nauru

	<i>Balance 30 June 2016</i>	<i>Movement</i>	<i>Balance 30 June 2017</i>	
Treasury Operating Account	2,212,763	(631,399)	1,581,364	
Treasury Receipting Account	9,474,124	(7,188,915)	2,285,209	
GON TT Bank Account	-	38,698	38,698	
	<u>11,686,887</u>		<u>3,905,270</u>	<u><u>3,905,270</u></u>

5. Cash on Hand

NRO Cash on Hand

The NRO Cashier receives cash over the counter as income for the provision of government goods/ services and releases cash payments (upon presentation of Treasury cheques) to government suppliers for goods provided/services rendered and to other beneficiaries.

RoN Reserve Cash

RoN Reserve Cash is used to maintain the Bendigo Agency Cash Float (\$500,000 daily threshold) by accepting or releasing cash to meet the threshold, as well as, to replenish the Automatic Teller Machines (ATMs) on-island. The reimbursement of cash withdrawn from the ATMs is deposited into the Treasury Operating Account held with the Bendigo and Adelaide Bank in Australia.

	<i>Balance 30 June 2016</i>	<i>Movement</i>	<i>Balance 30 June 2017</i>	
NRO Cashbook	195,303	103,260	298,563	
RoN Reserve Statement	<u>751,885</u>	<u>719,780</u>	<u>1,471,665</u>	
	947,188		1,770,228	<u><u>1,770,228</u></u>

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

6. Development Partner Funds

Development Partner funds are held in bank accounts with Bendigo and Adelaide Bank based in Australia. These funds are maintained separately as Official Development Assistance (ODA) and used to reimburse Government of Nauru expenditure incurred in implementing development partner specific projects.

	<i>Balance 30 June 2016</i>	<i>Movement</i>	<i>Balance 30 June 2017</i>	
DFAT Australia Bank Account	13,354,935	(3,895,817)	9,459,117	
MFAT New Zealand Bank Account	665,269	355,113	1,020,382	
Development Fund Bank Account (Vari	1,816,453	(568,427)	1,248,026	
Government of Japan Non Project Grant	-	476,186	476,186	
	<u>15,836,657</u>		<u>12,203,711</u>	<u>12,203,711</u>

7. Government of Nauru Overseas Missions

The Government of Nauru overseas missions maintain bank accounts to fund day-to-day operations abroad. Funds in these bank accounts are held in Australian dollars and/or other foreign currencies and converted to an Australian dollar (AUD) equivalent for financial statement purposes as at 30 June

	<i>Balance 30 June 2016</i>	<i>Movement</i>	<i>Balance 30 June 2017</i>	
Consulate General of Nauru to Australia	438,634	187,166	625,801	
High Commission of Nauru to Fiji (Suva)	97,465	179,662	277,127	
Permanent Mission of Nauru to the UN (Geneva)	120,467	118,836	239,303	
Embassy of Nauru in Taiwan (Taipei)	91,527	10,675	102,201	
	<u>748,093</u>		<u>1,244,432</u>	<u>1,244,432</u>

8. Bendigo and Adelaide Bank - Agency Accounts

The Government of Nauru operates an agency of the Bendigo and Adelaide Bank on island in Nauru. The Agency was established with an investment by the Government in office furnishings and equipment. The Agency maintains a daily cash float of \$500,000 to meet over the counter transactions

	<i>Balance 30 June 2016</i>	<i>Movement</i>	<i>Balance 30 June 2017</i>	
Bendigo Agent Cash Float Account	500,000	0	500,000	
Bendigo Agent Operating Account (investment)	154,000	0	154,000	
	<u>654,000</u>		<u>654,000</u>	<u>654,000</u>

9. GON Imprest Accounts

The Government of Nauru provides a cash float on an imprest basis with 'Our Travel' and procurement agents to enable them to purchase goods/services on the Government's behalf.

	<i>GL Balance 30 June 2016</i>	<i>Movement</i>	<i>GL Balance 30 June 2017</i>	
Imprest Account - Our Travel	0	228,265	228,265	
Imprest Account - Pacific Procurement	0	2,005,387	2,005,387	
	<u>0</u>		<u>2,233,651</u>	<u>2,233,651</u>

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

10. Investment in State Owned Entities

2016 / 2017

The Government of Nauru does not generally consolidate accounts with SOEs or include assets as we currently have insufficient information to enable recognition of investments. SOEs listed below are assets recognised within the Statements.

	<i>Balance</i> 30 June 2016	<i>Movement</i>	<i>Balance</i> 30 June 2017	
Nauru Utilities Corporation - <i>Purchase c</i>	3,000,000	-	3,000,000	
Nauru Rehabilitation Corporation	-	-	-	
Republic of Nauru Phosphate Corporati	-	-	-	
Nauru Phosphate Royalties Trust	-	-	-	
Port Authority of Nauru	-	-	-	
Eigigu Holdings Corporation	-	-	-	
Nauru Air Corporation	-	-	-	
Nauru Fisheries and Marine Resources A	-	-	-	3,000,000

11. Intergenerational Trust Fund

The Trust Fund was established in 2012. A Memorandum of Understanding with the Government of Australia was finalised in December 2016. Under the terms of the MOU, Nauru contributes (on an annual basis) a percentage of Domestic Revenue based upon a Domestic Revenue Range under either a High, Medium, Low or No growth scenario. Contributions to the fund are also made by the Government of Australia and other donors.

	<i>Balance</i> 30 June 2016	<i>Movement</i>	<i>Balance</i> 30 June 2017	
Intergenerational Trust Fund (Nauru Poi	20,400,000	11,935,400	32,335,400	32,335,400

12. Registrars Trust Account

The Republic of Nauru maintains a Trustee Bank Account managed by the Registrar of the Courts to hold funds for upcoming or pending court cases

	<i>Balance</i> 30 June 2016	<i>Movement</i>	<i>Balance</i> 30 June 2017	
RON Registrars Trust Account	-	-	32,672	32,672

13. Current Liabilities

The current liabilities is outstanding dues to State Owned Enterprises that was carried forward from prior year Financial Statement. For the purpose of complying to IPSAS - Cash basis for reporting, there is \$nil year end balance to report.

	<i>Balance</i> 30 June 2016	
Eigigu Holdings Corporation	1,674,200	
Republic of Nauru Phosphate Corporati	7,273,780	
Nauru Utilities Corporation - Water & E	1,018,119	
Nauru Rehabilitation Corporation	625,753	
	10,591,852	-

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
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14. Membership Dues & Fees

2016 / 2017

The Government of Nauru is required to maintain memberships/associations or incur fees with various international organisations in order undertake the functions of a sovereign nation. For the purpose of complying to IPSAS - Cash basis for reporting, there is \$nil year end balance to report.

	<i>C/F Balance</i> <i>1 July 2016</i>	
Reach Global Services	232,000	
Japan Post Service	2,060,000	
Universal Postal Union	1,053,000	
International Telecommunication Union	737,000	
International Civil Aviation Organization	576,000	
Asian Carribean Pacific	124,000	
Global Forum on Tax Transparency (OI	-	
Pacific Asian Express (PAE) Shipping	2,060,000	
	6,842,000	-

15. Non Current Domestic Debt - Government of Nauru

The Government of Nauru has obligations for repayment of deposits previously held with the bankrupt Bank of Nauru and for loans received from the nation's sovereign wealth fund (Nauru Phosphate Royalties Trust).

	<i>C/F Balance</i> <i>1 July 2016</i>	<i>Movement</i>	<i>Balance</i> <i>30 June 2017</i>	
Bank of Nauru	34,516,211	-	34,516,211	
Nauru Phosphate Royalties Trust	25,195,069	-	25,195,069	
	59,711,280		59,711,280	59,711,280

16. Changes in Equity

As a result of it being impracticable to resolve the discrepancies existing between the General Ledger and the Bank Statement (due to there being no reconciliation), the net difference has been identified as Errors and Omissions and reflected against Equity. The 2016-2017 General Ledger has been closed within the FMIS and it is not possible to post the discrepancies to the General Ledger. They are reflected (outside of the FMIS) in the Financial Statements.

Opening Balance 1 July 2016 (Calculated)		(27,637,476)	
<i>Changes in equity during the year</i>			
Deficit for the year - net cash decrease resulting from receipts & payments		(4,638,141)	
Investment in SoE	Note 10	3,000,000	
Intergenerational Trust Fund	Note 11	32,335,400	
Errors and Omissions		(5,457,042)	
Closing Balance 30 June 2017			(2,397,259)

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
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FOR THE YEAR ENDED 30 JUNE 2017

	2016 / 2017
17. <u>Customs Duty</u>	
1140 - Customs and Excise Duty - Tobacco	4,195,206
1145 - Customs and Excise Duty - Alcohol	1,545,537
1150 - Customs and Excise Duty - Sugar	619,990
1155 - Customs and Excise - Machinery/Vehicle/Equip.	518,394
1160 - Customs and Excise Duty - Other	2,536,135
1165 - Customs and Excise Duty - Petrol Sales	2,502,034
1170 - Customs and Excise Duty - Diesel Sales	4,518,994
1175 - Customs and Excise Duty - JetA1	44,289
	<u>16,480,578</u>
18. <u>Donations, Grants and Other Aid</u>	
1660 - General Budget Support (Taiwan)	6,143,357
1675 - Repayment of Business (Micro Finance) Loans (CIE)	100
1000 - Donor Project Income	5,902,916
	<u>12,046,374</u>
19. <u>Fees, Fines, Penalties and Licenses</u>	
1215 - Licenses-Drivers etc	89,539
1220 - Corporation Fees and Licenses	5,478
1225 - Licenses-Trading	179,725
1230 - Liquor Licensing Board	36,151
1235 - Gaming / Bingo Licenses	359,091
1240 - Licenses-Dogs etc	55
1290 - Motor Vehicle Inspection Fees	675
1295 - Motor Cycle Inspection Fees	30
1300 - Registration Fees-Motor Cars	47,981
1305 - Registration Fees-Motorcycles	5,250
1325 - Passport Fees and Photographs	241,133
1485 - Quarantine Fees	54,528
1490 - Court Fines and Fees	59,101
1495 - Service Fees	15,460
1550 - Canteen Fees	1,300
1560 - International Settlement-Comms Traffic	4,795
	<u>1,100,291</u>
20. <u>Trading Activities - Visa Revenue</u>	
1330 - Visa Check up	8,942
1335 - Visa Fees - Refugee Processing Centre (RPC)	2,930,803
1575 - Visa Fees (Other Business)	6,947,886
1580 - Visa Fees - Refugee Processing Centre (RPC) Resettlement	12,754,323
	<u>22,641,954</u>

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

	2016 / 2017
21. <u>Trading Activities - Others</u>	
1260 - Birth Certificate	25,410
1265 - Death Certificate	610
1270 - Marriage Certificate	2,600
1340 - Police Clearance	70,095
1360 - Department of Civil Aviation (D.C.A.)-Pax Levy	690,775
1365 - Department of Civil Aviation (D.C.A.)-Departure Taxes	618,725
1370 - Department of Civil Aviation (D.C.A.)-Air Navigation Fees	451,892
1375 - Department of Civil Aviation (D.C.A.)-Landing Fees	524,437
1380 - Department of Civil Aviation (D.C.A.)-Rental Fees	171,150
1400 - Port Fees	985,197
1420 - Warehouse sales	70,253
1480 - Bus Services	1,983
1500 - Sale of Maps	8,970
1520 - Food Handler Check up	8,720
1525 - PO Box Rentals	1,740
1530 - Philatelic Bureau Sales	1,045
1540 - Advertising Revenue	7,322
1555 - Spectacles, Drugs etc	3,885
1565 - Medical Services	4,306
	<u>3,649,114</u>
22. <u>Other receipts</u>	
1121 - Curator fees	76,032
1475 - Miscellaneous Revenue	17,920,061
1577 - Department of Justice and Border Control - Operations	3,739,614
1578 - Department of Justice and Border Control - Reimbursable Costs	5,974,720
	<u>27,710,428</u>
23. <u>Awards & Social Assistances</u>	
2220 - Nauru Community Housing	7,756,899
2235 - Special Projects	11,917,903
2440 - Scholarships - School & Trade	1,345,227
2560 - Educational Expenses - Special	53,842
2625 - Family Court Expenses	5,700
2630 - Safe House	10,099
2705 - NEAT Scheme	495
	<u>21,090,165</u>

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
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FOR THE YEAR ENDED 30 JUNE 2017

	2016 / 2017
24. <u>Consultant & External Services</u>	
2030 - Salaries Other contracts - Expatriate	22,302,545
2055 - Consultants fees	4,001,243
2060 - Legal Fees - External	1,127,375
2464 - Management Monitoring & Evaluation	292
	<u>27,431,455</u>
25. <u>Drugs , Medical Supplies and Services</u>	
2460 - Medical Expenses	8,566
2461 - Primary Health Care Services	50,806
2462 - NCD Control & Health Promotion	37,054
2463 - Environmental Health and Food safety	27,102
2467 - Drugs and Medicines	377,077
2468 - Dental Supplies	130
2469 - Dialysis Supplies	74,676
2471 - Medical Consumable	359,999
2472 - Laboratory supplies	168,704
2473 - Radiology Supplies	26,463
2474 - Clinical Education Supplies	7,578
2475 - Overseas Medical Treatment	5,302,927
2480 - Medical Equipmenrt	689,778
	<u>7,130,859</u>
26. <u>Rental Expense</u>	
2155 - House Rental	4,268,902
2160 - Land Rental	6,652,437
2165 - Office Rental	451,378
	<u>11,372,717</u>
27. <u>Retirement Benefits & Social Security</u>	
2390 - Social Welfare - Birth Claims	33,900
2395 - Social Welfare - Death Claims	131,200
2400 - Social Services - Aged Pensions	1,848,044
2405 - Social Services - Super Contributors	90,794
2410 - Social Services - Super Ex MP's	271,718
2420 - Social Services - Disability Payments	868,520
	<u>3,244,177</u>
28. <u>Travel & local transportation</u>	
2575 - Local Transport	651,682
2075 - Travel - Business	6,156,475
2080 - Travel - Accountable Allowances	133
	<u>6,808,290</u>

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

	2016 / 2017
29. <u>Wages, salaries and employee benefits</u>	
2005 - Salaries & Allowances - (MP's)	1,067,429
2010 - HE Salary & Allowances	115,417
2015 - Salary - Local	14,826,943
2020 - Salary Expatriate	7,689,492
2025 - Allowances - Staff Contract	1,072,807
2026 - Directors Fees	46,732
2035 - Overtime - local	459,283
2040 - Staff Training	788,180
2045 - Recruitment	74,814
2050 - Uniforms & Protective Clothing	128,007
2070 - Travel - Staff	432,376
	<u>26,701,479</u>
30. <u>Purchase/construction of plant and equipment</u>	
2495 - Plant & Equipment Purchases	2,911,486
2580 - Public Works	977,574
	<u>3,889,059</u>
31. <u>Repair & Maintenance Expenses</u>	
2185 - R&M - Buildings	2,126,215
2190 - R&M - Office Equipment	71,328
2191 - R&M Medical Equipment	230,967
2195 - R&M - Office Premises	196,549
2200 - R&M - Motor Vehicles	320,943
2205 - R&M - Plant	357,996
2210 - R&M - Aerodrome	103,412
	<u>3,407,410</u>
32. <u>Payment of GoN debts and Subsidies</u>	
2614 - Equity Investment - NUC (Purchase of Power Generator)	3,000,000
2615 - Other Subsidies & Donations	1,615,409
	<u>4,615,409</u>
33. <u>Intergenerational Trust fund</u>	
2650 - Trust Fund	<u>11,937,096</u>

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

2016 / 2017

34. Development Partner Balances

Donors	Balance 1 July 2016	Project Income	Project Expenditure	Balance 30 June 2017
01 - Taiwan	22,875	0	4,000	18,875
02 - AusAID	12,773,858	4,142,741	7,457,482	9,459,117
03 - NZAID	641,413	697,138	318,169	1,020,382
05 - SPC-NCD	0	156,425	19,092	137,333
06 - UNDP	70,479	114,273	210,058	(25,305)
10 - Japan	30,857	131,647	49,200	113,304
12 - Italy	6,976	271,774	6,976	271,774
17 - Russia	0	47,457	0	47,457
24 - GEF	73,105	179,871	144,456	108,521
28 - UNESCO	0	102,645	10,060	92,585
29 - UNFAO	5,843	1,125	0	6,967
33 - UNICEF	0	24,041	0	24,041
34 - Other UN	39,158	0	2,144	37,015
37 - WHO Projects	85,349	0	19,617	65,733
38 - Regional Fisheries Marine C	46,355	3,846	31,988	18,212
40 - India	328,262	0	0	328,262
41 - UNESCAP	0	29,933	26,680	3,253
	14,124,531	5,902,916	8,299,921	11,727,525
				<u>11,727,525</u>

35. Contingent Liabilities

These relate to Firebird Yen Bonds which are not recognised in the balance sheet as Government Debt due to uncertainty on the valuation of the liability and the Government position to repay. The debt reported to date is Y3,545,196,000 which is equivalent to AU\$48,259,308 plus interest accrued. Government of Nauru is currently negotiating a settlement figure for return of all Firebird bond holdings.

FINANCIAL STATEMENTS FOR GOVERNMENT OF THE REPUBLIC OF NAURU
FOR THE YEAR ENDED 30 JUNE 2017

APPENDICES

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund

Head 01 - Presidency and State House (including GIO)

For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2010 - HB Salary & Allowances	100,032		0 15,400	0	115,432	115,417	15
2015 - Salary - Local	153,065		0 (7,000)	0	146,065	146,280	(215)
2075 - Travel - Business	864,815		0 0	0	864,815	855,081	9,734
2100 - Entertainment	10,000		0 0	0	10,000	9,668	332
2105 - Official Celebrations	176,500		0 (2,400)	0	174,100	173,030	1,070
2130 - Printing & Stationery	5,850		0 0	0	5,850	5,370	480
2135 - Stores	6,410		0 (4,000)	0	2,410	1,481	934
2330 - Telephone / Internet	14,640		0 (2,000)	0	12,640	11,781	859
2495 - Plant & Equipment Purchases	18,300		0 0	0	18,300	13,467	4,833
Total Expenditure	1,349,612		0 0	0	1,349,612	1,331,575	18,042
Net Income/(Loss)	-\$ 1,349,612	\$ -	\$ -	\$ -	-\$ 1,349,612	-\$ 1,331,575	-\$ 18,042

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 02 - Ministerial
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2005 - Salaries & Allowances - (MLP's)	417,203	0	0	0	417,203	427,428	(10,225)
2015 - Salary - Local	233,654	0	13,000	0	246,654	244,609	2,045
2020 - Salary Expatriate	100,000	0	16,000	0	116,000	115,084	916
2055 - Consultants fees	260,000	0	75,500	0	335,500	335,292	208
2070 - Travel - Staff	40,365	0	(7,500)	0	32,865	32,520	345
2075 - Travel - Business	880,000	0	274,500	0	1,154,500	1,152,671	1,829
2100 - Entertainment	100,000	0	0	0	100,000	99,635	365
2130 - Printing & Stationery	10,639	0	2,000	0	12,639	12,234	405
2135 - Stores	5,135	0	0	0	5,135	4,801	334
2185 - R&M - Buildings	320,000	0	156,000	0	476,000	475,426	574
2190 - R&M - Office Equipment	4,500	0	(4,500)	0	0	0	0
2205 - R&M - Plant	38,500	0	(19,000)	0	19,500	18,844	656
2220 - Nauru Community Housing	8,250,000	0	(508,000)	0	7,742,000	7,717,949	24,051
2235 - Special Projects	230,000	100,000	0	328,262	658,262	324,208	334,054
2330 - Telephone / Internet	36,480	0	0	0	36,480	35,723	757
2495 - Plant & Equipment Purchases	53,510	0	2,000	0	55,510	54,602	908
Total Expenditure	10,979,986	100,000	0	328,262	11,408,248	11,051,027	357,222
Net Income/(Loss)	-\$ 10,979,986	-\$ 100,000	\$ -	-\$ 328,262	-\$ 11,408,248	-\$ 11,051,027	-\$ 357,222

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
03 - Chief Secretariat
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1230 - Liquor Licensing Board	(30,000)	0	0	0	(30,000)	(36,151)	6,151
1260 - Birth Certificate	(60,000)	0	0	0	(60,000)	(25,410)	(34,590)
1265 - Death Certificate	(350)	0	0	0	(350)	(610)	260
1270 - Marriage Certificate	(2,000)	0	0	0	(2,000)	(2,600)	600
1475 - Miscellaneous Revenue	(35,000)	0	0	0	(35,000)	(215,114)	180,114
Total Income	(127,350)	0	0	0	(127,350)	(279,885)	152,535
EXPENDITURE							
2015 - Salary - Local	695,923	0	0	0	695,923	693,437	2,486
2020 - Salary Expatriate	258,000	0	0	0	258,000	282,532	(24,532)
2030 - Salaries Other contracts - Expatriate	1,982,434	0	953,450	0	2,935,884	2,935,838	46
2040 - Staff Training	333,143	0	0	0	333,143	321,038	12,105
2045 - Recruitment	75,000	0	0	0	75,000	74,814	186
2050 - Uniforms & Protective Clothing	2,500	0	(2,500)	0	0	0	0
2055 - Consultants fees	83,000	0	0	0	83,000	26,114	56,886
2070 - Travel - Staff	12,180	0	0	0	12,180	10,815	1,365
2075 - Travel - Business	94,430	0	(31,017)	0	63,413	57,023	6,390
2100 - Entertainment	7,650	0	(1,530)	0	6,120	4,966	1,154
2105 - Official Celebrations	9,550	0	0	0	9,550	9,500	50
2130 - Printing & Stationery	29,551	0	(8,060)	0	21,491	19,652	1,840
2135 - Stores	9,191	0	(1,438)	0	7,753	7,715	38
2155 - House Rental	4,100,952	0	(254,125)	0	3,846,827	3,846,827	(0)
2185 - R&M - Buildings	380,000	0	(180,150)	0	199,850	199,829	21
2190 - R&M - Office Equipment	13,892	0	(7,760)	0	6,132	5,000	1,132
2200 - R&M - Motor Vehicles	6,000	0	0	0	6,000	1,188	4,812
2205 - R&M - Plant	127,400	0	(316)	0	127,084	124,714	2,370
2235 - Special Projects	570,000	0	96,845	0	666,845	606,334	60,511
2275 - Purchase of Petrol	827,789	0	(445,613)	0	382,176	381,760	416
2280 - Purchase of Diesel	902,696	0	(259,655)	0	643,041	642,914	127
2315 - Electricity	830,137	0	3,900	0	834,037	830,065	3,972
2330 - Telephone / Internet	2,880	0	(840)	0	2,040	1,762	278
2440 - Scholarships - School & Trade	320,000	0	61,200	0	381,200	377,196	4,004
2495 - Plant & Equipment Purchases	2,400	0	23,154	0	25,554	10,214	15,340
2575 - Local Transport	274,800	0	57,932	0	332,732	332,732	0
2580 - Public Works	17,400	0	(3,477)	0	13,923	13,923	0
Total Expenditure	11,968,898	0	0	0	11,968,898	11,817,901	150,997
Net Income/(Loss)	-\$ 11,841,548	\$ -	\$ -	\$ -	-\$ 11,841,548	-\$ 11,538,016	-\$ 303,532

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 04 - Post and Philately
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1525 - PO Box Rentals	(2,700)	0	0	0	(2,700)	(1,740)	(960)
1530 - Philatelic Bureau Sales	(1,500)	0	0	0	(1,500)	(1,045)	(455)
1560 - International Settlement- Comms Traffic	(2,000)	0	0	0	(2,000)	(4,795)	2,795
Total Income	(6,200)	0	0	0	(6,200)	(7,580)	1,380
EXPENDITURE							
2015 - Salary - Local	76,404	0	35,438	0	111,842	94,621	17,221
2040 - Staff Training	9,000	0	(18,000)	0	(9,000)	0	(9,000)
2050 - Uniforms & Protective Clothing	500	0	0	0	500	464	36
2055 - Consultants fees	5,000	0	(10,000)	0	(5,000)	0	(5,000)
2105 - Official Celebrations	500	0	0	0	500	500	0
2130 - Printing & Stationery	2,990	0	(2,324)	0	666	1,828	(1,162)
2135 - Stores	569	0	(482)	0	87	213	(126)
2165 - Office Rental	20,575	0	2,500	0	23,075	20,122	2,953
2200 - R&M - Motor Vehicles	3,000	0	0	0	3,000	2,061	939
2315 - Electricity	12,000	0	(9,632)	0	2,368	7,184	(4,816)
2595 - Carriage of Mail	7,000	0	0	0	7,000	8,089	(1,089)
2615 - Other Subsidies & Donations	0	0	2,500	0	2,500	0	2,500
Total Expenditure	137,538	0	0	0	137,538	135,083	2,455
Net Income/(Loss)	-\$ 131,338	\$ -	\$ -	\$ -	-\$ 131,338	-\$ 127,502	-\$ 3,836

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 05 - Audit
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2015 - Salary - Local	114,913	0	0	0	114,913	95,780	19,133
2020 - Salary Expatriate	101,000	0	0	0	101,000	87,255	13,745
2040 - Staff Training	2,500	0	(2,500)	0	0	0	0
2050 - Uniforms & Protective Clothing	1,300	0	0	0	1,300	1,276	24
2070 - Travel - Staff	25,020	0	0	0	25,020	15,100	9,920
2075 - Travel - Business	81,389	0	(10,500)	0	70,889	49,521	21,368
2100 - Entertainment	1,000	0	0	0	1,000	999	1
2130 - Printing & Stationery	2,000	0	(1,150)	0	850	558	292
2135 - Stores	1,020	0	0	0	1,020	643	377
2165 - Office Rental	25,792	0	0	0	25,792	25,790	2
2185 - R&M - Buildings	1,200	0	(1,200)	0	0	0	0
2200 - R&M - Motor Vehicles	1,200	0	0	0	1,200	779	421
2315 - Electricity	8,400	0	0	0	8,400	7,229	1,171
2330 - Telephone / Internet	1,440	0	0	0	1,440	1,485	(45)
2370 - Membership Fees & Subscriptions	880	0	0	0	880	275	605
2495 - Plant & Equipment Purchases	800	0	15,350	0	16,150	15,375	775
Total Expenditure	369,854	0	0	0	369,854	302,065	67,789
Net Income/(Loss)	-\$ 369,854	\$ -	\$ -	\$ -	-\$ 369,854	-\$ 302,065	-\$ 67,789

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 06 - Parliament
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2005 - Salaries & Allowances - (MP's)	501,656	114,900	46,914	0	663,470	640,001	23,469
2015 - Salary - Local	288,858	0	0	0	288,858	271,749	17,109
2020 - Salary Expatriate	116,532	0	(46,914)	0	69,618	93,955	(24,337)
2040 - Staff Training	500	0	0	0	500	0	500
2055 - Consultants fees	0	0	0	9,000	9,000	9,000	0
2070 - Travel - Staff	10,500	0	0	0	10,500	7,880	2,620
2075 - Travel - Business	269,068	0	0	0	269,068	260,938	8,130
2100 - Entertainment	20,000	0	13,000	0	33,000	31,261	1,739
2130 - Printing & Stationery	2,000	0	1,178	280	3,458	2,190	1,268
2135 - Stores	2,000	0	2,200	0	4,200	4,115	85
2185 - R&M - Buildings	18,700	0	20,000	0	38,700	38,629	71
2190 - R&M - Office Equipment	5,250	0	(5,000)	0	250	0	250
2200 - R&M - Motor Vehicles	17,500	0	(8,234)	0	9,267	8,377	890
2235 - Special Projects	24,000	0	(23,732)	0	268	268	0
2330 - Telephone / Internet	3,660	0	0	0	3,660	3,647	13
2370 - Membership Fees & Subscriptions	45,000	0	(16,690)	0	28,310	28,310	0
2495 - Plant & Equipment Purchases	8,500	0	17,777	0	26,277	25,394	883
2605 - Library/Periodicals	500	0	(500)	0	0	0	0
Total Expenditure	1,334,224	114,900	0	9,280	1,458,404	1,425,714	32,690
Net Income/(Loss)	-\$ 1,334,224	-\$ 114,900	\$ -	-\$ 9,280	-\$ 1,458,404	-\$ 1,425,714	-\$ 32,690

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 07 - GON Ware House
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1420 - Warehouse sales	(270,000)	0	0	0	(270,000)	(70,963)	(199,037)
Total Income	(270,000)	0	0	0	(270,000)	(70,963)	(199,037)
EXPENDITURE							
2015 - Salary - Local	106,077	0	8,000	0	114,077	73,219	40,858
2040 - Staff Training	16,000	0	0	0	16,000	5,564	10,436
2050 - Uniforms & Protective Clothing	1,656	0	0	0	1,656	0	1,656
2055 - Consultants fees	15,200	0	(15,200)	0	0	0	0
2075 - Travel - Business	27,500	0	0	0	27,500	22,512	4,988
2100 - Entertainment	1,500	0	0	0	1,500	1,088	413
2130 - Printing & Stationery	700	0	0	0	700	688	12
2135 - Stores	2,500	0	0	0	2,500	10	2,490
2185 - R&M - Buildings	13,000	0	0	0	13,000	12,310	690
2190 - R&M - Office Equipment	2,500	0	0	0	2,500	0	2,500
2200 - R&M - Motor Vehicles	7,700	0	6,701	0	14,401	9,014	5,387
2205 - R&M - Plant	3,570	0	0	0	3,570	0	3,570
2255 - Warehouse Procurement	210,800	0	0	0	210,800	84,559	126,241
2330 - Telephone / Internet	1,440	0	0	0	1,440	0	1,440
2495 - Plant & Equipment Purchases	40,000	0	499	0	40,499	38,824	1,675
Total Expenditure	450,143	0	0	0	450,143	247,789	202,354
Net Income/(Loss)	-\$ 180,143	\$ -	\$ -	\$ -	-\$ 180,143	-\$ 176,826	-\$ 3,317

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 08 - National Emergency Services
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1475 - Miscellaneous Revenue	0	0	0	0	0	(400)	400
Total Income	0	0	0	0	0	(400)	400
EXPENDITURE							
2015 - Salary - Local	749,001	67,000	(200,000)	0	616,001	729,521	(113,520)
2035 - Overtime - local	50,000	0	55,041	0	105,041	99,615	5,426
2040 - Staff Training	26,600	0	20,820	0	47,420	42,910	4,510
2050 - Uniforms & Protective Clothing	39,070	0	(3,550)	0	35,520	35,423	97
2055 - Consultants fees	80,500	0	(51,000)	0	29,500	42,931	(13,431)
2075 - Travel - Business	95,630	0	9,180	0	104,810	112,790	(7,980)
2100 - Entertainment	12,050	0	2,350	0	14,400	10,338	4,062
2105 - Official Celebrations	7,250	0	(2,350)	0	4,900	2,785	2,115
2130 - Printing & Stationery	4,400	0	0	0	4,400	3,086	1,314
2135 - Stores	26,322	0	(21,972)	0	4,350	4,205	145
2185 - R&M - Buildings	18,300	0	221,972	0	240,272	239,226	1,046
2190 - R&M - Office Equipment	4,200	0	(3,400)	0	800	0	800
2200 - R&M - Motor Vehicles	48,400	0	3,598	0	51,998	47,819	4,179
2205 - R&M - Plant	16,970	0	0	0	16,970	719	16,251
2315 - Electricity	92,000	0	0	0	92,000	91,751	249
2330 - Telephone / Internet	1,920	0	0	0	1,920	1,315	605
2495 - Plant & Equipment Purchases	228,910	0	(30,689)	0	198,221	200,099	(1,878)
Total Expenditure	1,501,523	67,000	0	0	1,568,523	1,664,534	(96,011)
Net Income/(Loss)	-\$ 1,501,523	-\$ 67,000	\$ -	\$ -	-\$ 1,568,523	-\$ 1,664,134	\$ 95,611

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 09 - Electoral Commission
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2015 - Salary - Local	139,900	0	11,700	0	151,600	151,554	46
2055 - Consultants fees	8,000	0	18,700	0	26,700	26,700	0
2075 - Travel - Business	8,000	0	(650)	0	7,350	7,349	1
2100 - Entertainment	2,400	0	(90)	0	2,310	2,308	2
2130 - Printing & Stationery	9,865	0	(8,670)	0	1,195	1,105	90
2135 - Stores	2,051	0	(1,630)	0	421	618	(197)
2165 - Office Rental	14,400	0	(4,920)	0	9,480	9,478	2
2185 - R&M - Buildings	6,000	0	(6,000)	0	0	0	0
2190 - R&M - Office Equipment	2,450	0	(1,210)	0	1,240	1,235	5
2200 - R&M - Motor Vehicles	1,000	0	0	0	1,000	1,000	0
2235 - Special Projects	50,000	57,000	5,270	0	112,270	111,097	1,173
2275 - Purchase of Petrol	5,990	0	(5,820)	0	170	170	0
2330 - Telephone / Internet	13,600	0	9,400	0	23,000	22,993	7
2495 - Plant & Equipment Purchases	17,300	0	(16,080)	0	1,220	1,295	(75)
Total Expenditure	280,956	57,000	0	0	337,956	336,901	1,055
Net Income/(Loss)	-\$ 280,956	-\$ 57,000	\$ -	\$ -	-\$ 337,956	-\$ 336,901	-\$ 1,055

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 11 - Finance Secretariat
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1015 - Income from Investments & Dividends-Others	(50,000)	0	0	0	(50,000)	0	(50,000)
1475 - Miscellaneous Revenue	(230,000)	0	0	0	(230,000)	(913,927)	683,927
Total Income	(280,000)	0	0	0	(280,000)	(913,927)	633,927
EXPENDITURE							
2015 - Salary - Local	289,168	0	0	0	289,168	405,586	(116,418)
2020 - Salary Expatriate	470,000	0	(140,144)	0	329,856	322,948	6,908
2030 - Salaries Other contracts - Expatriate	0	0	0	60,000	60,000	0	60,000
2040 - Staff Training	35,250	0	(3,000)	0	32,250	22,150	10,100
2050 - Uniforms & Protective Clothing	11,200	0	(1,153)	0	10,047	8,006	2,041
2055 - Consultants fees	605,000	0	90,144	104,800	799,944	709,044	90,900
2070 - Travel - Staff	43,990	0	0	0	43,990	19,670	24,320
2075 - Travel - Business	218,000	0	9,977	47,879	275,856	213,405	62,451
2100 - Entertainment	32,500	0	83,176	0	115,676	111,103	4,573
2130 - Printing & Stationery	19,786	0	(1,000)	0	18,786	7,185	11,601
2135 - Stores	4,968	0	0	0	4,968	4,901	67
2155 - House Rental	0	0	0	16,000	16,000	0	16,000
2185 - R&M - Buildings	9,000	0	(3,000)	0	6,000	3,350	2,650
2190 - R&M - Office Equipment	11,750	0	0	0	11,750	7,698	4,052
2200 - R&M - Motor Vehicles	10,000	0	0	0	10,000	9,151	849
2235 - Special Projects	30,000	0	0	0	30,000	24,562	5,438
2315 - Electricity	10,800	0	0	0	10,800	6,800	4,000
2330 - Telephone / Internet	18,480	0	0	0	18,480	14,102	4,378
2370 - Membership Fees & Subscriptions	56,407	0	0	0	56,407	18,482	37,925
2495 - Plant & Equipment Purchases	6,100	0	0	116,518	122,618	56,044	66,573
2570 - Bank Charges	10,800	0	0	0	10,800	4,313	6,487
2575 - Local Transport	0	0	0	12,000	12,000	0	12,000
2685 - Support for Banking Services	50,000	0	(35,000)	0	15,000	0	15,000
2705 - NEAT Scheme	0	0	0	0	0	495	(495)
Total Expenditure	1,943,199	0	0	357,197	2,300,396	1,968,996	331,400
Net Income/(Loss)	-\$ 1,663,199	\$ -	\$ -	-\$ 357,197	-\$ 2,020,396	-\$ 1,055,069	-\$ 965,327

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 13 - Bureau of Statistics
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2015 - Salary - Local	67,720	0	0	0	67,720	75,510	(7,790)
2020 - Salary Expatriate	0	0	0	0	0	1,942	(1,942)
2040 - Staff Training	1,760	0	0	0	1,760	0	1,760
2075 - Travel - Business	10,215	0	0	0	10,215	0	10,215
2100 - Entertainment	600	0	0	0	600	450	150
2130 - Printing & Stationery	2,555	0	0	0	2,555	0	2,555
2190 - R&M - Office Equipment	1,100	0	0	0	1,100	0	1,100
2205 - R&M - Plant	500	0	0	0	500	175	325
2235 - Special Projects	9,109	0	0	0	9,109	5,808	3,301
2495 - Plant & Equipment Purchases	37,070	0	0	0	37,070	32,996	4,074
Total Expenditure	130,629	0	0	0	130,629	116,881	13,748
Net Income/(Loss)	-\$ 130,629	\$ -	\$ -	\$ -	-\$ 130,629	-\$ 116,881	-\$ 13,748

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 15 - Nauru Revenue Office
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1215 - Licenses-Drivers etc	(20,000)	0	0	0	(20,000)	(89,539)	69,539
1235 - Gaming / Bingo Licenses	(447,100)	0	0	0	(447,100)	(359,091)	(88,009)
1300 - Registration Fees-Motor Cars	0	0	0	0	0	(32,325)	32,325
1305 - Registration Fees-Motorcycles	0	0	0	0	0	(1,650)	1,650
1475 - Miscellaneous Revenue	0	0	0	0	0	(6,255)	6,255
1590 - Employment/Non-resident Withholding Tax	(11,800,000)	2,800,000	0	0	(9,000,000)	(10,130,181)	1,130,181
1591 - Business Profit Tax	(2,000,000)	625,800	0	0	(1,374,200)	(2,458,868)	1,084,668
Total Income	(14,267,100)	3,425,800	0	0	(10,841,300)	(13,077,908)	2,236,608
EXPENDITURE							
2015 - Salary - Local	217,766	0	0	0	217,766	205,484	12,282
2040 - Staff Training	9,000	0	0	0	9,000	0	9,000
2050 - Uniforms & Protective Clothing	2,000	0	0	0	2,000	0	2,000
2075 - Travel - Business	15,000	0	0	0	15,000	12,676	2,324
2130 - Printing & Stationery	9,700	0	0	0	9,700	6,703	2,997
2135 - Stores	1,700	0	0	0	1,700	1,535	165
2165 - Office Rental	55,587	0	(25,000)	0	30,587	26,323	4,264
2185 - R&M - Buildings	1,600	0	0	0	1,600	57	1,543
2190 - R&M - Office Equipment	3,700	0	0	0	3,700	18	3,682
2200 - R&M - Motor Vehicles	950	0	0	0	950	235	715
2315 - Electricity	33,000	0	0	0	33,000	30,163	2,837
2330 - Telephone / Internet	1,440	0	0	0	1,440	458	982
2370 - Membership Fees & Subscriptions	2,000	0	0	0	2,000	0	2,000
2495 - Plant & Equipment Purchases	12,400	0	25,000	0	37,400	33,507	3,893
Total Expenditure	365,843	0	0	0	365,843	317,160	48,683
Net Income/(Loss)	\$ 13,901,257	-\$ 3,425,800	\$ -	\$ -	\$ 10,475,457	\$ 12,760,748	-\$ 2,285,291

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 16 - Finance - Other Payments
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1010 - Income from Investments & Dividends-RonPhos	(100,000)	0	0	0	(100,000)	0	(100,000)
1015 - Income from Investments & Dividends-Others	(1,000,000)	0	0	0	(1,000,000)	0	(1,000,000)
1165 - Customs and Excise Duty - Petrol Sales	0	0	0	0	0	20	(20)
1475 - Miscellaneous Revenue	(4,500,000)	(10,735,300)	0	0	(15,235,300)	(14,543,821)	(691,479)
1660 - General Budget Support	(4,288,000)	0	0	0	(4,288,000)	(6,143,357)	1,855,357
Total Income	(9,888,000)	(10,735,300)	0	0	(20,623,300)	(20,687,158)	63,858
EXPENDITURE							
2030 - Salaries Other contracts - Expatriate	4,500,000	12,046,800	2,000,000	0	18,546,800	18,386,744	160,056
2040 - Staff Training	0	0	0	5,000	5,000	0	5,000
2055 - Consultants fees	1,758,000	0	(71,330)	210,000	1,896,670	1,659,294	237,376
2075 - Travel - Business (adj)	0	0	0	0	0	1,329,330	(1,329,330)
2130 - Printing & Stationery	0	0	0	2,000	2,000	0	2,000
2205 - R&M - Plant	0	0	0	165,351	165,351	104,036	61,315
2235 - Special Projects	0	0	0	40,455	40,455	0	40,455
2350 - Freight	300,000	0	40,000	0	340,000	340,000	(0)
2390 - Social Welfare - Birth Claims	37,000	0	0	0	37,000	33,900	3,100
2395 - Social Welfare - Death Claims	180,000	0	(17,590)	0	162,410	131,200	31,210
2400 - Social Services - Aged Pensions	1,745,750	0	101,330	0	1,847,080	1,848,044	(964)
2405 - Social Services - Super Contributors	90,654	0	140	0	90,794	90,794	(0)
2410 - Social Services - Super Ex MPs	97,500	166,600	9,450	0	273,550	271,718	1,832
2420 - Social Services - Disability Payments	861,200	0	8,000	0	869,200	868,520	680
2495 - Plant & Equipment Purchases	0	0	0	292,870	292,870	0	292,870
2565 - Insurance	100,000	0	(30,000)	0	70,000	50,903	19,097
2615 - Other Subsidies & Donations	6,100,000	4,681,900	(2,040,000)	0	8,741,900	7,994,209	747,691
2650 - Trust Fund	10,400,000	1,535,400	0	0	11,935,400	11,935,400	0
2651 - GON Contributions	4,050,000	0	0	0	4,050,000	4,049,650	350
2680 - BON Liquidation- Payment	1,000,000	(1,000,000)	0	0	0	0	0
2681 - Accruals (reversal of AP)	0	0	0	0	0	240,580	(240,580)
2999 - Contingency fund	500,000	0	0	0	500,000	26,165	473,835
Total Expenditure	31,720,104	17,430,700	0	715,676	49,866,480	49,360,488	505,992
Net Income/(Loss)	-\$ 21,832,104	-\$ 6,695,400	\$ -	-\$ 715,676	-\$ 29,243,180	-\$ 28,673,330	-\$ 569,850

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 17 - Nauru Customs Office (NCO)
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1140 - Customs and Excise Duty - Tobacco	(4,692,109)	720,700	0	0	(3,971,409)	(4,195,206)	223,797
1145 - Customs and Excise Duty - Alcohol	(3,128,270)	1,724,700	0	0	(1,403,570)	(1,545,537)	141,966
1150 - Customs and Excise Duty - Sugar	(581,209)	0	0	0	(581,209)	(619,990)	38,780
1155 - Customs and Excise - Machinery/Vehicle/Equip.	(1,083,596)	443,800	0	0	(639,796)	(518,394)	(121,402)
1160 - Customs and Excise Duty - Other	(2,616,410)	0	0	0	(2,616,410)	(2,536,135)	(80,276)
1165 - Customs and Excise Duty - Petrol Sales	(2,622,088)	0	0	0	(2,622,088)	(2,502,054)	(120,035)
1170 - Customs and Excise Duty - Diesel Sales	(4,995,540)	0	0	0	(4,995,540)	(4,518,994)	(476,546)
1175 - Customs and Excise Duty - JetA1	(241,817)	0	0	0	(241,817)	(44,289)	(197,528)
1405 - Overtime Recoveries	0	0	0	0	0	710	(710)
1445 - Diesel Sales	0	0	0	0	0	0	0
1475 - Miscellaneous Revenue	(10,844)	0	0	0	(10,844)	(570)	(10,274)
Total Income	(19,971,885)	2,889,200	0	0	(17,082,685)	(16,480,458)	(602,227)
EXPENDITURE							
2015 - Salary - Local	220,970	0	0	0	220,970	254,301	(33,331)
2020 - Salary Expatriate	120,000	0	0	0	120,000	92,692	27,308
2035 - Overtime - local	0	0	0	0	0	0	0
2040 - Staff Training	1,000	0	(1,000)	0	0	0	0
2050 - Uniforms & Protective Clothing	2,500	0	0	0	2,500	0	2,500
2055 - Consultants fees	24,000	0	0	0	24,000	14,134	9,866
2070 - Travel - Staff	1,500	0	0	0	1,500	0	1,500
2075 - Travel - Business	9,000	0	1,000	0	10,000	9,876	125
2100 - Entertainment	1,500	0	(200)	0	1,300	770	530
2130 - Printing & Stationery	4,030	0	0	0	4,030	1,180	2,850
2135 - Stores	1,000	0	200	0	1,200	200	1,000
2155 - House Rental	0	0	0	0	0	600	(600)
2190 - R&M - Office Equipment	3,900	0	0	0	3,900	532	3,368
2200 - R&M - Motor Vehicles	4,000	0	2,327	0	6,327	6,327	0
2315 - Electricity	2,400	0	0	0	2,400	0	2,400
2370 - Membership Fees & Subscriptions	5,000	0	0	0	5,000	4,500	500
2495 - Plant & Equipment Purchases	4,200	0	(2,327)	0	1,873	995	878
Total Expenditure	405,000	0	0	0	405,000	386,106	18,894
Net Income/(Loss)	\$ 19,566,885	-\$ 2,889,200	\$ -	\$ -	\$ 16,677,685	\$ 16,094,352	\$ 583,332

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 21 - CIE
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1475 - Miscellaneous Revenue	(16,000)	0	0	0	(16,000)	(22,071)	6,071
1675 - Repayment of Business loans(CIE)	0	0	0	0	0	(100)	100
Total Income	(16,000)	0	0	0	(16,000)	(22,171)	6,171
EXPENDITURE							
2000 - Project Expenditure	0	0	0	106,596	106,596	54,853	51,742
2015 - Salary - Local	417,643	0	0	129,452	547,095	395,748	151,348
2030 - Salaries - Other Contracts	0	0	0	3,880	3,880	0	3,880
2035 - Overtime - local	0	0	0	0	0	210	(210)
2040 - Staff Training	21,000	0	0	5,995	26,995	0	26,995
2050 - Uniforms & Protective Clothing	3,500	0	0	0	3,500	2,418	1,082
2055 - Consultants fees	40,000	0	0	81,807	121,807	45,535	76,272
2075 - Travel - Business	132,200	0	0	70,253	202,453	102,076	100,377
2100 - Entertainment	11,000	0	0	17,185	28,185	18,983	9,202
2105 - Official Celebrations	18,205	0	0	9	18,214	13,302	4,912
2130 - Printing & Stationery	5,740	0	0	4,507	10,247	6,359	3,888
2135 - Stores	2,470	0	0	0	2,470	460	2,010
2185 - R&M - Buildings	8,600	0	0	0	8,600	2,369	6,231
2190 - R&M - Office Equipment	1,600	0	0	0	1,600	0	1,600
2195 - R&M - Office Premises	850	0	0	0	850	0	850
2200 - R&M - Motor Vehicles	6,000	0	0	565	6,565	5,779	786
2225 - Agricultural Supplies	26,600	0	0	0	26,600	18,782	7,818
2235 - Special Projects	14,331	0	0	435,983	450,314	91,073	359,241
2275 - Purchase of Petrol	0	0	0	2,283	2,283	1,358	925
2280 - Purchase of Diesel	0	0	0	1,946	1,946	1,777	169
2330 - Telephone / Internet	0	0	0	5,416	5,416	2,253	3,163
2350 - Freight	0	0	0	500	500	0	500
2370 - Membership Fees & Subscriptions	24,962	0	0	0	24,962	21,650	3,312
2495 - Plant & Equipment Purchases	230,000	0	0	1,187,395	1,417,395	290,270	1,127,125
2575 - Local Transport	0	0	0	5,750	5,750	4,750	1,000
2600 - Postage	500	0	0	0	500	0	500
Total Expenditure	965,201	0	0	2,059,521	3,024,722	1,080,003	1,944,719
Net Income/(Loss)	\$ 949,201	\$ -	\$ -	\$ 2,059,521	\$ 3,008,722	\$ 1,057,833	\$ 1,950,890

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 31 - Fisheries
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1055 - Support Vessel Charges	(176,411)	0	0	0	(176,411)	(64,595)	(111,816)
1071 - Purse Seine Revenue - Licensing	(953,882)	0	0	0	(953,882)	(2,405,793)	1,451,911
1072 - Purse Seine Revenue - Fishing Days	(32,631,048)	(8,379,900)	0	0	(41,010,948)	(44,426,581)	3,415,633
1475 - Miscellaneous Revenue	(18,840)	0	0	0	(18,840)	(12,964)	(5,877)
1495 - Service Fees	0	0	0	0	0	0	0
Total Income	(33,780,181)	(8,379,900)	0	0	(42,160,081)	(46,909,933)	4,749,852
EXPENDITURE							
2015 - Salary - Local	599,818	158,000	(50,000)	0	707,818	657,176	50,642
2020 - Salary Expatriate	80,000	0	0	180,000	260,000	175,066	84,934
2025 - Allowances - Staff Contract	296,992	0	(106,576)	15,500	205,916	186,771	19,145
2026 - Directors Fees	49,088	0	(12,000)	0	37,088	34,167	2,921
2035 - Overtime - local	30,005	0	(30,000)	0	5	0	5
2040 - Staff Training	19,060	0	15,000	6,933	40,993	24,372	16,621
2050 - Uniforms & Protective Clothing	14,733	0	0	0	14,733	14,342	391
2070 - Travel - Staff	0	0	0	3,000	3,000	0	3,000
2075 - Travel - Business	200,000	0	94,000	25,000	319,000	260,745	58,255
2100 - Entertainment	25,000	0	(9,000)	0	16,000	15,943	57
2105 - Official Celebrations	10,000	0	0	0	10,000	4,877	5,124
2130 - Printing & Stationery	5,000	0	0	16,697	21,697	4,271	17,425
2135 - Stores	2,000	0	0	0	2,000	1,936	64
2155 - House Rental	0	0	0	39,000	39,000	33,000	6,000
2185 - R&M - Buildings	5,000	0	0	10,000	15,000	(3,521)	18,521
2190 - R&M - Office Equipment	5,000	0	0	0	5,000	3,405	1,595
2195 - R&M - Office Premises	65,000	0	35,000	0	100,000	99,075	925
2200 - R&M - Motor Vehicles	30,000	0	0	0	30,000	14,500	15,500
2205 - R&M - Plant	46,484	0	0	0	46,484	25,065	21,419
2235 - Special Projects	0	0	0	29,891	29,891	29,806	85
2275 - Purchase of Petrol	0	0	0	5,200	5,200	121	5,079
2290 - Purchase of Fuel - Other	13,702	0	0	0	13,702	5,582	8,120
2315 - Electricity	84,450	0	30,000	3,000	117,450	106,511	10,939
2330 - Telephone / Internet	117,276	0	(15,000)	18,000	120,276	86,826	33,450
2350 - Freight	0	0	0	36,167	36,167	263	35,904
2370 - Membership Fees & Subscriptions	149,469	0	(30,000)	0	119,469	116,088	3,381
2495 - Plant & Equipment Purchases	20,112	0	90,576	133,600	244,288	175,363	68,925
2600 - Postage	15,024	0	(12,000)	1,000	4,024	328	3,696
Total Expenditure	1,883,213	158,000	0	522,987	2,564,200	2,072,080	492,120
Net Income/(Loss)	\$ 31,896,968	\$ 8,221,900	\$ -	-\$ 522,987	\$ 39,595,881	\$ 44,837,853	-\$ 5,241,973

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 41 - Police
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1340 - Police Clearance	(40,000)	0	0	0	(40,000)	(70,095)	30,095
1475 - Miscellaneous Revenue	0	0	0	0	0	(21,063)	21,063
Total Income	(40,000)	0	0	0	(40,000)	(91,158)	51,158
EXPENDITURE							
2015 - Salary - Local	1,889,335	0	0	0	1,889,335	1,443,392	445,943
2040 - Staff Training	19,000	0	0	0	19,000	16,558	2,442
2050 - Uniforms & Protective Clothing	86,425	0	(25,000)	0	61,425	2,518	58,907
2075 - Travel - Business	97,675	0	0	0	97,675	91,792	5,883
2100 - Entertainment	26,700	0	15,000	0	41,700	40,498	1,202
2105 - Official Celebrations	15,400	0	10,000	0	25,400	19,682	5,718
2130 - Printing & Stationery	18,300	0	0	0	18,300	5,391	12,909
2135 - Stores	18,885	0	0	0	18,885	8,641	10,244
2185 - R&M - Buildings	125,400	0	0	0	125,400	123,261	2,139
2190 - R&M - Office Equipment	7,000	0	0	0	7,000	4,900	2,100
2200 - R&M - Motor Vehicles	60,200	0	0	0	60,200	25,588	34,612
2205 - R&M - Plant	16,600	0	0	0	16,600	4,096	12,504
2235 - Special Projects	25,000	0	0	0	25,000	0	25,000
2315 - Electricity	148,800	0	0	0	148,800	143,038	5,762
2330 - Telephone / Internet	1,080	0	0	0	1,080	968	112
2495 - Plant & Equipment Purchases	133,500	0	0	0	133,500	94,243	39,257
Total Expenditure	2,689,300	0	0	0	2,689,300	2,024,567	664,733
Net Income/(Loss)	-\$ 2,649,300	\$ -	\$ -	\$ -	-\$ 2,649,300	-\$ 1,933,409	-\$ 715,891

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 42 - Department of Multicultural Affairs
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1335 - Visa Fees - RPC	(10,664,680)	0	0	0	(10,664,680)	(2,913,233)	(7,751,447)
1475 - Miscellaneous Revenue	(3,168,389)	0	0	0	(3,168,389)	(2,029,209)	(1,139,180)
1575 - Visa Fees (Other Business)	0	0	0	0	0	4,200,000	(4,200,000)
1577 - DJBC - Operations	(5,700,000)	0	0	0	(5,700,000)	(3,739,614)	(1,960,386)
1578 - DJBC - Reimbursable Costs	(6,820,000)	0	0	0	(6,820,000)	(5,974,720)	(845,280)
1580 - Visa Fees - RPC Resettlement	(16,300,000)	0	0	0	(16,300,000)	(12,698,709)	8,613,306
Total Income	(42,653,069)	0	0	0	(42,653,069)	(23,155,485)	(7,282,987)
EXPENDITURE							
2015 - Salary - Local	347,691	0	182,203	0	529,894	529,269	625
2020 - Salary Expatriate	1,610,600	0	139,195	0	1,749,795	1,856,507	(106,712)
2030 - Salaries Other contracts - Expatriate	476,734	0	0	0	476,734	38,792	437,942
2040 - Staff Training	71,000	0	0	0	71,000	13,075	57,926
2045 - Recruitment	15,000	0	0	0	15,000	0	15,000
2050 - Uniforms & Protective Clothing	5,800	0	0	0	5,800	0	5,800
2055 - Consultants fees	40,000	0	0	0	40,000	13,891	26,109
2060 - Legal Fees - External	120,000	0	6,931	0	126,931	126,931	1
2070 - Travel - Staff	117,890	0	(103,911)	0	13,979	8,473	5,506
2075 - Travel - Business	215,000	0	0	0	215,000	179,942	35,390
2100 - Entertainment	42,000	0	0	0	42,000	31,696	10,304
2130 - Printing & Stationery	13,590	0	0	0	13,590	24,439	(10,849)
2135 - Stores	3,420	0	0	0	3,420	439	2,981
2155 - House Rental	94,050	0	0	0	94,050	72,020	22,030
2160 - Land Rental	4,168,389	0	(522,165)	0	3,646,224	2,151,439	1,494,785
2165 - Office Rental	0	0	6,747	0	6,747	6,747	(0)
2185 - R&M - Buildings	40,600	0	0	0	40,600	29,529	11,071
2190 - R&M - Office Equipment	13,120	0	0	0	13,120	4,750	8,370
2200 - R&M - Motor Vehicles	20,000	0	0	0	20,000	20,196	(196)
2235 - Special Projects	1,687,000	0	0	0	1,687,000	1,633,061	53,939
2315 - Electricity	30,000	0	33,000	0	63,000	54,860	8,140
2330 - Telephone / Internet	32,280	0	0	0	32,280	14,888	17,392
2495 - Plant & Equipment Purchases	347,320	0	192,000	0	539,320	10,067	529,253
2575 - Local Transport	56,800	0	266,000	0	322,800	309,805	12,995
2580 - Public Works	1,000,000	0	(200,000)	0	800,000	763,256	36,744
Total Expenditure	10,568,284	0	0	0	10,568,284	7,894,072	2,674,544
Net Income/(Loss)	\$ 32,084,785	\$ -	\$ -	\$ -	\$ 32,084,785	\$ 15,261,414	\$ 4,608,442

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 43 - Justice - Secretariat
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1120 - Licence Admin Fees (bilateral)	(2,000)	0	0	0	(2,000)	0	(2,000)
1121 - Curator fees	0	0	0	0	0	(76,032)	76,032
1220 - Corporation Fees and Licenses	(2,000)	0	0	0	(2,000)	(5,478)	3,478
1225 - Licenses-Trading	(130,000)	0	0	0	(130,000)	(179,475)	49,475
1240 - Licenses-Dogs etc	0	0	0	0	0	(55)	55
1475 - Miscellaneous Revenue	0	0	0	0	0	(1,140)	1,140
Total Income	(134,000)	0	0	0	(134,000)	(262,179)	128,179
EXPENDITURE							
2015 - Salary - Local	221,821	0	25,000	0	246,821	240,243	6,578
2020 - Salary Expatriate	1,753,300	0	(282,908)	70,000	1,540,392	1,434,939	105,453
2040 - Staff Training	70,000	0	(32,775)	0	37,225	37,225	0
2060 - Legal Fees - External	1,000,000	0	0	0	1,000,000	1,000,444	(444)
2070 - Travel - Staff	53,644	0	(38,230)	0	15,414	18,174	(2,760)
2075 - Travel - Business	302,865	0	79,655	0	382,520	370,772	11,748
2100 - Entertainment	35,800	0	(4,000)	0	31,800	31,615	185
2130 - Printing & Stationery	24,403	0	10,000	0	34,403	38,681	(4,278)
2135 - Stores	1,195	0	1,600	0	2,795	1,785	1,010
2155 - House Rental	0	0	0	17,557	17,557	0	17,557
2185 - R&M - Buildings	15,000	0	105,508	0	120,508	119,990	518
2190 - R&M - Office Equipment	4,400	0	(4,000)	0	400	0	400
2195 - R&M - Office Premises	30,000	0	22,705	0	52,705	28,819	23,886
2235 - Special Projects	50,000	0	62,980	0	112,980	101,015	11,965
2330 - Telephone / Internet	1,440	0	1,387	0	2,827	2,827	(0)
2370 - Membership Fees & Subscriptions	17,750	0	(7,855)	0	9,895	9,895	0
2495 - Plant & Equipment Purchases	14,000	0	60,933	0	74,933	59,084	15,849
Total Expenditure	3,595,618	0	0	87,557	3,683,175	3,495,508	187,668
Net Income/(Loss)	-\$ 3,461,618	\$ -	\$ -	-\$ 87,557	-\$ 3,549,175	-\$ 3,233,329	-\$ 315,847

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 44 - Judiciary
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1490 - Court Fines and Fees	(15,000)	0	0	0	(15,000)	(59,101)	44,101
Total Income	(15,000)	0	0	0	(15,000)	(59,101)	44,101
EXPENDITURE							
2015 - Salary - Local	116,003	0	16,772	0	132,775	127,932	4,843
2020 - Salary Expatriate	260,000	0	(16,772)	0	243,228	272,802	(29,575)
2025 - Allowances - Staff Contract	666,665	0	0	0	666,665	572,276	94,389
2040 - Staff Training	14,500	0	(8,213)	0	6,287	1,290	4,997
2050 - Uniforms & Protective Clothing	1,360	0	0	0	1,360	360	1,000
2070 - Travel - Staff	10,150	0	0	0	10,150	3,988	6,162
2075 - Travel - Business	74,100	0	(10,176)	0	63,924	44,557	19,367
2100 - Entertainment	6,060	0	(4,500)	0	1,560	1,333	227
2105 - Official Celebrations	3,000	0	0	0	3,000	1,337	1,663
2130 - Printing & Stationery	12,001	0	0	0	12,001	11,205	796
2135 - Stores	5,689	0	0	0	5,689	4,355	1,334
2185 - R&M - Buildings	19,000	0	10,176	0	29,176	29,176	0
2190 - R&M - Office Equipment	2,250	0	0	0	2,250	300	1,950
2200 - R&M - Motor Vehicles	5,000	0	(2,729)	0	2,271	2,271	0
2275 - Purchase of Petrol	0	0	0	0	0	40	(40)
2330 - Telephone / Internet	4,400	0	0	0	4,400	347	4,054
2370 - Membership Fees & Subscriptions	3,350	0	0	0	3,350	2,844	506
2495 - Plant & Equipment Purchases	16,200	0	25,442	0	41,642	37,762	3,880
2605 - Library/Periodicals	4,000	0	0	0	4,000	318	3,682
2625 - Family Court Expenses	16,800	0	(10,000)	0	6,800	5,700	1,100
Total Expenditure	1,240,528	0	0	0	1,240,528	1,120,192	120,336
	-\$ 1,225,528	\$ -	\$ -	\$ -	-\$ 1,225,528	-\$ 1,061,091	-\$ 164,437

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 45 - Border Control
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1225 - Licenses-Trading	(45,000)	0	0	0	(45,000)	(250)	(44,750)
1325 - Passport Fees and Photographs	(155,000)	0	0	0	(155,000)	(241,133)	86,133
1335 - Visa Fees - RPC	0	0	0	0	0	(17,570)	17,570
1485 - Quarantine Fees	(160,000)	0	0	0	(160,000)	(54,528)	(105,472)
1495 - Service Fees	0	0	0	0	0	0	0
1575 - Visa Fees (Other Business)	(2,600,000)	0	0	0	(2,600,000)	(11,203,536)	8,603,536
Total Income	(2,960,000)	0	0	0	(2,960,000)	(11,517,017)	8,557,017
EXPENDITURE							
2015 - Salary - Local	298,216	0	0	0	298,216	304,938	(6,722)
2020 - Salary Expatriate	50,000	0	0	0	50,000	32,692	17,308
2035 - Overtime - local	60,000	0	5,000	0	65,000	53,584	11,416
2040 - Staff Training	3,000	0	(3,000)	0	0	0	0
2050 - Uniforms & Protective Clothing	36,100	0	(20,990)	0	15,110	10,350	4,760
2055 - Consultants fees	20,000	0	(20,000)	0	0	0	0
2070 - Travel - Staff	10,570	0	(7,062)	0	3,508	3,508	0
2075 - Travel - Business	64,875	0	11,950	0	76,825	66,314	10,511
2100 - Entertainment	9,840	0	(6,000)	0	3,840	0	3,840
2130 - Printing & Stationery	169,944	0	(43,480)	0	126,464	121,875	4,589
2135 - Stores	8,094	0	0	0	8,094	1,903	6,191
2185 - R&M - Buildings	8,200	0	77,957	0	86,157	86,105	53
2190 - R&M - Office Equipment	24,960	0	(24,960)	0	0	0	0
2200 - R&M - Motor Vehicles	3,600	0	850	0	4,450	4,450	0
2235 - Special Projects	40,000	0	3,795	0	43,795	43,795	0
2330 - Telephone / Internet	1,440	0	50	0	1,490	1,360	130
2370 - Membership Fees & Subscriptions	2,000	0	1,680	0	3,680	3,660	20
2495 - Plant & Equipment Purchases	104,630	0	23,410	0	128,040	123,848	4,192
2600 - Postage	1,500	0	800	0	2,300	2,172	128
Total Expenditure	916,969	0	0	0	916,969	860,554	56,415
Net Income/(Loss)	\$ 2,043,031	\$ -	\$ -	\$ -	\$ 2,043,031	\$ 10,656,463	-\$ 8,613,432

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 46 - Correctional Services
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2015 - Salary - Local	336,356	0	40,000	0	376,356	389,939	(13,583)
2040 - Staff Training	5,000	0	(5,000)	0	0	0	0
2050 - Uniforms & Protective Clothing	9,175	0	0	0	9,175	9,621	(446)
2075 - Travel - Business	20,965	0	(15,000)	0	5,965	0	5,965
2130 - Printing & Stationery	510	0	3,000	0	3,510	2,794	716
2135 - Stores	783	0	1,000	0	1,783	924	859
2185 - R&M - Buildings	750	0	0	0	750	743	8
2190 - R&M - Office Equipment	800	0	0	0	800	0	800
2205 - R&M - Plant	1,200	0	0	0	1,200	1,179	21
2235 - Special Projects	98,800	0	(19,730)	0	79,070	79,070	0
2315 - Electricity	12,624	0	0	0	12,624	9,827	2,797
2330 - Telephone / Internet	1,440	0	0	0	1,440	0	1,440
2495 - Plant & Equipment Purchases	50,000	0	(3,000)	0	47,000	42,900	4,100
2585 - Rations	46,980	0	(1,270)	0	45,710	46,459	(749)
2590 - Correctional Services Supplies	10,450	0	0	0	10,450	4,385	6,065
Total Expenditure	595,833	0	0	0	595,833	587,840	7,993
Net Income/(Loss)	-\$ 595,833	\$ -	\$ -	\$ -	-\$ 595,833	-\$ 587,840	-\$ 7,993

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 51 - Education
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1475 - Miscellaneous Revenue	(1,000)	0	0	0	(1,000)	(100)	(900)
1550 - Canteen Fees	(1,000)	0	0	0	(1,000)	(1,300)	300
Total Income	(2,000)	0	0	0	(2,000)	(1,400)	(600)
EXPENDITURE							
2000 - Project Expenditure	0	0	0	(200)	(200)	0	(200)
2015 - Salary - Local	2,137,898	0	0	0	2,137,898	1,901,004	236,894
2020 - Salary Expatriate	473,794	0	0	409,739	883,533	1,086,875	(203,341)
2026 - Directors Fees	4,500	0	0	0	4,500	0	4,500
2030 - Salaries Other contracts - Expatriate	133,120	0	0	0	133,120	370,968	(237,848)
2040 - Staff Training	170,650	0	0	1,541,401	1,712,051	1,661,780	50,271
2055 - Consultants fees	0	0	0	862,849	862,849	644,165	218,685
2070 - Travel - Staff	114,500	0	0	154,480	268,980	168,548	100,431
2075 - Travel - Business	106,150	0	0	229,230	335,380	146,763	188,616
2100 - Entertainment	27,000	0	0	14,726	41,726	21,390	20,336
2130 - Printing & Stationery	60,000	0	10,000	14,000	84,000	78,105	5,895
2132 - TVET Supplies	72,769	0	30,000	0	102,769	102,681	88
2135 - Stores	15,000	0	0	0	15,000	16,132	(1,132)
2155 - House Rental	0	0	0	389,024	389,024	117,004	272,020
2185 - R&M - Buildings	224,782	0	271,636	3,348,389	3,844,807	2,168,952	1,675,855
2200 - R&M - Motor Vehicles	16,680	0	0	0	16,680	13,362	3,318
2205 - R&M - Plant	18,800	0	21,120	0	39,920	42,064	(2,144)
2235 - Special Projects	5,149,307	0	(686,606)	139,922	4,602,623	3,555,820	1,046,803
2315 - Electricity	132,540	0	100,000	0	232,540	229,765	2,775
2330 - Telephone / Internet	700	0	0	0	700	170	530
2370 - Membership Fees & Subscriptions	92,668	0	0	0	92,668	95,450	(2,782)
2440 - Scholarships - School & Trade	823,800	0	140,000	0	963,800	968,031	(4,231)
2495 - Plant & Equipment Purchases	100,663	0	113,850	91,236	305,749	224,115	81,633
2560 - Educational Expenses - Special	0	0	0	2,404,166	2,404,166	2,013,308	390,857
2575 - Local Transport	0	0	0	213,010	213,010	76,517	136,493
2605 - Library/Periodicals	0	0	0	4,017	4,017	0	4,017
Total Expenditure	9,875,321	0	0	9,815,990	19,691,311	15,702,970	3,988,340
Net Income/(Loss)	-\$ 9,873,321	\$ -	\$ -	-\$ 9,815,990	-\$ 19,689,311	-\$ 15,701,570	-\$ 3,987,740

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 52 - Youth Affairs
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2015 - Salary - Local	107,431	0	(13,478)	0	93,953	93,349	604
2040 - Staff Training	4,500	0	30	0	4,530	3,079	1,451
2055 - Consultants fees	0	0	0	2,679	2,679	0	2,679
2075 - Travel - Business	8,460	0	92	0	8,552	6,240	2,312
2100 - Entertainment	1,389	0	0	0	1,389	1,389	0
2105 - Official Celebrations	9,470	0	487	0	9,957	9,957	0
2130 - Printing & Stationery	2,743	0	(843)	0	1,900	1,478	422
2135 - Stores	945	0	(740)	0	205	204	1
2195 - R&M - Office Premises	17,500	0	10,546	0	28,046	15,409	12,637
2200 - R&M - Motor Vehicles	2,000	0	(152)	0	1,848	1,847	1
2205 - R&M - Plant	2,000	0	(1,192)	0	808	807	1
2235 - Special Projects	51,680	0	0	0	51,680	51,080	600
2330 - Telephone / Internet	960	0	(960)	0	0	0	0
2495 - Plant & Equipment Purchases	22,050	0	6,210	12,543	40,803	20,748	20,055
Total Expenditure	231,128	0	0	15,222	246,350	205,586	40,764
Net Income/(Loss)	\$ 231,128	\$ -	\$ -	\$ 15,222	\$ 246,350	\$ 205,586	\$ 40,764

Statement of Treasury Fund
Head 61 - Health
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1330 - Visa Check up	(12,000)	0	0	0	(12,000)	(8,942)	(3,058)
1520 - Food Handler Check up	(12,000)	0	0	0	(12,000)	(8,720)	(3,280)
1555 - Spectacles, Drugs etc	(5,000)	0	0	0	(5,000)	(3,885)	(1,115)
1565 - Medical Services	(6,200)	0	0	0	(6,200)	(4,306)	(1,895)
Total Income	(35,200)	0	0	0	(35,200)	(25,853)	(9,348)
EXPENDITURE							
2015 - Salary - Local	1,657,265	0	0	58,180	1,715,445	1,890,745	(175,300)
2020 - Salary Expatriate	1,725,347	0	(770,000)	203,726	1,159,073	1,690,293	(531,220)
2025 - Allowances - Staff Contract	165,900	0	0	0	165,900	160,844	5,056
2030 - Salaries Other contracts - Expatriate	572,155	0	0	0	572,155	570,203	1,952
2035 - Overtime - local	50,000	0	0	0	50,000	0	50,000
2040 - Staff Training	0	0	0	131,808	131,808	87,371	44,437
2050 - Uniforms & Protective Clothing	33,730	0	0	0	33,730	16,057	17,673
2055 - Consultants fees	83,250	0	0	731,520	814,770	156,233	658,537
2070 - Travel - Staff	148,000	0	0	103,044	251,044	116,376	134,669
2075 - Travel - Business	67,200	0	0	553,964	621,164	78,425	542,739
2100 - Entertainment	5,000	0	8,000	0	13,000	7,967	5,033
2130 - Printing & Stationery	60,000	0	0	56,704	116,704	28,714	87,990
2135 - Stores	4,400	0	0	0	4,400	4,206	194
2155 - House Rental	0	0	0	126,000	126,000	0	126,000
2185 - R&M - Buildings	12,500	0	0	0	12,500	6,165	6,335
2190 - R&M - Office Equipment	14,500	0	0	0	14,500	465	14,035
2191 - R&M Medical Equipment	197,200	0	(40,000)	0	157,200	230,967	(73,767)
2200 - R&M - Motor Vehicles	6,000	0	15,000	0	21,000	5,550	15,450
2205 - R&M - Plant	32,000	0	180,900	0	212,900	26,918	185,982
2220 - Nauru Community Housing	80,000	0	(40,000)	0	40,000	38,950	1,050
2235 - Special Projects	150,000	0	(3,000)	120,674	267,674	20,972	246,702
2315 - Electricity	444,000	0	100,000	0	544,000	428,116	115,884
2330 - Telephone / Internet	259,200	0	(50,000)	5,598	214,798	98,114	116,684
2370 - Membership Fees & Subscriptions	4,050	0	0	0	4,050	4,050	0
2461 - Primary Health Care Services	131,049	0	(80,000)	0	51,049	50,806	243
2462 - NCD Control & Health Promotion	77,200	0	(40,000)	0	37,200	37,054	146
2463 - Environmental Health and Food safety	103,499	0	(50,000)	0	53,499	27,102	26,397
2464 - Management Monitoring & Evaluation	19,100	0	0	0	19,100	292	18,808
2465 - Health & Hygiene Projects	0	0	0	4,765	4,765	4,173	592
2467 - Drugs and Medicines	704,000	0	(100,000)	0	604,000	377,077	226,923
2468 - Dental Supplies	64,000	0	(20,000)	0	44,000	130	43,870
2469 - Dialysis Supplies	240,000	0	(25,000)	0	215,000	74,676	140,324
2470 - Drugs and Dressing	0	0	0	271,545	271,545	93,419	178,126
2471 - Medical Consumable	360,000	0	0	0	360,000	359,999	1
2472 - Laboratory supplies	280,000	0	(75,000)	0	205,000	168,704	36,296
2473 - Radiology Supplies	32,800	0	0	0	32,800	26,463	6,338
2474 - Clinical Education Supplies	76,000	0	0	0	76,000	7,578	68,422
2475 - Overseas Medical Treatment	3,000,000	1,413,859	1,100,000	0	5,513,859	5,302,927	210,933
2480 - Medical Equipment	689,782	0	0	0	689,782	689,778	4
2495 - Plant & Equipment Purchases	1,242,048	0	(110,900)	109,133	1,240,281	554,487	685,794
2575 - Local Transport	0	0	0	113,229	113,229	0	113,229
2585 - Rations	25,000	0	0	0	25,000	24,650	350
Total Expenditure	12,816,175	1,413,859	0	2,589,891	16,819,925	13,467,016	3,352,909
Net Income/(Loss)	-\$ 12,780,975	-\$ 1,413,859	\$ -	-\$ 2,589,891	-\$ 16,784,725	-\$ 13,441,163	-\$ 3,343,562

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 62 - Sports
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1515 - Tent Hire	(1,000)	0	0	0	(1,000)	0	(1,000)
Total Income	(1,000)	0	0	0	(1,000)	0	(1,000)
EXPENDITURE							
2015 - Salary - Local	90,781	0	0	0	90,781	58,819	31,962
2040 - Staff Training	5,000	0	0	0	5,000	1,126	3,874
2075 - Travel - Business	12,095	0	(2,140)	0	9,955	9,363	592
2100 - Entertainment	5,000	0	0	0	5,000	1,677	3,323
2130 - Printing & Stationery	2,050	0	0	0	2,050	2,050	(0)
2135 - Stores	880	0	0	0	880	859	21
2190 - R&M - Office Equipment	1,000	0	0	0	1,000	537	463
2200 - R&M - Motor Vehicles	6,800	0	0	0	6,800	2,769	4,031
2205 - R&M - Plant	3,600	0	0	0	3,600	3,505	95
2235 - Special Projects	8,000	0	0	0	8,000	8,000	0
2495 - Plant & Equipment Purchases	34,500	0	2,140	0	36,640	36,583	57
2615 - Other Subsidies & Donations	105,000	0	0	0	105,000	92,236	12,764
Total Expenditure	274,706	0	0	0	274,706	217,525	57,181
Net Income/(Loss)	\$ 273,706	\$ -	\$ -	\$ -	\$ 273,706	\$ 217,525	\$ 56,181

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 71 - Foreign Affairs - Secretariat
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2015 - Salary - Local	289,055	0	16,000	0	305,055	294,181	10,874
2040 - Staff Training	5,000	0	(1,000)	0	4,000	3,165	835
2055 - Consultants fees	0	0	0	21,673	21,673	21,620	53
2070 - Travel - Staff	12,000	0	15,450	0	27,450	26,693	757
2075 - Travel - Business	259,843	0	(47,402)	8,260	220,701	206,459	14,242
2100 - Entertainment	9,000	0	(6,792)	0	2,208	2,208	(0)
2110 - Protocol	62,500	0	40,000	0	102,500	72,407	30,093
2130 - Printing & Stationery	6,910	0	0	0	6,910	8,359	(1,449)
2135 - Stores	603	0	363	0	966	737	229
2190 - R&M - Office Equipment	1,000	0	11,176	0	12,176	7,422	4,754
2200 - R&M - Motor Vehicles	2,000	0	1,870	0	3,870	3,228	642
2235 - Special Projects	80,000	0	(32,928)	0	47,072	21,622	25,450
2330 - Telephone / Internet	2,880	0	3,264	0	6,144	4,945	1,199
2370 - Membership Fees & Subscriptions	351,916	0	0	0	351,916	327,408	24,508
Total Expenditure	1,082,707	0	(0)	29,933	1,112,640	1,000,454	112,187
Net Income/(Loss)	-\$ 1,082,707	\$ -	\$ 0	-\$ 29,933	-\$ 1,112,640	-\$ 1,000,454	-\$ 112,187

Statement of Treasury Fund
Head 72 - Foreign Affairs - Brisbane
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2015 - Salary - Local	56,420	0	0	0	56,420	57,929	(1,509)
2020 - Salary Expatriate	189,404	0	0	0	189,404	221,751	(32,347)
2040 - Staff Training	3,000	0	0	0	3,000	3,000	0
2070 - Travel - Staff	12,200	0	0	0	12,200	9,078	3,122
2075 - Travel - Business	25,000	0	0	0	25,000	10,201	14,799
2100 - Entertainment	6,000	0	0	0	6,000	4,078	1,922
2105 - Official Celebrations	3,000	0	0	0	3,000	2,500	500
2130 - Printing & Stationery	2,490	0	0	0	2,490	2,033	457
2135 - Stores	10,780	0	0	0	10,780	11,398	(618)
2155 - House Rental	78,400	0	0	0	78,400	78,480	(80)
2165 - Office Rental	202,200	0	0	0	202,200	190,157	12,043
2190 - R&M - Office Equipment	3,080	0	0	0	3,080	1,740	1,340
2195 - R&M - Office Premises	48,688	0	0	0	48,688	35,923	12,765
2200 - R&M - Motor Vehicles	30,000	0	0	0	30,000	27,175	2,825
2275 - Purchase of Petrol	39,936	0	0	0	39,936	18,708	21,228
2315 - Electricity	18,000	0	0	0	18,000	13,744	4,256
2330 - Telephone / Internet	41,400	0	0	0	41,400	27,451	13,949
2370 - Membership Fees & Subscriptions	10,592	0	0	0	10,592	12,633	(2,041)
2495 - Plant & Equipment Purchases	3,950	0	0	0	3,950	7,336	(3,386)
2560 - Educational Expenses - Special	8,000	0	0	0	8,000	2,987	5,013
2565 - Insurance	19,668	0	0	0	19,668	18,366	1,302
2575 - Local Transport	4,250	0	0	0	4,250	9,145	(4,895)
2600 - Postage	2,000	0	0	0	2,000	411	1,589
Total Expenditure	818,458	0	0	0	818,458	766,223	52,235
Net Income/(Loss)	-\$ 818,458	\$ -	\$ -	\$ -	-\$ 818,458	-\$ 766,223	-\$ 52,235

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 73 - Foreign Affairs - Suva
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2015 - Salary - Local	95,177	0	0	0	95,177	117,399	(22,222)
2020 - Salary Expatriate	50,057	0	0	0	50,057	39,721	10,336
2070 - Travel - Staff	5,211	0	0	0	5,211	4,063	1,148
2075 - Travel - Business	44,281	0	0	0	44,281	59,279	(14,998)
2080 - Travel - Accountable Allowances	0	0	0	0	0	133	(133)
2100 - Entertainment	15,279	0	0	0	15,279	18,485	(3,206)
2105 - Official Celebrations	8,589	0	0	0	8,589	10,129	(1,540)
2130 - Printing & Stationery	12,572	0	0	0	12,572	6,648	5,924
2135 - Stores	1,000	0	0	0	1,000	1,038	(38)
2155 - House Rental	82,451	0	0	0	82,451	84,287	(1,836)
2165 - Office Rental	25,708	0	0	0	25,708	25,419	289
2190 - R&M - Office Equipment	11,279	0	0	0	11,279	8,864	2,415
2195 - R&M - Office Premises	1,500	0	0	0	1,500	1,898	(398)
2200 - R&M - Motor Vehicles	11,906	0	0	0	11,906	24,831	(12,925)
2235 - Special Projects	20,000	0	0	0	20,000	0	20,000
2275 - Purchase of Petrol	50,992	0	0	0	50,992	18,147	32,845
2280 - Purchase of Diesel	17,209	0	0	0	17,209	18,280	(1,071)
2315 - Electricity	16,582	0	0	0	16,582	17,415	(833)
2330 - Telephone / Internet	13,673	0	0	0	13,673	13,868	(195)
2460 - Medical Expenses	10,763	0	0	0	10,763	6,656	4,107
2495 - Plant & Equipment Purchases	97,337	0	0	0	97,337	50,099	47,238
2560 - Educational Expenses - Special	9,160	0	0	0	9,160	2,559	6,601
2565 - Insurance	3,690	0	0	0	3,690	148	3,542
2570 - Bank Charges	344	0	0	0	344	517	(173)
2600 - Postage	630	0	0	0	630	101	529
2615 - Other Subsidies & Donations	15,174	0	0	0	15,174	2,152	13,022
2690 - Foreign exchange gains/losses	15,000	0	0	0	15,000	0	15,000
Total Expenditure	635,564	0	0	0	635,564	532,138	103,426
Net Income/(Loss)	-\$ 635,564	\$ -	\$ -	\$ -	-\$ 635,564	-\$ 532,138	-\$ 103,426

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 74 - Foreign Affairs - New York
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2015 - Salary - Local	201,090	27,000	0	0	228,090	206,943	21,147
2020 - Salary Expatriate	152,370	0	0	0	152,370	119,726	32,644
2025 - Allowances - Staff Contract	86,951	22,700	1,366	0	111,017	113,199	(2,182)
2070 - Travel - Staff	78,754	75,700	(12,600)	0	141,854	41,346	100,508
2075 - Travel - Business	97,905	234,900	0	0	332,805	188,823	143,982
2100 - Entertainment	11,340	21,200	1,520	0	34,060	45,607	(11,547)
2130 - Printing & Stationery	13,300	4,100	0	0	17,400	11,593	5,807
2155 - House Rental	192,793	47,100	(7,960)	0	231,933	158,056	73,877
2165 - Office Rental	169,960	0	0	0	169,960	121,761	48,199
2190 - R&M - Office Equipment	1,701	0	0	0	1,701	721	980
2205 - R&M - Plant	2,870	3,500	0	0	6,370	3,007	3,363
2275 - Purchase of Petrol	14,616	0	0	0	14,616	3,406	11,210
2315 - Electricity	21,169	0	0	0	21,169	26,718	(5,549)
2330 - Telephone / Internet	70,312	0	22,400	0	92,712	95,477	(2,765)
2370 - Membership Fees & Subscriptions	83,301	48,900	(4,726)	0	127,475	107,735	19,740
2495 - Plant & Equipment Purchases	7,031	0	0	0	7,031	9,349	(2,318)
2565 - Insurance	108,402	77,500	0	0	185,902	148,554	37,348
2570 - Bank Charges	16,885	0	0	0	16,885	14,358	2,527
2600 - Postage	4,536	0	0	0	4,536	3,640	896
2620 - Lease & Charter Payments	56,653	0	0	0	56,653	82,359	(25,706)
2650 - Trust Fund	0	0	0	0	0	1,696	(1,696)
2690 - Foreign exchange gains/losses	35,000	0	0	0	35,000	0	35,000
Total Expenditure	1,426,939	562,600	0	0	1,989,539	1,504,073	485,466
Net Income/(Loss)	-\$ 1,426,939	-\$ 562,600	\$ -	\$ -	-\$ 1,989,539	-\$ 1,504,073	-\$ 485,466

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 75 - Foreign Affairs - Taiwan
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2015 - Salary - Local	80,561	25,000	(25,000)	0	80,561	78,084	2,478
2020 - Salary Expatriate	78,583	0	4,500	0	83,083	75,411	7,672
2060 - Legal Fees - External	3,000	0	(3,000)	0	0	0	0
2070 - Travel - Staff	15,752	0	3,461	0	19,213	16,434	2,779
2075 - Travel - Business	12,754	0	11,500	0	24,254	17,770	6,484
2100 - Entertainment	7,612	0	2,024	0	9,636	8,578	1,058
2105 - Official Celebrations	3,262	0	(397)	0	2,865	2,865	0
2130 - Printing & Stationery	1,001	0	0	0	1,001	1,001	(0)
2135 - Stores	1,712	0	(500)	0	1,212	1,081	131
2155 - House Rental	46,625	0	(15,155)	0	31,470	28,631	2,839
2165 - Office Rental	23,795	0	4,155	0	27,950	25,580	2,370
2190 - R&M - Office Equipment	2,493	0	(260)	0	2,233	1,659	574
2205 - R&M - Plant	571	0	7,100	0	7,671	7,161	510
2275 - Purchase of Petrol	1,000	0	0	0	1,000	1,000	0
2315 - Electricity	7,201	0	2,500	0	9,701	9,231	470
2330 - Telephone / Internet	6,002	0	2,500	0	8,502	7,968	534
2350 - Freight	8,700	0	(8,700)	0	0	0	0
2370 - Membership Fees & Subscriptions	3,134	0	(1,328)	0	1,806	957	849
2460 - Medical Expenses	10,710	0	(8,300)	0	2,410	1,910	500
2495 - Plant & Equipment Purchases	8,310	0	5,300	0	13,610	10,746	2,864
2560 - Educational Expenses - Special	6,163	20,000	27,600	0	53,763	48,296	5,467
2565 - Insurance	9,623	0	(2,000)	0	7,623	6,942	681
2570 - Bank Charges	571	0	0	0	571	421	150
2600 - Postage	172	0	0	0	172	87	85
2690 - Foreign exchange gains/losses	6,000	0	(6,000)	0	0	0	0
Total Expenditure	345,307	45,000	0	0	390,307	351,813	38,494
Net Income/(Loss)	-\$ 345,307	-\$ 45,000	\$ -	\$ -	-\$ 390,307	-\$ 351,813	-\$ 38,494

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 81 - Home Affairs
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2015 - Salary - Local	395,685	0	0	0	395,685	426,951	(31,266)
2020 - Salary Expatriate	0	0	0	0	0	20,544	(20,544)
2040 - Staff Training	68,970	0	(40,005)	250,000	278,965	213,385	65,580
2055 - Consultants fees	79,004	0	(63,916)	8,807	23,895	15,084	8,811
2075 - Travel - Business	183,740	0	(20,167)	15,234	178,807	145,741	33,066
2100 - Entertainment	7,600	0	4,563	0	12,163	11,549	614
2105 - Official Celebrations	29,500	0	600	0	30,100	35,380	(5,280)
2130 - Printing & Stationery	14,576	0	(3,926)	0	10,650	10,548	102
2135 - Stores	2,300	0	(354)	0	1,946	2,012	(66)
2165 - Office Rental	0	0	(90)	0	(90)	0	(90)
2185 - R&M - Buildings	32,800	0	279,808	0	312,608	174,122	138,486
2190 - R&M - Office Equipment	3,400	0	(4,600)	0	(1,200)	0	(1,200)
2200 - R&M - Motor Vehicles	11,800	0	734	0	12,534	12,534	0
2205 - R&M - Plant	7,000	0	(5,364)	0	1,636	905	731
2235 - Special Projects	2,898,256	0	(173,500)	0	2,724,756	3,027,846	(303,090)
2330 - Telephone / Internet	5,400	0	(4,460)	0	940	940	0
2495 - Plant & Equipment Purchases	172,311	0	42,177	0	214,488	204,625	9,863
2630 - Safe House	15,000	0	(11,500)	0	3,500	3,125	376
Total Expenditure	3,927,342	0	0	274,041	4,201,383	4,305,292	(103,909)
Net Income/(Loss)	-\$ 3,927,342	\$ -	\$ -	-\$ 274,041	-\$ 4,201,383	-\$ 4,305,292	\$ 103,909

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 82 - Women's Affairs
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2015 - Salary - Local	88,681	0	(10,000)	0	78,681	80,655	(1,974)
2075 - Travel - Business	64,905	0	(28,564)	0	36,341	36,141	200
2105 - Official Celebrations	19,340	0	(4,000)	0	15,340	15,130	210
2130 - Printing & Stationery	2,870	0	8,628	0	11,498	5,690	5,808
2135 - Stores	220	0	(200)	0	20	0	20
2190 - R&M - Office Equipment	750	0	(750)	0	0	0	0
2200 - R&M - Motor Vehicles	2,800	0	4,434	0	7,234	7,060	174
2235 - Special Projects	20,000	0	(20,000)	0	0	0	0
2330 - Telephone / Internet	1,440	0	0	0	1,440	0	1,440
2495 - Plant & Equipment Purchases	5,200	0	45,452	0	50,652	22,548	28,104
2630 - Safe House	6,094	0	5,000	0	11,094	6,975	4,119
Total Expenditure	212,300	0	0	0	212,300	174,201	38,099
Net Income/(Loss)	\$ 212,300	\$ -	\$ -	\$ -	\$ 212,300	\$ 174,201	\$ 38,099

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 83 - Media Bureau
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1540 - Advertising Revenue	(40,000)	0	0	0	(40,000)	(7,322)	(32,678)
Total Income	(40,000)	0	0	0	(40,000)	(7,322)	(32,678)
EXPENDITURE							
2015 - Salary - Local	248,835	0	0	0	248,835	289,859	(41,024)
2050 - Uniforms & Protective Clothing	1,725	0	(1,725)	0	0	0	0
2055 - Consultants fees	27,700	0	(20,565)	0	7,135	7,135	0
2075 - Travel - Business	19,700	0	(252)	0	19,448	19,448	0
2100 - Entertainment	3,000	0	(66)	0	2,934	2,935	(1)
2105 - Official Celebrations	5,775	0	(5,341)	0	434	434	0
2130 - Printing & Stationery	15,000	0	(9,526)	0	5,474	2,494	2,980
2135 - Stores	713	0	(672)	0	41	41	0
2190 - R&M - Office Equipment	2,435	0	(2,435)	0	0	0	0
2200 - R&M - Motor Vehicles	4,800	0	(3,735)	0	1,065	1,065	0
2205 - R&M - Plant	11,800	0	(11,800)	0	0	0	0
2330 - Telephone / Internet	4,560	0	(3,210)	0	1,350	1,350	0
2370 - Membership Fees & Subscriptions	1,932	0	(719)	0	1,213	1,213	0
2372 - Nauru Radio Supplies	12,700	0	(7,762)	0	4,938	4,938	0
2373 - Media TV Supplies	5,068	0	(5,068)	0	0	0	0
2495 - Plant & Equipment Purchases	71,046	0	75,276	0	146,322	146,167	155
2600 - Postage	2,400	0	(2,400)	0	0	0	0
Total Expenditure	439,189	0	0	0	439,189	477,078	(37,889)
Net Income/(Loss)	-\$ 399,189	\$ -	\$ -	\$ -	-\$ 399,189	-\$ 469,756	\$ 70,567

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 84 - Lands & Survey
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1495 - Service Fees	(7,000)	0	0	0	(7,000)	0	(7,000)
1500 - Sale of Maps	(1,000)	0	0	0	(1,000)	(8,970)	7,970
Total Income	(8,000)	0	0	0	(8,000)	(8,970)	970
EXPENDITURE							
2015 - Salary - Local	228,219	0	25,018	0	253,237	261,202	(7,965)
2020 - Salary Expatriate	30,000	0	0	0	30,000	27,536	2,464
2040 - Staff Training	25,000	0	(18,326)	0	6,674	11,754	(5,080)
2050 - Uniforms & Protective Clothing	800	0	0	0	800	202	598
2070 - Travel - Staff	10,000	0	0	0	10,000	2,316	7,684
2075 - Travel - Business	6,430	0	(4,191)	0	2,239	3,582	(1,343)
2130 - Printing & Stationery	8,093	0	0	0	8,093	6,202	1,891
2135 - Stores	400	0	0	0	400	340	60
2160 - Land Rental	4,530,172	0	0	0	4,530,172	4,500,998	29,174
2185 - R&M - Buildings	2,000	0	0	0	2,000	1,874	126
2190 - R&M - Office Equipment	3,900	0	(2,000)	0	1,900	1,715	185
2200 - R&M - Motor Vehicles	2,400	0	9,000	0	11,400	10,500	900
2205 - R&M - Plant	2,300	0	(2,000)	0	300	0	300
2370 - Membership Fees & Subscriptions	3,000	0	(3,000)	0	0	0	0
2495 - Plant & Equipment Purchases	11,000	0	(2,501)	0	8,499	8,140	360
2610 - Survey Supplies	3,485	0	(2,000)	0	1,485	506	979
Total Expenditure	4,867,199	0	0	0	4,867,199	4,836,866	30,333
Net Income/(Loss)	-\$ 4,859,199	\$ -	\$ -	\$ -	-\$ 4,859,199	-\$ 4,827,896	-\$ 31,303

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 85 - Lands Committee
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1475 - Miscellaneous Revenue	(405)	0	0	0	(405)	0	(405)
1495 - Service Fees	(2,000)	0	0	0	(2,000)	(5,050)	3,050
Total Income	(2,405)	0	0	0	(2,405)	(5,050)	2,645
EXPENDITURE							
2015 - Salary - Local	86,463	0	82,341	0	168,804	148,829	19,975
2025 - Allowances - Staff Contract	123,323	0	(82,905)	0	40,418	49,498	(9,080)
2130 - Printing & Stationery	2,627	0	0	0	2,627	2,626	1
2135 - Stores	787	0	0	0	787	405	382
2185 - R&M - Buildings	3,240	0	4,373	0	7,613	7,345	268
2315 - Electricity	1,980	0	0	0	1,980	0	1,980
2495 - Plant & Equipment Purchases	5,040	0	(3,809)	0	1,231	1,231	0
Total Expenditure	223,460	0	0	0	223,460	209,934	13,526
Net Income/(Loss)	\$ 221,055	\$ -	\$ -	\$ -	\$ 221,055	\$ 204,884	\$ 16,171

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 86 - Department of Land Management
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
EXPENDITURE							
2015 - Salary - Local	64,508	0	0	0	64,508	67,600	(3,092)
2040 - Staff Training	1,200	0	0	0	1,200	0	1,200
2050 - Uniforms & Protective Clothing	500	0	0	0	500	496	4
2075 - Travel - Business	15,000	0	(4,000)	0	11,000	7,718	3,282
2130 - Printing & Stationery	1,774	0	0	0	1,774	999	775
2135 - Stores	930	0	0	0	930	831	99
2185 - R&M - Buildings	2,300	0	0	0	2,300	0	2,300
2190 - R&M - Office Equipment	2,300	0	(2,300)	0	0	0	0
2200 - R&M - Motor Vehicles	1,500	0	6,300	0	7,800	5,733	2,067
2330 - Telephone / Internet	1,440	0	0	0	1,440	1,045	395
Total Expenditure	91,452	0	0	0	91,452	84,422	7,030
Net Income/(Loss)	-\$ 91,452	\$ -	\$ -	\$ -	-\$ 91,452	-\$ 84,422	-\$ 7,030

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 91 - Department of Transport
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1290 - Motor Vehicle Inspection Fees	0	0	0	0	0	(675)	675
1295 - Motor Cycle Inspection Fees	0	0	0	0	0	(30)	30
1300 - Registration Fees-Motor Cars	0	0	0	0	0	(15,656)	15,656
1305 - Registration Fees-Motorcycles	0	0	0	0	0	(3,600)	3,600
1360 - D.C.A.-Pax Levy	(1,077,790)	0	0	0	(1,077,790)	(690,700)	(387,090)
1365 - D.C.A.-Departure Taxes	(517,240)	0	0	0	(517,240)	(615,350)	98,110
1370 - D.C.A.-Air Navigation Fees	(524,824)	0	0	0	(524,824)	111,902	(636,726)
1375 - D.C.A.-Landing Fees	(925,665)	0	0	0	(925,665)	(556,286)	(369,379)
1380 - D.C.A.-Rental Fees	(211,800)	0	0	0	(211,800)	(13,050)	(198,750)
1475 - Miscellaneous Revenue	0	0	0	0	0	(55,268)	55,268
1480 - Bus Services	0	0	0	0	0	(383)	383
Total Income	(3,257,319)	0	0	0	(3,257,319)	(1,839,095)	(1,418,224)
EXPENDITURE							
2015 - Salary - Local	909,551	0	(3,800)	0	905,751	156,688	749,063
2020 - Salary Expatriate	0	0	0	0	0	22,050	(22,050)
2026 - Directors Fees	2,400	0	0	0	2,400	1,600	800
2035 - Overtime - local	130,000	0	0	0	130,000	107,559	22,441
2040 - Staff Training	39,827	0	(800)	0	39,027	6,131	32,896
2050 - Uniforms & Protective Clothing	13,330	0	(1,000)	0	12,330	10,137	2,193
2055 - Consultants fees	141,300	0	0	0	141,300	139,684	1,616
2075 - Travel - Business	14,000	0	3,800	0	17,800	16,071	1,729
2100 - Entertainment	9,250	0	0	0	9,250	6,535	2,715
2105 - Official Celebrations	3,000	0	0	0	3,000	2,634	366
2130 - Printing & Stationery	11,729	0	0	0	11,729	7,592	4,137
2135 - Stores	23,213	0	(500)	0	22,713	24,315	(1,602)
2185 - R&M - Buildings	52,600	0	0	0	52,600	48,499	4,101
2190 - R&M - Office Equipment	30,200	0	0	0	30,200	11,016	19,184
2200 - R&M - Motor Vehicles	46,370	0	(10,000)	0	36,370	34,132	2,238
2210 - R&M - Aerodrome	97,600	0	0	0	97,600	103,412	(5,812)
2235 - Special Projects	0	0	0	0	0	(1,573)	1,573
2315 - Electricity	420,000	0	0	0	420,000	418,336	1,664
2330 - Telephone / Internet	6,770	0	0	0	6,770	4,222	2,548
2370 - Membership Fees & Subscriptions	70,242	0	0	0	70,242	10,537	59,705
2495 - Plant & Equipment Purchases	378,273	0	0	0	378,273	357,119	21,154
2580 - Public Works	189,000	0	12,300	0	201,300	200,395	905
Total Expenditure	2,588,655	0	0	0	2,588,655	1,687,091	901,564
Net Income/(Loss)	\$ 668,664	\$ -	\$ -	\$ -	\$ 668,664	\$ 152,004	\$ 516,660

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 92 - Lands Transport
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1475 - Miscellaneous Revenue	0	0	0	0	0	(25,945)	25,945
1480 - Bus Services	0	0	0	0	0	(1,601)	1,601
Total Income	0	0	0	0	0	(27,546)	27,546
EXPENDITURE							
2015 - Salary - Local	0	0	0	0	0	125,697	(125,697)
Total Expenditure	0	0	0	0	0	125,697	(125,697)
	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 98,152	\$ 98,152

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 93 - Maritime Transport
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1400 - Port Fees	(1,229,732)	0	0	0	(1,229,732)	(985,197)	(244,535)
1475 - Miscellaneous Revenue	(22,800)	0	0	0	(22,800)	0	(22,800)
Total Income	(1,252,532)	0	0	0	(1,252,532)	(985,197)	(267,335)
EXPENDITURE							
2015 - Salary - Local	774,142	0	0	0	774,142	487,293	286,849
2020 - Salary Expatriate	330,336	0	(248,000)	0	82,336	81,950	386
2026 - Directors Fees	28,800	0	(17,835)	0	10,965	10,965	0
2035 - Overtime - local	144,250	0	(55,000)	0	89,250	78,140	11,110
2040 - Staff Training	46,225	0	(7,000)	0	39,225	38,837	388
2050 - Uniforms & Protective Clothing	15,925	0	15,870	0	31,795	16,335	15,460
2070 - Travel - Staff	14,515	0	0	0	14,515	11,254	3,261
2075 - Travel - Business	80,000	0	(3,000)	0	77,000	73,186	3,814
2100 - Entertainment	17,400	0	(4,500)	0	12,900	14,286	(1,386)
2130 - Printing & Stationery	9,525	0	(2,673)	0	6,852	6,551	301
2135 - Stores	64,758	0	(30,000)	0	34,758	39,362	(4,604)
2185 - R&M - Buildings	72,000	0	(35,000)	0	37,000	28,894	8,106
2190 - R&M - Office Equipment	2,200	0	(2,200)	0	0	0	0
2200 - R&M - Motor Vehicles	8,000	0	3,195	0	11,195	11,195	0
2205 - R&M - Plant	100,000	0	0	0	100,000	98,836	1,164
2235 - Special Projects	2,000,000	0	304,342	0	2,304,342	2,302,693	1,649
2315 - Electricity	51,000	0	16,435	0	67,435	66,340	1,095
2330 - Telephone / Internet	5,040	0	(3,096)	0	1,944	1,944	0
2370 - Membership Fees & Subscriptions	12,120	0	(2,730)	0	9,390	9,389	1
2495 - Plant & Equipment Purchases	90,000	0	56,500	0	146,500	140,228	6,272
2585 - Rations	53,805	0	14,692	0	68,497	55,782	12,715
Total Expenditure	3,920,041	0	0	0	3,920,041	3,573,460	346,581
Net Income/(Loss)	-\$ 2,667,509	\$ -	\$ -	\$ -	-\$ 2,667,509	-\$ 2,588,263	-\$ 79,246

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund
Head 94 - Department of Civil Aviation
For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1360 - D.C.A.-Pax Levy	0	0	0	0	0	(75)	75
1365 - D.C.A.-Departure Taxes	0	0	0	0	0	(3,375)	3,375
1370 - D.C.A.-Air Navigation Fees	0	0	0	0	0	(563,794)	563,794
1375 - D.C.A.-Landing Fees	0	0	0	0	0	31,850	(31,850)
1380 - D.C.A.-Rental Fees	0	0	0	0	0	(158,100)	158,100
1475 - Miscellaneous Revenue	0	0	0	0	0	(72,060)	72,060
1495 - Service Fees	0	0	0	0	0	(24)	24
Total Income	0	0	0	0	0	(765,578)	765,578
EXPENDITURE							
2015 - Salary - Local	0	0	0	0	0	473,809	(473,809)
2130 - Printing & Stationery	0	0	0	0	0	1,284	(1,284)
2135 - Stores	0	0	0	0	0	18	(18)
Total Expenditure	0	0	0	0	0	475,111	(475,111)
Net Income/(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,467	-\$ 290,467

DRAFT FINANCIAL STATEMENTS

Statement of Treasury Fund

Head 95 - Department of Information, Communication and Technology

For the Period Ending 30 June 2017

Description	YTD Budget	Supplementary Budget	ISHT	Donor Budget	Revised YTD Budget	Actual YTD	Available Budget (Annual)
INCOME							
1015 - Income from Investments & Dividends-Others	(831,654)	0	0	0	(831,654)	(1,132,400)	300,746
1190 - Telecom Tax	(1,000,000)	0	0	0	(1,000,000)	(1,774,544)	774,544
1195 - Bed Tax	0	0	0	0	0	15	(15)
1475 - Miscellaneous Revenue	(2,500)	0	0	0	(2,500)	(156)	(2,344)
1495 - Service Fees	(60,000)	0	0	0	(60,000)	(10,350)	(49,650)
1570 - Domain .nr Revenue	(50,000)	0	0	0	(50,000)	0	(50,000)
Total Income	(1,944,154)	0	0	0	(1,944,154)	(2,917,435)	973,281
EXPENDITURE							
2015 - Salary - Local	223,890	0	0	0	223,890	170,134	53,756
2020 - Salary Expatriate	136,000	0	0	0	136,000	161,627	(25,627)
2040 - Staff Training	91,100	0	0	0	91,100	88,863	2,237
2055 - Consultants fees	16,500	0	(16,500)	27,046	27,046	21,796	5,250
2070 - Travel - Staff	14,855	0	(4,000)	0	10,855	10,843	12
2075 - Travel - Business	71,375	0	10,300	0	81,675	79,421	2,254
2100 - Entertainment	2,450	0	0	0	2,450	2,392	58
2130 - Printing & Stationery	1,500	0	0	0	1,500	1,221	279
2135 - Stores	835	0	0	0	835	1,194	(359)
2190 - R&M - Office Equipment	11,000	0	(1,648)	0	9,352	9,352	0
2195 - R&M - Office Premises	15,000	0	11,000	0	26,000	15,425	10,575
2200 - R&M - Motor Vehicles	2,000	0	0	0	2,000	1,723	277
2235 - Special Projects	40,000	0	0	0	40,000	40,000	0
2330 - Telephone / Internet	710,000	0	0	0	710,000	707,368	2,632
2370 - Membership Fees & Subscriptions	35,879	0	(17,720)	0	18,159	18,159	0
2375 - ICT Supplies	15,885	0	19,068	0	34,953	20,190	14,763
2495 - Plant & Equipment Purchases	23,550	0	0	0	23,550	16,136	7,414
2605 - Library/Periodicals	500	0	(500)	0	0	0	0
Total Expenditure	1,412,319	0	0	27,046	1,439,365	1,365,842	73,523
Net Income/(Loss)	\$ 531,835	\$ -	\$ -	-\$ 27,046	\$ 504,789	\$ 1,551,593	-\$ 1,046,804