



# REPUBLIC OF NAURU

## 2024-25 BUDGET

### BUDGET PAPER NO 1

CIRCULATED BY

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MINISTER FOR FINANCE OF THE REPUBLIC OF NAURU

ON THE OCCASION OF THE BUDGET 2024-25

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## FOREWORD

In compliance with Part 2, Section 5 of the *Public Finance (Control and Management) Act 1997*, the FY 2024-25 National Budget is presented in Parliament and the Republic to provide an account for the way the Government will manage the country's resources in a fiscally sustainable manner.

Nauru's economy continued to expand moderately in 2024 as we implemented some major governmental and geopolitical changes. The pandemic is now well behind us, we have strengthened our international relations with key partners, old and new, and the future of the Regional Processing Centre (RPC), and the revenues that brings to Nauru, has been secured for the medium-term. This has given the Government a solid foundation upon which to continue the work done in the previous Parliament to stabilise and grow our economy. Challenges remain as we seek to further broaden the economic base of the country, finding new and imaginative economic opportunities for our citizens to exploit. The government will do all it can, starting with this budget, to ensure that all Nauruans can contribute to our future prosperity.

Nauru's FY 2024-25 fiscal performance has been better than anticipated. This is largely due to the return of the RPC to a partial operational status and the budget support provided by development partners. This has contributed to a positive out-turn which enabled the government to achieve budget deliverables such as prepayment of contributions to the Nauru Trust Fund, improving the fiscal buffer, providing subsidy and fiscal support to State Owned Enterprises (SOEs).

The FY 2024-25 Budget theme is "Establishing the building blocks for stability and prosperity". As outlined in our National Sustainable Development Strategy, a sustainably resilient future means that we maintain macroeconomic stability, increasing investments in Education, Health, and the built environment. This budget recognises the difficulties faced by small island states like ours and seeks to focus attention on building a stable and prosperous place for our citizens and those who have chosen to make Nauru their home.

The Government remains committed to fiscal responsibility and seek to retain the well-established fiscal responsibility ratios in the medium term. Higher levels of revenue and lower expenditure in FY 2023-24 provides an opportunity for the 8.5 for FY 2023-24 to be utilised in FY 2024-25 to further invest in our citizens and infrastructure meaning that expenditure will exceed projected revenues during the year. The Government believes that with healthy reserves already in place surpluses are better utilised to stimulate growth and ensure our people are well supported while global and regional economic trends remain uncertain.

The Government wishes to acknowledge the valuable support of our development partners, old and new who have demonstrated their commitment to us and stand to provide continued support as we move into the future with renewed optimism. Nauru's development pathway is fostered through deep friendship and the government is grateful for the continued support of all of our development partners past and present.

I urge all Government and SOE employees to continue their support of the Government, as we seek to strengthen the building blocks of our country. Be clear about your responsibilities and mandates under the National Sustainable Development Strategy 2019-2030 (NSDS) and continue to coordinate efforts to ensure the successful implementation of this budget.

May God continue to Bless the Republic of Nauru.

Hon. David Adeang MP

**Minister for Finance and Sustainable Development**

## Part 1: BUDGET STRATEGY AND OUTLOOK

### BUDGET OVERVIEW

The theme of the FY 2024-25 Budget is “**Establishing the building blocks for stability and prosperity**”. Nauru has come through difficult times and now faces the future with renewed optimism. The budget seeks to affirm our commitment to basic services and to leveraging the opportunities that will come our way.

### BUDGET AGGREGATES

An overview of the budget aggregates is shown in Table 1.1.

**TABLE 1.1: BUDGET AGGREGATES**

| Description                          | 2022-223              | 2023-24            | 2023-24                 | 2023-24           | 2023-24               | 2024-25             |
|--------------------------------------|-----------------------|--------------------|-------------------------|-------------------|-----------------------|---------------------|
|                                      | Preliminary<br>Actual | Approved<br>Budget | Supplementar<br>y Bills | Revised<br>Budget | Preliminary<br>Actual | Approved<br>Budget  |
|                                      | \$                    | \$                 | \$                      | \$                | \$                    | \$                  |
| Revenue                              | 287,134,043           | 278,637,509        | 48,380,244              | 327,017,753       | 344,770,407           | 311,285,197         |
| Expenditure                          | 276,292,028           | 278,422,918        | 48,077,931              | 326,500,849       | 306,447,299           | 348,734,244         |
| Operating Balance                    | <b>10,842,015</b>     | <b>214,591</b>     | <b>302,313</b>          | <b>516,904</b>    | <b>38,323,108</b>     | <b>- 37,449,047</b> |
| <b>Less Reserve Re-appropriation</b> | -                     | -                  | -                       | -                 | -                     | 37,600,000          |
| <b>Net Budget Surplus/Deficit</b>    | <b>10,842,015</b>     | <b>214,591</b>     | <b>302,313</b>          | <b>516,904</b>    | <b>38,323,108</b>     | <b>150,953</b>      |

Overall, the economic performance for FY 2024-25 was better than initially projected. The major contributing factor to the improved revenue collection was a softer than expected landing of the transition of the RPC from operational to “Enduring Capability” state. This meant that tax revenues reduced by only 40% rather than the 80% feared. The RPC has also transitioned back to a partially operational state during the year with the number of refugees on island increasing steadily from January 2024. The multiplier effect of RPC activities is felt across broad sectors of the economy with improved revenue collections, and more robust economic activity in the island. This has enabled Government to take the opportunity to reappropriate unspent revenue from last year to further stimulate the economy and provide greater protection for citizens.

Fisheries revenues have also held up well despite the onset of the El Niño season and the continuing supply chain and fuel price inflation challenges.

The return of the RPC to operational status will mean that revenues for FY 2024-25 will increase over FY 2024-25. This is bolstered by additional support from development partners.

The government’s policy priorities for FY 2024-25 include:

- Continued macro-economic stability – ensuring that revenues from the RPC are channelled to key development sectors and support the broad, long-term infrastructure plans as laid out in the Nauru Integrated Infrastructure Strategic Plan (NIISP) of 2023.
- Prioritised investment in activities that will support government efforts to broaden our economic base and continued infrastructure development.

- Cost of living and safety net initiatives including a significant injection of cash for workers and those on aged and disability benefits.
- Investment in social safeguarding infrastructure, especially education and health including the creation of a new Department for Public Health to better reach communities in promoting healthy lifestyles and preventive primary care.
- Addressing cross-cutting issues such as improving women’s’ empowerment and climate change adaptation and mitigation.

Nauru’s medium-term outlook has improved with the return of the RPC to operational status. Internet connectivity has also improved dramatically with the adoption by many households of a new satellite-based internet service which has also had a knock-on effect of reducing the cost of existing mobile and internet provision by up to 85%.

## ECONOMIC OUTLOOK

The Treasury uses the IMF World Economic Outlook to inform its forecasts of economic activity. Economic activity has been slowing between 2021 and 2024. It is expected to pick up again during 2024 and 2025 as the expansion of operations at the RPC filters through to the wider economy.

**TABLE 1.2: KEY ECONOMIC INDICATORS**

| Item  | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---------|---------|---------|---------|
| Real GDP Growth (per cent change)                 | 2.41%   | 1.19%   | 0.91%   | 1.84%   |
| Nominal GDP (A\$ million)                         | 202.0   | 216.0   | 228.5   | 239.5   |
| Consumer Prices (period average, per cent change) | 4.80%   | 6.12%   | 4.99%   | 3.72%   |

(Source: IMF World Economic Outlook April 2024)

## GLOBAL PROSPECTS

According to the latest IMF World Economic Outlook (April 2024<sup>1</sup>), The baseline forecast for global growth is for continued growth of around 3.2% for 2024 and 2025.

Beyond 2025, global growth is forecast to remain at around 3.1% over the next five years, which is “at its lowest for decades”. Global inflation is forecast to decline steadily, from 6.8 percent in 2023 to 5.9 percent in 2024 and 4.5 percent in 2025, with advanced economies returning to their inflation targets sooner than emerging market and developing economies. Core inflation is generally projected to decline more gradually.

The IMF has acknowledged Nauru’s success in dealing with the threat of COVID-19. The Fund remains of the view that diversifying the economy is the way forward. As the activities related to the Regional Processing Centre continue to be unpredictable and may not be a reliable source of economic and revenue growth in the medium to long-term. Diversification of the economy remains a primary focus of the government for the medium term. Growth will require supportive policies to accelerate investment in human capital and infrastructure, and efforts to improve the business environment.

The expansion of RPC activities will have a positive effect on Gross Domestic Product (GDP) growth, which is now expected to grow slowly to 1.84% for FY 2024-25. However, it is projected to bounce

<sup>1</sup> <https://www.imf.org/en/Publications/WEO/Issues/2024/04/16/world-economic-outlook-april-2024>



back to 2.3% in FY 2025-26, though this is likely to be even stronger as the effects of the RPC operations filter through to the wider economy. The inflation outlook has followed global trends and is projected to remain on a medium-term declining trend, rising to 4.99% for FY 2023-24 and reducing to around 3.7% for FY 2024-25 and 2.98% in 2025-26. The nominal GDP estimate for FY 2024-25 is \$228.5m and this is projected to increase to \$239.5m for FY 2024-25.

The economic outlook looks promising with the impact of the expanded RPC activity, the adoption of new satellite-based internet products, the new climate resilient port, the commissioning of the solar farm electricity generation capacity, and the arrival of the undersea fibre optic cable in 2025. Global uncertainties remain around still-high commodity prices and higher than normal inflation, but changes in these are moving in the right direction for Nauru.

## FISCAL STRATEGY AND OUTLOOK

This section is consistent with the national Economic Goals 1 and that is to maintain a stable macroeconomic environment that is conducive to private sector investment. The overarching goals of this strategy are economic stability and optimum allocation of resources to accelerate our economic diversification and boost investment.

### MEDIUM TERM FISCAL STRATEGY

The Medium-Term Fiscal Strategy has been formulated against the backdrop of a global economy finding its way after the COVID-19 pandemic and fraught with uncertainty related to the conflict in Europe and the continuing effects of higher-than-normal inflation and supply chain challenges. It also considers the government's plan to widen the economic base while sustaining economic recovery and maximising opportunities to boost investment. It integrates the government's commitment to improving livelihoods and protecting the vulnerable from the impact of cost-of-living challenges. The strategy is based on the need to address issues such as the long-term uncertainty around the RPC, public sector productivity, climate change adaptation, and long-term growth.

The government is committed to responsible public financial management for the efficient and effective allocation of public money. A key component for macro-economic stability. Accordingly, Nauru considers its annual budget settings in a medium-term context that take account of key fiscal risks and allows fiscal opportunities to be grasped as the fiscal and economic landscape changes.

The ambitious budget targets for the new financial year are designed to further establish the building blocks for future stability and prosperity, maintaining current economic growth levels in the face of global uncertainty, and managing medium-term fiscal risks prudently. A key measure introduced for the first time is a mid-year fiscal performance review carried out by the Minister for Finance and the Department of Finance (DoF). This will hold Departments and SOEs accountable for their fiscal performance against Annual Operating Plans (AOPs) and Statements of Corporate Intent (SCIs).

The FY 2024-25 Budget aims to achieve following outcomes:

- Macro-economic expansion– Ensuring that increasing revenues from the RPC are applied cautiously to invest in critical areas of the economy.
- Progress against National Sustainable Development Strategy goals
- Prioritised investment in infrastructure, linked to the priorities identified in the NIISP,

- Provide safeguards for vulnerable citizens, and
- Improved productivity, efficiency, and effectiveness in public services and in SOE operations.

In particular, the FY 2024-25 Budget will maintain macro-economic stability through responsible medium-term budget management by the achievement of:

- Mid-Year fiscal performance monitoring
- Key fiscal ratios
- Contributions to the Nauru Intergenerational Trust Fund
- Infrastructure investment consistent with NIISP
- Sound debt management
- Improved SOE performance
- Sustainable government operations, and
- Compliance with donor commitments.

## FISCAL RESPONSIBILITY RATIOS

The government has adopted the following fiscal responsibility ratios which it aims to maintain over a three-year medium-term timeframe.:

- Budget balance must be positive as a share of GDP – that is, the budget must be in surplus over the medium-term
- Personnel as a proportion of current expenditure must be below 30% over the same period, and
- Fiscal cash buffer of two months adjusted non-RPC expenditure.

The government successfully achieved all three fiscal responsibility ratios in the 2024-25 fiscal year and aims to achieve this again in the FY 2023-24 – 2025-26 period. Past performance is summarised in the tables below.

**TABLE 1.3: FISCAL RESPONSIBILITY RATIOS**

| Measure               | Target                                     | 2022-23            | 2023-24        | 2023-24            | 2024-25         |
|-----------------------|--|--------------------|----------------|--------------------|-----------------|
|                       |  | Preliminary Actual | Revised Budget | Preliminary Actual | Approved Budget |
| Fiscal balance to GDP | not negative as % of GDP                   | 5%                 | 0.2%           | 17%                | -16%            |
| Personnel cost ratio  | Personnel cost to current expenditure <30% | 17.5%              | 16.3%          | 16.5%              | 17.4%           |

Government has successfully achieved the benchmark ratios for its fiscal responsibility indicators with Fiscal balance to GDP estimated at 0.05% of GDP for the three years ending in 2023-24 fiscal year, this is a fall from the previous year arising from reduced revenue performance. The government targets an outcome close to balance over the medium-term when the budget is approved.

The personnel cost ratio has been achieved comfortably in recent years and is expected to increase in the current year and FY 2024-25 budget as the Government takes bold steps to address persistent cost of living pressures.

**TABLE 1.4: FISCAL CASH BUFFER REQUIREMENTS**

|  | TOTAL FUNDS (\$) |                   |                    |
|--|------------------|-------------------|--------------------|
|  | Requirement (\$) | As at 1 July 2023 | As at 30 June 2024 |
| Cash Buffer at 1 July 2023                   | 35,460,459       | 152,861,429       |                    |
| Cash Buffer 30 June 2024                     | 43,961,387       |                   | 186,344,335        |
| <i>of which held in cash buffer accounts</i> |                  | 46,923,136        | 47,986,606         |

The fiscal cash buffer is a cash management arrangement targeted at building up cash to mitigate liquidity risks. The overall strategy is to continue to build up the cash buffers to the equivalent of two months' adjusted expenditure, so that the government has sufficient cash on hand to meet its bills in a timely manner.

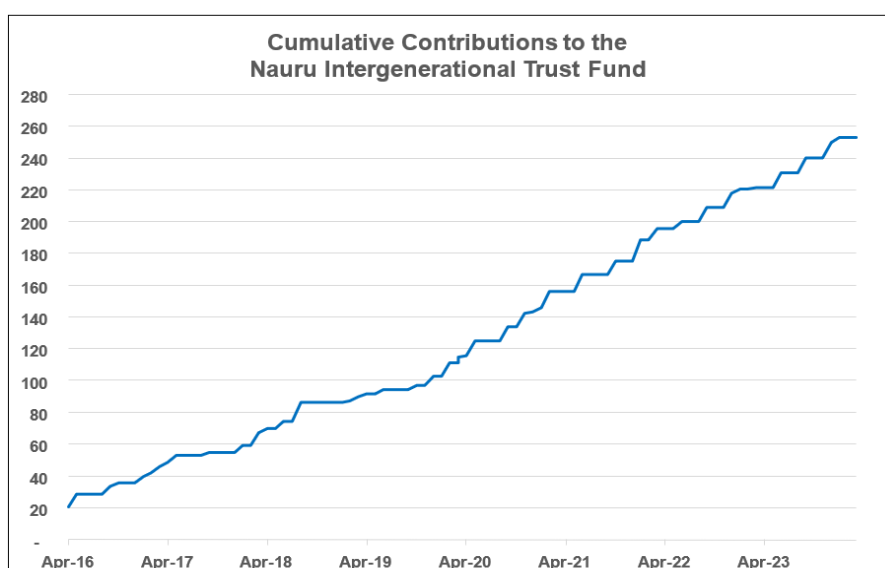
### NAURU INTERGENERATIONAL TRUST FUND (NTF)

The level of government contributions to the Nauru Intergenerational Trust Fund (NTF) is set each budget consistent with the Memorandum of Understanding with Australia, Taiwan, Province of China and New Zealand, that underpins the Fund's operations. It is updated in August each year following confirmation of actual revenue receipts.

The government plans to maintain its required contribution to the NTF at 10.1% of adjusted prior year revenue in FY 2023-25.

For the FY 2024-25 budget, the government's contribution is forecasted at \$25.9m. A prepayment of \$6.8 million is expected to be made towards this obligation in 2023-24, leaving the remaining balance of \$19.1m to be appropriated in 2024-25.

Total cash contributions at 31 March 2024 were \$252m. Investments at 31 March 2024 were valued at \$348m. Contributions since establishment to March 2024 are shown in the chart below.

**CHART 1.1: CONTRIBUTION TO TRUST FUND**

Total contributions to date, and the composition of contributors to the NTF is shown in Table 1.5 below.

The NTF continues to grow with continued annual support contributions from fund stakeholders, namely Australia, Taiwan, Province of China, New Zealand. The Asian Development Bank (ADB) was instrumental in establishing the fund and made an initial contribution. The fund is achieving its investment objectives and well on the way to the goal of \$400m by 2033. The Fund follows compliance with national development priorities.

**TABLE 1.5: NAURU TRUST FUND CONTRIBUTIONS**

| <b>Summary of cash contributions received</b> |             |                  |              |             |                                     |              |
|---|-------------|------------------|--------------|-------------|-------------------------------------|--------------|
|   | <b>ADB</b>  | <b>Australia</b> | <b>Nauru</b> | <b>NZ</b>   | <b>Taiwan<br/>Prov of<br/>China</b> | <b>Total</b> |
| To Mar-18                                     | 2,634       | 9,928            | 42,174       | 1,855       | 10,635                              | 67,226       |
| To Jun-18                                     | 2,634       | 12,067           | 47,132       | 1,855       | 10,635                              | 74,324       |
| To Sep-18                                     | 2,634       | 12,067           | 59,132       | 1,855       | 10,635                              | 86,324       |
| To Dec-18                                     | 2,634       | 12,067           | 59,192       | 1,855       | 10,635                              | 86,384       |
| To Mar-19                                     | 2,634       | 12,067           | 59,705       | 1,855       | 13,438                              | 89,699       |
| To Jun-19                                     | 2,634       | 13,567           | 61,705       | 2,796       | 13,438                              | 94,140       |
| To Sep-19                                     | 2,634       | 13,567           | 61,825       | 2,796       | 13,438                              | 94,260       |
| To Dec-19                                     | 2,634       | 13,567           | 70,358       | 2,796       | 13,438                              | 102,793      |
| To Mar-20                                     | 2,634       | 13,567           | 70,358       | 2,796       | 13,438                              | 102,793      |
| To Jun-20                                     | 2,634       | 16,428           | 85,686       | 3,724       | 16,444                              | 124,917      |
| To Sep-20                                     | 2,634       | 16,428           | 94,232       | 3,724       | 16,444                              | 133,463      |
| To Dec-20                                     | 2,634       | 16,428           | 102,778      | 4,659       | 16,444                              | 142,943      |
| To Mar-21                                     | 2,634       | 16,428           | 113,213      | 4,659       | 19,054                              | 155,987      |
| To Jun-21                                     | 2,634       | 19,928           | 119,404      | 5,589       | 19,054                              | 166,608      |
| To Sep-21                                     | 2,634       | 19,928           | 119,404      | 5,589       | 19,054                              | 166,608      |
| To Dec-21                                     | 2,634       | 19,928           | 127,693      | 5,589       | 19,054                              | 174,898      |
| To Mar-22                                     | 2,634       | 19,928           | 145,255      | 5,589       | 21,831                              | 195,236      |
| To Jun-22                                     | 2,634       | 24,228           | 145,255      | 5,589       | 21,831                              | 199,536      |
| To Sep-22                                     | 2,634       | 24,228           | 154,160      | 5,589       | 21,831                              | 208,441      |
| to Dec-22                                     | 2,634       | 24,228           | 163,064      | 5,589       | 21,831                              | 217,346      |
| To Mar-23                                     | 2,634       | 24,928           | 163,064      | 5,589       | 24,705                              | 220,920      |
| To Jun-23                                     | 2,634       | 26,428           | 169,898      | 6,493       | 24,705                              | 230,158      |
| To Sep-23                                     | 2,634       | 26,428           | 179,491      | 6,493       | 24,705                              | 239,751      |
| To Dec-23                                     | 2,634       | 26,428           | 189,153      | 6,493       | 24,705                              | 249,413      |
| To Mar-24                                     | 2,634       | 26,428           | 189,153      | 6,493       | 27,667                              | 252,376      |
|   | <b>1.0%</b> | <b>10.5%</b>     | <b>74.9%</b> | <b>2.6%</b> | <b>11.0%</b>                        |              |

## ALIGNING THE BUDGET TO THE NATIONAL DEVELOPMENT PRIORITIES

In formulating the expenditure measures of the FY 2024-25 Budget, the government ensures that the NSDS is the main driving force. The NSDS outlines 24 strategic goals which departments and SOEs reference when developing their budgets and activities for the coming financial year.

Key NSDS priorities that the budget will address include:

- The introduction of a mid-year fiscal review by Cabinet where Departments and SOEs will be held accountable for their fiscal performance against plans (Annual Operating Plans (AOPs) and Statements of Corporate Intent (SCIs))
- Improving transport infrastructure and providing reliable and sustainable transport services – \$4.7 million funds will be allocated to the Port project to secure the completion of the infrastructure earlier than anticipated by the installation of rock bags. This will be complemented by Australia’s support for the resurfacing of the airport runway which will begin this year.
- Health care services to support a healthy population – The Government of Nauru will invest over \$26 million in the health sector and related services to improve and strengthen local hospital capacity and to expand preventive and primary care by the creation of a new Department for Public Health.
- Improving the quality and broadening the scope and reach of education – Government will invest \$25 million in the education sector this financial year, with increased funding for high-school scholarships and civil service capacity building. The government is committed to providing accessible training programs that will build on our people’s skill set and knowledge, ultimately reducing Nauru’s reliance on expatriate workers.
- Promoting Foreign Investment - (finalization of the Foreign Investment Act) - The expert group will continue to develop and work towards implementation of the new Foreign Investment Act. This act will describe the basis of Nauru’s commitment to potential investors in the country who may wish to support our efforts to broaden our economic base. EY Group.

## DONOR COMMITMENTS

Donor assistance will remain critical to support Nauru to meet its potential, and lift growth sustainably. The government is maintaining cordial relationships with all its bilateral partners to ensure the implementation, coordination, planning, and fiscal management of projects are in line with donor requirements and expectations.

The government anticipates Development Fund revenue and expenditure of \$5.4 million in FY 2024-25 compared with \$8.5 million in FY 2023-24. This does not include Aid-in-Kind contributions, which is estimated at \$91.7 million for FY 2024-245.

## PUBLIC FINANCIAL MANAGEMENT REFORM INITIATIVES

Under the Public Financial Management reform initiatives that the government is collaborating with the Asian Development Bank and the IMF through the Pacific Financial Technical Assistance Centre (PFTAC); key reform initiatives relate to support in identifying and managing fiscal risks, the development of a Public Financial Management (PFM) Roadmap, continuing to strengthen SOE

Governance and monitor performance, and continuing efforts to strengthen compliance to mobilise greater revenues.

#### Identifying and Managing Fiscal Risks

The Nauru government has provided financial support to SOEs and donor funded projects for many years. As the country and SOEs emerge from the COVID-19 pandemic, and with the long-term position of the RPC remaining uncertain, it is prudent to quantify all financial risks for which the Government may become liable in the years ahead. Additional inherent risk is recognised in large infrastructure projects e.g. the port development project which contains potentially open-ended liabilities for the government and which has suffered frequent delays to date.

The ADB have provided support in the provision of technical assistance which began in 2023 to help identify, quantify, and manage fiscal risks across all government funded activities.

#### PFM Roadmap

PFTAC has assisted the Department of Finance to develop a PFM Roadmap. The roadmap ensures that departmental initiatives are coordinated with government policy objectives and incorporate the inputs from development partners, departments, and as far as possible, local communities. The roadmap continues the increased reference to gender and vulnerable communities' considerations in planning activities.

#### Strengthening SOE Governance

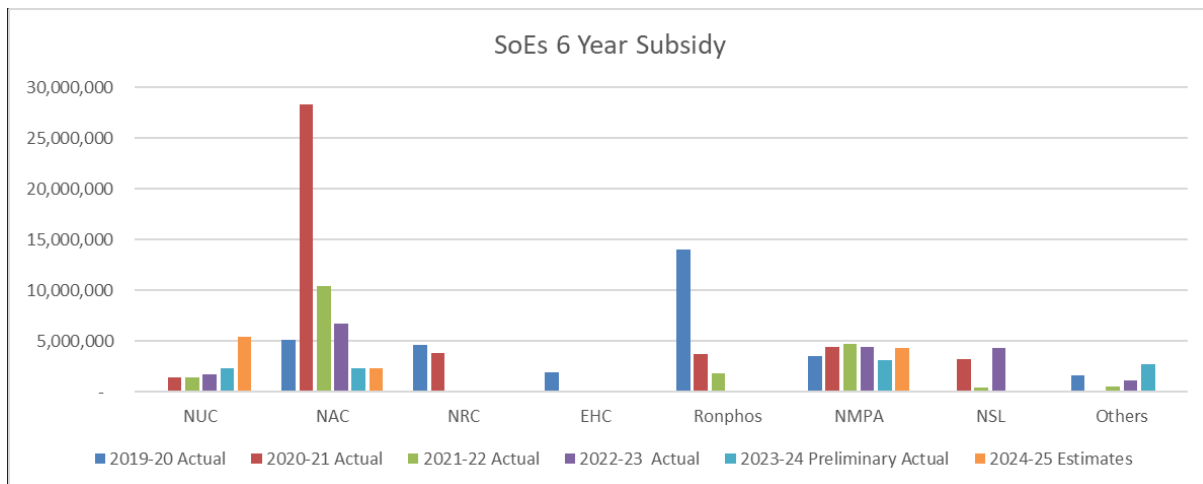
There is support for the Public Enterprise Monitoring Unit (PEMU) to allow it to develop the capacity to fulfil its role and continue activities with the support of the ADB funded TA.

The sequence in which Public Enterprises are to establish a better governance framework is to start with a Board Charter, then setting clear statements of objectives, strategy and targets by way of a Statement of Corporate Intent and Business Plan. Following this, Boards will provide improved accountability reporting comparing actual achievements against what was planned. With the support of ADB, over 50% of the SOEs in Nauru have submitted the required governance documents. In the longer term, the aim is to focus on moving all SOEs towards profitability and to reduce the reliance upon subsidies and financial support.

#### Monitoring SOE Performance

The Public Enterprise Monitoring Unit (PEMU) was established in 2020 and now has a fully-fledged Unit headed by a director. PEMU continues to play a key role in assisting with improved governance in the Public Enterprise Sector in Nauru. Targets of the PEMU are to strengthen the unit, develop capability of Board members and to ensure compliance of the PE Act.

In addition to achieving social objectives, the government provides subsidies and grants to support the business operations of SOEs, including cash flow support. The chart below shows the assistance provided to SOEs over the last three years.

**CHART 1.2: SOE SUBSIDY**

### Strengthening Compliance to Mobilise Revenue

The implementation of a taxation system, together with the continuous improvement of the legislative framework and systems and processes, is an integral part of government fiscal reforms.

The Nauru Revenue Office and the Nauru Customs Service continues to strengthen enforcement and compliance, and the FY 2024-25 Budget includes measures to finalise the implementation of the ASYCUDA World which went live in July 2023. The project is supported by UN Trade and Development (UNCTAD) and has established a project management unit to assist in delivery of activities. The implementation of improved information systems and automation has already reduced Customs processing and clearance times, improved integrity and quality of service delivery and improve revenue collection.

### FISCAL RISKS

The fiscal risk position has largely improved during 2024-25 with the recommencement of RPC activities and the new opportunities arising from strengthened diplomatic ties with key partners. Budget execution continues to be generally well-managed, but risks related to SOEs and the financial support claims received from them remain issues of significant concern.

#### Regional Processing Centre

The FY 2024-25 Budget reflects the decision of the Australian authorities to fully re-operationalise the RPC. Funding agreements are being negotiated with the Australian Government's Department of Home Affairs which will see a stepped funding plan depending on the number of individuals under processing at the Centre.

The significance of RPC related revenues on the budget cannot be understated and is illustrated in the table below.

Table 1.7: RPC Related lines

| Description                                       | 2022-23            | 2023-24            | 2023-24            | 2024-25            |
|---|--------------------|--------------------|--------------------|--------------------|
|   | Preliminary        | Revised            | Preliminary        | Approved           |
|   | Actual             | Budget             | Actual             | Budget             |
|   | \$                 | \$                 | \$                 | \$                 |
| 1335 - Visa Fees - RPC                            | 3,150              | 0                  | 0                  | 0                  |
| 1580 - Visa Fees - RPC Resettlement               | 2,578,000          | 0                  | 368,000            | 0                  |
| 1475 - Miscellaneous Revenue                      | 1,286,876          | 10,766,882         | 11,849,184         | 354,724            |
| 1495 - Service Fees                               | 20,002,281         | 20,002,004         | 20,002,987         | 20,002,004         |
| 1577 - DJBC - Operations                          | 4,224,842          | 13,440,000         | 9,813,522          | 0                  |
| 1578 - DJBC - Reimbursable Costs                  | 13,412,453         | 64,515,235         | 61,283,331         | 97,600,000         |
| 1598 - Hosting Fee                                | 84,533,328         | 71,899,996         | 71,899,998         | 63,400,008         |
| 1590 - Employment Services Tax                    | 12,829,643         | 10,681,080         | 10,973,887         | 9,889,320          |
| 1591 - Business Profit Tax                        | 36,813,950         | 18,312,390         | 17,572,881         | 17,545,662         |
| 1015 - Income from Investments & Dividends-Others | 20,341,443         | 0                  | 2,275,576          | 1,000,000          |
| <b>Total RPC related revenue</b>                  | <b>196,025,967</b> | <b>209,617,587</b> | <b>206,039,365</b> | <b>209,791,718</b> |
| Share of total revenue                            | 60%                | 61%                | 67%                | 53%                |

### SOE Risk Management

Poor performing SOE's can be costly for public finance and generate significant fiscal risk. Underperforming SOE's can hinder economic development. Assessing the financial health of SOE's and the fiscal risks that may arise from the sector is vital for ensuring sound public finances.

Several SOEs have recently or plan to embark on aggressive growth programmes. These ambitious plans may run into trouble without careful business plans and risk assessments. For most SOEs, the Government is the biggest benefactor and the biggest customer at the same time. Expansion plans entail risks, and those risks are ultimately underwritten by the Government which is the main reason for the commitment to gaining a better understanding of the fiscal risk position before any significant risks materialise.

### Port Development

In recent months, construction has made promising progress and is now over 80% complete. However, the main financial risks for the Government concerning the Port include the continued delay in dredging, potential liquidated claims from the Contractor, and ongoing government contributions in kind associated with relocation (both permanent and temporary accommodation) and dump fees.

## 2024-25 BUDGET POLICY SETTINGS

The FY 2024-25 Budget has been formulated towards managing the fiscal challenges confronting Nauru and to grasp the opportunities presented by the increase in revenues over the past several months to better meet the economic challenges.

In line with the fiscal strategy and expected revenue limits, all departments were advised to develop the FY 2024-25 Budget within the specified operations expenditure ceilings. The ceiling approved by the Cabinet in February 2024 assumed that RPC revenue would be at the agreed level as per the second year of the Enduring Capability framework. Any expenditure exceeding the ceiling or new project proposals required supporting documentation through a New Project Proposal process, allowing the government to prioritise new investments. New Project proposals were thoroughly



discussed between respective Head of Departments and Finance, with recommendations forwarded to the Minister for Finance regarding their relevance to the Nauru Sustainable Development Goals and value-for-money assessment.

Recognising that workers and those in receipt of state benefits require further support considering the years of cost-of-living difficulties, and that maintaining the support for social welfare programmes and basic services is a critical influencer of those mitigation measures.

The revenue and expenditure policies in the FY 2024-25 Budget, and the medium term are guided by the following principles.

#### REVENUE POLICY

The revenue Policy is to continue to increase revenue for RPC services rendered and to explore other revenue streams while ensuring that existing revenues are sustainable in the long-term. The underlying revenue policy framework for FY 2024-25 focuses on continuing the efforts to broaden the economy and to secure additional resources for Nauruans. Main revenue sources will largely remain unchanged during FY 2024-25. Analysis will be undertaken and political consideration will be given to how the Republic can develop a blend of additional revenue sources and social inclusion measures that can be used to transition to a more diverse economy that both protects and motivates Nauruans in the years ahead. The key revenue principles are as follows:

- Explore options of broadening the revenue base in the form of undertaking scoping studies for new tax measures.
- Responsible economic management and macro-economic stability ensuring all revenues are accounted for and fiscal commitments are fulfilled
- Promote the fishing industry to encourage foreign fishing vessels to fish in Nauru waters which in turn will boost fisheries revenue
- Improve compliance and stringent border controls for imported goods and services to ensure correct dues are received
- Apply appropriate fees and charges to commensurate services offered by the government and raise non-tax revenue, and
- Strengthen relationships and coordination with Donors for sustainable budget support aimed at clear project outcomes.

#### EXPENDITURE POLICY

The FY 2024-25 Budget focuses on providing for Nauruan citizens, exploiting the positive revenue trends for the benefit of the population, that will provide the baseline for long-term growth prospects year planning in the eventual post-RPC era. Allocating resources to support the population and economy and expand and improve basic services delivery. Expenditure policy is guided by the following principles:

- Careful development of fiscal policies to take advantage of extraordinary revenue trends.

- Meeting mandatory Trust Fund contributions and ensuring sufficient liquidity to meet expenditure requirements and urgent and unforeseen expenditure requirements
- Allocation of resources consistent with policy priorities of the NSDS (“strategic” allocation)
- Increase investment in education, health systems, and public health to build a resourceful, knowledgeable, and healthy population
- With support from development partners, investment in infrastructure that would yield a positive rate of return in the future and mandate proper feasibility and economic cost benefit analyses as a criterion for appraisal and selection of new projects
- Improve the productivity of government investments in social and economic infrastructure and state-owned entities, and
- Value for money and ensure that better outcomes can be achieved when resources are used more efficiently and are procured in a more competitive market.

## 2024-25 BUDGET PRIORITIES

The Government is determined to take advantage of recent positive revenue trends to provide support for citizens through an immediate financial support package for workers and benefit recipients to account for several years of cost-of-living difficulties, and a significant investment in the provision of basic services of health and education. While focussing on the public service and basic services accordingly, the Government is also determined to improve accountability and control of public finances by the introduction of a ‘Mid-Year Financial Performance and Accountability Forum’ which will provide an opportunity for Departments and SOEs to showcase their performance against plans and their commitment to prudent financial management. The FY 2024-25 Budget has been framed around the following priorities:

- Macro-economic and fiscal stability through Responsible economic management
- Cost of living and safety net initiatives to protect the most vulnerable
- Investment in social and economic infrastructure, especially in health and education to ensure delivery of basic services
- Maximising Donor Assistance in Infrastructure Programs, and
- Addressing cross-cutting issues such as gender inequality and climate change.

## MACROECONOMIC AND FISCAL STABILITY THROUGH RESPONSIBLE ECONOMIC MANAGEMENT

The Government remains committed to responsible and disciplined economic management, managing designed to create a better, stronger, more prosperous nation for the next generation. Taking advantage of short-term opportunities while facing up to the long-term fiscal challenges will help put the nation on a path to lasting prosperity and a rising standard of living.

The initiatives stipulated in the FY 2024-25 Budget will ensure a sustainable path to achieve the medium-term fiscal targets:

- Retention of the three fiscal responsibility ratios:
  - Medium-term budget balance
  - Personnel expenditure to current expenditure of less than 30 %
  - Cash buffer of up to two months adjusted expenditure held in the government's bank account
- Maintenance of Nauru Trust Fund contributions at 10.1% of adjusted prior year revenue
- Strengthening enforcement and compliance efforts of the National Customs Service with the continuing development and integration of the ASYCUDA Systems.
- Execution of the PFM Roadmap. Reforms and fiscal strengthening measures will start in 2024, guided by the PFM roadmap aimed to improve governance, accountability, and transparency.
- The introduction of a Mid-Year Financial Performance and Accountability Forum which will provide a focal point for value for money and performance-based financing discussions.
- Continued progress in fiscal transparency with quarterly budget reporting, audit and publication of legacy financial statements.
- Continuing collaborating with ADB on Improved Fiscal Sustainability and Social Protection Program that involves a set of mutually agreed policy actions, which once achieved, will trigger a \$7.5m grant as budget support in 2026.

## COST OF LIVING AND SAFETY NET

The government will use the FY 2024-25 Budget to protect households and especially the most vulnerable and disadvantaged citizens from the cost-of-living pressures they face. Initiatives in this budget include:

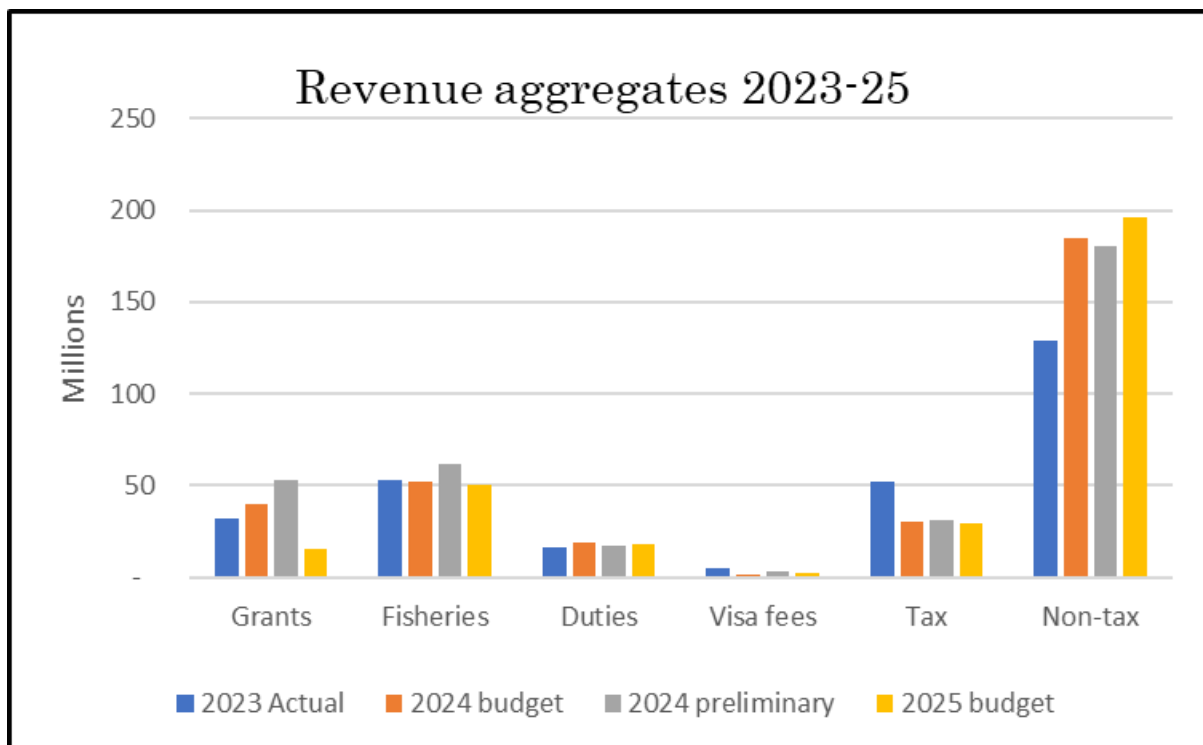
- Workers and those in receipt of welfare benefits will receive a significant ex-gratia payment, providing relief to most households from the cost-of-living challenges they have faced in recent years.
- Community service obligation (CSO) payments and grant and loan support has been provided for SOEs to encourage improvement in effectiveness and financial responsibility. This will secure the jobs of many Nauruans and, in collaboration with technical assistance provided by ADB and the Australian Government, ensure that SOEs have the means and support to improve performance and profitability.

## REVENUE

This section provides an overview of revenue expected for FY 2024-25.

Government revenue collections have historically been closely tied to the activity levels at the RPC. At the start of last financial year, it was anticipated that RPC revenue would decline as Nauru progressed into the second year of a three-year transition period to Enduring Capability (meaning no refugees) stage. However, this outlook has changed due to arrivals of new refugees over the past 6 to 8 months. As a result, RPC revenue projections for FY 2024-25 have increased to indicate a shift towards a fully active operational state.

**CHART 1.3: REVENUE AGGREGATES**



**TABLE 1.10: REVENUE AGGREGATES**

| Revenue Description              | 2022-23<br>Preliminary<br>Actual<br>\$ | 2023-24<br>Revised<br>Budget<br>\$ | 2023-24<br>Preliminary<br>Actual<br>\$ | 2024-25<br>Approved<br>Budget<br>\$ | Share of<br>Total<br>Budget<br>% |
|----------------------------------|--|------------------------------------|--|-------------------------------------|----------------------------------|
| Grants Dividends Other Financing | 32,044,697                             | 40,195,159                         | 52,590,660                             | 15,539,110                          | 5%                               |
| Fisheries                        | 52,507,773                             | 51,999,585                         | 61,369,976                             | 50,530,000                          | 16%                              |
| Import duties                    | 16,422,258                             | 18,804,412                         | 17,208,376                             | 17,877,293                          | 6%                               |
| Visa fees                        | 5,082,405                              | 1,228,503                          | 2,737,370                              | 2,333,588                           | 1%                               |
| Tax                              | 52,406,934                             | 30,243,470                         | 30,734,123                             | 29,234,982                          | 9%                               |
| Non-Tax                          | 128,669,976                            | 184,546,624                        | 180,129,902                            | 195,770,224                         | 63%                              |
| <b>Total Revenue</b>             | <b>287,134,043</b>                     | <b>327,017,753</b>                 | <b>344,770,407</b>                     | <b>311,285,197</b>                  | <b>100%</b>                      |

Revenue curve has been on an upward trend and with the transition back to full RPC active state as well as the change in Nauru's political recognition of People Republic of China, revenue collections are anticipated to follow this pattern into the new financial year and the subsequent two years. In FY

2022-23 revenue collections totalled \$287.1m. For FY 2023-24, the preliminary actual revenue is \$344.8m while estimates for FY 2024-25 are forecasted at \$342.3m. It is likely that this estimate will be further increased through in-year supplementary appropriations.

## FISHERIES REVENUE

Fisheries revenue for FY 2024-25 has been slightly reduced from last year's revised reflecting a smoothing out of fishing days sales to offset overselling in previous years, as well as a decrease in demand for purse seine fishing days. The higher-than-expected collections for last financial year, FY 2023-24, were primarily due to timing delays in the settlement of invoices from fishing companies.

**TABLE 1.11: FISHERIES REVENUE**

| Description                               | 2022-23               | 2023-24           | 2023-24               | 2024-25            |
|---|-----------------------|-------------------|-----------------------|--------------------|
|   | Preliminary<br>Actual | Revised<br>Budget | Preliminary<br>Actual | Approved<br>Budget |
|   | \$                    | \$                | \$                    | \$                 |
| 1055 - Support Vessel Charges             | 246,909               | 230,000           | 250,205               | 230,000            |
| 1071 - Purse Seine Revenue - Licensing    | 2,623,409             | 1,300,000         | 1,650,968             | 1,300,000          |
| 1072 - Purse Seine Revenue - Fishing Days | 49,637,455            | 50,469,585        | 59,468,803            | 49,000,000         |
| <b>Total Fisheries Revenue</b>            | <b>52,507,773</b>     | <b>51,999,585</b> | <b>61,369,976</b>     | <b>50,530,000</b>  |

## TAX REVENUE

Tax has been reduced slightly in 2024-25 compared to 2023-24, despite expectations that RPC activity will return to full operational capacity. This conservative estimate is partly due to uncertainty regarding revenue and tax arrangement for MTC under the new service agreement. Finance will continue to monitor the situation closely and may adjust the tax estimates throughout the year as more clarity regarding the tax arrangements is known.

**TABLE 1.12: TAX REVENUE**

| Description                    | 2022-23               | 2023-24           | 2023-24               | 2024-25            |
|--------------------------------|-----------------------|-------------------|-----------------------|--------------------|
|                                | Preliminary<br>Actual | Revised<br>Budget | Preliminary<br>Actual | Approved<br>Budget |
|                                | \$                    | \$                | \$                    | \$                 |
| 1190 - Telecom Tax             | 2,763,340             | 1,250,000         | 2,187,355             | 1,800,000          |
| 1590 - Employment Services Tax | 12,829,643            | 10,681,080        | 10,973,887            | 9,889,320          |
| 1591 - Business Profit Tax     | 36,813,950            | 18,312,390        | 17,572,881            | 17,545,662         |
| <b>Total Tax</b>               | <b>52,406,934</b>     | <b>30,243,470</b> | <b>30,734,123</b>     | <b>29,234,982</b>  |

## CUSTOMS DUTIES

Projections for FY 2024-25 indicate Import Duties have decreased further from last year's level, primarily driven by the continued reductions in cargo volume. Although the implementation of Asycuda has been completed, the anticipated revenue increase from increased compliance may still fall short of offsetting the losses incurred from the cargo volumes.

**TABLE 1.13: CUSTOMS DUTIES**

| Description   | 2022-23                     | 2023-24                 | 2023-24                     | 2024-25                  |
|---|-----------------------------|-------------------------|-----------------------------|--------------------------|
|   | Preliminary<br>Actual<br>\$ | Revised<br>Budget<br>\$ | Preliminary<br>Actual<br>\$ | Approved<br>Budget<br>\$ |
| 1140 - Customs and Excise Duty - Tobacco            | 6,526,761                   | 6,403,605               | 6,593,381                   | 6,723,785                |
| 1145 - Customs and Excise Duty - Alcohol            | 1,226,723                   | 1,241,540               | 880,156                     | 1,174,906                |
| 1150 - Customs and Excise Duty - Sugar              | 852,996                     | 1,565,944               | 972,131                     | 1,067,472                |
| 1155 - Customs and Excise - Machinery/Vehicle/Equip | 1,184,798                   | 1,588,010               | 1,184,863                   | 1,162,446                |
| 1160 - Customs and Excise Duty - Other              | 3,006,458                   | 3,897,894               | 3,258,508                   | 3,295,622                |
| 1165 - Customs and Excise Duty - Petrol Sales       | 1,990,239                   | 2,427,265               | 2,550,362                   | 2,648,925                |
| 1170 - Customs and Excise Duty - Diesel Sales       | 1,634,282                   | 1,680,154               | 1,753,280                   | 1,804,137                |
| 1171 - Customs Fees and Chargers                    | 0                           | 0                       | 15,573                      | 0                        |
| 1175 - Customs and Excise Duty - JetA1              | 0                           | 0                       | 122                         | 0                        |
| <b>Total Customs and Excise Duty</b>                | <b>16,422,258</b>           | <b>18,804,412</b>       | <b>17,208,376</b>           | <b>17,877,293</b>        |

## VISA REVENUE

Estimates for FY 2024-25 have been kept at a slightly reduced level compared to 2023-24 and are still considered conservative. Visa fees collections for FY 2023-24 have exceeded the revised budget, primarily due to the expansion of businesses linked to the RPC.

**TABLE 1.14: VISA REVENUE**

| Description                         | 2022-23                     | 2023-24                 | 2023-24                     | 2024-25                  |
|-------------------------------------|-----------------------------|-------------------------|-----------------------------|--------------------------|
|                                     | Preliminary<br>Actual<br>\$ | Revised<br>Budget<br>\$ | Preliminary<br>Actual<br>\$ | Approved<br>Budget<br>\$ |
| 1330 - Visa Check up                | 10,034                      | 10,068                  | 17,216                      | 17,088                   |
| 1335 - Visa Fees - RPC              | 3,150                       | 0                       | 0                           | 0                        |
| 1575 - Visa Fees (Other Business)   | 2,491,221                   | 1,218,435               | 2,352,154                   | 2,316,500                |
| 1580 - Visa Fees - RPC Resettlement | 2,578,000                   | 0                       | 368,000                     | 0                        |
| <b>Total Visa Fees</b>              | <b>5,082,405</b>            | <b>1,228,503</b>        | <b>2,737,370</b>            | <b>2,333,588</b>         |

## GRANTS, DIVIDENDS AND FINANCING

The projected Grants, Dividends and Financing revenue for FY 2024-25 include USD \$10m direct budget support from the People's Republic of China.

The ADB policy-based grant was fully received in the last financial year, and it is not expected to recur until the next set of ADB policy deliverables are met in 2025-26. Around USD \$10m was received last financial year although this was not accounted for in the budget, as it was initially expected to be collected in the prior year. This accounts for the 2023-24 overcollections of around \$12m.

**TABLE 1.15: DIVIDENDS, GRANTS AND OTHER FINANCING**

| Description                                       | 2022-23                     | 2023-24                 | 2023-24                     | 2024-25                  |
|---|-----------------------------|-------------------------|-----------------------------|--------------------------|
|   | Preliminary<br>Actual<br>\$ | Revised<br>Budget<br>\$ | Preliminary<br>Actual<br>\$ | Approved<br>Budget<br>\$ |
| 1015 - Income from Investments & Dividends-Others | 20,341,443                  | 0                       | 2,275,576                   | 1,000,000                |
| 1660 - General Budget Support                     | 8,621,929                   | 40,195,159              | 50,315,084                  | 14,539,110               |
| 1902 - EXIM NAC Loan Proceeds                     | 3,081,325                   | 0                       | 0                           | 0                        |
| <b>Total Dividends , Grants and Other</b>         | <b>32,044,697</b>           | <b>40,195,159</b>       | <b>52,590,660</b>           | <b>15,539,110</b>        |

## NON-TAX REVENUE

Total non-tax revenue collections for FY 2024-25 are projected to be 25% higher than FY 2023-24. This increase is due to additional revenue (mostly reimbursables) for RPC related activities from the transition to an active state, as well as the anticipated revenue from the new Citizenship Investment program (CIP), which is estimated to generate approximately \$9m.

As RPC activities are scaling-up, services and business activities on the island will also increase from current levels. The impact of this scaling is reflected in the FY 2024-25 estimates for aviation related fees. A similar approach has been taken for transport related lines such as vehicle and motorcycle registrations and insurance fees.

TABLE 1.16: NON-TAX REVENUE

| Description                           | 2022-23            | 2023-24            | 2023-24            | 2024-25            |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
|                                       | Preliminary        | Revised            | Preliminary        | Approved           |
|                                       | Actual             | Budget             | Actual             | Budget             |
|                                       | \$                 | \$                 | \$                 | \$                 |
| 1016 - Citizenship Investment Program | 0                  | 0                  | 0                  | 9,000,000          |
| 1121 - Curator fees                   | 34,653             | 0                  | 94,182             | 0                  |
| 1215 - Licenses-Drivers etc           | 161,402            | 100,000            | 132,486            | 161,140            |
| 1220 - Corporation Fees and Licenses  | 467,451            | 490,524            | 381,800            | 348,216            |
| 1225 - Licenses-Trading               | 406,790            | 393,168            | 423,175            | 31,815             |
| 1230 - Liquor Licensing Board         | 13,508             | 13,644             | 18,320             | 18,888             |
| 1235 - Gaming / Bingo Licenses        | 42,860             | 50,000             | 160,708            | 123,020            |
| 1240 - Licenses-Dogs etc              | 0                  | 5,000              | 50                 | 5,004              |
| 1245 - Drones Licenses                | 300                | 1,001              | 600                | 480                |
| 1260 - Birth Certificate              | 33,630             | 23,433             | 30,259             | 30,108             |
| 1265 - Death Certificate              | 1,050              | 780                | 1,760              | 1,680              |
| 1270 - Marriage Certificate           | 4,500              | 2,670              | 3,730              | 3,576              |
| 1300 - Registration Fees-Motor Cars   | 121,289            | 125,112            | 140,808            | 147,324            |
| 1305 - Registration Fees-Motorcycles  | 51,632             | 54,072             | 24,650             | 25,344             |
| 1310 - Vehicle/Insurance Fees         | 539,064            | 558,576            | 444,098            | 458,964            |
| 1325 - Passport Fees and Photographs  | 204,568            | 186,084            | 162,787            | 145,116            |
| 1340 - Police Clearance               | 28,865             | 25,020             | 47,850             | 47,964             |
| 1360 - D.C.A.-Pax Levy                | 474,925            | 379,656            | 835,400            | 822,264            |
| 1365 - D.C.A.-Departure Taxes         | 390,850            | 330,864            | 596,975            | 597,672            |
| 1370 - D.C.A.-Air Navigation Fees     | 307,425            | 147,816            | 565,422            | 505,368            |
| 1375 - D.C.A.-Landing Fees            | 578,605            | 440,988            | 621,020            | 602,568            |
| 1380 - D.C.A.-Rental Fees             | 167,137            | 137,772            | 158,270            | 156,852            |
| 1475 - Miscellaneous Revenue          | 1,286,876          | 10,766,882         | 11,849,184         | 354,724            |
| 1480 - Bus Services                   | 4,345              | 4,184              | 7,175              | 7,824              |
| 1485 - Quarantine Fees                | 151,804            | 144,840            | 217,662            | 213,768            |
| 1490 - Court Fines and Fees           | 49,782             | 43,944             | 73,780             | 47,928             |
| 1495 - Service Fees                   | 20,002,281         | 20,002,004         | 20,002,987         | 20,002,004         |
| 1500 - Sale of Maps                   | 15,625             | 15,840             | 9,605              | 8,112              |
| 1501 - Sale of Livestock              | 1,700              | 1,860              | 11,033             | 10,509             |
| 1520 - Food Handler Check up          | 6,858              | 6,948              | 13,130             | 13,620             |
| 1540 - Advertising Revenue            | 4,510              | 3,456              | 19,722             | 9,408              |
| 1555 - Spectacles,Drugs etc           | 1,820              | 1,980              | 1,735              | 996                |
| 1565 - Medical Services               | 2,055              | 3,739              | 13,245             | 14,304             |
| 1577 - DJBC - Operations              | 4,224,842          | 13,440,000         | 9,813,522          | 0                  |
| 1578 - DJBC - Reimbursable Costs      | 13,412,453         | 64,515,235         | 61,283,331         | 97,600,000         |
| 1596 - Traffic Infringements          | 133,422            | 134,844            | 44,650             | 42,000             |
| 1597 - TVET Course Fees               | 11,311             | 11,412             | 9,915              | 0                  |
| 1598 - Hosting Fee                    | 84,533,328         | 71,899,996         | 71,899,998         | 63,400,008         |
| 1700 - National/District Roll Sales   | 29,910             | 5,520              | 570                | 7,440              |
| 1705 - Electoral Various Fees         | 766,550            | 77,760             | 14,310             | 804,216            |
| <b>Total Non Tax</b>                  | <b>128,669,976</b> | <b>184,546,624</b> | <b>180,129,902</b> | <b>195,770,224</b> |



**TABLE 1.17: REVENUE BY DEPARTMENT**

| Description   | 2022-23               | 2023-24            | 2023-24               | 2024-25            |
|---|-----------------------|--------------------|-----------------------|--------------------|
|   | Preliminary<br>Actual | Revised<br>Budget  | Preliminary<br>Actual | Approved<br>Budget |
| 03 - Chief Secretary Office                               | 55,723                | 40,527             | 56,460                | 54,252             |
| 09 - Electoral Commission                                 | 794,660               | 84,280             | 14,880                | 815,340            |
| 11 - Finance Secretariat                                  | 0                     | 0                  | 0                     | 0                  |
| 12 - Finance - Public Debt                                | 3,081,325             | 0                  | 0                     | 0                  |
| 15 - Nauru Revenue Office                                 | 52,611,256            | 30,393,470         | 30,952,893            | 29,439,142         |
| 16 - Finance - Other Payments                             | 8,815,074             | 50,758,313         | 63,696,359            | 24,539,110         |
| 17 - Nauru Customs Office (NCO)                           | 16,425,598            | 18,805,413         | 17,213,996            | 17,897,773         |
| 18 - Nauru Regional Processing Centre (NRPCC) Corporation | 0                     | 0                  | 0                     | 0                  |
| 21 - Environment Management & Agriculture (DEMA)          | 0                     | 0                  | 2,580                 | 0                  |
| 31 - Fisheries  | 52,911,089            | 51,999,585         | 61,563,413            | 50,530,000         |
| 41 - Police   | 165,337               | 162,564            | 98,381                | 96,372             |
| 42 - Multi Cultural Affairs                               | 145,402,067           | 169,855,235        | 163,572,853           | 181,000,012        |
| 43 - Justice - Secretariat                                | 952,795               | 888,692            | 1,020,995             | 501,495            |
| 44 - Judiciary  | 49,782                | 43,944             | 83,713                | 47,928             |
| 45 - Border Control                                       | 2,848,643             | 1,549,359          | 2,732,604             | 2,675,384          |
| 46 - Correctional Services                                | 1,700                 | 1,860              | 11,033                | 10,509             |
| 50 - TVET   | 12,077                | 11,412             | 10,765                | 0                  |
| 51 - Education  | 4,200                 |                    |                       | 0                  |
| 60 - COVID-19 task force                                  | 40                    | 0                  | 0                     | 0                  |
| 61 - Health   | 98,829                | 104,923            | 59,443                | 59,112             |
| 62 - Sports   | 0                     | 0                  | 0                     | 0                  |
| 81 - Internal Affairs                                     | 0                     | 0                  | 72,532                | 80,000             |
| 83 - Media Bureau   | 4,510                 | 3,456              | 19,722                | 9,408              |
| 84 - Lands & Survey                                       | 15,625                | 15,840             | 10,182                | 8,112              |
| 85 - Lands Committee                                      | 2,280                 | 2,000              | 2,985                 | 2,000              |
| 91 - Transport Secretariat                                | 2,871,341             | 2,287,340          | 3,547,683             | 3,484,248          |
| 93 - Maritime Transport                                   |                       |                    |                       | 0                  |
| 95 - ICT  | 10,093                | 9,540              | 26,938                | 35,000             |
|   | <b>287,134,043</b>    | <b>327,017,753</b> | <b>344,770,407</b>    | <b>311,285,197</b> |

TABLE 1.18: REVENUE BY NATURAL ACCOUNT

| Description  | 2022-23            | 2023-24            | 2023-24            | 2023-24            |
|--|--------------------|--------------------|--------------------|--------------------|
|  | Preliminary Actual | Revised Budget     | YTD Actual         | Approved Budget    |
| 1015 - Income from Investments & Dividends-Others    | 20,341,443         | 0                  | 2,275,576          | 1,000,000          |
| 1016 - Citizenship Investment Program                | 0                  | 0                  | 0                  | 9,000,000          |
| 1055 - Support Vessel Charges                        | 246,909            | 230,000            | 250,205            | 230,000            |
| 1071 - Purse Seine Revenue - Licensing               | 2,623,409          | 1,300,000          | 1,650,968          | 1,300,000          |
| 1072 - Purse Seine Revenue - Fishing Days            | 49,637,455         | 50,469,585         | 59,468,803         | 49,000,000         |
| 1121 - Curator fees                                  | 34,653             | 0                  | 94,182             | 0                  |
| 1140 - Customs and Excise Duty - Tobacco             | 6,526,761          | 6,403,605          | 6,593,381          | 6,723,785          |
| 1145 - Customs and Excise Duty - Alcohol             | 1,226,723          | 1,241,540          | 880,156            | 1,174,906          |
| 1150 - Customs and Excise Duty - Sugar               | 852,996            | 1,565,944          | 972,131            | 1,067,472          |
| 1155 - Customs and Excise - Machinery/Vehicle/Equip. | 1,184,798          | 1,588,010          | 1,184,863          | 1,162,446          |
| 1160 - Customs and Excise Duty - Other               | 3,006,458          | 3,897,894          | 3,258,508          | 3,295,622          |
| 1165 - Customs and Excise Duty - Petrol Sales        | 1,990,239          | 2,427,265          | 2,550,362          | 2,648,925          |
| 1170 - Customs and Excise Duty - Diesel Sales        | 1,634,282          | 1,680,154          | 1,753,280          | 1,804,137          |
| 1171 - Customs Fees and Chargers                     | 0                  | 0                  | 15,573             | 0                  |
| 1175 - Customs and Excise Duty - JetA1               | 0                  | 0                  | 122                | 0                  |
| 1190 - Telecom Tax                                   | 2,763,340          | 1,250,000          | 2,187,355          | 1,800,000          |
| 1215 - Licenses-Drivers etc                          | 161,402            | 100,000            | 132,486            | 161,140            |
| 1220 - Corporation Fees and Licenses                 | 467,451            | 490,524            | 381,800            | 348,216            |
| 1225 - Licenses-Trading                              | 406,790            | 393,168            | 423,175            | 31,815             |
| 1230 - Liquor Licensing Board                        | 13,508             | 13,644             | 18,320             | 18,888             |
| 1235 - Gaming / Bingo Licenses                       | 42,860             | 50,000             | 160,708            | 123,020            |
| 1240 - Licenses-Dogs etc                             | 0                  | 5,000              | 50                 | 5,004              |
| 1245 - Drones Licenses                               | 300                | 1,001              | 600                | 480                |
| 1260 - Birth Certificate                             | 33,630             | 23,433             | 30,259             | 30,108             |
| 1265 - Death Certificate                             | 1,050              | 780                | 1,760              | 1,680              |
| 1270 - Marriage Certificate                          | 4,500              | 2,670              | 3,730              | 3,576              |
| 1300 - Registration Fees-Motor Cars                  | 121,289            | 125,112            | 140,808            | 147,324            |
| 1305 - Registration Fees-Motorcycles                 | 51,632             | 54,072             | 24,650             | 25,344             |
| 1310 - Vehicle/Insurance Fees                        | 539,064            | 558,576            | 444,098            | 458,964            |
| 1325 - Passport Fees and Photographs                 | 204,568            | 186,084            | 162,787            | 145,116            |
| 1330 - Visa Check up                                 | 10,034             | 10,068             | 17,216             | 17,088             |
| 1335 - Visa Fees - RPC                               | 3,150              | 0                  | 0                  | 0                  |
| 1340 - Police Clearance                              | 28,865             | 25,020             | 47,850             | 47,964             |
| 1360 - D.C.A-Pax Levy                                | 474,925            | 379,656            | 835,400            | 822,264            |
| 1361 - Fuel Levy                                     | 0                  | 0                  | 0                  | 0                  |
| 1365 - D.C.A.-Departure Taxes                        | 390,850            | 330,864            | 596,975            | 597,672            |
| 1370 - D.C.A.-Air Navigation Fees                    | 307,425            | 147,816            | 565,422            | 505,368            |
| 1375 - D.C.A.-Landing Fees                           | 578,605            | 440,988            | 621,020            | 602,568            |
| 1380 - D.C.A.-Rental Fees                            | 167,137            | 137,772            | 158,270            | 156,852            |
| 1475 - Miscellaneous Revenue                         | 1,286,876          | 10,766,882         | 11,849,184         | 354,724            |
| 1480 - Bus Services                                  | 4,345              | 4,184              | 7,175              | 7,824              |
| 1485 - Quarantine Fees                               | 151,804            | 144,840            | 217,662            | 213,768            |
| 1490 - Court Fines and Fees                          | 49,782             | 43,944             | 73,780             | 47,928             |
| 1495 - Service Fees                                  | 20,002,281         | 20,002,004         | 20,002,987         | 20,002,004         |
| 1500 - Sale of Maps                                  | 15,625             | 15,840             | 9,605              | 8,112              |
| 1501 - Sale of Livestock                             | 1,700              | 1,860              | 11,033             | 10,509             |
| 1520 - Food Handler Check up                         | 6,858              | 6,948              | 13,130             | 13,620             |
| 1540 - Advertising Revenue                           | 4,510              | 3,456              | 19,722             | 9,408              |
| 1555 - Spectacles,Drugs etc                          | 1,820              | 1,980              | 1,735              | 996                |
| 1565 - Medical Services                              | 2,055              | 3,739              | 13,245             | 14,304             |
| 1575 - Visa Fees (Other Business)                    | 2,491,221          | 1,218,435          | 2,352,154          | 2,316,500          |
| 1577 - DJBC - Operations                             | 4,224,842          | 13,440,000         | 9,813,522          | 0                  |
| 1578 - DJBC - Reimbursable Costs                     | 13,412,453         | 64,515,235         | 61,283,331         | 97,600,000         |
| 1580 - Visa Fees - RPC Resettlement                  | 2,578,000          | 0                  | 368,000            | 0                  |
| 1590 - Employment/Non-resident Withholding Tax       | 12,829,643         | 10,681,080         | 10,973,887         | 9,889,320          |
| 1591 - Business Profit Tax                           | 36,813,950         | 18,312,390         | 17,572,881         | 17,545,662         |
| 1596 - Traffic Infringements                         | 133,422            | 134,844            | 44,650             | 42,000             |
| 1597 - TVET Course Fees                              | 11,311             | 11,412             | 9,915              | 0                  |
| 1598 - Hosting Fee                                   | 84,533,328         | 71,899,996         | 71,899,998         | 63,400,008         |
| 1660 - General Budget Support                        | 8,621,929          | 40,195,159         | 50,315,084         | 14,539,110         |
| 1700 - National/District Roll Sales                  | 29,910             | 5,520              | 570                | 7,440              |
| 1705 - Electoral Various Fees                        | 766,550            | 77,760             | 14,310             | 804,216            |
| 1902 - EXIM NAC Loan Proceeds                        | 3,081,325          | 0                  | 0                  | 0                  |
|  | <b>287,134,043</b> | <b>327,017,753</b> | <b>344,770,407</b> | <b>311,285,197</b> |

## EXPENDITURE

Expenditure in the FY 2024-25 Budget is projected to be higher than the revised FY 2023-24 budget (6.8% increase). This increase is attributable to the increased service costs associated with increased service costs for Multicultural Affairs - primarily related to stand-up and transition costs for moving to the RPC Active state and the establishment of a new Department of Public Health, National Heritage, and the Beijing Mission.

### CHART 1.4: EXPENDITURE AGGREGATES

The total ceiling amount was established at \$210.1 million. However, after consultations with the Minister and consideration along with New Project Proposals, the approved expenditure at the end of the budget rounds amounted to \$348.7 million.

**TABLE 1.19: EXPENDITURE AGGREGATES**

| Description              | 2022-23            | 2023-24            | 2023-24            | 2024-25            | Share of    |
|--------------------------|--------------------|--------------------|--------------------|--------------------|-------------|
|                          | Preliminary        | Revised            | Preliminary        | Approved           | Total       |
|                          | Actual             | Budget             | Actual             | Budget             | Budget      |
|                          | \$                 | \$                 | \$                 | \$                 | %           |
| Personnel                | 48,465,455         | 53,328,554         | 50,532,242         | 60,786,748         | 17%         |
| Govt Travel              | 12,771,259         | 17,774,090         | 16,000,664         | 9,628,569          | 3%          |
| Subsidies & Donations    | 41,900,493         | 64,135,187         | 60,725,275         | 57,789,516         | 17%         |
| Govt Operations          | 98,529,810         | 103,740,649        | 97,966,503         | 126,509,533        | 36%         |
| Capital Expenditure      | 14,462,814         | 24,483,923         | 21,800,539         | 25,365,699         | 7%          |
| Social Benefits          | 28,499,750         | 28,306,131         | 28,160,995         | 28,288,695         | 8%          |
| Other                    | 286,925            | 915,412            | 699,784            | 886,373            | 0%          |
| Transfer (Non Expense)   | 31,375,520         | 33,816,901         | 30,561,296         | 39,479,110         | 11%         |
| <b>Total Expenditure</b> | <b>276,292,028</b> | <b>326,500,847</b> | <b>306,447,299</b> | <b>348,734,244</b> | <b>100%</b> |

### Personnel Costs

Personnel-related costs are expected to increase in FY 2024-25, driven by increases to local salaries resulting from improved recruitment practices and the addition of new positions, particularly within the Nauru Police Force Police Protective Services (40 new positions). GoN super contributions have also been increased to accommodate the higher salary levels.

**TABLE 1.20: PERSONNEL COSTS**

| Description                                   | 2022-23           | 2023-24           | 2023-24           | 2024-25           |
|---|-------------------|-------------------|-------------------|-------------------|
|   | Preliminary       | Revised           | Preliminary       | Approved          |
|   | Actual            | Budget            | Actual            | Budget            |
|   | \$                | \$                | \$                | \$                |
| 2000 - Project Expenditure                    | 55                | 10,252            | 2,000             | 0                 |
| 2005 - Salaries & Allowances - (MP's)         | 1,081,625         | 905,858           | 867,416           | 854,258           |
| 2010 - HE Salary & Allowances                 | 110,327           | 115,537           | 110,035           | 115,537           |
| 2015 - Salary - Local                         | 31,274,537        | 33,839,747        | 32,558,505        | 39,463,183        |
| 2020 - Salary Expatriate                      | 8,236,672         | 8,713,537         | 8,058,569         | 11,701,875        |
| 2025 - Allowances - Staff Contract            | 1,062,453         | 1,753,880         | 1,516,888         | 557,061           |
| 2026 - Directors Fees                         | 16,750            | 54,650            | 28,050            | 60,900            |
| 2031 - Staff Contract - Ministerial           | 628,194           | 798,916           | 762,903           | 720,723           |
| 2035 - Overtime - local                       | 1,514,416         | 1,652,116         | 1,483,023         | 1,436,612         |
| 2040 - Staff Training                         | 1,238,671         | 2,083,749         | 2,031,147         | 1,798,450         |
| 2041 - Prep & Orientation of Seasonal Workers | 9,168             | 10,000            | 9,185             | 42,800            |
| 2045 - Recruitment                            | 32,320            | 24,140            | 22,906            | 78,932            |
| 2050 - Uniforms & Protective Clothing         | 364,799           | 449,099           | 395,762           | 544,853           |
| 2072 - Meals and Drinks - Staff               | 298,905           | 213,072           | 212,731           | 193,918           |
| 2424 - Unemployment Benefits                  | 0                 | 104,000           | 100,917           | 0                 |
| 2651 - GON Contributions                      | 2,596,563         | 2,600,000         | 2,372,203         | 3,217,646         |
| <b>Total Personnel</b>                        | <b>48,465,455</b> | <b>53,328,554</b> | <b>50,532,242</b> | <b>60,786,748</b> |

### Government Travel

Government travel expenses for FY 2024-25 have been slightly reduced due to the need for greater control and restrictions over travel activities. Effective July 2024, as part of a new Government policy, all travel provisions for government departments (except Ministerial) will be centralised under the Presidency department. Departments intending to travel must obtain prior approval from the President, who will consider factors such as appropriate number of delegates and the overall necessity of the trip for Nauru.

**TABLE 1.21: GOVERNMENT TRAVEL**

| Description                    | 2022-23           | 2023-24           | 2023-24           | 2024-25          |
|--------------------------------|-------------------|-------------------|-------------------|------------------|
|                                | Preliminary       | Revised           | Preliminary       | Approved         |
|                                | Actual            | Budget            | Actual            | Budget           |
|                                | \$                | \$                | \$                | \$               |
| 2070 - Travel - Staff          | 1,047,111         | 1,512,842         | 1,101,452         | 1,682,140        |
| 2075 - Travel - Business       | 11,724,148        | 16,261,248        | 14,899,212        | 7,946,429        |
| <b>Total Government Travel</b> | <b>12,771,259</b> | <b>17,774,090</b> | <b>16,000,664</b> | <b>9,628,569</b> |

### Subsidies and Donations

Estimates for Subsidies and donations estimates for FY 2024-25 have been reduced, reflecting reduced provisions for Sports Federation grants and no allocation for Equity purchases, as the acquisition of aircraft under the Nauru Airline aircraft replacement program has been completed. However, Grants to SoEs have been increased, particularly for Eigu Solution Corporation (ESC) due to a surge in activity level from the transition of RPC arrangement to active state. ESC will receive funds monthly in advance, contingent upon the acquittal of its expenditures from the previous month. The level of funding will be determined by the modules that ESC manages, and this information will be confirmed to Finance by the Department of Multicultural Affairs to guide the fund disbursement process.

**TABLE 1.22: SUBSIDIES AND DONATIONS**

| Description                            | 2022-23           | 2023-24           | 2023-24           | 2024-25           |
|--|-------------------|-------------------|-------------------|-------------------|
|  | Preliminary       | Revised           | Preliminary       | Approved          |
|  | Actual            | Budget            | Actual            | Budget            |
|  | \$                | \$                | \$                | \$                |
| 2376 - Equity Purchases                | 6,405,920         | 19,067,451        | 19,067,451        | 0                 |
| 2614 - Grants to EBUs                  | 2,520,897         | 2,966,999         | 2,799,669         | 3,285,346         |
| 2615 - Other Subsidies & Donations     | 3,180             | 0                 | 0                 | 0                 |
| 2616 - Subsidies to SoEs               | 15,644,790        | 10,063,901        | 7,926,561         | 12,095,615        |
| 2617 - Donations - local               | 15,899,985        | 13,102,272        | 12,794,722        | 14,585,716        |
| 2618 - Donations - overseas            | 1,860             | 107,063           | 744               | 102,966           |
| 2619 - Grants to SoEs                  | 1,423,861         | 17,327,209        | 16,664,535        | 27,019,873        |
| 2621 - Grants to Sports Federations    | 0                 | 1,500,292         | 1,471,593         | 700,000           |
| <b>Total Subsidies &amp; Donations</b> | <b>41,900,493</b> | <b>64,135,187</b> | <b>60,725,275</b> | <b>57,789,516</b> |

### Capital Expenditure

Capital expenditure is anticipated to be higher in FY 2024-25, compared to 2023-24 reflecting an increased provision for Plant and Equipment purchases. This includes a \$9.9mil once-off provision for Multicultural Affairs to purchase vehicles, machinery, equipment and tools for the repairs and maintenance of RPC sites and road grading - includes items such as excavators, mobile cranes, and related tools.

**TABLE 1.23: CAPITAL EXPENDITURE**

| Description                        | 2022-23           | 2023-24           | 2023-24           | 2024-25           |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                    | Preliminary       | Revised           | Preliminary       | Approved          |
|                                    | Actual            | Budget            | Actual            | Budget            |
|                                    | \$                | \$                | \$                | \$                |
| 2480 - Medical Equipment           | 726,252           | 317,154           | 317,154           | 205,580           |
| 2495 - Plant & Equipment Purchases | 4,910,231         | 6,068,034         | 5,654,866         | 14,760,808        |
| 2496 - Building and Structures     | 8,639,249         | 17,756,786        | 15,494,608        | 10,089,311        |
| 2497 - Land Purchase               | 0                 | 0                 | 0                 | 0                 |
| 2580 - Public Works                | 187,083           | 341,950           | 333,911           | 310,000           |
| <b>Total Capital Expenditure</b>   | <b>14,462,814</b> | <b>24,483,923</b> | <b>21,800,539</b> | <b>25,365,699</b> |

### Social Benefits

Overall expenditure on social benefits has been reduced in FY 2024-25, reflecting a smaller investment in Housing, to align with a restructure of the housing assistance program by the Cabinet.

These reductions in Housing expenditures more than offset the increases in Aged and Disability allowances and Scholarships. The increase in Aged and Disability allowances corresponds with the growing number of eligible individuals qualifying for this benefit. Additionally, scholarship funding has been increased following the government's decision to expand the number of scholarship opportunities for students to study in Australia.

**TABLE 1.24: SOCIAL BENEFITS**

| Description                                  | 2022-23           | 2023-24           | 2023-24           | 2024-25           |
|--|-------------------|-------------------|-------------------|-------------------|
|  | Preliminary       | Revised           | Preliminary       | Approved          |
|  | Actual            | Budget            | Actual            | Budget            |
|  | \$                | \$                | \$                | \$                |
| 2220 - Nauru Community Housing               | 11,446,150        | 8,419,908         | 8,419,888         | 500,000           |
| 2221 - Smart Housing                         | 0                 | 2,661,946         | 2,643,981         | 0                 |
| 2222 - Housing                               | 0                 | 0                 | 0                 | 2,316,591         |
| 2390 - Social Welfare - Birth Claims         | 157,400           | 168,000           | 143,100           | 168,000           |
| 2395 - Social Welfare - Death Claims         | 116,000           | 290,000           | 224,070           | 234,000           |
| 2396 - Back to School Support                | 710,850           | 730,850           | 730,850           | 796,400           |
| 2400 - Social Services - Aged Pensions       | 3,967,890         | 4,489,920         | 4,485,990         | 4,697,680         |
| 2405 - Social Services - Super Contributors  | 66,123            | 64,844            | 54,951            | 50,470            |
| 2420 - Social Services - Disability Payments | 2,375,095         | 2,644,160         | 2,643,485         | 2,989,272         |
| 2421 - Ex Gratia - Age and Disable           | 1,190,000         | 595,000           | 595,000           | 1,428,000         |
| 2422 - Ex Gratia SoEs                        | 2,680,800         | 1,300,400         | 1,300,400         | 2,860,880         |
| 2423 - Ex Gratia Nauru Public Service        | 2,409,448         | 1,803,339         | 1,803,339         | 4,328,014         |
| 2440 - Scholarships - School & Trade         | 3,379,993         | 5,137,763         | 5,115,941         | 7,919,388         |
| <b>Total Social Benefits</b>                 | <b>28,499,750</b> | <b>28,306,131</b> | <b>28,160,995</b> | <b>28,288,695</b> |

#### Other

Expenditure in FY 2024-25 under Other has been slightly reduced.

**TABLE 25: OTHER**

| Description                          | 2022-23        | 2023-24        | 2023-24        | 2024-25        |
|--------------------------------------|----------------|----------------|----------------|----------------|
|                                      | Preliminary    | Revised        | Preliminary    | Approved       |
|                                      | Actual         | Budget         | Actual         | Budget         |
|                                      | \$             | \$             | \$             | \$             |
| 2565 - Insurance                     | 243,303        | 796,803        | 649,889        | 783,679        |
| 2570 - Bank Charges                  | 42,569         | 80,412         | 49,583         | 67,797         |
| 2690 - Foreign exchange gains/losses | 1,053          | 38,197         | 312            | 34,897         |
| <b>Total Other</b>                   | <b>286,925</b> | <b>915,412</b> | <b>699,784</b> | <b>886,373</b> |

#### Non-expense Items

Expenditure in FY 2024-25 on non-expense items is expected to be higher than in FY 2023-24, due to an increase in the Fiscal Cash Buffer and Loans to SOEs, which more than offset reductions in Debt Repayments Other and Trust Fund contributions.

The allocation made for Fiscal Cash Buffer is intended to cover urgent and unavoidable expenditures that may arise during the year. Loans to SOEs include a \$2.7 million loan to NSL to cover charter fee for Skyline and partial payment toward the acquisition of the Skyline from Pacific Shipping (\$1mil). Taiwan, Province of China has contributed 20% of the purchase costs, with the balance expected to be settled by the People's Republic of China.

Provisions for Debt and Repayments have been reduced to exclude repayment for the Ronphos Equipment loan as these payments will now be managed by Ronphos. The government remains committed to the final 5% Ronwan capital redistribution in FY 2024-25, from balances available from the Bank of Nauru liquidation.

The contribution to the Nauru Trust Fund is assessed based on 10.1% of adjusted (actual) previous year (2023-24) revenue. The total Trust Fund contributions for 2024-25 have been calculated at \$21.6m, with \$2m already settled as a prepayment in the last financial year, leaving \$19m to be settled in 2024-25.

A minor provision has also been made for payments to settle outstanding bank book balances for church account holders. Australia has pledged additional support for technical assistance to complete the Bank of Nauru liquidation process. This includes identifying unknown bank of Nauru bank account holders, resolving balance disputes, and recommending a payment approach for settling remaining Bank of Nauru debts. This exercise is being managed by ADB which is currently finalizing the Terms of Reference and recruiting a new TA consultant to complete this work. Approximately \$19.5mil in debt remains outstanding for the Bank of Nauru, with further funding potentially allocated upon completion of the ADB-Australia led exercise.

**TABLE 1.26: NON-EXPENSE ITEMS**

| Description                     | 2022-23           | 2023-24           | 2023-24           | 2024-25           |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                 | Preliminary       | Revised           | Preliminary       | Approved          |
|                                 | Actual            | Budget            | Actual            | Budget            |
|                                 | \$                | \$                | \$                | \$                |
| 2545 - Debt Repayments - Other  | 5,481,303         | 10,198,060        | 7,204,834         | 5,833,334         |
| 2650 - Trust Fund               | 24,644,506        | 21,724,002        | 21,724,002        | 19,081,731        |
| 2652 - Fiscal Cash Buffer       | 0                 | 7,839             | 0                 | 10,641,192        |
| 2680 - BON Liquidation- Payment | 1,249,711         | 1,000,000         | 745,460           | 913,649           |
| 2802 - Loans to SoEs            | 0                 | 887,000           | 887,000           | 3,009,204         |
| <b>Total Non-expense items</b>  | <b>31,375,520</b> | <b>33,816,901</b> | <b>30,561,296</b> | <b>39,479,110</b> |

## GOVERNMENT OPERATIONS

Expenditure on Government Operations is anticipated to be higher in FY 2024-25 compared to 2023-24, largely due to an increase in expenditures on Salary Other Contracts (\$12.3mil) resulting from increased stand up and service costs associated with the RPC transition to active state. Along with the transition costs, the APP Training program has also been increased by an additional \$5.9m to meet ongoing commitments under the Enduring Capability program. The training is being provided by the Fiji National University.

The R&M Plant budget has also seen a significant increase, again aligning with the RPC transition program. This includes funding for RPC sites critical infrastructure, wastewater treatment and generator-sets.

As for other government operations, Utility expenditure has increased slightly to account for new government offices and the shift to prepaid billing arrangements. Expenditures for Diesel and Petrol have reduced dramatically due to expected changes in arrangements for fuel rations for civil servants.

Provisions for R&M Building and Overseas Medical Referral programs have been reduced for 2024-25 compared to the 2023-24 levels.

**TABLE 1.27: GOVERNMENT OPERATIONS**

| Description                                 | 2022-23     | 2023-24    | 2023-24     | 2024-25    |
|---|-------------|------------|-------------|------------|
|   | Preliminary | Revised    | Preliminary | Approved   |
|   | Actual      | Budget     | Actual      | Budget     |
|   | \$          | \$         | \$          | \$         |
| 2030 - Salaries - Other Contracts           | 31,306,294  | 27,780,844 | 27,352,303  | 40,120,217 |
| 2042 - APP Upskilling Program               | 0           | 6,106,221  | 5,640,273   | 12,000,000 |
| 2055 - Consultants fees                     | 2,532,438   | 3,663,948  | 3,130,524   | 3,556,418  |
| 2060 - Legal Fees - External                | 235,790     | 38,609     | 38,609      | 150,000    |
| 2100 - Entertainment                        | 1,287,067   | 1,919,179  | 1,850,878   | 1,483,688  |
| 2105 - Official Celebrations                | 1,407,587   | 1,761,833  | 1,681,684   | 739,342    |
| 2110 - Protocol                             | 75,930      | 137,396    | 124,470     | 166,000    |
| 2130 - Printing & Stationery                | 838,036     | 705,486    | 670,216     | 1,125,334  |
| 2132 - TVET Supplies                        | 169,980     | 123,415    | 94,781      | 225,200    |
| 2135 - Stores                               | 497,993     | 462,665    | 436,655     | 643,045    |
| 2136 - Museum Artefacts                     | 5,481       | 13,000     | 12,730      | 5,000      |
| 2155 - House Rental                         | 8,553,509   | 8,129,722  | 7,768,260   | 8,305,675  |
| 2160 - Land Rental                          | 8,009,215   | 8,012,729  | 7,948,823   | 8,657,106  |
| 2165 - Office Rental                        | 1,011,215   | 1,067,765  | 1,055,391   | 1,299,330  |
| 2185 - R&M - Buildings                      | 1,592,484   | 3,500,798  | 3,313,957   | 1,889,280  |
| 2190 - R&M - Office Equipment               | 834,398     | 187,835    | 117,684     | 241,134    |
| 2191 - R&M Medical Equipment                | 91,873      | 55,854     | 55,854      | 160,000    |
| 2195 - R&M - Office Premises                | 16,304      | 55,000     | 50,235      | 23,000     |
| 2200 - R&M - Motor Vehicles                 | 672,199     | 728,046    | 689,243     | 1,062,604  |
| 2205 - R&M - Plant                          | 1,553,114   | 1,583,026  | 1,563,876   | 6,508,831  |
| 2210 - R&M - Aerodrome                      | 52,227      | 60,000     | 58,956      | 60,000     |
| 2225 - Agricultural Supplies                | 61,780      | 74,525     | 72,227      | 57,000     |
| 2230 - Publicity and Awareness              | 113,938     | 565,159    | 532,308     | 674,890    |
| 2275 - Purchase of Petrol                   | 650,279     | 874,022    | 710,539     | 528,621    |
| 2280 - Purchase of Diesel                   | 801,657     | 937,700    | 820,371     | 497,268    |
| 2290 - Purchase of Fuel - Other             | 6,071       | (0)        | 0           | 17,043     |
| 2315 - Utilities                            | 4,822,645   | 6,617,144  | 6,366,798   | 8,770,812  |
| 2330 - Telephone / Internet                 | 3,134,219   | 3,440,629  | 3,311,248   | 2,954,485  |
| 2350 - Freight                              | 3,469,879   | 3,702,804  | 1,895,053   | 3,614,000  |
| 2370 - Membership Fees & Subscriptions      | 874,669     | 1,316,055  | 1,303,656   | 1,479,294  |
| 2372 - Nauru Radio Supplies                 | 5,567       | 5,000      | 4,992       | 5,190      |
| 2373 - Media TV Supplies                    | 217,566     | 48,160     | 47,837      | 67,814     |
| 2375 - ICT Supplies                         | 27,238      | 34,786     | 34,624      | 62,805     |
| 2460 - Medical Expenses                     | 32,292      | 68,291     | 35,061      | 64,139     |
| 2461 - Primary Health Care Services         | 189,113     | 105,077    | 105,077     | 150,000    |
| 2462 - NCD Control & Health Promotion       | 39,894      | 39,437     | 35,733      | 40,000     |
| 2463 - Environmental Health and Food safety | 14,752      | 15,408     | 15,408      | 20,000     |
| 2464 - Management Monitoring & Evaluation   | 0           | 0          | 0           | 10,000     |
| 2467 - Drugs and Medicines                  | 1,089,092   | 1,097,191  | 1,097,191   | 900,000    |



| Description  | 2022-23               | 2023-24            | 2023-24               | 2024-25            |
|--|-----------------------|--------------------|-----------------------|--------------------|
|  | Preliminary<br>Actual | Revised<br>Budget  | Preliminary<br>Actual | Approved<br>Budget |
| 2468 - Dental Supplies                               | 48,725                | 42,953             | 42,953                | 50,000             |
| 2469 - Dialysis Supplies                             | 349,476               | 136,480            | 136,480               | 350,000            |
| 2471 - Medical Consumable                            | 485,161               | 528,409            | 528,409               | 505,000            |
| 2472 - Laboratory supplies                           | 1,450,868             | 473,995            | 473,995               | 410,000            |
| 2473 - Radiology Supplies                            | 24,886                | 21,811             | 21,811                | 15,000             |
| 2474 - Clinical Education Supplies                   | 0                     | 4,757              | 4,757                 | 10,002             |
| 2475 - Overseas Medical Treatment                    | 13,169,675            | 9,946,019          | 9,951,405             | 5,534,206          |
| 2560 - Educational Expenses - Special                | 65,771                | 273,809            | 222,596               | 1,386,928          |
| 2575 - Local Transport                               | 2,480,727             | 2,191,325          | 2,127,601             | 2,524,725          |
| 2585 - Rations                                       | 2,948,952             | 3,901,141          | 3,877,699             | 4,773,205          |
| 2590 - Correctional Services Supplies                | 9,999                 | 10,000             | 9,993                 | 15,000             |
| 2600 - Postage                                       | 9,863                 | 86,768             | 6,611                 | 19,018             |
| 2605 - Library/Periodicals                           | 0                     | 0                  | 0                     | 10,000             |
| 2610 - Survey Supplies                               | 1,500                 | 1,500              | 1,492                 | 20,004             |
| 2611 - Children Education Toys and Learning Supplies | 792,951               | 82,249             | 75,376                | 1,068,774          |
| 2620 - Lease & Charter Payments                      | 7,405                 | 66,715             | 51,405                | 59,416             |
| 2625 - Family Court Expenses                         | 8,300                 | 12,000             | 11,900                | 12,000             |
| 2630 - Safe House                                    | 183,130               | 161,750            | 117,494               | 195,000            |
| 2700 - Deportee Revomal                              | 2,065                 | 5,299              | 4,050                 | 20,000             |
| 2705 - NEAT Scheme                                   | 196,570               | 258,913            | 256,955               | 688,700            |
| 2999 - Contingency fund                              | 0                     | 500,000            | 0                     | 507,991            |
| <b>Total Government Operations</b>                   | <b>98,529,810</b>     | <b>103,740,649</b> | <b>97,966,503</b>     | <b>126,509,533</b> |

**TABLE 1.28: EXPENDITURE BY DEPARTMENT**

| Description   | 2022-23               | 2023-24 Revised    | 2023-24               | 2024-25            |
|---|-----------------------|--------------------|-----------------------|--------------------|
|   | Preliminary<br>Actual | Budget             | Preliminary<br>Actual | Approved<br>Budget |
| 01 - Presidency and State House (including GIO)           | 5,401,468             | 7,679,990          | 7,212,030             | 10,199,552         |
| 02 - Ministerial  | 19,022,188            | 20,905,493         | 20,750,747            | 20,140,565         |
| 03 - Chief Secretary Office                               | 19,395,509            | 22,663,913         | 22,272,567            | 25,238,229         |
| 05 - Audit  | 400,653               | 533,198            | 474,781               | 414,462            |
| 08 - National Emergency Services                          | 2,204,288             | 2,303,293          | 2,376,545             | 2,956,112          |
| 09 - Electoral Commission                                 | 688,845               | 587,827            | 532,688               | 418,444            |
| 11 - Finance Secretariat                                  | 2,630,119             | 3,967,842          | 3,371,254             | 4,684,961          |
| 12 - Finance - Public Debt                                | 4,405,920             | 20,572,177         | 18,199,799            | 0                  |
| 13 - Bureau of Statistics                                 | 142,583               | 271,759            | 227,459               | 235,220            |
| 15 - Nauru Revenue Office                                 | 505,715               | 565,098            | 563,129               | 614,751            |
| 16 - Finance - Other Payments                             | 91,914,726            | 92,649,356         | 84,556,363            | 114,284,642        |
| 17 - Nauru Customs Office (NCO)                           | 819,038               | 1,039,445          | 797,311               | 803,679            |
| 18 - Nauru Regional Processing Centre (NRPCC) Corporation | 1,411,476             | 845,807            | 821,130               | 936,227            |
| 21 - Environment Management & Agriculture (DEMA)          | 1,394,760             | 1,283,072          | 1,301,582             | 1,065,769          |
| 22 - Climate Change & Resilience                          | 2,603,712             | 4,689,681          | 4,710,760             | 664,602            |
| 31 - Fisheries  | 3,127,062             | 3,671,661          | 3,391,492             | 3,162,933          |
| 41 - Police   | 6,614,493             | 6,783,364          | 6,218,587             | 6,881,465          |
| 42 - Multi Cultural Affairs                               | 23,086,433            | 28,586,725         | 27,720,759            | 59,901,640         |
| 43 - Justice - Secretariat                                | 3,843,359             | 3,817,668          | 3,673,887             | 3,408,657          |
| 44 - Judiciary  | 2,309,155             | 2,127,367          | 1,906,087             | 1,954,599          |
| 45 - Border Control                                       | 780,434               | 1,850,665          | 1,760,216             | 1,108,692          |
| 46 - Correctional Services                                | 1,277,921             | 1,277,720          | 1,231,786             | 1,307,566          |
| 50 - TVET   | 838,032               | 1,105,465          | 1,049,490             | 1,927,683          |
| 51 - Education  | 13,000,091            | 17,412,135         | 17,161,987            | 23,184,433         |
| 52 - Youth Affairs  | 267,063               | 521,291            | 362,596               | 316,367            |
| 59 - Public Health  | 0                     | 0                  | 0                     | 6,460,961          |
| 60 - COVID-19 task force                                  | 7,683,880             | 0                  | 0                     | 0                  |
| 61 - Health   | 28,506,010            | 24,183,752         | 23,777,525            | 15,800,540         |
| 62 - Sports   | 1,664,445             | 5,209,520          | 5,202,165             | 1,252,963          |
| 63 - Infrastructure Development                           | 4,250,074             | 12,812,886         | 12,644,972            | 4,016,473          |
| 71 - Foreign Affairs - Secretariat                        | 1,680,132             | 1,868,589          | 1,849,068             | 1,456,815          |
| 72 - Foreign Affairs - Brisbane                           | 579,707               | 1,155,186          | 785,769               | 1,538,229          |
| 73 - Foreign Affairs - Suva                               | 387,569               | 931,235            | 764,634               | 760,381            |
| 74 - Foreign Affairs - New York                           | 373,765               | 2,806,071          | 2,179,069             | 2,604,367          |
| 75 - Foreign Affairs - Taiwan                             | 493,093               | 788,231            | 386,094               | 0                  |
| 76 - Foreign Affairs- Geneva                              | 0                     | 1,616,183          | 1,319,155             | 1,218,947          |
| 77 - High Commission India                                | 1,389,313             | 1,466,350          | 1,285,436             | 846,835            |
| 78 - High Commission Canberra                             | 1,721,451             | 2,421,858          | 987,056               | 3,901,609          |
| 79 - Embassy of Nauru Beijing                             | 0                     | 0                  | 0                     | 874,900            |
| 81 - Internal Affairs                                     | 4,383,677             | 4,212,473          | 4,158,839             | 3,507,984          |
| 82 - Women's Affairs                                      | 1,397,378             | 3,443,457          | 3,209,385             | 1,027,490          |
| 83 - Media Bureau   | 1,052,285             | 1,189,771          | 1,246,402             | 752,540            |
| 84 - Lands & Survey                                       | 5,940,338             | 6,687,263          | 6,533,899             | 6,988,107          |
| 85 - Lands Committee                                      | 323,822               | 362,344            | 367,583               | 436,926            |
| 86 - Land Management                                      | 133,954               | 100,376            | 142,356               | 133,495            |
| 87 - People Living with Disability (PLD)                  | 485,889               | 712,682            | 676,557               | 684,983            |
| 88 - National Heritage                                    | 0                     | 0                  | 0                     | 1,910,735          |
| 91 - Transport Secretariat                                | 2,840,811             | 3,479,471          | 3,065,708             | 3,761,531          |
| 95 - ICT  | 2,867,717             | 3,270,296          | 3,202,116             | 2,817,553          |
| 97 - Telecom  | 51,675                | 70,842             | 18,481                | 168,635            |
|   | <b>276,292,028</b>    | <b>326,500,847</b> | <b>306,447,299</b>    | <b>348,734,244</b> |

**TABLE 1.29: EXPENDITURE BY NATURAL ACCOUNT**

| Description                                   | 2022-23<br>Preliminary<br>Actual | 2023-24<br>Revised<br>Budget | 2023-24<br>YTD Actual | 2024-25<br>Approved<br>Budget |
|---|----------------------------------|------------------------------|-----------------------|-------------------------------|
| 2000 - Project Expenditure                    | 55                               | 10,252                       | 2,000                 | 0                             |
| 2005 - Salaries & Allowances - (MP's)         | 1,081,625                        | 905,858                      | 867,416               | 854,258                       |
| 2010 - HE Salary & Allowances                 | 110,327                          | 115,537                      | 110,035               | 115,537                       |
| 2015 - Salary - Local                         | 31,274,537                       | 33,839,747                   | 32,558,505            | 39,463,183                    |
| 2020 - Salary Expatriate                      | 8,236,672                        | 8,713,537                    | 8,058,569             | 11,701,875                    |
| 2025 - Allowances - Staff Contract            | 1,062,453                        | 1,753,880                    | 1,516,888             | 557,061                       |
| 2026 - Directors Fees                         | 16,750                           | 54,650                       | 28,050                | 60,900                        |
| 2030 - Salaries Other contracts - Expatriate  | 31,306,294                       | 27,780,844                   | 27,352,303            | 40,120,217                    |
| 2031 - Staff Contract - Ministerial           | 628,194                          | 798,916                      | 762,903               | 720,723                       |
| 2035 - Overtime - local                       | 1,514,416                        | 1,652,116                    | 1,483,023             | 1,436,612                     |
| 2040 - Staff Training                         | 1,238,671                        | 2,083,749                    | 2,031,147             | 1,798,450                     |
| 2041 - Prep & Orientation of Seasonal Workers | 9,168                            | 10,000                       | 9,185                 | 42,800                        |
| 2042 - APP Upskilling Program                 | 0                                | 6,106,221                    | 5,640,273             | 12,000,000                    |
| 2045 - Recruitment                            | 32,320                           | 24,140                       | 22,906                | 78,932                        |
| 2050 - Uniforms & Protective Clothing         | 364,799                          | 449,099                      | 395,762               | 544,853                       |
| 2055 - Consultants fees                       | 2,532,438                        | 3,663,948                    | 3,130,524             | 3,556,418                     |
| 2060 - Legal Fees - External                  | 235,790                          | 38,609                       | 38,609                | 150,000                       |
| 2070 - Travel - Staff                         | 1,047,111                        | 1,512,842                    | 1,101,452             | 1,682,140                     |
| 2072 - Meals and Drinks - Staff               | 298,905                          | 213,072                      | 212,731               | 193,918                       |
| 2075 - Travel - Business                      | 11,724,148                       | 16,261,248                   | 14,899,212            | 7,946,429                     |
| 2100 - Entertainment                          | 1,287,067                        | 1,919,179                    | 1,850,878             | 1,483,688                     |
| 2105 - Official Celebrations                  | 1,407,587                        | 1,761,833                    | 1,681,684             | 739,342                       |
| 2110 - Protocol                               | 75,930                           | 137,396                      | 124,470               | 166,000                       |
| 2130 - Printing & Stationery                  | 838,036                          | 705,486                      | 670,216               | 1,125,334                     |
| 2132 - TVET Supplies                          | 169,980                          | 123,415                      | 94,781                | 225,200                       |
| 2135 - Stores                                 | 497,993                          | 462,665                      | 436,655               | 643,045                       |
| 2136 - Museum Artefacts                       | 5,481                            | 13,000                       | 12,730                | 5,000                         |
| 2155 - House Rental                           | 8,553,509                        | 8,129,722                    | 7,768,260             | 8,305,675                     |
| 2160 - Land Rental                            | 8,009,215                        | 8,012,729                    | 7,948,823             | 8,657,106                     |
| 2165 - Office Rental                          | 1,011,215                        | 1,067,765                    | 1,055,391             | 1,299,330                     |
| 2185 - R&M - Buildings                        | 1,592,484                        | 3,500,798                    | 3,313,957             | 1,889,280                     |
| 2190 - R&M - Office Equipment                 | 834,398                          | 187,835                      | 117,684               | 241,134                       |
| 2191 - R&M Medical Equipment                  | 91,873                           | 55,854                       | 55,854                | 160,000                       |
| 2195 - R&M - Office Premises                  | 16,304                           | 55,000                       | 50,235                | 23,000                        |
| 2200 - R&M - Motor Vehicles                   | 672,199                          | 728,046                      | 689,243               | 1,062,604                     |
| 2205 - R&M - Plant                            | 1,553,114                        | 1,583,026                    | 1,563,876             | 6,508,831                     |
| 2210 - R&M - Aerodrome                        | 52,227                           | 60,000                       | 58,956                | 60,000                        |
| 2215 - R&M - Nauruan House                    | 0                                | 0                            | 0                     | 0                             |
| 2220 - Nauru Community Housing                | 11,446,150                       | 8,419,908                    | 8,419,888             | 500,000                       |
| 2221 - Smart Housing                          | 0                                | 2,661,946                    | 2,643,981             | 0                             |
| 2222 - Housing                                | 0                                | 0                            | 0                     | 2,316,591                     |
| 2225 - Agricultural Supplies                  | 61,780                           | 74,525                       | 72,227                | 57,000                        |
| 2230 - Publicity and Awareness                | 113,938                          | 565,159                      | 532,308               | 674,890                       |
| 2275 - Purchase of Petrol                     | 650,279                          | 874,022                      | 710,539               | 528,621                       |
| 2280 - Purchase of Diesel                     | 801,657                          | 937,700                      | 820,371               | 497,268                       |
| 2285 - Purchase of JetA1                      | 0                                | 0                            | 0                     | 0                             |
| 2290 - Purchase of Fuel - Other               | 6,071                            | (0)                          | 0                     | 17,043                        |
| 2315 - Utilities                              | 4,822,645                        | 6,617,144                    | 6,366,798             | 8,770,812                     |
| 2330 - Telephone / Internet                   | 3,134,219                        | 3,440,629                    | 3,311,248             | 2,954,485                     |
| 2350 - Freight                                | 3,469,879                        | 3,702,804                    | 1,895,053             | 3,614,000                     |
| 2370 - Membership Fees & Subscriptions        | 874,669                          | 1,316,055                    | 1,303,656             | 1,479,294                     |
| 2372 - Nauru Radio Supplies                   | 5,567                            | 5,000                        | 4,992                 | 5,190                         |
| 2373 - Media TV Supplies                      | 217,566                          | 48,160                       | 47,837                | 67,814                        |
| 2375 - ICT Supplies                           | 27,238                           | 34,786                       | 34,624                | 62,805                        |
| 2376 - Equity Purchases                       | 6,405,920                        | 19,067,451                   | 19,067,451            | 0                             |
| 2390 - Social Welfare - Birth Claims          | 157,400                          | 168,000                      | 143,100               | 168,000                       |
| 2395 - Social Welfare - Death Claims          | 116,000                          | 290,000                      | 224,070               | 234,000                       |
| 2396 - Back to School Support                 | 710,850                          | 730,850                      | 730,850               | 796,400                       |
| 2400 - Social Services - Aged Pensions        | 3,967,890                        | 4,489,920                    | 4,485,990             | 4,697,680                     |
| 2405 - Social Services - Super Contributors   | 66,123                           | 64,844                       | 54,951                | 50,470                        |

TABLE 1.29: EXPENDITURE BY NATURAL ACCOUNT - CONTINUED

| Description                                      | 2022-23               | 2023-24            | 2023-24            | 2024-25            |
|--|-----------------------|--------------------|--------------------|--------------------|
|  | Preliminary<br>Actual | Revised<br>Budget  | YTD Actual         | Approved<br>Budget |
| 2420 - Social Services - Disability Payments     | 2,375,095             | 2,644,160          | 2,643,485          | 2,989,272          |
| 2421 - Ex Gratia - Age and Disable               | 1,190,000             | 595,000            | 595,000            | 1,428,000          |
| 2422 - Ex Gratia SoEs                            | 2,680,800             | 1,300,400          | 1,300,400          | 2,860,880          |
| 2423 - Ex Gratia Nauru Public Service            | 2,409,448             | 1,803,339          | 1,803,339          | 4,328,014          |
| 2424 - Unemployment Benefits                     | 0                     | 104,000            | 100,917            | 0                  |
| 2440 - Scholarships - School & Trade             | 3,379,993             | 5,137,763          | 5,115,941          | 7,919,388          |
| 2460 - Medical Expenses                          | 32,292                | 68,291             | 35,061             | 64,139             |
| 2461 - Primary Health Care Services              | 189,113               | 105,077            | 105,077            | 150,000            |
| 2462 - NCD Control & Health Promotion            | 39,894                | 39,437             | 35,733             | 40,000             |
| 2463 - Environmental Health and Food safety      | 14,752                | 15,408             | 15,408             | 20,000             |
| 2464 - Management Monitoring & Evaluation        | 0                     | 0                  | 0                  | 10,000             |
| 2467 - Drugs and Medicines                       | 1,089,092             | 1,097,191          | 1,097,191          | 900,000            |
| 2468 - Dental Supplies                           | 48,725                | 42,953             | 42,953             | 50,000             |
| 2469 - Dialysis Supplies                         | 349,476               | 136,480            | 136,480            | 350,000            |
| 2471 - Medical Consumable                        | 485,161               | 528,409            | 528,409            | 505,000            |
| 2472 - Laboratory supplies                       | 1,450,868             | 473,995            | 473,995            | 410,000            |
| 2473 - Radiology Supplies                        | 24,886                | 21,811             | 21,811             | 15,000             |
| 2474 - Clinical Education Supplies               | 0                     | 4,757              | 4,757              | 10,002             |
| 2475 - Overseas Medical Treatment                | 13,169,675            | 9,946,019          | 9,951,405          | 5,534,206          |
| 2480 - Medical Equipment                         | 726,252               | 317,154            | 317,154            | 205,580            |
| 2495 - Plant & Equipment Purchases               | 4,910,231             | 6,068,034          | 5,654,866          | 14,760,808         |
| 2496 - Buliding & Structures                     | 8,639,249             | 17,756,786         | 15,494,608         | 10,089,311         |
| 2545 - Debt Repayments - Other                   | 5,481,303             | 10,198,060         | 7,204,834          | 5,833,334          |
| 2560 - Educational Expenses - Special            | 65,771                | 273,809            | 222,596            | 1,386,928          |
| 2565 - Insurance                                 | 243,303               | 796,803            | 649,889            | 783,679            |
| 2570 - Bank Charges                              | 42,569                | 80,412             | 49,583             | 67,797             |
| 2575 - Local Transport                           | 2,480,727             | 2,191,325          | 2,127,601          | 2,524,725          |
| 2580 - Public Works                              | 187,083               | 341,950            | 333,911            | 310,000            |
| 2585 - Rations                                   | 2,948,952             | 3,901,141          | 3,877,699          | 4,773,205          |
| 2590 - Correctional Services Supplies            | 9,999                 | 10,000             | 9,993              | 15,000             |
| 2600 - Postage                                   | 9,863                 | 86,768             | 6,611              | 19,018             |
| 2605 - Library/Periodicals                       | 0                     | 0                  | 0                  | 10,000             |
| 2610 - Survey Supplies                           | 1,500                 | 1,500              | 1,492              | 20,004             |
| 2611 - Children Education Toys and Learning Supp | 792,951               | 82,249             | 75,376             | 1,068,774          |
| 2614 - Grants to EBU                             | 2,520,897             | 2,966,999          | 2,799,669          | 3,285,346          |
| 2615 - Other Subsidies & Donations               | 3,180                 | 0                  | 0                  | 0                  |
| 2616 - Subsidies to SoEs                         | 15,644,790            | 10,063,901         | 7,926,561          | 12,095,615         |
| 2617 - Donations - local                         | 15,899,985            | 13,102,272         | 12,794,722         | 14,585,716         |
| 2618 - Donations - overseas                      | 1,860                 | 107,063            | 744                | 102,966            |
| 2619 - Grants to SoEs                            | 1,423,861             | 17,327,209         | 16,664,535         | 27,019,873         |
| 2620 - Lease & Charter Payments                  | 7,405                 | 66,715             | 51,405             | 59,416             |
| 2621 - Grants to Sports Federations              | 0                     | 1,500,292          | 1,471,593          | 700,000            |
| 2625 - Family Court Expenses                     | 8,300                 | 12,000             | 11,900             | 12,000             |
| 2630 - Safe House                                | 183,130               | 161,750            | 117,494            | 195,000            |
| 2650 - Trust Fund                                | 24,644,506            | 21,724,002         | 21,724,002         | 19,081,731         |
| 2651 - GON Contributions                         | 2,596,563             | 2,600,000          | 2,372,203          | 3,217,646          |
| 2652 - Fiscal Cash Buffer                        | 0                     | 7,839              | 0                  | 10,641,192         |
| 2680 - BON Liquidation- Payment                  | 1,249,711             | 1,000,000          | 745,460            | 913,649            |
| 2690 - Foreign exchange gains/losses             | 1,053                 | 38,197             | 312                | 34,897             |
| 2700 - Deportee Revomal                          | 2,065                 | 5,299              | 4,050              | 20,000             |
| 2705 - NEAT Scheme                               | 196,570               | 258,913            | 256,955            | 688,700            |
| 2802 - Loans to SoEs                             | 0                     | 887,000            | 887,000            | 3,009,204          |
| 2999 - Contingency fund                          | 0                     | 500,000            | 0                  | 507,991            |
|  | <b>276,292,028</b>    | <b>326,500,847</b> | <b>306,447,299</b> | <b>348,734,244</b> |

## GOVERNMENT LOANS AND PUBLIC DEBT LEVELS

The following provides details of the loans contracted by the Republic of Nauru and their status in terms of debt outstanding and loans to be disbursed.

### RONPHOS

On October 16, 2018, the Republic of Nauru, through its Ministry/Department of Finance, entered into a loan agreement with the Export-Import Bank (EXIM) Taiwan, Province of China. This loan amounting to a total principal of USD \$5 million, was designated to assist the Republic of Nauru Phosphate Corporation (RONPHOS) in acquiring mining equipment for the extraction of secondary phosphate.

Although the loan was intended for RONPHOS, the Borrower is the Republic of Nauru, and a subsidiary loan agreement was signed between the Republic of Nauru and RONPHOS on 14 November 2018. The primary and subsidiary loans have the same terms and conditions. The primary loan is recorded as central government debt, while the subsidiary loan agreement is considered an SOE loan (between RONPHOS and the Republic of Nauru and therefore recorded as a financial asset in the government accounts.

Until December 2023, the loan was serviced by Taiwan, Province of China through an extension of its annual grant, contingent upon Nauru recognising Taiwan, Province of China as a diplomatic partner. However, following Nauru's diplomatic recognition of People's Republic of China in January 2024, Nauru has severed ties with Taiwan, Province of China making it responsible for the repayments.

The Nauru Cabinet has decided that, effective September 1 2024 (date of passing of the 2024-25 main appropriation), Ronphos will be directly responsible for its loan repayments to the EXIM Bank. In the 2024-25 financial year 2024-25, the Government has not budgeted for these repayments.

### NAURU AIRLINES

The Nauru Parliament passed a resolution for a Borrowing motion on 28 December 2021 to give authority to the Department of Finance to enter a borrowing with the Export-Import Bank (EXIM) of the Taiwan, Province of China, up to a total of USD \$24.95m to Support Nauru Leasing Corporation to Purchase and Lease Replacement Aircrafts and to Lease the replacement Aircrafts to Nauru Air Corporation.

The Republic of Nauru firstly entered into a loan agreement for USD \$13.46m to purchase the first replacement Aircraft, with plans to enter into a separate loan agreement for USD \$11.49m for the purchase of the second replacement aircraft when it is identified in the future.

The USD13.46 mil was drawn in two instalments, the first on 16 May 2022 and the remaining balance of USD2.04m was executed on 17 March 2023. The loan has been recognised as part of the central government debt and like the Ronphos loan, it will be serviced by the Taiwan, Province of China, under a separate annual grant. As of May 30, two repayments totalling \$1.0m have been made.

However, again due to the shift in political recognition from Taiwan, Province of China to the People's Republic of China, the second loan agreement was not finalized as planned and it is now evident that the Government of Nauru will assume the repayment responsibility.

The original certified promissory note of US 24.95mil by Parliament will not cover only USD 13.46m due to the non-finalization of the second loan agreement. Both Nauru Leasing Corporation and Nauru Air Corporation will mortgage the aircraft, providing a guarantee or collateral against the loan. Consequently, the aircraft will be registered in the name of EXIM.

#### PUBLIC DEBT LEVELS

The total government debt stock (gross debt) estimated as at 30 June 2023 is set out in Table 1.30. The net debt estimated after including financial assets (i.e. cash and deposits, Nauru Trust Fund investment, lending to SOEs, and equity in Nauru Airlines Corporation) as at 30 June 2022 is set out in Table 1.31.

**TABLE 1.30: DEBT STOCK OUTSTANDING**

| Government Debt Stock                  |                   |                   |                   |                     |                     |                     |
|--|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| Australian Dollar (A\$'000)            | 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | 2022-23<br>Estimate | 2023-24<br>Estimate | 2024-25<br>Estimate |
| <b>Total External and Internal</b>     | <b>195,687.7</b>  | <b>61,275.4</b>   | <b>42,964.5</b>   | <b>35,162.1</b>     | <b>54,846.7</b>     | <b>46,809.8</b>     |
| <b>As a share of GDP</b>               | <b>114%</b>       | <b>31%</b>        | <b>21%</b>        | <b>16%</b>          | <b>24%</b>          | <b>19%</b>          |
| <b>External</b>                        | <b>131,226.9</b>  | <b>8,214.3</b>    | <b>4,623.5</b>    | <b>3,963.0</b>      | <b>30,481.0</b>     | <b>29,277.4</b>     |
| <b>As a share of GDP</b>               | <b>77%</b>        | <b>4%</b>         | <b>2%</b>         | <b>2%</b>           | <b>13%</b>          | <b>12%</b>          |
| Government External Debt               | 128,296.6         | 5,284.0           | 4,623.5           | 3,963.0             | 30,481.0            | 29,277.4            |
| Informal Liabilities (Payment Arrears) | 2,930.3           | 2,930.3           | -                 | -                   | -                   | -                   |
| <b>Internal</b>                        | <b>64,460.8</b>   | <b>53,061.1</b>   | <b>38,341.0</b>   | <b>31,199.0</b>     | <b>24,365.7</b>     | <b>17,532.4</b>     |
| <b>As a share of GDP</b>               | <b>38%</b>        | <b>27%</b>        | <b>18%</b>        | <b>14%</b>          | <b>11%</b>          | <b>7%</b>           |
| Bank of Nauru Liquidation Creditors    | 64,102.1          | 53,061.1          | 38,341.0          | 31,199.0            | 24,365.7            | 17,532.4            |
| Informal Liabilities (Payment Arrears) | 358.7             | -                 | -                 | -                   | -                   | -                   |

The net debt shows that the financial assets are significantly higher than GON debt to the extent that the estimated net debt as at 30 June 2023 is \$480.2m, equivalent to 248% of GDP.

In the recent 2021 IMF Article IV mission report, it was assessed that debt is sustainable under current policies, which is a significant improvement from the 2019 Debt Sustainability Analysis when debt was assessed as unsustainable. Two key factors contributed to this improvement:

- the settlement in March 2021 of the long-defaulted external debt (yen bonds), and
- reductions in domestic debt inherited from the liquidated Bank of Nauru. A continuation of sound fiscal and public debt policies, which is expected in the baseline, will help maintain public debt sustainability.

To maintain debt sustainability, the IMF indicated that continued sound fiscal and public debt management policies are needed, as well as policies to generate and diversify economic activity. Moreover, the IMF noted that the Government of Nauru (GON) was transparently reporting details of domestic and external debt which began in the FY 2021-22 budget. It was further noted that the government was working towards strengthening debt management and monitoring arrangements, including management of fiscal risks, with assistance from the ADB.

The government agreed with the IMF's analysis and assessment that Nauru's debt is sustainable. The GON through the Ministry of Finance (MOF) underscored the commitment to responsible debt management and noted the actions that were being taken toward reining in debt levels since Fiscal Year 2020, including resolving the long-standing external debt to Firebird in March 2021, the ongoing

Bank of Nauru (BON) liquidation payments to individuals and the Nauru Phosphate Royalties Trust (NPRT), and resolving accounts payable arrears for Eigigu Holdings. The MOF stressed that repayment and servicing of the planned EXIM loan to upgrade the Nauru Airlines fleet would be met by committed budget support from Taiwan, Province of China.

#### DEBT ACTION PLAN

The resolution of BON debts is progressing with assistance from the Australian-based business advisory firm, Cor Cordis. The government continues to make ongoing payments when budget funds permit. Further payments to BON claimants totalling \$1.2m were made during FY 2022-23 up to May 2023.

For FY 2024-25, it is estimated that the BON repayment will amount to \$1m and may be supplemented during the year depending on the government fiscal and liquidity position, leaving a balance of \$18m. The government plans to make further payments for Ronwan account holders totalling \$5.8m in FY 2024-25.

### COSTS AND RISKS OF PUBLIC DEBT

#### EXCHANGE RATE RISK

The Government of Nauru has significant exchange rate risk as 100% of the external debt portfolio is denominated in US dollars, whereas the government's budget and reporting currency is Australian dollars. For example, if the US dollar appreciates against the Australian dollar, the cost of servicing external debt will increase. However, this risk is mitigated by the Taiwan, Province of China budget support grant that is used to meet the debt service principal and interest obligations of the GON.

#### INTEREST RATE RISK

The Government of Nauru has significant interest rate risk as 100% of the debt portfolio has the interest payment set by a spread to the 6-month floating US dollar interest rate. Interest rates have continued to rise in 2023 and are expected to rise further over twelve months. As with the exchange rate risk, interest rate risk is mitigated by the Taiwan, Province of China budget support grant that is used to meet the debt service interest payment obligations of the GON.

**TABLE 1.34: DEBT SERVICING 2021-2025**

| Instrument  | 2019-20      | 2020-21        | 2021-22      | 2022-23        | 2023-24        | 2024-25        |
|---|--------------|----------------|--------------|----------------|----------------|----------------|
|   | Projected    |                |              |                |                |                |
| <b>Original Currency</b>  |              |                |              |                |                |                |
| Samurai Bond Series B (JPY millions)  | -            | -              | -            | -              | -              | -              |
| Principal Payments  | -            | N/A            | -            | -              | -              | -              |
| Interest Payments   | -            | -              | -            | -              | -              | -              |
| Samurai Bond Series C (JPY millions)  | -            | -              | -            | -              | -              | -              |
| Principal Payments  | -            | N/A            | -            | -              | -              | -              |
| Interest Payments   | -            | -              | -            | -              | -              | -              |
| EXIM Bank China Ronphos (US\$'000)  | 684.0        | 616.5          | 566.9        | 614.6          | 548.5          | 540.2          |
| Principal Payments  | 500.0        | 500.0          | 500.0        | 500.0          | 500.0          | 500.0          |
| Interest Payments   | 184.0        | 116.5          | 66.9         | 114.6          | 48.5           | 40.2           |
| EXIM Bank China - Aircraft (US\$'000)   | -            | -              | -            | 1,624.8        | 2,170.8        | 3,037.1        |
| Principal Payments  | -            | -              | -            | 1,112.2        | 1,523.1        | 2,151.7        |
| Interest Payments   | -            | -              | -            | 512.6          | 647.7          | 885.4          |
| <b>Australian Dollar (A\$'000)</b>  | -            | -              | -            | -              | -              | -              |
| Samurai Bond Series B   | -            | 1,292.3        | -            | -              | -              | -              |
| Principal Payments  | -            | 1,292.3        | -            | -              | -              | -              |
| Interest Payments   | -            | -              | -            | -              | -              | -              |
| Samurai Bond Series C   | -            | 2,707.7        | -            | -              | -              | -              |
| Principal Payments  | -            | 2,707.7        | -            | -              | -              | -              |
| Interest Payments   | -            | -              | -            | -              | -              | -              |
| EXIM Bank China - Ronphos   | 996.6        | 814.5          | 748.8        | 811.9          | 725            | 714            |
| Principal Payments  | 728.5        | 660.5          | 660.5        | 660.5          | 660.5          | 660.5          |
| Interest Payments   | 268.1        | 154.0          | 88.3         | 151.4          | 64.1           | 53.1           |
| EXIM Bank China - Aircraft  | -            | -              | -            | 2,146.4        | 2,867.7        | 4,012.0        |
| Principal Payments  | -            | -              | -            | 1,469.2        | 2,012.1        | 2,842.4        |
| Interest Payments   | -            | -              | -            | 677.2          | 855.6          | 1,169.6        |
| <b>Total:</b>   | <b>996.6</b> | <b>4,814.5</b> | <b>748.8</b> | <b>2,958.3</b> | <b>3,592.3</b> | <b>4,725.7</b> |
| Principal Payments  | 728.5        | 4,660.5        | 660.5        | 2,129.7        | 2,672.6        | 3,502.9        |
| Interest Payments   | 268.1        | 154.0          | 88.3         | 828.6          | 919.7          | 1,222.8        |
| Notes:  |              |                |              |                |                |                |
| 1. The principal & interest payments on EXIM China Ronphos loan are met by equivalent payment under the RONPHOS subsidiary loan agreement |              |                |              |                |                |                |
| 2. The RONPHOS subsidiary loan agreement will be met from the Republic of China (Taiwan) annual grant to RON until 31 December 2022       |              |                |              |                |                |                |
| 3. The principal & interest payments on EXIM China Aircraft loan are met by equivalent payment under the NAC subsidiary loan agreement    |              |                |              |                |                |                |
| 4. Samurai Bond Series B and C were repaid in full to Firebird on 29 March 2021 with a settlement value of A\$4,000,000                   |              |                |              |                |                |                |

**LIQUIDITY RISK AND CASH BUFFER**

The Government of Nauru continued to build up cash balances over the third quarter of FY 2022-23. At the end of April, total funds were \$165.7m as set out in Table 1.35. The cash buffer requirement of two months of adjusted expenditure was \$36.1m. Total funds were significantly in excess of the recommended fiscal cash buffer, with \$40.2m quarantined in separate cash buffer accounts.

**TABLE 1.35: CASH BUFFER REQUIREMENTS**

|  | TOTAL FUNDS (\$) |                   |                    |
|--|------------------|-------------------|--------------------|
|  | Requirement (\$) | As at 1 July 2023 | As at 30 June 2024 |
| Cash Buffer at 1 July 2023                   | 35,460,459       | 152,861,429       |                    |
| Cash Buffer 30 June 2024                     | 43,961,387       |                   | 186,344,335        |
| <i>of which held in cash buffer accounts</i> |                  | 46,923,136        | 47,986,606         |

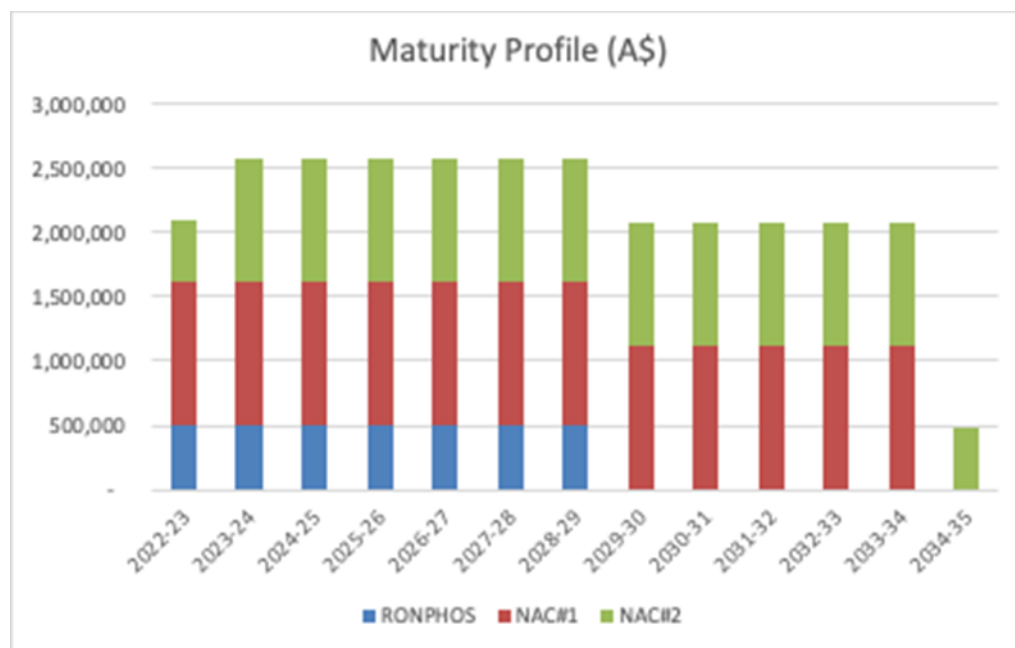
To mitigate liquidity risk, the government will maintain a fiscal cash buffer with the strategy of continuing to build up the cash buffers up to the equivalent of two months adjusted expenditure, to ensure that the government has sufficient cash on hand to meet its bills as and when they fall due.



## ROLLOVER/REFINANCING RISK (MATURITY PROFILE)

The Government of Nauru has a low rollover or refinancing risk as the average time to maturity (ATM) of the debt portfolio is 5.6 years and with only 4% of the debt maturing in 1-year. Moreover, the debt portfolio has a smooth maturity profile as shown in Chart 1.5. It should be noted that the maximum payment due in any Fiscal Year is \$2.6m.

**CHART 1.5: MATURITY PROFILE**



## DEBT SUSTAINABILITY

While Nauru's external debt level is still considered moderate to high, it is sustainable. The two key factors that contribute to this improvement are the settlement of the Firebird debt and some repayment of domestic debt related to the liquidation of the Bank of Nauru. This assessment is also confirmed by the IMF in the 2021 Article IV mission report.

The projected level of government external debt for FY 2021-22 to FY 2024-25 by loan in both original currency and Australian dollars is shown in Table 1.36. The debt as a share of GDP increases from 2% of GDP to around 13% in FY 2024-25, still well within the set benchmark external debt to GDP of less than 15%.

**TABLE 1.36: TOTAL GOVERNMENT EXTERNAL DEBT OUTSTANDING**

| Instrument                            | 2017-18          | 2018-19          | 2019-20          | 2020-21        | 2021-22        | 2022-23        | 2023-24         | 2024-25         | 2025-26         | 2026-27         | 2027-28         |
|---------------------------------------|------------------|------------------|------------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                       | Actual           |                  |                  |                |                |                | Projections     |                 |                 |                 |                 |
| <b>Original Currency</b>              |                  |                  |                  |                |                |                |                 |                 |                 |                 |                 |
| Samurai Bond Series B (JPY millions)  | 4,000            | 4,000            | 4,000            | -              | -              | -              | -               | -               | -               | -               | -               |
| Samurai Bond Series C (JPY millions)  | 5,000            | 5,000            | 5,000            | -              | -              | -              | -               | -               | -               | -               | -               |
| EXIM Bank China - Ronphos (US\$'000)  | -                | 5,000            | 4,500            | 4,000          | 3,500          | 3,000          | 2,500           | 2,000           | 1,500           | 1,000           | 500             |
| EXIM Bank China - Aircraft (US\$'000) | -                | -                | -                | -              | 11,300         | 12,234         | 20,574          | 20,163          | 18,084          | 16,005          | 13,925          |
| <b>Australian Dollar (A\$'000)</b>    |                  |                  |                  |                |                |                |                 |                 |                 |                 |                 |
| Samurai Bond Series B                 | 48,999.4         | 52,968.9         | 54,106.5         | -              | -              | -              | -               | -               | -               | -               | -               |
| Samurai Bond Series C                 | 61,249.3         | 66,211.1         | 67,633.2         | -              | -              | -              | -               | -               | -               | -               | -               |
| EXIM Bank China - Ronphos             | -                | 7,129.6          | 6,556.9          | 5,284.0        | 4,623.5        | 3,963.0        | 3,302.5         | 2,642.0         | 1,981.5         | 1,321.0         | 660.5           |
| EXIM Bank China - Aircraft            | -                | -                | -                | -              | 14,927.3       | 16,160.9       | 27,178.5        | 26,635.4        | 23,888.8        | 21,142.2        | 18,395.6        |
| <b>Total:</b>                         | <b>110,248.7</b> | <b>126,309.7</b> | <b>128,296.6</b> | <b>5,284.0</b> | <b>4,623.5</b> | <b>3,963.0</b> | <b>30,481.0</b> | <b>29,277.4</b> | <b>25,870.3</b> | <b>22,463.2</b> | <b>19,056.1</b> |
| <b>As a share of GDP</b>              | <b>66%</b>       | <b>76%</b>       | <b>75%</b>       | <b>3%</b>      | <b>2%</b>      | <b>2%</b>      | <b>13%</b>      | <b>12%</b>      | <b>10%</b>      | <b>9%</b>       | <b>7%</b>       |

## SOES AND GOVERNMENT GUARANTEES

The performance of SOEs is a key fiscal risk for the FY 2024-25 budget, including the need to fund ongoing operations and capital investment. Several of the SOEs are years behind in preparing financial statements, and any data that may be available to undertake an assessment of performance, which are often based upon internal management reports, has not been audited. Some data can be years old and therefore considered to have a low level of reliability.

### GOVERNMENT GUARANTEES

There are no existing Government Guarantees to report.

## DEBT STRATEGY 2023-28

The Medium-Term Debt Strategy 2023-28 has been prepared in accordance with the Financial Instructions (Liabilities) approved by Cabinet in June 2021. The overall objective is to ensure that the financing needs of the GON for the medium term are met on a timely basis, with borrowing costs as low as possible and consistent with a prudent degree of risk.

The risks inherent in the Government debt portfolio have been identified (i.e. exchange rate, interest rate, liquidity, and refinancing or rollover risks) and measured as set out in the cost-risk matrix in Table 1.33. The mitigation strategy for each risk is outlined.

Consistent with Nauru's Medium-Term Fiscal Strategy to achieve macro-economic stability and inclusive economic growth with a commitment to fiscal responsibility, the GON's Medium Term Debt Strategy is to target a 'low risk' IMF debt sustainability rating through:

1. Responsible fiscal policy settings with three fiscal responsibility ratios:
  - Budget balance must be positive as a share of GDP – that is, the budget must be in surplus
  - Personnel as a proportion of current expenditure must be below 30%
  - Fiscal cash buffer of two months adjusted non-RPC expenditure
2. No new public debt arrangements for the foreseeable future with the aim to maintain the debt to GDP ratio at sustainable levels over the medium term, i.e. benchmark external debt to GDP of less than 15 %
3. If new debt is to be considered, it must be concessional – either a minimum 35 % grant element, or supported by back-to-back grant funding that meet all principal and interest payments
4. Continued resolution of legacy domestic debt and liabilities where fiscal conditions allow
5. Maintenance of a liquidity cash buffer equivalent to a minimum of two months adjusted expenditure.

The Debt Strategy is based on the assumption that the servicing of the EXIM RONPHOS and Nauru Airlines loans will be met by committed budget support from Taiwan, Province of China beyond the current agreement period to 31 December 2022. This agreement is expected to be signed imminently.

## Part 2: Expenditure Measures

This section outlines budget expenditure and measures by expenditure head.

### 01 PRESIDENCY AND STATE HOUSE

| <i>Natural_Account</i>                          | <i>Description</i>              | <i>2023-24 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|---|---------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b>               |                                 |                                      |                                   |  |                                    |
|   |                                 | -                                    | -                                 | -                                      | -                                  |
| Total Revenue                                   |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>                |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>               |                                 |                                      |                                   |  |                                    |
| 2010  | HE Salary & Allowances          | 110,035                              | 115,537                           | 110,035                                | 115,537                            |
| 2015  | Salary - Local                  | 500,193                              | 497,279                           | 500,193                                | 554,319                            |
| 2020  | Salary Expatriate               | 175,690                              | 180,000                           | 175,690                                | 180,000                            |
| 2026  | Directors Fees                  | 7,050                                | 7,050                             | 7,050                                  | 12,600                             |
| 2031  | Staff Contract - Ministerial    | 2,308                                | -                                 | 2,308                                  | -                                  |
| 2035  | Overtime - local                | 104,968                              | 105,000                           | 104,968                                | 90,000                             |
| 2050  | Uniforms & Protective Clothing  | 47,262                               | 47,270                            | 47,262                                 | 50,000                             |
| 2055  | Consultants fees                | 74,330                               | 74,330                            | 74,330                                 | 200,000                            |
| 2070  | Travel - Staff                  | 31                                   | 31                                | 31                                     | 60,000                             |
| 2075  | Travel - Business               | 2,975,834                            | 3,134,103                         | 2,990,613                              | 1,820,445                          |
| 2100  | Entertainment                   | 196,914                              | 196,920                           | 196,914                                | 156,000                            |
| 2105  | Official Celebrations           | 784,999                              | 785,000                           | 784,999                                | 537,000                            |
| 2130  | Printing & Stationery           | 9,969                                | 9,969                             | 9,969                                  | 7,500                              |
| 2135  | Stores                          | 17,999                               | 18,000                            | 17,999                                 | 15,000                             |
| 2185  | R&M - Buildings                 | 263,591                              | 263,600                           | 263,591                                | 75,000                             |
| 2200  | R&M - Motor Vehicles            | 8,010                                | 8,010                             | 8,010                                  | 10,000                             |
| 2330  | Telephone / Internet            | 23,227                               | 23,230                            | 23,227                                 | 19,920                             |
| 2440  | Scholarships - School & Trade   | 22,852                               | 23,000                            | 22,852                                 | 100,000                            |
| 2495  | Plant & Equipment Purchases     | 401,070                              | 401,071                           | 401,070                                | 133,000                            |
| 2496  | Building and Structures         | -                                    | -                                 | -                                      | 650,000                            |
| 2575  | Local Transport                 | 183,440                              | 183,440                           | 183,440                                | 216,000                            |
| 2617  | Donations - local               | 1,043,818                            | 1,343,000                         | 1,043,818                              | 500,000                            |
| <b>Expense Subtotal</b>                         |                                 | <b>6,953,590</b>                     | <b>7,415,840</b>                  | <b>6,968,369</b>                       | <b>5,502,321</b>                   |
| <b>Division : 0101 - Nauru Museum</b>           |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>               |                                 |                                      |                                   |  |                                    |
| 2015  | Salary - Local                  | 128,010                              | 111,182                           | 128,010                                | -                                  |
| 2040  | Staff Training                  | 15,161                               | 16,338                            | 15,161                                 | -                                  |
| 2055  | Consultants fees                | 16,264                               | 19,000                            | 16,264                                 | -                                  |
| 2075  | Travel - Business               | 15,991                               | 17,037                            | 15,991                                 | -                                  |
| 2100  | Entertainment                   | 2,000                                | 2,000                             | 2,000                                  | -                                  |
| 2105  | Official Celebrations           | 6,200                                | 6,200                             | 6,200                                  | -                                  |
| 2130  | Printing & Stationery           | 6,998                                | 7,000                             | 6,998                                  | -                                  |
| 2136  | Museum Artefacts                | 12,730                               | 13,000                            | 12,730                                 | -                                  |
| 2230  | Publicity and Awareness         | 10,515                               | 16,800                            | 10,515                                 | -                                  |
| 2330  | Telephone / Internet            | 370                                  | 3,000                             | 370                                    | -                                  |
| 2370  | Membership Fees & Subscriptions | -                                    | -                                 | -                                      | -                                  |
| 2495  | Plant & Equipment Purchases     | 11,822                               | 34,950                            | 11,822                                 | -                                  |
| 2496  | Building and Structures         | 15,920                               | 15,963                            | 15,920                                 | -                                  |
| 2575  | Local Transport                 | 1,680                                | 1,680                             | 1,680                                  | -                                  |
| <b>Expense Subtotal</b>                         |                                 | <b>243,661</b>                       | <b>264,150</b>                    | <b>243,661</b>                         | <b>-</b>                           |
| <b>Division : 0102 - Centralised Activities</b> |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>               |                                 |                                      |                                   |  |                                    |
| 2075  | Travel - Business               | -                                    | -                                 | -                                      | 3,697,231                          |
| 2495  | Plant & Equipment Purchases     | -                                    | -                                 | -                                      | 1,000,000                          |
| <b>Expense Subtotal</b>                         |                                 | <b>-</b>                             | <b>-</b>                          | <b>-</b>                               | <b>4,697,231</b>                   |
| <b>Total Expense</b>                            |                                 | <b>7,197,251</b>                     | <b>7,679,990</b>                  | <b>7,212,030</b>                       | <b>10,199,552</b>                  |

The total budget for the Presidency and State House general division is higher in FY 2024-25 due to the establishment of a new division names Centralised Activities, which consolidates all department travel and vehicle purchases.

Effective 1 July 2024, all travel request for departments and overseas mission must be submitted through the Presidency department for approval. Travel requests must be properly justified and include supporting evidence such as meeting documentations, itineraries, and quotations. The same policy applies for Vehicle purchases. The Government plans to allocate \$1 million for vehicle purchase (see Plant and Equipment Purchase), with Cabinet determining the allocation to department based on need.

Presidency department will oversee the construction of a new office building. \$1.3 million has allocated in the budget for this project – the building will be jointly occupied by Presidency and the Department of Finance; thus \$650,000 is allocated to the Presidency and the remaining \$650,000 is allocated to the Department of Finance.

Nauru Museum Division will be transferred from the Presidency and State House into the newly established department, National Heritage (Head 88).

## 02 MINISTERIAL

| <i>Natural_Account</i>            | <i>Description</i>             | <i>2023-24 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                |                                      |                                   |  |                                    |
|                                   |                                | -                                    | -                                 | -                                      | -                                  |
| Total Revenue                     |                                | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                                |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                |                                      |                                   |  |                                    |
| 2005                              | Salaries & Allowances - (MP's) | 867,416                              | 905,858                           | 867,416                                | 854,258                            |
| 2015                              | Salary - Local                 | 636,535                              | 578,212                           | 636,535                                | 683,185                            |
| 2020                              | Salary Expatriate              | 0                                    | -                                 | 0                                      | -                                  |
| 2030                              | Salaries - Other Contracts     | -                                    | -                                 | -                                      | -                                  |
| 2031                              | Staff Contract - Ministerial   | 760,596                              | 798,916                           | 760,596                                | 720,723                            |
| 2035                              | Overtime - local               | 59,999                               | 60,000                            | 59,999                                 | 50,000                             |
| 2055                              | Consultants fees               | 395,017                              | 395,020                           | 395,017                                | 658,590                            |
| 2075                              | Travel - Business              | 5,607,469                            | 5,742,659                         | 5,607,469                              | 2,428,753                          |
| 2100                              | Entertainment                  | 225,124                              | 226,110                           | 225,124                                | 200,000                            |
| 2130                              | Printing & Stationery          | 24,692                               | 24,700                            | 24,692                                 | 10,000                             |
| 2135                              | Stores                         | 20,000                               | 20,000                            | 20,000                                 | 20,000                             |
| 2185                              | R&M - Buildings                | 159,999                              | 160,000                           | 159,999                                | 155,000                            |
| 2200                              | R&M - Motor Vehicles           | -                                    | -                                 | -                                      | 21,000                             |
| 2330                              | Telephone / Internet           | 65,894                               | 65,912                            | 65,894                                 | 15,408                             |
| 2495                              | Plant & Equipment Purchases    | 1,539,922                            | 1,540,000                         | 1,539,922                              | 292,848                            |
| 2575                              | Local Transport                | 219,330                              | 219,350                           | 219,330                                | 280,800                            |
| 2617                              | Donations - local              | 10,168,756                           | 10,168,756                        | 10,168,756                             | 13,750,000                         |
| <b>Expense Subtotal</b>           |                                | <b>20,750,747</b>                    | <b>20,905,493</b>                 | <b>20,750,747</b>                      | <b>20,140,565</b>                  |
| <b>Total Expense</b>              |                                | <b>20,750,747</b>                    | <b>20,905,493</b>                 | <b>20,750,747</b>                      | <b>20,140,565</b>                  |

Overall, the total budget for the Ministerial is maintained at around the same level as last year. Donations local has received a boost in the new financial year, while there have been reductions to Travel Business and Plant and Equipment Purchases.

## 03 CHIEF SECRETARY

| <i>Natural_Account</i>                                 | <i>Description</i>             | <i>2023-24 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|--|--------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b>                      |                                |                                      |                                   |  |                                    |
| 1230   | Liquor Licensing Board         | 18,320                               | 13,644                            | 18,320                                 | 18,888                             |
| 1260   | Birth Certificate              | 30,259                               | 23,433                            | 30,259                                 | 30,108                             |
| 1265   | Death Certificate              | 1,760                                | 780                               | 1,760                                  | 1,680                              |
| 1270   | Marriage Certificate           | 3,730                                | 2,670                             | 3,730                                  | 3,576                              |
| 1475   | Miscellaneous Revenue          | 2,391                                | -                                 | 2,391                                  | -                                  |
| Total Revenue  |                                | 56,460                               | 40,527                            | 56,460                                 | 54,252                             |
| <b>Division : 0301 - Office of the Chief Secretary</b> |                                |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>                      |                                |                                      |                                   |  |                                    |
| 2015   | Salary - Local                 | 262,318                              | 349,633                           | 262,318                                | 522,020                            |
| 2035   | Overtime - local               | 10,891                               | 10,625                            | 10,891                                 | 20,000                             |
| 2045   | Recruitment                    | -                                    | -                                 | -                                      | 58,928                             |
| 2050   | Uniforms & Protective Clothing | -                                    | -                                 | -                                      | 15,000                             |
| 2100   | Entertainment                  | 15,983                               | 16,000                            | 15,983                                 | 28,100                             |
| 2130   | Printing & Stationery          | 5,014                                | 5,050                             | 5,014                                  | 10,000                             |
| 2135   | Stores                         | 11,671                               | 12,000                            | 11,671                                 | 10,200                             |
| 2155   | House Rental                   | -                                    | -                                 | -                                      | 6,220,717                          |
| 2185   | R&M - Buildings                | -                                    | -                                 | -                                      | 80,000                             |
| 2315   | Utilities                      | -                                    | -                                 | -                                      | 548,635                            |
| 2330   | Telephone / Internet           | -                                    | -                                 | -                                      | 1,536                              |
| 2495   | Plant & Equipment Purchases    | -                                    | -                                 | -                                      | 64,729                             |
| <b>Expense Subtotal</b>                                |                                | <b>305,877</b>                       | <b>393,308</b>                    | <b>305,877</b>                         | <b>7,579,865</b>                   |
| <b>Division : 0302 - Administration</b>                |                                |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>                      |                                |                                      |                                   |  |                                    |
| 2015   | Salary - Local                 | 662,896                              | 678,489                           | 662,896                                | 797,885                            |
| 2020   | Salary Expatriate              | 25,350                               | 26,000                            | 25,350                                 | 30,000                             |
| 2030   | Salaries - Other Contracts     | 8,764,743                            | 8,766,920                         | 8,764,743                              | 9,719,976                          |
| 2035   | Overtime - local               | 3,060                                | -                                 | 3,060                                  | -                                  |
| 2070   | Travel - Staff                 | 8,233                                | 20,000                            | 8,233                                  | 20,000                             |
| 2072   | Meals and Drinks - Staff       | 1,532                                | 1,532                             | 1,532                                  | 1,200                              |
| 2100   | Entertainment                  | 1,972                                | 1,972                             | 1,972                                  | 2,000                              |
| 2130   | Printing & Stationery          | 2,474                                | 2,474                             | 2,474                                  | 3,000                              |
| 2135   | Stores                         | 8,872                                | 8,872                             | 8,872                                  | 15,000                             |
| 2155   | House Rental                   | 5,968,747                            | 5,982,215                         | 5,968,747                              | -                                  |
| 2185   | R&M - Buildings                | 228,677                              | 230,000                           | 228,677                                | 250,000                            |
| 2200   | R&M - Motor Vehicles           | 393,577                              | 400,000                           | 398,530                                | 700,000                            |
| 2275   | Purchase of Petrol             | 612,087                              | 703,217                           | 612,087                                | 325,000                            |
| 2280   | Purchase of Diesel             | 785,212                              | 900,890                           | 785,212                                | 436,932                            |
| 2315   | Utilities                      | 2,509,677                            | 2,514,210                         | 2,509,677                              | 3,334,625                          |
| 2330   | Telephone / Internet           | 1,620                                | 2,520                             | 1,620                                  | 2,520                              |
| 2575   | Local Transport                | 58,690                               | 60,370                            | 58,690                                 | -                                  |
| <b>Expense Subtotal</b>                                |                                | <b>20,037,420</b>                    | <b>20,299,680</b>                 | <b>20,042,372</b>                      | <b>15,638,138</b>                  |
| <b>Division : 0303 - Birth/Death/Marriages</b>         |                                |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>                      |                                |                                      |                                   |  |                                    |
| 2015   | Salary - Local                 | 125,826                              | 121,937                           | 125,826                                | 140,422                            |
| 2035   | Overtime - local               | 2,500                                | 2,500                             | 2,500                                  | 5,000                              |
| 2050   | Uniforms & Protective Clothing | 840                                  | 1,000                             | 840                                    | 1,000                              |
| 2100   | Entertainment                  | 2,698                                | 2,700                             | 2,698                                  | 500                                |
| 2130   | Printing & Stationery          | 16,652                               | 17,000                            | 16,652                                 | 17,000                             |
| 2135   | Stores                         | 1,999                                | 2,000                             | 1,999                                  | 2,000                              |
| 2165   | Office Rental                  | 19,800                               | 19,800                            | 19,800                                 | 19,800                             |
| 2495   | Plant & Equipment Purchases    | 11,845                               | 12,000                            | 11,845                                 | 14,980                             |
| <b>Expense Subtotal</b>                                |                                | <b>182,159</b>                       | <b>178,937</b>                    | <b>182,159</b>                         | <b>200,702</b>                     |

| Division : 0304 - Human Resource |                                |                   |                   |                   |                   |
|----------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expense by Natural Account       |                                |                   |                   |                   |                   |
| 2015                             | Salary - Local                 | 434,232           | 462,188           | 434,232           | 469,015           |
| 2020                             | Salary Expatriate              | 100,291           | 125,000           | 100,291           | 150,000           |
| 2025                             | Allowances - Staff Contract    | 52,380            | -                 | 52,380            | -                 |
| 2030                             | Salaries - Other Contracts     | 100,619           | 102,000           | 100,619           | -                 |
| 2035                             | Overtime - local               | 17,109            | 15,000            | 17,109            | 15,000            |
| 2040                             | Staff Training                 | 484,764           | 513,446           | 488,622           | 519,359           |
| 2045                             | Recruitment                    | 22,906            | 24,140            | 22,906            | 20,004            |
| 2050                             | Uniforms & Protective Clothing | 3,813             | 6,000             | 3,813             | 6,000             |
| 2055                             | Consultants fees               | 35,635            | 39,000            | 35,635            | 39,000            |
| 2070                             | Travel - Staff                 | 12,989            | 13,000            | 12,989            | 50,000            |
| 2100                             | Entertainment                  | 1,310             | 1,400             | 1,310             | 1,400             |
| 2105                             | Official Celebrations          | 28,684            | 30,000            | 28,684            | -                 |
| 2130                             | Printing & Stationery          | 5,628             | 6,000             | 5,628             | 6,000             |
| 2135                             | Stores                         | 2,473             | 2,500             | 2,473             | 2,500             |
| 2190                             | R&M - Office Equipment         | -                 | 1,000             | -                 | -                 |
| 2330                             | Telephone / Internet           | 2,896             | 3,568             | 2,896             | 3,072             |
| 2440                             | Scholarships - School & Trade  | 271,310           | 277,421           | 271,310           | 499,200           |
| 2495                             | Plant & Equipment Purchases    | 151,022           | 158,245           | 151,022           | 9,774             |
| 2575                             | Local Transport                | 10,240            | 12,080            | 10,240            | 29,200            |
| <b>Expense Subtotal</b>          |                                | <b>1,738,300</b>  | <b>1,791,988</b>  | <b>1,742,158</b>  | <b>1,819,523</b>  |
| <b>Total Expense</b>             |                                | <b>22,263,756</b> | <b>22,663,913</b> | <b>22,272,567</b> | <b>25,238,229</b> |

There is an increase to the Chief Secretary's total budget for FY 2024-25, which reflects the establishment of an Expatriate Welfare function under the Office of the Chief Secretary (Division 0301). This increase covers salaries, Repairs and Maintenance and office furniture and fittings (Plant and Equipment purchases).

Provisions for fuel (petrol and diesel) under the Administration division have been reduced to account for the anticipated decrease in fuel rations for civil servants.

## 05 AUDIT

| <i>Natural_Account</i>            | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                 |                                      |                                   |  |                                    |
|                                   |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                 |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                  | 90,277                               | 122,113                           | 127,266                                | 113,472                            |
| 2020                              | Salary Expatriate               | 138,603                              | 134,857                           | 128,016                                | 185,000                            |
| 2035                              | Overtime - local                | -                                    | -                                 | 392                                    | -                                  |
| 2050                              | Uniforms & Protective Clothing  | 1,014                                | 2,260                             | 2,230                                  | 2,260                              |
| 2070                              | Travel - Staff                  | 31,727                               | 54,504                            | 37,930                                 | 46,500                             |
| 2075                              | Travel - Business               | 51,459                               | 142,594                           | 111,782                                | -                                  |
| 2100                              | Entertainment                   | 1,996                                | 2,500                             | 2,500                                  | 3,000                              |
| 2105                              | Official Celebrations           | 2,998                                | 3,500                             | 3,411                                  | -                                  |
| 2130                              | Printing & Stationery           | 3,079                                | 3,280                             | 3,254                                  | 3,280                              |
| 2135                              | Stores                          | 1,997                                | 3,100                             | 3,100                                  | 3,350                              |
| 2165                              | Office Rental                   | 38,250                               | 39,600                            | 33,000                                 | 39,600                             |
| 2185                              | R&M - Buildings                 | -                                    | 1,000                             | 992                                    | 500                                |
| 2190                              | R&M - Office Equipment          | 220                                  | 1,400                             | 826                                    | 1,400                              |
| 2315                              | Utilities                       | 10,269                               | 9,780                             | 9,607                                  | 9,780                              |
| 2370                              | Membership Fees & Subscriptions | 4,960                                | 6,230                             | 4,675                                  | 6,320                              |
| 2495                              | Plant & Equipment Purchases     | 23,805                               | 6,480                             | 5,800                                  | -                                  |
| <b>Expense Subtotal</b>           |                                 | <b>400,653</b>                       | <b>533,198</b>                    | <b>474,781</b>                         | <b>414,462</b>                     |
| <b>Total Expense</b>              |                                 | <b>400,653</b>                       | <b>533,198</b>                    | <b>474,781</b>                         | <b>414,462</b>                     |

The total budget for Audit is slightly less in FY 2024-25, reflecting reductions to travel staff and the centralising of the travel business to Presidency and State House.



## 08 NATIONAL EMERGENCY

| <i>Natural Account</i>  | <i>Description</i>              | <i>2022-23 Prior Year Actual</i> | <i>2023-24 Revised Budget</i> | <i>2023-24 Actual + Commitment</i> | <i>2024-25 Proposed Budget</i> |
|---|---------------------------------|----------------------------------|-------------------------------|------------------------------------|--------------------------------|
| <b>Revenue by Natural Account</b>                                   |                                 |                                  |                               |                                    |                                |
|   |                                 | -                                | -                             | -                                  | -                              |
| <b>Total Revenue</b>  |                                 | -                                | -                             | -                                  | -                              |
| <b>Division : 0000 - General</b>                                    |                                 |                                  |                               |                                    |                                |
| <b>Expense by Natural Account</b>                                   |                                 |                                  |                               |                                    |                                |
| 2496  | Building and Structures         | 257,392                          | -                             | -                                  | -                              |
| <b>Expense Subtotal</b>   |                                 | 257,392                          | -                             | -                                  | -                              |
| <b>Division : 0801 - Office of the Secretary and Administration</b> |                                 |                                  |                               |                                    |                                |
| <b>Expense by Natural Account</b>                                   |                                 |                                  |                               |                                    |                                |
| 2015  | Salary - Local                  | 1,372,538                        | 1,473,343                     | 1,535,165                          | 1,571,811                      |
| 2030  | Salaries - Other Contracts      | -                                | -                             | -                                  | 94,766                         |
| 2035  | Overtime - local                | 233,840                          | 250,000                       | 249,993                            | 250,000                        |
| 2040  | Staff Training                  | 1,000                            | -                             | -                                  | -                              |
| 2050  | Uniforms & Protective Clothing  | -                                | 2,840                         | 2,840                              | 2,000                          |
| 2055  | Consultants fees                | 23,864                           | 18,261                        | 18,261                             | 55,000                         |
| 2072  | Meals and Drinks - Staff        | 1,000                            | 1,000                         | 1,000                              | 3,000                          |
| 2075  | Travel - Business               | 30,601                           | 115,516                       | 114,055                            | -                              |
| 2100  | Entertainment                   | -                                | 6,000                         | 6,000                              | 6,000                          |
| 2105  | Official Celebrations           | 3,880                            | 4,000                         | 4,000                              | -                              |
| 2130  | Printing & Stationery           | 2,253                            | 8,000                         | 6,259                              | 6,500                          |
| 2185  | R&M - Buildings                 | 2,339                            | 11,671                        | 11,671                             | -                              |
| 2190  | R&M - Office Equipment          | -                                | 4,866                         | 2,207                              | 5,000                          |
| 2200  | R&M - Motor Vehicles            | 5,174                            | 5,984                         | 5,984                              | 6,000                          |
| 2330  | Telephone / Internet            | 5,127                            | 6,000                         | 5,913                              | 3,660                          |
| 2370  | Membership Fees & Subscriptions | 21,736                           | 20,838                        | 20,838                             | 20,000                         |
| 2495  | Plant & Equipment Purchases     | 741                              | -                             | -                                  | 100,000                        |
| <b>Expense Subtotal</b>   |                                 | 1,704,095                        | 1,928,319                     | 1,984,185                          | 2,123,737                      |
| <b>Division : 0802 - Fire and Rescue Department</b>                 |                                 |                                  |                               |                                    |                                |
| <b>Expense by Natural Account</b>                                   |                                 |                                  |                               |                                    |                                |
| 2015  | Salary - Local                  | 69,922                           | -                             | 15,003                             | -                              |
| 2050  | Uniforms & Protective Clothing  | 4,750                            | 24,855                        | 24,855                             | 50,000                         |
| 2072  | Meals and Drinks - Staff        | 5,000                            | 5,000                         | 5,000                              | 5,000                          |
| 2100  | Entertainment                   | 9,000                            | 1,000                         | 1,000                              | 1,000                          |
| 2135  | Stores                          | 1,477                            | 2,000                         | 1,843                              | 1,075                          |
| 2185  | R&M - Buildings                 | -                                | 200,000                       | 200,000                            | 10,800                         |
| 2200  | R&M - Motor Vehicles            | 36,595                           | 75,275                        | 71,857                             | 80,925                         |
| 2205  | R&M - Plant                     | 1,707                            | 2,000                         | 2,000                              | 2,000                          |
| 2315  | Utilities                       | 31,741                           | 38,711                        | 38,711                             | 42,000                         |
| 2495  | Plant & Equipment Purchases     | 72,248                           | 20,000                        | 18,661                             | 610,058                        |
| <b>Expense Subtotal</b>   |                                 | 232,439                          | 368,841                       | 378,930                            | 802,858                        |
| <b>Division : 0803 - Nauru Lifeguard Division</b>                   |                                 |                                  |                               |                                    |                                |
| <b>Expense by Natural Account</b>                                   |                                 |                                  |                               |                                    |                                |
| 2015  | Salary - Local                  | -                                | -                             | -                                  | -                              |
| 2050  | Uniforms & Protective Clothing  | -                                | 640                           | 640                                | 1,000                          |
| 2072  | Meals and Drinks - Staff        | 3,000                            | 3,000                         | 3,000                              | 1,000                          |
| 2105  | Official Celebrations           | 500                              | 500                           | 500                                | -                              |
| 2205  | R&M - Plant                     | 3,433                            | -                             | -                                  | 2,000                          |
| 2495  | Plant & Equipment Purchases     | -                                | -                             | -                                  | 7,720                          |
| <b>Expense Subtotal</b>   |                                 | 6,933                            | 4,140                         | 4,140                              | 11,720                         |
| <b>Division : 0804 - Ambulance Division</b>                         |                                 |                                  |                               |                                    |                                |
| <b>Expense by Natural Account</b>                                   |                                 |                                  |                               |                                    |                                |
| 2015  | Salary - Local                  | 1,876                            | -                             | 7,046                              | -                              |
| 2050  | Uniforms & Protective Clothing  | -                                | -                             | -                                  | 1,000                          |
| 2072  | Meals and Drinks - Staff        | 300                              | 300                           | 300                                | 1,000                          |
| 2100  | Entertainment                   | 500                              | 500                           | 500                                | -                              |
| 2135  | Stores                          | -                                | 395                           | 395                                | 417                            |
| 2200  | R&M - Motor Vehicles            | -                                | -                             | -                                  | 3,080                          |
| 2205  | R&M - Plant                     | -                                | -                             | -                                  | 500                            |
| <b>Expense Subtotal</b>   |                                 | 2,676                            | 1,195                         | 8,242                              | 5,997                          |

| Division : 0805 - Meteorology     |                                |                  |                  |                  |                  |
|-----------------------------------|--------------------------------|------------------|------------------|------------------|------------------|
| <b>Expense by Natural Account</b> |                                |                  |                  |                  |                  |
| 2015                              | Salary - Local                 | 253              | -                | -                | -                |
| 2050                              | Uniforms & Protective Clothing | -                | -                | -                | 1,000            |
| 2072                              | Meals and Drinks - Staff       | 500              | 500              | 500              | 1,000            |
| 2075                              | Travel - Business              | -                | -                | 250              | -                |
| 2130                              | Printing & Stationery          | -                | -                | -                | 4,000            |
| 2135                              | Stores                         | -                | 298              | 298              | 500              |
| 2200                              | R&M - Motor Vehicles           | -                | -                | -                | 2,000            |
| 2205                              | R&M - Plant                    | -                | -                | -                | 2,500            |
| 2495                              | Plant & Equipment Purchases    | -                | -                | -                | 800              |
| <b>Expense Subtotal</b>           |                                | 753              | 798              | 1,048            | 11,800           |
| <b>Total Expense</b>              |                                | <b>2,204,288</b> | <b>2,303,293</b> | <b>2,376,545</b> | <b>2,956,112</b> |

The total budget for NES is slightly higher in FY 2024-25 than FY 2023-24, mainly reflecting increases in purchasing of plant & equipment. The Department will be purchasing a cruiser light tanker and a fire truck water tanker for its Fire and Rescue Division.

There are major decreases within NES budget, such as the travel business and R&M buildings for Fire and Rescue Division but these decreases do not offset the increases mentioned above.

## 09 NATIONAL ELECTORAL COMMISSION (NEC)

| <i>Natural_Account</i>            | <i>Description</i>           | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                              |                                      |                                   |  |                                    |
| 1475                              | Miscellaneous Revenue        | 200                                  | 1,000                             | -                                      | 3,684                              |
| 1700                              | National/District Roll Sales | 29,910                               | 5,520                             | 570                                    | 7,440                              |
| 1705                              | Electoral Various Fees       | 764,550                              | 77,760                            | 14,310                                 | 804,216                            |
| <b>Total Revenue</b>              |                              | <b>794,660</b>                       | <b>84,280</b>                     | <b>14,880</b>                          | <b>815,340</b>                     |
| <b>Division : 0000 - General</b>  |                              |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                              |                                      |                                   |  |                                    |
| 2015                              | Salary - Local               | 267,781                              | 289,924                           | 247,050                                | 297,841                            |
| 2030                              | Salaries - Other Contracts   | 150,780                              | -                                 | -                                      | 12,000                             |
| 2035                              | Overtime - local             | 11,471                               | 3,000                             | 2,769                                  | 3,000                              |
| 2040                              | Staff Training               | 1,500                                | -                                 | -                                      | 1,000                              |
| 2055                              | Consultants fees             | 7,120                                | 6,960                             | 6,960                                  | 6,960                              |
| 2072                              | Meals and Drinks - Staff     | 52,422                               | 1,000                             | 1,000                                  | 1,000                              |
| 2075                              | Travel - Business            | 16,000                               | 19,640                            | 10,560                                 | -                                  |
| 2100                              | Entertainment                | 1,363                                | 1,600                             | 1,599                                  | 1,600                              |
| 2130                              | Printing & Stationery        | 2,143                                | 1,000                             | -                                      | 1,000                              |
| 2135                              | Stores                       | 5,948                                | 2,993                             | 2,991                                  | 2,993                              |
| 2165                              | Office Rental                | 32,400                               | 32,400                            | 32,400                                 | 32,400                             |
| 2185                              | R&M - Buildings              | 2,574                                | 60,750                            | 60,720                                 | -                                  |
| 2190                              | R&M - Office Equipment       | -                                    | -                                 | -                                      | 2,000                              |
| 2200                              | R&M - Motor Vehicles         | 7,056                                | 1,750                             | 1,708                                  | 1,250                              |
| 2230                              | Publicity and Awareness      | 18,060                               | 35,000                            | 34,936                                 | 2,000                              |
| 2275                              | Purchase of Petrol           | 1,687                                | 290                               | -                                      | -                                  |
| 2315                              | Utilities                    | 15,804                               | 8,400                             | 8,254                                  | 23,400                             |
| 2330                              | Telephone / Internet         | 33,550                               | 27,860                            | 27,221                                 | 30,000                             |
| 2495                              | Plant & Equipment Purchases  | 53,126                               | 93,760                            | 93,021                                 | -                                  |
| 2575                              | Local Transport              | 8,060                                | 1,500                             | 1,500                                  | -                                  |
| 2651                              | GON Contributions            | -                                    | -                                 | 0                                      | -                                  |
| <b>Expense Subtotal</b>           |                              | <b>688,845</b>                       | <b>587,827</b>                    | <b>532,688</b>                         | <b>418,444</b>                     |
| <b>Total Expense</b>              |                              | <b>688,845</b>                       | <b>587,827</b>                    | <b>532,688</b>                         | <b>418,444</b>                     |

The total budget for NEC is reduced in FY 2024-25, reflecting it is not an Election year. Also, this is a result of the decreasing in the budget allocations for plant & equipment purchases, R&M buildings, and publicity & awareness.

## 11 FINANCE – SECRETARIAT

| <i>Natural Account</i>                            | <i>Description</i>              | <i>2022-23 Prior Year Actual</i> | <i>2023-24 Revised Budget</i> | <i>2023-24 Actual + Commitment</i> | <i>2024-25 Proposed Budget</i> |
|---|---------------------------------|----------------------------------|-------------------------------|------------------------------------|--------------------------------|
| <b>Revenue by Natural Account</b>                 |                                 |                                  |                               |                                    |                                |
|   |                                 | -                                | -                             | -                                  | -                              |
| <b>Total Revenue</b>                              |                                 | -                                | -                             | -                                  | -                              |
| <b>Division : 0000 - General</b>                  |                                 |                                  |                               |                                    |                                |
| <b>Expense by Natural Account</b>                 |                                 |                                  |                               |                                    |                                |
| 2230  | Publicity and Awareness         | -                                | -                             | 800                                | -                              |
| 2423  | Ex Gratia Nauru Public Service  | -                                | -                             | -                                  | -                              |
| <b>Expense Subtotal</b>                           |                                 | -                                | -                             | 800                                | -                              |
| <b>Division : 1101- Treasury Division</b>         |                                 |                                  |                               |                                    |                                |
| <b>Expense by Natural Account</b>                 |                                 |                                  |                               |                                    |                                |
| 2015  | Salary - Local                  | 414,660                          | 462,697                       | 424,039                            | 630,580                        |
| 2020  | Salary Expatriate               | 247,235                          | 324,067                       | 163,903                            | 505,000                        |
| 2065  | Overtime- local                 | 334,36                           | 20,000                        | 19,968                             | 20,000                         |
| 2040  | Staff Training                  | 10,658                           | 8,600                         | 8,363                              | 73,000                         |
| 2065  | Consultants fees                | 1,135,019                        | 1,761,099                     | 1,679,060                          | 1,273,179                      |
| 2070  | Travel - Staff                  | 43,415                           | 80,000                        | 28,859                             | 90,000                         |
| 2075  | Travel - Business               | 29,687                           | 39,000                        | 38,941                             | -                              |
| 2100  | Entertainment                   | 155,690                          | 187,000                       | 151,875                            | 361,750                        |
| 2130  | Printing & Stationery           | 9,935                            | 20,710                        | 14,216                             | 12,710                         |
| 2135  | Stores                          | 7,905                            | 14,582                        | 13,632                             | 10,000                         |
| 2185  | R&M- Buildings                  | 7,400                            | -                             | -                                  | -                              |
| 2190  | R&M- Office Equipment           | 387                              | 5,500                         | -                                  | 5,500                          |
| 2330  | Telephone / Internet            | 6,109                            | 12,000                        | 11,661                             | 9,600                          |
| 2370  | Membership Fees & Subscriptions | 1,887                            | 18,776                        | 5,436                              | 18,776                         |
| 2495  | Plant & Equipment Purchases     | 57,071                           | 109,118                       | 108,495                            | 62,000                         |
| 2496  | Building and Structures         | -                                | 300,000                       | 300,000                            | 948,648                        |
| 2570  | Bank Charges                    | 375,72                           | 48,000                        | 35,889                             | 48,000                         |
| 2600  | Postage                         | -                                | 2,000                         | 2,000                              | 3,000                          |
| <b>Expense Subtotal</b>                           |                                 | 2,198,065                        | 3,413,149                     | 3,006,338                          | 4,071,744                      |
| <b>Division : 1102- Planning and Aid Division</b> |                                 |                                  |                               |                                    |                                |
| <b>Expense by Natural Account</b>                 |                                 |                                  |                               |                                    |                                |
| 2015  | Salary - Local                  | 128,065                          | 272,617                       | 102,363                            | 347,472                        |
| 2040  | Staff Training                  | 14,907                           | 15,000                        | 3,330                              | 6,000                          |
| 2060  | Uniforms & Protective Clothing  | -                                | 4,160                         | 4,160                              | 3,001                          |
| 2075  | Travel - Business               | 64,256                           | 76,400                        | 74,719                             | -                              |
| 2100  | Entertainment                   | 7,181                            | 8,000                         | 7,095                              | 7,500                          |
| 2105  | Official Celebrations           | 2,708                            | 10,000                        | 2,260                              | -                              |
| 2130  | Printing & Stationery           | 4,496                            | 4,500                         | 4,481                              | 18,006                         |
| 2135  | Stores                          | 4,000                            | 3,200                         | 3,196                              | 1,500                          |
| 2185  | R&M- Buildings                  | 21,945                           | 1,000                         | 1,000                              | 9,500                          |
| 2230  | Publicity and Awareness         | 14,400                           | 720                           | 720                                | 10,400                         |
| 2330  | Telephone / Internet            | 1,972                            | 3,768                         | 3,595                              | 5,820                          |
| 2495  | Plant & Equipment Purchases     | 35,922                           | 18,250                        | 17,082                             | 20,200                         |
| <b>Expense Subtotal</b>                           |                                 | 299,851                          | 417,615                       | 223,950                            | 429,399                        |
| <b>Division : 1103- Social Services Divisions</b> |                                 |                                  |                               |                                    |                                |
| <b>Expense by Natural Account</b>                 |                                 |                                  |                               |                                    |                                |
| 2015  | Salary - Local                  | 95,684                           | 97,678                        | 100,774                            | 133,418                        |
| 2090  | Salaries - Other Contracts      | -                                | -                             | -                                  | 5,000                          |
| 2060  | Uniforms & Protective Clothing  | -                                | 2,000                         | 1,998                              | 3,500                          |
| 2100  | Entertainment                   | -                                | 545                           | 545                                | -                              |
| 2130  | Printing & Stationery           | 2,123                            | 1,862                         | 1,857                              | 3,500                          |
| 2135  | Stores                          | 1,999                            | 2,598                         | 2,593                              | 2,000                          |
| 2165  | Office Rental                   | 30,000                           | 30,000                        | 30,000                             | 30,000                         |
| 2230  | Publicity and Awareness         | 2,398                            | 2,400                         | 2,399                              | 6,400                          |
| <b>Expense Subtotal</b>                           |                                 | 132,203                          | 137,078                       | 140,166                            | 183,818                        |
| <b>Total Expense</b>                              |                                 | <b>2,630,119</b>                 | <b>3,967,842</b>              | <b>3,371,254</b>                   | <b>4,684,961</b>               |

The total budget for Finance Secretariat is slightly higher in FY 2024-25, reflecting increased provisions for a new Office Building (to be jointly owned) with the Presidency department as well as an extension of the Treasury existing office, toward the Yaren school to accommodate the growing staff numbers. It is anticipated that the whole of Department of Finance will shift to the new Office building once it is completed.

## 12 FINANCE PUBLIC DEBT

| <i>Natural_Account</i>            | <i>Description</i>      | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|-------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                         |                                      |                                   |  |                                    |
| 1902                              | EXIM NAC Loan Proceeds  | 3,081,325                            | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                         | <b>3,081,325</b>                     | <b>-</b>                          | <b>-</b>                               | <b>-</b>                           |
| <b>Division : 0000 - General</b>  |                         |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                         |                                      |                                   |  |                                    |
| 2376                              | Equity Purchases        | 4,405,920                            | 16,207,451                        | 16,207,451                             | -                                  |
| 2545                              | Debt Repayments - Other | -                                    | 4,364,726                         | 1,992,348                              | 0                                  |
| <b>Expense Subtotal</b>           |                         | <b>4,405,920</b>                     | <b>20,572,177</b>                 | <b>18,199,799</b>                      | <b>0</b>                           |
| <b>Total Expense</b>              |                         | <b>4,405,920</b>                     | <b>20,572,177</b>                 | <b>18,199,799</b>                      | <b>0</b>                           |

There is no allocation for Public Debt in 2024-25 as the People's Republic of China will take over repayments for the existing Nauru Airlines Loan, while Ronphos will take over the repayments of the 2018 Ronphos Equipment Loan directly to EXIM Bank.

## 13 BUREAU OF STATISTICS

| <i>Natural Account</i>            | <i>Description</i>             | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                |                                      |                                   |  |                                    |
|                                   |                                | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                                | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                                |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                 | 106,463                              | 137,891                           | 112,882                                | 177,161                            |
| 2030                              | Salaries - Other Contracts     | 18,200                               | 35,810                            | 21,862                                 | 35,810                             |
| 2040                              | Staff Training                 | 300                                  | 8,464                             | 8,464                                  | -                                  |
| 2050                              | Uniforms & Protective Clothing | 3,667                                | 3,029                             | 2,135                                  | 840                                |
| 2075                              | Travel - Business              | -                                    | 29,875                            | 29,874                                 | -                                  |
| 2100                              | Entertainment                  | 598                                  | 3,400                             | 3,266                                  | 2,950                              |
| 2130                              | Printing & Stationery          | 1,505                                | 3,020                             | 1,925                                  | 1,075                              |
| 2135                              | Stores                         | 363                                  | 414                               | 351                                    | 414                                |
| 2190                              | R&M - Office Equipment         | 1,000                                | 1,000                             | 147                                    | 500                                |
| 2230                              | Publicity and Awareness        | 140                                  | 2,000                             | 1,812                                  | 1,000                              |
| 2330                              | Telephone / Internet           | 1,884                                | 4,823                             | 4,823                                  | 3,486                              |
| 2495                              | Plant & Equipment Purchases    | 7,462                                | 39,877                            | 37,760                                 | 1,838                              |
| 2575                              | Local Transport                | 1,000                                | 2,157                             | 2,157                                  | 2,156                              |
| 2999                              | Contingency fund               | -                                    | -                                 | -                                      | 7,991                              |
| <b>Expense Subtotal</b>           |                                | <b>142,583</b>                       | <b>271,759</b>                    | <b>227,459</b>                         | <b>235,220</b>                     |
| <b>Total Expense</b>              |                                | <b>142,583</b>                       | <b>271,759</b>                    | <b>227,459</b>                         | <b>235,220</b>                     |

The total budget for the Bureau of Statistics has slightly decreased in FY 2024-25, reflecting the slight decreases in uniforms and protective clothing and plant & equipment.

Statistics will still be undertaking the Household Income and Expenditure Survey (HIES) project. The HIES will complement the 10-year full-scale Census and household and income survey, completed in FY 2021-22, and will provide the necessary economic and statistical information necessary for fiscal analysis, forecasting and decision making.

## 15 NAURU REVENUE OFFICE (NRO)

| <i>Natural Account</i>            | <i>Description</i>                      | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |   |                                      |                                   |  |                                    |
| 1190                              | Telecom Tax                             | 2,763,340                            | 1,250,000                         | 2,187,355                              | 1,800,000                          |
| 1215                              | Licenses-Drivers etc                    | 161,432                              | 100,000                           | 132,546                                | 161,140                            |
| 1225                              | Licenses-Trading                        | 45                                   | -                                 | -                                      | -                                  |
| 1235                              | Gaming / Bingo Licenses                 | 42,860                               | 50,000                            | 96,794                                 | 43,020                             |
| 1590                              | Employment/Non-resident Withholding Tax | 12,829,643                           | 10,681,080                        | 11,015,199                             | 9,889,320                          |
| 1591                              | Business Profit Tax                     | 36,813,950                           | 18,312,390                        | 17,573,221                             | 17,545,662                         |
| <b>Total Revenue</b>              |   | <b>52,611,271</b>                    | <b>30,393,470</b>                 | <b>31,005,115</b>                      | <b>29,439,142</b>                  |
| <b>Division : 0000 - General</b>  |   |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |   |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                          | 301,121                              | 353,128                           | 352,825                                | 409,526                            |
| 2035                              | Overtime - local                        | 7,000                                | 8,400                             | 7,441                                  | 6,640                              |
| 2040                              | Staff Training                          | 2,740                                | 500                               | 500                                    | -                                  |
| 2050                              | Uniforms & Protective Clothing          | 2,386                                | 2,550                             | 2,543                                  | 2,100                              |
| 2075                              | Travel - Business                       | 24,517                               | 8,860                             | 8,860                                  | -                                  |
| 2100                              | Entertainment                           | 250                                  | 500                               | 137                                    | 500                                |
| 2130                              | Printing & Stationery                   | 17,709                               | 21,500                            | 21,500                                 | 22,235                             |
| 2135                              | Stores                                  | 4,250                                | 3,000                             | 2,985                                  | 3,050                              |
| 2165                              | Office Rental                           | 81,000                               | 84,000                            | 84,000                                 | 84,000                             |
| 2190                              | R&M - Office Equipment                  | 2,356                                | 1,160                             | 1,160                                  | 1,500                              |
| 2230                              | Publicity and Awareness                 | -                                    | -                                 | -                                      | 1,200                              |
| 2315                              | Utilities                               | 24,854                               | 35,000                            | 35,000                                 | 36,000                             |
| 2330                              | Telephone / Internet                    | 1,413                                | 1,500                             | 1,180                                  | 1,500                              |
| 2370                              | Membership Fees & Subscriptions         | 33,885                               | 35,000                            | 35,000                                 | 35,000                             |
| 2495                              | Plant & Equipment Purchases             | 2,235                                | 10,000                            | 10,000                                 | 11,500                             |
| <b>Expense Subtotal</b>           |   | <b>505,715</b>                       | <b>565,098</b>                    | <b>563,129</b>                         | <b>614,751</b>                     |
| <b>Total Expense</b>              |   | <b>505,715</b>                       | <b>565,098</b>                    | <b>563,129</b>                         | <b>614,751</b>                     |

The total budget for Nauru Revenue Office is slightly higher in FY 2024-25, reflecting an increase in salary local more than offset decreases in overtime local, staff training and uniforms & protective clothing.



## 16 FINANCE – OTHER PAYMENTS

| <i>Natural_Account</i>            | <i>Description</i>                         | <i>2023-24 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|--|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |  |                                      |                                   |  |                                    |
| 1015                              | Income from Investments & Dividends-Others | 2,275,576                            | -                                 | 2,275,576                              | 1,000,000                          |
| 1016                              | Citizenship Investment Program             | -                                    | -                                 | -                                      | 9,000,000                          |
| 1475                              | Miscellaneous Revenue                      | 692,209                              | 10,563,154                        | 692,209                                | -                                  |
| 1660                              | General Budget Support                     | 20,315,084                           | 40,195,159                        | 20,315,084                             | 14,539,110                         |
| Total Revenue                     |  | 23,282,869                           | 50,758,313                        | 23,282,869                             | 24,539,110                         |
| <b>Division : 0000 - General</b>  |  |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |  |                                      |                                   |  |                                    |
| 2025                              | Allowances - Staff Contract                | -                                    | -                                 | -                                      | -                                  |
| 2030                              | Salaries - Other Contracts                 | 534,973                              | 540,000                           | 534,973                                | 890,784                            |
| 2040                              | Staff Training                             | -                                    | -                                 | 11,780                                 | -                                  |
| 2075                              | Travel - Business                          | 757,387                              | 1,211,795                         | 757,387                                | -                                  |
| 2105                              | Official Celebrations                      | 139,000                              | 140,000                           | 139,000                                | -                                  |
| 2160                              | Land Rental                                | -                                    | -                                 | -                                      | -                                  |
| 2205                              | R&M - Plant                                | 1,500,000                            | 1,500,000                         | 1,500,000                              | 1,500,000                          |
| 2350                              | Freight                                    | 1,794,249                            | 3,600,000                         | 1,794,249                              | 3,600,000                          |
| 2376                              | Equity Purchases                           | 2,860,000                            | 2,860,000                         | 2,860,000                              | -                                  |
| 2390                              | Social Welfare - Birth Claims              | 143,100                              | 168,000                           | 143,100                                | 168,000                            |
| 2395                              | Social Welfare - Death Claims              | 224,070                              | 290,000                           | 224,070                                | 234,000                            |
| 2396                              | Back to School Support                     | 730,850                              | 730,850                           | 730,850                                | 796,400                            |
| 2400                              | Social Services - Aged Pensions            | 4,485,990                            | 4,489,920                         | 4,485,990                              | 4,697,680                          |
| 2405                              | Social Services - Super Contributors       | 52,730                               | 64,844                            | 54,951                                 | 50,470                             |
| 2420                              | Social Services - Disability Payments      | 2,643,485                            | 2,644,160                         | 2,643,485                              | 2,989,272                          |
| 2421                              | Ex Gratia - Age and Disable                | 595,000                              | 595,000                           | 595,000                                | 1,428,000                          |
| 2422                              | Ex Gratia SoEs                             | 1,300,400                            | 1,300,400                         | 1,300,400                              | 2,860,880                          |
| 2423                              | Ex Gratia Nauru Public Service             | 1,803,339                            | 1,803,339                         | 1,803,339                              | 4,328,014                          |
| 2424                              | Unemployment Benefits                      | 100,917                              | 104,000                           | 100,917                                | -                                  |
| 2475                              | Overseas Medical Treatment                 | -                                    | -                                 | -                                      | -                                  |
| 2496                              | Building and Structures                    | 5,272,666                            | 6,248,764                         | 5,272,666                              | 4,730,614                          |
| 2545                              | Debt Repayments - Other                    | 5,212,486                            | 5,833,334                         | 5,212,486                              | 5,833,334                          |
| 2565                              | Insurance                                  | 56,149                               | 100,000                           | 56,149                                 | 100,000                            |
| 2614                              | Grants to EBUs                             | 2,799,669                            | 2,966,999                         | 2,799,669                              | 3,285,346                          |
| 2616                              | Subsidies to SoEs                          | 7,926,561                            | 10,063,901                        | 7,926,561                              | 12,095,615                         |
| 2617                              | Donations - local                          | 1,239,699                            | 1,248,000                         | 1,239,699                              | 218,000                            |
| 2618                              | Donations - overseas                       | -                                    | 100,000                           | -                                      | 100,000                            |
| 2619                              | Grants to SoEs                             | 16,664,535                           | 17,327,209                        | 16,664,535                             | 27,019,873                         |
| 2650                              | Trust Fund                                 | 21,724,002                           | 21,724,002                        | 21,724,002                             | 19,081,731                         |
| 2651                              | GON Contributions                          | 2,372,203                            | 2,600,000                         | 2,372,203                              | 3,212,584                          |
| 2652                              | Fiscal Cash Buffer                         | -                                    | 7,839                             | -                                      | 10,641,192                         |
| 2680                              | BON Liquidation- Payment                   | 745,460                              | 1,000,000                         | 745,460                                | 913,649                            |
| 2802                              | Loans to SoEs                              | 887,000                              | 887,000                           | 887,000                                | 3,009,204                          |
| 2999                              | Contingency fund                           | -                                    | 500,000                           | -                                      | 500,000                            |
| <b>Expense Subtotal</b>           |  | <b>84,565,922</b>                    | <b>92,649,356</b>                 | <b>84,556,363</b>                      | <b>114,284,642</b>                 |
| <b>Total Expense</b>              |  | <b>84,565,922</b>                    | <b>92,649,356</b>                 | <b>84,556,363</b>                      | <b>114,284,642</b>                 |

Head 16 - Finance Other Payments, covers expenditure lines that relate to whole-of-government measures. It includes expenditures related to SOE subsidies, social welfare, whole-of-government freight, government superannuation contributions, Nauru Trust Fund (NTF) contributions, Ex Gratia, Bank of Nauru liquidation and other debt repayments, and provision for urgent and unexpected events through the fiscal cash buffer and contingency provisions.

The budget for this head is higher in FY 2024-25, mainly reflecting increases to Welfare benefits, Ex Gratia Nauru Public Services, Grants to EBUs, Subsidies, Grants and Loans to SoE's.

The Trust Fund contributions for next year is assessed based on 10.1% of the current year (2023-24) total forecast revenue less pass through.

The government has completed its required Port cash contributions in FY 2020-21 as required under the Port Project Agreement with ADB. However, there are still in-kind contributions in FY 2024-25 relating to the Relocation of Location residences, aggregate for construction works, NRC support for diesel mechanics, PMU, and other Port related costs.

Key expenditure measures in Head 16 include:

- \$19.1 million for the Nauru Trust Fund, based on the forecast domestic collections;
- Allocations for government permanent dwelling houses and the relocation for temporary housing are in Building and Structure;
- \$6.8 million has been provided for Debt settlement, including Bank of Nauru (BON) liquidation payments of \$1 million (including churches) and Nauru Phosphate Royalties Trust (NPRT) of \$5.8 million for capital re-distribution to account holders, and it is anticipated that this will be the final year of repaying the debts owed by NPRT to Bank of Nauru.
- \$1.5 million has been provided as government contributions toward the refurbishing and ongoing maintenance of the government Tank Farm infrastructure to ensure safety and continued reliability of fuel supply on the island.

#### **2616 – SUBSIDIES TO SOEs**

The FY 2024-25 Budget includes provision for the continuation of the Community Service Obligation (CSO) agreements for the following:

- \$2.4 million provided to Nauru Utilities Corporation to continue provision of the affordable electricity through a prepay lifeline tariff for 17 cents per kw/hr up to 200 kw/hr of power per month. An additional \$3.3 million is to be provided to Nauru Utilities Corporation for fuel subsidy, compensating NUC for fuel costs exceeding \$1.20cents per litre.
- \$2.3 million to Nauru Airlines Corporation (NAC) to provide regular and affordable air freight services with a once weekly freighter service from Brisbane. This CSO will cover the empty return journey for freight services, to ensure a weekly service continues to be provided for the rest of the year.
- \$1.6 million to Nauru Port and Maritime Authority (NMPA) to ensure ongoing support to importers through affordable Port charges, by holding Stevedoring and Wharf charges at below commercial rates. The CSO will cover the difference between the current rate and the '2019 gazette rate' that has been set to ensure that NMPA can cover its costs and operate commercially. There has been a slight decrease in Port CSO allocation from current level due to the anticipated drop in cargo demand.

Other CSO related measures in Head 16 include:

- \$2.7 million to NMPA for hiring tugboats to support shipping operations, primarily fuel and phosphate voyages. This is a temporary cover until the new Port becomes operational.

Grant Funding has also been allocated in FY 2024-25 to support State Owned Entities operations as follows:

- \$23.8 million to Eigigu Solutions Corporation to support RPC related operations under the Enduring Capability program to maintain services at a contingent ready state, able to be reactivated in the case of new arrivals
- \$0.2 million to Nauru Sports Inc

- \$0.6 million to Nauru Phosphate and Royalty Trust (NPRT)
- \$0.4 million to Nauru Fibre Cable Corporation (NFCC)
- \$0.6 million to Nauru Postal Services (once off grant) and additional \$0.8 million for specifically for a Vehicle, office works and debt repayments
- \$0.7 million is allocated for NUC for Capital Expenditures
- No grants allocated for Tourism, as it has been merged into the Department of National Heritage (Head 88).

\$3.3 million in Grant is provided to the Office of Parliamentary Services for operational support operations for FY 2024-25, which is an increase of \$0.5 million from the current allocation.

## 17 NAURU CUSTOMS OFFICE (NCO)

| <i>Natural_Account</i>            | <i>Description</i>                       | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|--|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |  |                                      |                                   |  |                                    |
| 1055                              | Support Vessel Charges                   | -                                    | -                                 | -                                      | -                                  |
| 1071                              | Purse Seine Revenue - Licensing          | -                                    | -                                 | -                                      | -                                  |
| 1140                              | Customs and Excise Duty - Tobacco        | 6,526,761                            | 6,403,605                         | 6,593,381                              | 6,723,785                          |
| 1145                              | Customs and Excise Duty - Alcohol        | 1,226,723                            | 1,241,540                         | 880,156                                | 1,174,906                          |
| 1150                              | Customs and Excise Duty - Sugar          | 852,996                              | 1,565,944                         | 972,131                                | 1,067,472                          |
| 1155                              | Customs and Excise - Machinery/Vehide/Eq | 1,184,798                            | 1,588,010                         | 1,184,863                              | 1,162,446                          |
| 1160                              | Customs and Excise Duty - Other          | 3,006,458                            | 3,897,894                         | 3,355,715                              | 3,295,622                          |
| 1165                              | Customs and Excise Duty - Petrol Sales   | 1,990,239                            | 2,427,265                         | 2,550,362                              | 2,648,925                          |
| 1170                              | Customs and Excise Duty - Diesel Sales   | 1,634,282                            | 1,680,154                         | 1,753,280                              | 1,804,137                          |
| 1171                              | Customs Fees and Chargers                | -                                    | -                                 | 15,563                                 | -                                  |
| 1175                              | Customs and Excise Duty - JetA1          | -                                    | -                                 | 122                                    | -                                  |
| 1245                              | Drones Licenses                          | 300                                  | 1,001                             | 600                                    | 480                                |
| 1475                              | Miscellaneous Revenue                    | 3,040                                | -                                 | 5,020                                  | 20,000                             |
| 1560                              | International Settlement-Comms Traffic   | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |  | <b>16,425,598</b>                    | <b>18,805,413</b>                 | <b>17,311,193</b>                      | <b>17,897,773</b>                  |
| <b>Division : 0000 - General</b>  |  |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |  |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                           | 444,488                              | 482,902                           | 472,076                                | 538,586                            |
| 2030                              | Salaries - Other Contracts               | 13,746                               | 14,000                            | 6,000                                  | 14,000                             |
| 2035                              | Overtime - local                         | 18,160                               | 24,000                            | 10,656                                 | 24,000                             |
| 2040                              | Staff Training                           | 13,659                               | 35,000                            | 13,142                                 | 20,000                             |
| 2050                              | Uniforms & Protective Clothing           | 9,549                                | 25,000                            | 5,000                                  | 2,000                              |
| 2055                              | Consultants fees                         | 193,843                              | 275,689                           | 133,466                                | 120,000                            |
| 2075                              | Travel - Business                        | 20,721                               | 20,000                            | 23,005                                 | -                                  |
| 2100                              | Entertainment                            | 10,900                               | 5,000                             | 4,035                                  | 2,500                              |
| 2130                              | Printing & Stationery                    | 6,131                                | 3,202                             | 3,038                                  | 3,500                              |
| 2135                              | Stores                                   | 7,190                                | 2,190                             | 1,376                                  | 3,000                              |
| 2165                              | Office Rental                            | 35,533                               | 93,600                            | 92,944                                 | 46,800                             |
| 2190                              | R&M - Office Equipment                   | 17,067                               | 11,312                            | 2,810                                  | 3,000                              |
| 2230                              | Publicity and Awareness                  | 1,141                                | 5,000                             | -                                      | 1,500                              |
| 2315                              | Utilities                                | 7,200                                | 7,200                             | 3,381                                  | 7,200                              |
| 2330                              | Telephone / Internet                     | 2,364                                | 4,000                             | 3,934                                  | 5,593                              |
| 2370                              | Membership Fees & Subscriptions          | 10,000                               | 10,000                            | 10,000                                 | 10,000                             |
| 2495                              | Plant & Equipment Purchases              | 7,348                                | 21,350                            | 12,449                                 | 2,000                              |
| <b>Expense Subtotal</b>           |  | <b>819,038</b>                       | <b>1,039,445</b>                  | <b>797,311</b>                         | <b>803,679</b>                     |
| <b>Total Expense</b>              |  | <b>819,038</b>                       | <b>1,039,445</b>                  | <b>797,311</b>                         | <b>803,679</b>                     |

Budget estimates for Nauru Customs Office for FY 2024-25 has dropped to \$0.8 million from FY 2023-24 budget of \$1 million. This reduction is attributed to the decreased provision for the Asycuda Consultancy fees and other related costs consultant, following successful completion of that project.

## 18 NAURU REGIONAL PROCESSING CENTRE CORPORATION (NRPCC)

| <i>Natural Account</i>            | <i>Description</i>          | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|-----------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                             |                                      |                                   |  |                                    |
| 1495                              | Service Fees                | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                             | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                             |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                             |                                      |                                   |  |                                    |
| 2015                              | Salary - Local              | 458,837                              | 425,007                           | 422,885                                | 435,700                            |
| 2025                              | Allowances - Staff Contract | 74,204                               | 29,200                            | 29,400                                 | 90,000                             |
| 2040                              | Staff Training              | 165,800                              | 9,178                             | 8,391                                  | -                                  |
| 2055                              | Consultants fees            | 5,000                                | -                                 | -                                      | -                                  |
| 2072                              | Meals and Drinks - Staff    | 320                                  | -                                 | -                                      | -                                  |
| 2075                              | Travel - Business           | 118,841                              | 10,000                            | 3,997                                  | -                                  |
| 2105                              | Official Celebrations       | 6,550                                | 290                               | 290                                    | -                                  |
| 2130                              | Printing & Stationery       | 10,440                               | 7,520                             | 1,750                                  | 7,520                              |
| 2165                              | Office Rental               | -                                    | 36,000                            | 35,589                                 | 36,000                             |
| 2275                              | Purchase of Petrol          | 19,998                               | -                                 | -                                      | -                                  |
| 2280                              | Purchase of Diesel          | 2,337                                | -                                 | -                                      | -                                  |
| 2315                              | Utilities                   | 3,778                                | 20,582                            | 14,077                                 | 19,391                             |
| 2330                              | Telephone / Internet        | 29,205                               | 10,740                            | 10,740                                 | 17,136                             |
| 2495                              | Plant & Equipment Purchases | 25,050                               | 22,010                            | 22,307                                 | 1,500                              |
| 2570                              | Bank Charges                | 338                                  | 480                               | 304                                    | 480                                |
| 2575                              | Local Transport             | 487,600                              | 274,800                           | 271,400                                | 328,500                            |
| 2615                              | Other Subsidies & Donations | 3,180                                | -                                 | -                                      | -                                  |
| <b>Expense Subtotal</b>           |                             | <b>1,411,476</b>                     | <b>845,807</b>                    | <b>821,130</b>                         | <b>936,227</b>                     |
| <b>Total Expense</b>              |                             | <b>1,411,476</b>                     | <b>845,807</b>                    | <b>821,130</b>                         | <b>936,227</b>                     |

The total budget for NRPCC is higher in FY 2024-25, primarily reflecting increases in allowances staff contract and local transport.

## 21 DEPARTMENT OF ENVIRONMENTAL MANAGEMENT AND AGRICULTURE (DEMA)

| <i>Natural Account</i>                              | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|---|---------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b>                   |                                 |                                      |                                   |  |                                    |
| 1475  | Miscellaneous Revenue           | -                                    | -                                 | 2,580                                  | -                                  |
| <b>Total Revenue</b>                                |                                 | -                                    | -                                 | <b>2,580</b>                           | -                                  |
| <b>Division : 2101 - Administration/Secretariat</b> |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>                   |                                 |                                      |                                   |  |                                    |
| 2015  | Salary - Local                  | 352,091                              | 129,316                           | 157,126                                | 142,432                            |
| 2040  | Staff Training                  | 600                                  | 425                               | 375                                    | -                                  |
| 2060  | Uniforms & Protective Clothing  | 2,450                                | 1,500                             | 1,350                                  | 2,500                              |
| 2065  | Consultants fees                | 15,173                               | 15,000                            | 15,000                                 | 17,000                             |
| 2075  | Travel - Business               | 212,325                              | 180,900                           | 181,180                                | -                                  |
| 2100  | Entertainment                   | 4,492                                | 5,000                             | 3,943                                  | 4,000                              |
| 2105  | Official Celebrations           | 16,935                               | 16,500                            | 16,448                                 | -                                  |
| 2130  | Printing & Stationery           | 2,860                                | 2,200                             | 2,120                                  | 1,500                              |
| 2135  | Stores                          | 5,995                                | 7,000                             | 5,158                                  | 6,000                              |
| 2185  | R&M - Buildings                 | 4,773                                | 15,000                            | 15,000                                 | 15,000                             |
| 2190  | R&M - Office Equipment          | -                                    | -                                 | -                                      | -                                  |
| 2205  | R&M - Plant                     | 2,906                                | 200                               | 196                                    | 1,000                              |
| 2330  | Telephone / Internet            | 3,725                                | 2,440                             | 2,390                                  | 3,000                              |
| 2370  | Membership Fees & Subscriptions | 17,035                               | 27,274                            | 27,089                                 | 29,674                             |
| 2495  | Plant & Equipment Purchases     | 52,651                               | 10,500                            | 10,222                                 | 10,500                             |
| 2575  | Local Transport                 | 30,300                               | 48,000                            | 47,940                                 | 48,000                             |
| 2617  | Donations - local               | -                                    | 800                               | 800                                    | -                                  |
| <b>Expense Subtotal</b>                             |                                 | <b>724,311</b>                       | <b>461,205</b>                    | <b>486,337</b>                         | <b>280,606</b>                     |
| <b>Division : 2102 - Agriculture</b>                |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>                   |                                 |                                      |                                   |  |                                    |
| 2015  | Salary - Local                  | 182,229                              | 340,519                           | 344,431                                | 351,271                            |
| 2030  | Salaries - Other Contracts      | 11,250                               | -                                 | -                                      | -                                  |
| 2035  | Overtime - local                | 14,512                               | 9,408                             | 9,184                                  | 9,408                              |
| 2040  | Staff Training                  | 2,497                                | 5,025                             | 5,016                                  | 2,700                              |
| 2060  | Uniforms & Protective Clothing  | 4,735                                | 5,400                             | 5,380                                  | 3,000                              |
| 2100  | Entertainment                   | 6,740                                | 5,800                             | 5,750                                  | 5,800                              |
| 2105  | Official Celebrations           | 7,200                                | 7,200                             | 7,200                                  | -                                  |
| 2185  | R&M - Buildings                 | 5,404                                | 7,500                             | 7,499                                  | 7,500                              |
| 2205  | R&M - Plant                     | -                                    | 5,000                             | 5,000                                  | -                                  |
| 2225  | Agricultural Supplies           | 23,984                               | 48,800                            | 48,777                                 | 21,000                             |
| 2230  | Publicity and Awareness         | 3,950                                | 3,950                             | 3,920                                  | 3,950                              |
| 2315  | Utilities                       | 2,479                                | 6,550                             | 6,533                                  | 4,450                              |
| 2495  | Plant & Equipment Purchases     | 1,000                                | -                                 | -                                      | -                                  |
| 2496  | Building and Structures         | 13,996                               | -                                 | -                                      | -                                  |
| 2575  | Local Transport                 | -                                    | 13,100                            | 12,000                                 | -                                  |
| 2617  | Donations - local               | 1,286                                | 22,316                            | 22,308                                 | 22,316                             |
| <b>Expense Subtotal</b>                             |                                 | <b>281,262</b>                       | <b>480,568</b>                    | <b>482,999</b>                         | <b>431,395</b>                     |
| <b>Division : 2105 - Environment</b>                |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>                   |                                 |                                      |                                   |  |                                    |
| 2015  | Salary - Local                  | 39,075                               | 161,299                           | 160,349                                | 177,768                            |
| 2030  | Salaries - Other Contracts      | -                                    | 50,000                            | 44,205                                 | 70,000                             |
| 2040  | Staff Training                  | 940                                  | 2,000                             | 1,127                                  | 2,000                              |
| 2100  | Entertainment                   | 5,610                                | 6,800                             | 6,459                                  | 6,800                              |
| 2105  | Official Celebrations           | 1,740                                | -                                 | -                                      | -                                  |
| 2230  | Publicity and Awareness         | 400                                  | 1,800                             | 765                                    | 1,800                              |
| 2617  | Donations - local               | 341,423                              | 119,400                           | 119,341                                | 95,400                             |
| <b>Expense Subtotal</b>                             |                                 | <b>389,187</b>                       | <b>341,299</b>                    | <b>332,247</b>                         | <b>353,768</b>                     |
| <b>Total Expense</b>                                |                                 | <b>1,394,760</b>                     | <b>1,283,072</b>                  | <b>1,301,582</b>                       | <b>1,065,769</b>                   |

The total budget for DEMA is lower in FY 2024-25 than FY 2023-24, primarily due to the transferring of travel business to Presidency and State House. On-going allocation under donations local for the installation of septic tanks at homes to minimize the contamination of brackish water and to help

address the negative impact of potential leakages of wastewater on wells, minimising adverse impact to the environment and to the public in general and the demolitions of rubbish stands. DEMA will also look to manage asbestos waste and minimize negative impact on environment and health by safely securing and disposing of waste material containing asbestos (ACM) this FY.

## 22 DEPARTMENT OF CLIMATE CHANGE AND NATIONAL RESILIENCE (DCCNR)

| <i>Natural Account</i>                           | <i>Description</i>              | <i>2022-23 Prior Year Actual</i> | <i>2023-24 Revised Budget</i> | <i>2023-24 Actual+ Commitment</i> | <i>2024-25 Proposed Budget</i> |
|--|---------------------------------|----------------------------------|-------------------------------|-----------------------------------|--------------------------------|
| <b>Revenue by Natural Account</b>                |                                 |                                  |                               |                                   |                                |
|  |                                 | -                                | -                             | -                                 | -                              |
| <b>Total Revenue</b>                             |                                 | -                                | -                             | -                                 | -                              |
| <b>Division : 2104 - Climate Change</b>          |                                 |                                  |                               |                                   |                                |
| <b>Expense by Natural Account</b>                |                                 |                                  |                               |                                   |                                |
| 2015   | Salary - Local                  | 33,011                           | -                             | 2,101                             | -                              |
| <b>Expense Sub total</b>                         |                                 | 33,011                           | -                             | 2,101                             | -                              |
| <b>Division : 2201 - Secretariat Division</b>    |                                 |                                  |                               |                                   |                                |
| <b>Expense by Natural Account</b>                |                                 |                                  |                               |                                   |                                |
| 2015   | Salary - Local                  | 97,549                           | 75,834                        | 104,149                           | 369,748                        |
| 2020   | Salary Expatriate               | -                                | -                             | -                                 | -                              |
| 2030   | Salaries - Other Contracts      | 4,030                            | 5,000                         | 2,600                             | 3,000                          |
| 2035   | Overtime - local                | -                                | 3,776                         | 3,240                             | -                              |
| 2040   | Staff Training                  | 86,500                           | 82,300                        | 136,990                           | -                              |
| 2050   | Uniforms & Protective Clothing  | 4,485                            | 3,515                         | 3,502                             | 3,515                          |
| 2055   | Consultants fees                | 51,000                           | 55,000                        | 54,930                            | 60,000                         |
| 2070   | Travel- Staff                   | 7,360                            | 20,320                        | 19,795                            | -                              |
| 2075   | Travel- Business                | 253,951                          | 282,461                       | 266,352                           | -                              |
| 2100   | Entertainment                   | 10,000                           | 10,000                        | 9,478                             | 10,000                         |
| 2105   | Official Celebrations           | 3,850                            | 8,600                         | 8,557                             | -                              |
| 2130   | Printing & Stationery           | 2,496                            | 9,000                         | 8,941                             | 6,000                          |
| 2135   | Stores                          | 4,000                            | 4,000                         | 3,351                             | 5,000                          |
| 2185   | R&M - Buildings                 | 5,870                            | 2,000                         | 1,625                             | 5,000                          |
| 2330   | Telephone / Internet            | 2,997                            | 5,334                         | 2,776                             | 5,652                          |
| 2370   | Membership Fees & Subscriptions | 713                              | 1,800                         | 1,643                             | 8,000                          |
| 2495   | Plant & Equipment Purchases     | 5,288                            | 7,900                         | 7,900                             | 3,000                          |
| <b>Expense Sub total</b>                         |                                 | 540,089                          | 576,840                       | 635,828                           | 478,915                        |
| <b>Division : 2202 - Climate Change Division</b> |                                 |                                  |                               |                                   |                                |
| <b>Expense by Natural Account</b>                |                                 |                                  |                               |                                   |                                |
| 2015   | Salary - Local                  | 22,888                           | 54,007                        | 30,311                            | -                              |
| 2100   | Entertainment                   | -                                | 3,000                         | 1,020                             | 3,000                          |
| 2230   | Publicity and Awareness         | 500                              | 3,000                         | 2,592                             | 5,000                          |
| 2330   | Telephone / Internet            | 3,000                            | 1,100                         | 855                               | 5,028                          |
| 2495   | Plant & Equipment Purchases     | -                                | 4,000                         | 3,743                             | 4,000                          |
| <b>Expense Sub total</b>                         |                                 | 26,388                           | 65,107                        | 38,520                            | 17,028                         |
| <b>Division : 2203 - Energy Division</b>         |                                 |                                  |                               |                                   |                                |
| <b>Expense by Natural Account</b>                |                                 |                                  |                               |                                   |                                |
| 2015   | Salary - Local                  | 2,949                            | 27,524                        | 26,054                            | -                              |
| 2020   | Salary Expatriate               | 69,849                           | 70,000                        | 75,702                            | -                              |
| 2055   | Consultants fees                | 20,000                           | -                             | -                                 | -                              |
| 2100   | Entertainment                   | 1,000                            | 3,000                         | 2,970                             | 3,000                          |
| 2105   | Official Celebrations           | 2,080                            | -                             | -                                 | -                              |
| 2190   | R&M - Office Equipment          | -                                | -                             | -                                 | 1,000                          |
| 2230   | Publicity and Awareness         | -                                | -                             | -                                 | 43,000                         |
| 2330   | Telephone / Internet            | 2,520                            | 1,680                         | 1,680                             | 3,000                          |
| <b>Expense Sub total</b>                         |                                 | 98,398                           | 102,204                       | 106,405                           | 50,000                         |
| <b>Division : 2204 - Water Division</b>          |                                 |                                  |                               |                                   |                                |
| <b>Expense by Natural Account</b>                |                                 |                                  |                               |                                   |                                |
| 2015   | Salary - Local                  | 83,363                           | 87,989                        | 76,670                            | -                              |
| 2055   | Consultants fees                | 23,591                           | -                             | -                                 | -                              |
| 2075   | Travel- Business                | 38,047                           | -                             | -                                 | -                              |
| 2100   | Entertainment                   | 999                              | 3,000                         | 2,948                             | 3,000                          |
| 2105   | Official Celebrations           | 2,000                            | -                             | -                                 | -                              |
| 2230   | Publicity and Awareness         | -                                | 3,000                         | 2,950                             | 3,000                          |
| 2330   | Telephone / Internet            | 2,995                            | 3,000                         | 2,973                             | 2,000                          |
| 2495   | Plant & Equipment Purchases     | 999                              | -                             | -                                 | -                              |
| 2496   | Building and Structures         | -                                | 15,000                        | 15,000                            | -                              |
| 2617   | Donations - local               | -                                | 200,000                       | 200,000                           | -                              |
| <b>Expense Sub total</b>                         |                                 | 151,993                          | 311,989                       | 300,540                           | 8,000                          |



| Division : 2205 - Higher Ground Initiative |                         |                  |                  |                  |                |
|--|-------------------------|------------------|------------------|------------------|----------------|
| <b>Expense by Natural Account</b>          |                         |                  |                  |                  |                |
| 2015                                       | Salary - Local          | 10,025           | 59,678           | 62,722           | -              |
| 2035                                       | Overtime - local        | -                | 5,000            | 2,576            | 3,000          |
| 2055                                       | Consultants fees        | 10,999           | -                | -                | -              |
| 2100                                       | Entertainment           | -                | 15,200           | 11,014           | 10,000         |
| 2105                                       | Official Celebrations   | 3,000            | -                | -                | -              |
| 2230                                       | Publicity and Awareness | -                | 6,500            | 4,868            | 4,000          |
| 2330                                       | Telephone / Internet    | 3,000            | 3,000            | 2,023            | 2,000          |
| 2496                                       | Building and Structures | 1,726,809        | 3,544,163        | 3,544,163        | 91,659         |
| <b>Expense Subtotal</b>                    |                         | <b>1,753,833</b> | <b>3,633,541</b> | <b>3,627,366</b> | <b>110,659</b> |
| <b>Total Expense</b>                       |                         | <b>2,603,712</b> | <b>4,689,681</b> | <b>4,710,760</b> | <b>664,602</b> |

The total budget for Climate Change is significantly lower in FY 2024-25, reflecting a decreased budget allocation for local donation, Higher Ground Initiative project (HGI 2), which is anticipated to be funded by external donors.

## 31 FISHERIES

| <i>Natural Account</i>                             | <i>Description</i>                 | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|--|------------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b>                  |                                    |                                      |                                   |  |                                    |
| 1055   | Support Vessel Charges             | 246,909                              | 230,000                           | 250,205                                | 230,000                            |
| 1071   | Purse Seine Revenue - Licensing    | 2,623,409                            | 1,300,000                         | 1,650,968                              | 1,300,000                          |
| 1072   | Purse Seine Revenue - Fishing Days | 49,637,455                           | 50,469,585                        | 59,468,803                             | 49,000,000                         |
| 1475   | Miscellaneous Revenue              | 403,316                              | -                                 | 193,436                                | -                                  |
| <b>Total Revenue</b>                               |                                    | <b>52,911,089</b>                    | <b>51,999,585</b>                 | <b>61,563,413</b>                      | <b>50,530,000</b>                  |
| <b>Division : 3101 - Ministerial &amp; Board</b>   |                                    |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>                  |                                    |                                      |                                   |  |                                    |
| 2015   | Salary - Local                     | 58,217                               | 62,550                            | 59,369                                 | 58,047                             |
| 2026   | Directors Fees                     | 2,500                                | 12,700                            | 4,700                                  | 12,700                             |
| 2075   | Travel - Business                  | -                                    | 246,652                           | 236,071                                | -                                  |
| 2100   | Entertainment                      | -                                    | 11,800                            | 11,360                                 | 68,000                             |
| 2105   | Official Celebrations              | 173,552                              | 91,250                            | 65,118                                 | -                                  |
| 2330   | Telephone / Internet               | 2,340                                | 2,520                             | 2,420                                  | 2,520                              |
| <b>Expense Subtotal</b>                            |                                    | <b>236,609</b>                       | <b>427,472</b>                    | <b>379,038</b>                         | <b>141,267</b>                     |
| <b>Division : 3102 - Corporate Section</b>         |                                    |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>                  |                                    |                                      |                                   |  |                                    |
| 2015   | Salary - Local                     | 366,698                              | 405,169                           | 408,340                                | 424,668                            |
| 2030   | Salaries - Other Contracts         | 2,416                                | 5,600                             | 1,523                                  | 5,600                              |
| 2035   | Overtime - local                   | -                                    | 3,000                             | -                                      | 3,000                              |
| 2050   | Uniforms & Protective Clothing     | 405                                  | 5,500                             | 2,782                                  | 5,500                              |
| 2075   | Travel - Business                  | 376,540                              | 384,640                           | 381,376                                | -                                  |
| 2130   | Printing & Stationery              | 10,191                               | 9,621                             | 9,601                                  | 10,121                             |
| 2135   | Stores                             | 7,643                                | 4,793                             | 4,773                                  | 4,793                              |
| 2185   | R&M - Buildings                    | 7,934                                | 12,200                            | 6,204                                  | 12,200                             |
| 2190   | R&M - Office Equipment             | 5,485                                | 7,700                             | 6,635                                  | 7,700                              |
| 2200   | R&M - Motor Vehicles               | 37,751                               | 38,000                            | 37,736                                 | 38,000                             |
| 2290   | Purchase of Fuel - Other           | 6,071                                | 0                                 | -                                      | 17,043                             |
| 2315   | Utilities                          | 73,880                               | 213,650                           | 135,187                                | 213,732                            |
| 2330   | Telephone / Internet               | 91,498                               | 91,992                            | 87,996                                 | 91,992                             |
| 2370   | Membership Fees & Subscriptions    | 232,513                              | 458,422                           | 458,422                                | 639,310                            |
| 2455   | Plant & Equipment Purchases        | 545,723                              | 0                                 | -                                      | 42,830                             |
| 2496   | Building and Structures            | -                                    | 284,526                           | 284,526                                | -                                  |
| 2600   | Postage                            | 469                                  | -                                 | -                                      | -                                  |
| <b>Expense Subtotal</b>                            |                                    | <b>1,765,217</b>                     | <b>1,924,813</b>                  | <b>1,825,101</b>                       | <b>1,516,489</b>                   |
| <b>Division : 3103 - Oceanic Fisheries Section</b> |                                    |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>                  |                                    |                                      |                                   |  |                                    |
| 2015   | Salary - Local                     | 194,366                              | 207,084                           | 205,467                                | 200,775                            |
| <b>Expense Subtotal</b>                            |                                    | <b>194,366</b>                       | <b>207,084</b>                    | <b>205,467</b>                         | <b>200,775</b>                     |
| <b>Division : 3104 - Coastal Fisheries Section</b> |                                    |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>                  |                                    |                                      |                                   |  |                                    |
| 2015   | Salary - Local                     | 529,572                              | 507,727                           | 507,931                                | 669,917                            |
| 2020   | Salary Expatriate                  | 180,000                              | 203,331                           | 198,333                                | 219,996                            |
| 2070   | Travel - Staff                     | 6,000                                | 6,000                             | 2,058                                  | 6,000                              |
| 2100   | Entertainment                      | 18,000                               | 13,000                            | 12,981                                 | -                                  |
| 2130   | Printing & Stationery              | 728                                  | 3,000                             | -                                      | 3,010                              |
| 2205   | R&M - Plant                        | 16,712                               | 16,800                            | 10,772                                 | 18,800                             |
| 2275   | Purchase of Petrol                 | 5,000                                | 5,000                             | -                                      | 5,000                              |
| 2565   | Insurance                          | 14,000                               | 15,500                            | 15,500                                 | 15,500                             |
| 2575   | Local Transport                    | -                                    | 5,000                             | 3,240                                  | -                                  |
| <b>Expense Subtotal</b>                            |                                    | <b>770,012</b>                       | <b>775,358</b>                    | <b>750,815</b>                         | <b>938,223</b>                     |

|  |                             |                  |                  |                  |                  |
|--|-----------------------------|------------------|------------------|------------------|------------------|
| <b>Division : 3105 - Policy &amp; Legal Section</b>                |                             |                  |                  |                  |                  |
| <b>Expense by Natural Account</b>                                  |                             |                  |                  |                  |                  |
| 2015   | Salary - Local              | 34,038           | 33,000           | 30,983           | 33,000           |
| <b>Expense Subtotal</b>  |                             | <b>34,038</b>    | <b>33,000</b>    | <b>30,983</b>    | <b>33,000</b>    |
| <b>Division : 3106 - Nauru National Fisheries Observer Program</b> |                             |                  |                  |                  |                  |
| <b>Expense by Natural Account</b>                                  |                             |                  |                  |                  |                  |
| 2015   | Salary - Local              | 20,889           | 39,850           | 39,850           | 71,095           |
| 2025   | Allowances - Staff Contract | 90,885           | 208,064          | 139,307          | 208,064          |
| 2026   | Directors Fees              | -                | -                | 0                | -                |
| 2040   | Staff Training              | 10,577           | 17,500           | 17,038           | 17,500           |
| 2330   | Telephone / Internet        | -                | 2,520            | -                | 2,520            |
| 2495   | Plant & Equipment Purchases | -                | 2,000            | -                | 2,000            |
| 2565   | Insurance                   | 4,469            | 32,000           | 3,893            | 32,000           |
| 2600   | Postage                     | -                | 2,000            | -                | -                |
| <b>Expense Subtotal</b>  |                             | <b>126,820</b>   | <b>303,934</b>   | <b>200,089</b>   | <b>333,179</b>   |
| <b>Total Expense</b>   |                             | <b>3,127,062</b> | <b>3,671,661</b> | <b>3,391,492</b> | <b>3,162,933</b> |

The total budget for Fisheries is lower in FY 2024-25, primarily reflecting the transferring of travel business to Presidency and State House.

The 19<sup>th</sup> Annual Forum Fisheries Committee (FFC) Ministerial meeting was hosted by Nauru on the 2<sup>nd</sup> to the 4<sup>th</sup> of July. This meeting brought together Ministers from various Pacific Island countries for different agendas that includes collaboration, decision making, policy formulation related to Fisheries management. Due to other on island meeting commitments that occupied the resources for the meeting (such as venue etc), it was rediverted back to the Solomon Islands. Consequently, the budget allocated for this meeting was redirected to pay a financial assistance to Forum Fisheries Agency's specifically for the FFC Ministerial meeting.

## 41 POLICE

| <i>Natural_Account</i>            | <i>Description</i>             | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                |                                      |                                   |  |                                    |
| 1340                              | Police Clearance               | 28,865                               | 25,020                            | 47,850                                 | 47,964                             |
| 1475                              | Miscellaneous Revenue          | 3,050                                | 2,700                             | 5,881                                  | 6,408                              |
| 1485                              | Quarantine Fees                | -                                    | -                                 | -                                      | -                                  |
| 1596                              | Traffic Infringements          | 133,322                              | 134,844                           | 44,650                                 | 42,000                             |
| <b>Total Revenue</b>              |                                | <b>165,237</b>                       | <b>162,564</b>                    | <b>98,381</b>                          | <b>96,372</b>                      |
| <b>Division : 0000 - General</b>  |                                |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                |                                      |                                   |  |                                    |
| 2000                              | Project Expenditure            | -                                    | -                                 | 2,000                                  | -                                  |
| 2015                              | Salary - Local                 | 5,641,248                            | 5,557,489                         | 5,235,600                              | 6,103,322                          |
| 2020                              | Salary Expatriate              | -                                    | -                                 | 3,002                                  | -                                  |
| 2030                              | Salaries - Other Contracts     | 26,550                               | 25,387                            | 23,879                                 | 9,600                              |
| 2035                              | Overtime - local               | 120,043                              | 330,000                           | 216,027                                | 130,000                            |
| 2040                              | Staff Training                 | 45,590                               | 19,000                            | 18,995                                 | 13,000                             |
| 2050                              | Uniforms & Protective Clothing | 69,535                               | 92,000                            | 87,701                                 | 69,600                             |
| 2055                              | Consultants fees               | -                                    | 71,439                            | 52,809                                 | 101,426                            |
| 2072                              | Meals and Drinks - Staff       | 5,983                                | 10,000                            | 9,680                                  | 10,000                             |
| 2075                              | Travel - Business              | 268,640                              | 177,213                           | 138,888                                | -                                  |
| 2100                              | Entertainment                  | 3,383                                | 6,000                             | 3,765                                  | 4,000                              |
| 2105                              | Official Celebrations          | 38,905                               | 33,000                            | 32,990                                 | -                                  |
| 2130                              | Printing & Stationery          | 26,635                               | 16,990                            | 16,800                                 | 16,990                             |
| 2135                              | Stores                         | 25,122                               | 13,280                            | 12,999                                 | 9,280                              |
| 2185                              | R&M - Buildings                | 77,861                               | 74,000                            | 60,878                                 | 74,000                             |
| 2190                              | R&M - Office Equipment         | 955                                  | 6,000                             | 5,799                                  | 5,000                              |
| 2205                              | R&M - Plant                    | 11,380                               | 2,500                             | -                                      | 8,000                              |
| 2230                              | Publicity and Awareness        | 1,000                                | 10,200                            | 4,755                                  | 10,200                             |
| 2275                              | Purchase of Petrol             | 6,608                                | 33,120                            | 25,884                                 | 33,120                             |
| 2315                              | Utilities                      | 203,632                              | 255,996                           | 219,337                                | 255,996                            |
| 2330                              | Telephone / Internet           | 2,948                                | 5,880                             | 4,086                                  | 5,880                              |
| 2495                              | Plant & Equipment Purchases    | 35,553                               | 42,170                            | 41,523                                 | 22,050                             |
| 2496                              | Building and Structures        | 1,250                                | -                                 | -                                      | -                                  |
| 2575                              | Local Transport                | 1,670                                | 1,700                             | 1,190                                  | -                                  |
| <b>Expense Subtotal</b>           |                                | <b>6,614,493</b>                     | <b>6,783,364</b>                  | <b>6,218,587</b>                       | <b>6,881,465</b>                   |
| <b>Total Expense</b>              |                                | <b>6,614,493</b>                     | <b>6,783,364</b>                  | <b>6,218,587</b>                       | <b>6,881,465</b>                   |

The expenditure budget for Police in FY 2024-25 is higher than the previous financial year, due to an increased provision for 40 new Police Protective Services (PPS) officers. Other lines are largely remained unchanged. Official celebrations have been zeroed out and travel business centralised under Presidency, due to changed government policy around these measures.

## 42 MULTICULTURAL AFFAIRS (MCA)

| <i>Natural_Account</i>            | <i>Description</i>                        | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |   |                                      |                                   |  |                                    |
| 1015                              | Income from Investments & Dividends-Other | 20,341,443                           | -                                 | -                                      | -                                  |
| 1475                              | Miscellaneous Revenue                     | 312,000                              | -                                 | 208,000                                | -                                  |
| 1495                              | Service Fees                              | 20,000,001                           | 20,000,004                        | 20,000,002                             | 20,000,004                         |
| 1577                              | DJBC - Operations                         | 4,224,842                            | 13,440,000                        | 9,813,522                              | -                                  |
| 1578                              | DJBC - Reimbursable Costs                 | 13,412,453                           | 64,515,235                        | 61,283,331                             | 97,600,000                         |
| 1580                              | Visa Fees - RPC Resettlement              | 2,578,000                            | -                                 | 368,000                                | -                                  |
| 1598                              | Hosting Fee                               | 84,533,328                           | 71,899,996                        | 71,899,998                             | 63,400,008                         |
| <b>Total Revenue</b>              |   | <b>145,402,067</b>                   | <b>169,855,235</b>                | <b>163,572,853</b>                     | <b>181,000,012</b>                 |
| <b>Division : 0000 - General</b>  |   |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |   |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                            | 1,078,818                            | 1,076,900                         | 1,214,977                              | 1,204,900                          |
| 2020                              | Salary Expatriate                         | 1,393,817                            | 1,004,000                         | 1,034,603                              | 1,448,000                          |
| 2030                              | Salaries - Other Contracts                | 15,540,623                           | 13,604,428                        | 13,367,341                             | 23,897,257                         |
| 2040                              | Staff Training                            | 25,249                               | 30,000                            | 21,964                                 | 30,000                             |
| 2042                              | APP Upskilling Program                    | -                                    | 6,106,221                         | 5,640,273                              | 12,000,000                         |
| 2050                              | Uniforms & Protective Clothing            | 11,999                               | 25,000                            | 17,685                                 | 35,000                             |
| 2055                              | Consultants fees                          | -                                    | -                                 | -                                      | 250,000                            |
| 2060                              | Legal Fees - External                     | -                                    | -                                 | -                                      | -                                  |
| 2070                              | Travel - Staff                            | 14,496                               | 30,000                            | 20,048                                 | 60,000                             |
| 2075                              | Travel - Business                         | 448,987                              | 966,000                           | 963,951                                | -                                  |
| 2100                              | Entertainment                             | 82,453                               | 74,000                            | 67,492                                 | 75,000                             |
| 2130                              | Printing & Stationery                     | 14,173                               | 16,350                            | 16,335                                 | 12,000                             |
| 2135                              | Stores                                    | 11,761                               | 10,000                            | 9,302                                  | 10,000                             |
| 2155                              | House Rental                              | 424,910                              | 622,175                           | 493,558                                | 466,200                            |
| 2160                              | Land Rental                               | 2,649,989                            | 2,284,001                         | 2,267,128                              | 2,623,790                          |
| 2185                              | R&M - Buildings                           | 239,634                              | 190,000                           | 182,873                                | 200,000                            |
| 2190                              | R&M - Office Equipment                    | 9,490                                | 4,000                             | 2,624                                  | 34,000                             |
| 2205                              | R&M - Plant                               | -                                    | -                                 | -                                      | 4,860,000                          |
| 2315                              | Utilities                                 | 192,848                              | 321,622                           | 320,333                                | 1,163,834                          |
| 2330                              | Telephone / Internet                      | 153,296                              | 197,928                           | 194,036                                | 275,758                            |
| 2495                              | Plant & Equipment Purchases               | 34,981                               | 960,000                           | 869,705                                | 9,920,000                          |
| 2575                              | Local Transport                           | 758,910                              | 1,064,100                         | 1,016,530                              | 1,335,900                          |
| <b>Expense Subtotal</b>           |   | <b>23,086,433</b>                    | <b>28,586,725</b>                 | <b>27,720,759</b>                      | <b>59,901,640</b>                  |
| <b>Total Expense</b>              |   | <b>23,086,433</b>                    | <b>28,586,725</b>                 | <b>27,720,759</b>                      | <b>59,901,640</b>                  |

Total budget allocation for Multicultural Affairs has significantly increased from \$28.6 million FY 2023-24 to \$60.0 million. This increase is primarily due to the newly agreed services arising from the stand-up of the RPC and associated costs for the transition to full operational status, particularly in the areas of salaries – other contracts, APP Upskilling program, R&M Plant, Utilities, Plant and Equipment purchases and local transport.

The Alternative Pathway program was initiated as part of the Enduring Capability program by the Department of Multi-Cultural Affairs. The program focuses on developing and enhancing local skills, particularly in Trade and Vocational Education Training (TVET). Originally, it targeted upskilling RPC workers who faced potential redundancy as the RPC arrangement transitioned to ensure they could transition smoothly into new jobs or sectors, and has been expanded to anyone without formal qualifications, including school dropouts. MCA has an MOU with Fiji National University (FNU) to deliver this training. The program's continuation into FY 2024-25 includes an expanded training scope, consolidating resources from various government departments like TVET, Education, and Health, supported by the APP training program fund. The budget breakdown for FY 2024-25 is summarised below:

1. Department of Multicultural Affairs (DMA): Collaboration with educational bodies such as FNU, USD, and APTC to continue the current trainings.

2. Nauru TVET and Department of Education: Discussions are ongoing to formalize an MOU with TVET, to strengthen job placement initiatives for local employees and trainees and support students returning to complete diplomas or degrees.
3. Department of Health: Addressing the skilled worker shortage at RONH and IHMS by coordinating with FNU and other institutions to provide ongoing training. This includes exploring medical school placements, focusing on training nurses, lab technicians, pharmacists, and other specialized roles.
4. Apprenticeship and Trade Testing: Targeting aspiring tradespeople in fields such as mechanics, carpentry, and electrical work, collaborating with service providers like NUC. It aims to address the global skills shortage by equipping trainees with sought-after qualifications.

| No | Description                                    | 2023-24<br>Revised<br>Budget | 2023-24<br>Preliminary<br>Actual | 2024-25<br>Approved<br>Budget |
|----|--|------------------------------|----------------------------------|-------------------------------|
| 1  | Department of Multicultural Affairs            | 6,106,221                    | 5,641,623                        | 8,000,000                     |
| 2  | Department of Education                        | -                            | -                                | 2,400,000                     |
| 3  | Department of Health                           | -                            | -                                | 800,000                       |
| 4  | Apprenticeship/Trade Test/Training of Trainers | -                            | -                                | 800,000                       |
|    | <b>Total</b>                                   | <b>6,106,221</b>             | <b>5,641,623</b>                 | <b>12,000,000</b>             |

The Alternative Pathway program seeks to provide effective and impactful training opportunities, promoting skill development and ensuring value for money for both Nauru and Australia. Reporting guidelines will be adhered to ensure service delivery and the achievement of desired outcomes.

## 43 JUSTICE

| <i>Natural_Account</i>                                     | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|--|---------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b>                          |                                 |                                      |                                   |  |                                    |
| 1121   | Curator fees                    | 34,653                               | -                                 | 94,182                                 | -                                  |
| 1220   | Corporation Fees and Licenses   | 467,451                              | 490,524                           | 383,600                                | 348,216                            |
| 1225   | Licenses-Trading                | 406,745                              | 393,168                           | 423,175                                | 31,815                             |
| 1240   | Licenses-Dogs etc               | -                                    | 5,000                             | 50                                     | 5,004                              |
| 1475   | Miscellaneous Revenue           | 39,846                               | -                                 | 121,788                                | 116,460                            |
| 1575   | Visa Fees (Other Business)      | 2,100                                | -                                 | -                                      | -                                  |
| 1705   | Electoral Various Fees          | 2,000                                | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>                                       |                                 | <b>952,795</b>                       | <b>888,692</b>                    | <b>1,022,795</b>                       | <b>501,495</b>                     |
| <b>Division : 0000 - General</b>                           |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>                          |                                 |                                      |                                   |  |                                    |
| 2015   | Salary - Local                  | 505,376                              | 539,305                           | 504,977                                | 747,212                            |
| 2020   | Salary Expatriate               | 1,605,867                            | 1,418,000                         | 1,461,757                              | 1,892,000                          |
| 2030   | Salaries - Other Contracts      | 312,660                              | 66,000                            | 65,353                                 | -                                  |
| 2035   | Overtime - local                | -                                    | 7,054                             | 7,054                                  | -                                  |
| 2040   | Staff Training                  | 38,769                               | 16,689                            | 16,689                                 | 31,000                             |
| 2060   | Uniforms & Protective Clothing  | 17,690                               | 35,000                            | 34,938                                 | 30,000                             |
| 2055   | Consultants fees                | 9,000                                | 10,000                            | 10,000                                 | -                                  |
| 2060   | Legal Fees - External           | 235,790                              | 38,609                            | 38,609                                 | 150,000                            |
| 2070   | Travel - Staff                  | 49,737                               | 20,501                            | 20,501                                 | 64,100                             |
| 2075   | Travel - Business               | 389,111                              | 314,895                           | 234,021                                | -                                  |
| 2100   | Entertainment                   | 61,710                               | 158,008                           | 153,790                                | 40,000                             |
| 2130   | Printing & Stationery           | 24,997                               | 33,879                            | 33,879                                 | 25,879                             |
| 2135   | Stores                          | 17,446                               | 15,446                            | 15,446                                 | 16,046                             |
| 2185   | R&M - Buildings                 | 17,612                               | 8,130                             | 8,130                                  | 2,650                              |
| 2190   | R&M - Office Equipment          | 5,280                                | 18,055                            | 9,801                                  | 15,405                             |
| 2200   | R&M - Motor Vehicles            | 4,000                                | -                                 | -                                      | -                                  |
| 2330   | Telephone / Internet            | 14,320                               | 3,360                             | 3,360                                  | 5,648                              |
| 2370   | Membership Fees & Subscriptions | 41,056                               | 66,056                            | 66,056                                 | 69,000                             |
| 2495   | Plant & Equipment Purchases     | 226,727                              | 111,000                           | 111,000                                | 28,000                             |
| 2496   | Building and Structures         | -                                    | 562,000                           | 562,000                                | -                                  |
| 2575   | Local Transport                 | 32,550                               | 28,760                            | 28,760                                 | -                                  |
| <b>Expense Subtotal</b>                                    |                                 | <b>3,609,998</b>                     | <b>3,470,747</b>                  | <b>3,386,119</b>                       | <b>3,116,940</b>                   |
| <b>Division : 4301 - Financial Intelligence Unit (FIU)</b> |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>                          |                                 |                                      |                                   |  |                                    |
| 2015   | Salary - Local                  | 15,978                               | 48,212                            | 76,928                                 | 48,212                             |
| 2020   | Salary Expatriate               | 61,115                               | 75,000                            | 43,400                                 | 75,000                             |
| 2075   | Travel - Business               | 13,244                               | 25,000                            | 25,000                                 | -                                  |
| 2100   | Entertainment                   | 5,000                                | 5,000                             | 5,000                                  | 10,000                             |
| 2130   | Printing & Stationery           | 14,500                               | -                                 | -                                      | -                                  |
| 2370   | Membership Fees & Subscriptions | 12,558                               | 13,792                            | 13,792                                 | 15,000                             |
| 2495   | Plant & Equipment Purchases     | 28,030                               | -                                 | -                                      | -                                  |
| <b>Expense Subtotal</b>                                    |                                 | <b>150,425</b>                       | <b>167,004</b>                    | <b>164,119</b>                         | <b>148,212</b>                     |
| <b>Division : 4302 - Dog Management Unit (DMU)</b>         |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>                          |                                 |                                      |                                   |  |                                    |
| 2015   | Salary - Local                  | 7,720                                | 106,287                           | 54,055                                 | 106,287                            |
| 2060   | Uniforms & Protective Clothing  | 2,596                                | 14,600                            | 14,598                                 | 5,040                              |
| 2100   | Entertainment                   | 1,000                                | 2,000                             | 2,000                                  | 2,000                              |
| 2130   | Printing & Stationery           | -                                    | 3,670                             | 3,670                                  | 3,878                              |
| 2135   | Stores                          | 16,770                               | 16,730                            | 16,730                                 | 21,670                             |
| 2200   | R&M - Motor Vehicles            | -                                    | 2,500                             | 1,735                                  | -                                  |
| 2330   | Telephone / Internet            | -                                    | 4,500                             | 4,500                                  | -                                  |
| 2495   | Plant & Equipment Purchases     | 54,550                               | 24,630                            | 21,312                                 | 3,630                              |
| 2496   | Building and Structures         | -                                    | 5,000                             | 5,000                                  | 1,000                              |
| <b>Expense Subtotal</b>                                    |                                 | <b>82,936</b>                        | <b>179,917</b>                    | <b>123,599</b>                         | <b>143,505</b>                     |

|                               |                |           |           |           |           |
|-------------------------------|----------------|-----------|-----------|-----------|-----------|
| Division : 4501 - Immigration |                |           |           |           |           |
| Expense by Natural Account    |                |           |           |           |           |
| 2015                          | Salary - Local | -         | -         | 50        | -         |
| Expense Subtotal              |                | -         | -         | 50        | -         |
| Total Expense                 |                | 3,843,359 | 3,817,668 | 3,673,887 | 3,408,657 |

The total budget for Justice has been slightly reduced in FY 2024-25, primarily due to the transfer of travel operations to the Presidency and State house. Aside from this change Justice operations are expected to continue as usual.



## 44 JUDICIARY

| <i>Natural Account</i>            | <i>Description</i>                      | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |   |                                      |                                   |  |                                    |
| 1490                              | Court Fines and Fees                    | 49,782                               | 43,944                            | 74,490                                 | 47,928                             |
| 1590                              | Employment/Non-resident Withholding Tax | -                                    | -                                 | 9,933                                  | -                                  |
| <b>Total Revenue</b>              |   | <b>49,782</b>                        | <b>43,944</b>                     | <b>84,423</b>                          | <b>47,928</b>                      |
| <b>Division : 0000 - General</b>  |   |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |   |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                          | 245,734                              | 288,457                           | 271,715                                | 392,661                            |
| 2020                              | Salary Expatriate                       | 333,855                              | 306,200                           | 342,160                                | 312,500                            |
| 2025                              | Allowances - Staff Contract             | 678,863                              | 1,230,113                         | 1,036,073                              | 40,400                             |
| 2030                              | Salaries - Other Contracts              | 102,990                              | 108,000                           | 102,000                                | 985,707                            |
| 2035                              | Overtime - local                        | -                                    | 3,400                             | 1,872                                  | 10,000                             |
| 2050                              | Uniforms & Protective Clothing          | 979                                  | 3,535                             | 2,900                                  | 7,000                              |
| 2070                              | Travel - Staff                          | 9,349                                | 27,600                            | 26,765                                 | 16,000                             |
| 2075                              | Travel - Business                       | 84,864                               | 32,068                            | 32,068                                 | -                                  |
| 2100                              | Entertainment                           | 13,079                               | 8,193                             | 7,027                                  | 62,000                             |
| 2105                              | Official Celebrations                   | 16,264                               | 14,000                            | 12,688                                 | -                                  |
| 2130                              | Printing & Stationery                   | 4,997                                | 7,151                             | 5,760                                  | 14,651                             |
| 2135                              | Stores                                  | 6,146                                | 6,631                             | 3,900                                  | 5,000                              |
| 2185                              | R&M - Buildings                         | -                                    | 40,653                            | 16,628                                 | 5,500                              |
| 2190                              | R&M - Office Equipment                  | 698,406                              | 900                               | 871                                    | 20,000                             |
| 2330                              | Telephone / Internet                    | 5,612                                | 16,380                            | 13,685                                 | 20,580                             |
| 2495                              | Plant & Equipment Purchases             | 13,719                               | 18,606                            | 14,594                                 | 28,600                             |
| 2575                              | Local Transport                         | 86,000                               | 3,480                             | 3,480                                  | 12,000                             |
| 2605                              | Library/Periodicals                     | -                                    | -                                 | -                                      | 10,000                             |
| 2625                              | Family Court Expenses                   | 8,300                                | 12,000                            | 11,900                                 | 12,000                             |
| <b>Expense Subtotal</b>           |   | <b>2,309,155</b>                     | <b>2,127,367</b>                  | <b>1,906,087</b>                       | <b>1,954,599</b>                   |
| <b>Total Expense</b>              |   | <b>2,309,155</b>                     | <b>2,127,367</b>                  | <b>1,906,087</b>                       | <b>1,954,599</b>                   |

Judiciary budget is lower in FY 2024-25, primarily a result of the huge reduction in staff contract allowances.

The Republic of Nauru, through the Department of Justice, hosted the United Nations Office on Drugs and Crime (UNODC) regional Judicial conference from the 22<sup>nd</sup> of July to the 25<sup>th</sup> of July, 2024 during the Supply period. The UNODC conference aims to foster collaboration and dialogue among judges from the Pacific region to address issues related to judicial integrity and wellbeing.

## 45 BORDER CONTROL

| <i>Natural Account</i>               | <i>Description</i>              | <i>2022-23 Prior Year Actual</i> | <i>2023-24 Revised Budget</i> | <i>2023-24 Actual+ Commitment</i> | <i>2024-25 Proposed Budget</i> |
|--------------------------------------|---------------------------------|----------------------------------|-------------------------------|-----------------------------------|--------------------------------|
| <b>Revenue by Natural Account</b>    |                                 |                                  |                               |                                   |                                |
| 1325                                 | Passport Fees and Photographs   | 204,568                          | 186,084                       | 162,787                           | 145,116                        |
| 1335                                 | Visa Fees- RPC                  | 3,150                            | -                             | -                                 | -                              |
| 1485                                 | Quarantine Fees                 | 151,804                          | 144,840                       | 217,662                           | 213,768                        |
| 1575                                 | Visa Fees (Other Business)      | 2,489,121                        | 1,218,435                     | 2,353,204                         | 2,316,500                      |
| <b>Total Revenue</b>                 |                                 | <b>2,848,643</b>                 | <b>1,549,359</b>              | <b>2,733,654</b>                  | <b>2,675,384</b>               |
| <b>Division : 4501 - Immigration</b> |                                 |                                  |                               |                                   |                                |
| <b>Expense by Natural Account</b>    |                                 |                                  |                               |                                   |                                |
| 2015                                 | Salary - Local                  | 212,552                          | 273,888                       | 236,312                           | 300,806                        |
| 2020                                 | Salary Expatriate               | -                                | -                             | 2,652                             | -                              |
| 2035                                 | Overtime - local                | 61,155                           | 196,000                       | 191,385                           | 195,996                        |
| 2040                                 | Staff Training                  | -                                | 4,000                         | 609                               | 1,000                          |
| 2050                                 | Uniforms & Protective Clothing  | 4,594                            | 6,400                         | 4,446                             | 6,400                          |
| 2070                                 | Travel - Staff                  | -                                | -                             | -                                 | -                              |
| 2075                                 | Travel - Business               | 15,759                           | 28,000                        | 27,999                            | -                              |
| 2100                                 | Entertainment                   | 6,000                            | 3,000                         | 3,000                             | 3,000                          |
| 2130                                 | Printing & Stationery           | 8,752                            | 9,792                         | 9,674                             | 9,792                          |
| 2135                                 | Stores                          | 5,373                            | -                             | -                                 | 1,000                          |
| 2185                                 | R&M - Buildings                 | -                                | -                             | -                                 | 6,000                          |
| 2190                                 | R&M - Office Equipment          | 6,843                            | 7,049                         | 7,049                             | 10,000                         |
| 2200                                 | R&M - Motor Vehicles            | -                                | -                             | -                                 | 4,800                          |
| 2330                                 | Telephone / Internet            | -                                | 1,500                         | 400                               | 1,500                          |
| 2370                                 | Membership Fees & Subscriptions | 2,118                            | 2,500                         | 1,150                             | 2,500                          |
| 2495                                 | Plant & Equipment Purchases     | 6,000                            | -                             | -                                 | -                              |
| 2496                                 | Building and Structures         | -                                | 124,222                       | 123,000                           | -                              |
| 2600                                 | Postage                         | -                                | 1,500                         | -                                 | 1,500                          |
| 2700                                 | Deportee Revomal                | 2,065                            | 5,299                         | 4,050                             | 20,000                         |
| <b>Expense Sub total</b>             |                                 | <b>331,211</b>                   | <b>663,150</b>                | <b>606,422</b>                    | <b>564,294</b>                 |
| <b>Division : 4502 - Passport</b>    |                                 |                                  |                               |                                   |                                |
| <b>Expense by Natural Account</b>    |                                 |                                  |                               |                                   |                                |
| 2015                                 | Salary - Local                  | 79,800                           | 83,282                        | 79,977                            | 83,282                         |
| 2040                                 | Staff Training                  | 2,103                            | 2,986                         | 2,960                             | 2,986                          |
| 2050                                 | Uniforms & Protective Clothing  | 590                              | -                             | -                                 | -                              |
| 2100                                 | Entertainment                   | 1,000                            | 1,000                         | 1,000                             | 996                            |
| 2130                                 | Printing & Stationery           | 2,000                            | 13,436                        | 13,436                            | 13,436                         |
| 2135                                 | Stores                          | 817                              | 729                           | 729                               | 750                            |
| 2190                                 | R&M - Office Equipment          | -                                | 2,000                         | -                                 | 2,000                          |
| 2200                                 | R&M - Motor Vehicles            | -                                | -                             | -                                 | 2,000                          |
| 2330                                 | Telephone / Internet            | 2,994                            | 1,580                         | 1,580                             | 1,580                          |
| 2350                                 | Freight                         | -                                | 2,000                         | -                                 | 2,000                          |
| 2495                                 | Plant & Equipment Purchases     | 3,600                            | 52,000                        | 51,800                            | 2,000                          |
| 2496                                 | Building and Structures         | -                                | 650,000                       | 650,000                           | -                              |
| 2600                                 | Postage                         | -                                | 500                           | -                                 | 500                            |
| <b>Expense Sub total</b>             |                                 | <b>92,904</b>                    | <b>809,513</b>                | <b>801,481</b>                    | <b>111,530</b>                 |
| <b>Division : 4503 - Quarantine</b>  |                                 |                                  |                               |                                   |                                |
| <b>Expense by Natural Account</b>    |                                 |                                  |                               |                                   |                                |
| 2015                                 | Salary - Local                  | 275,950                          | 267,101                       | 262,365                           | 320,019                        |
| 2030                                 | Salaries - Other Contracts      | -                                | 3,797                         | 3,797                             | -                              |
| 2040                                 | Staff Training                  | 5,000                            | 2,989                         | 2,989                             | 3,000                          |
| 2050                                 | Uniforms & Protective Clothing  | 17,860                           | 9,460                         | 9,460                             | 13,058                         |
| 2055                                 | Consultants fees                | -                                | 17,722                        | 17,722                            | 40,000                         |
| 2075                                 | Travel - Business               | -                                | 11,002                        | 4,806                             | -                              |
| 2100                                 | Entertainment                   | 3,000                            | 1,000                         | 1,000                             | 1,000                          |
| 2130                                 | Printing & Stationery           | 9,540                            | 9,554                         | 9,554                             | 8,671                          |
| 2135                                 | Stores                          | 24,970                           | 14,872                        | 10,938                            | 16,920                         |
| 2185                                 | R&M - Buildings                 | 5,180                            | 1,090                         | 710                               | 2,500                          |
| 2330                                 | Telephone / Internet            | 2,100                            | -                             | -                                 | 2,100                          |
| 2495                                 | Plant & Equipment Purchases     | 12,720                           | 15,750                        | 15,750                            | 25,600                         |
| 2496                                 | Building and Structures         | -                                | 23,665                        | 13,221                            | -                              |
| <b>Expense Sub total</b>             |                                 | <b>356,319</b>                   | <b>378,002</b>                | <b>352,312</b>                    | <b>432,868</b>                 |
| <b>Total Expense</b>                 |                                 | <b>780,434</b>                   | <b>1,850,665</b>              | <b>1,760,216</b>                  | <b>1,108,692</b>               |

The total budget for Border Control is lower in FY 2024-25. This mainly reflects the decrease in the purchases of plants & equipment's and consultancy fees.

## 46 CORRECTIONAL SERVICES

| <i>Natural Account</i>            | <i>Description</i>             | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                |                                      |                                   |  |                                    |
| 1501                              | Sale of Livestock              | 1,700                                | 1,860                             | 11,033                                 | 10,509                             |
| <b>Total Revenue</b>              |                                | <b>1,700</b>                         | <b>1,860</b>                      | <b>11,033</b>                          | <b>10,509</b>                      |
| <b>Division : 0000 - General</b>  |                                |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                 | 1,019,478                            | 1,057,930                         | 1,014,604                              | 1,029,165                          |
| 2030                              | Salaries - Other Contracts     | 3,904                                | 7,600                             | 7,300                                  | 7,600                              |
| 2040                              | Staff Training                 | 13,425                               | 6,391                             | 6,390                                  | 10,500                             |
| 2050                              | Uniforms & Protective Clothing | 22,814                               | 40,275                            | 40,275                                 | 56,139                             |
| 2072                              | Meals and Drinks - Staff       | 5,949                                | 5,954                             | 5,953                                  | 5,858                              |
| 2100                              | Entertainment                  | 4,600                                | 3,000                             | 2,996                                  | 4,000                              |
| 2130                              | Printing & Stationery          | 4,499                                | 2,976                             | 2,974                                  | 3,000                              |
| 2135                              | Stores                         | 5,099                                | 4,360                             | 4,359                                  | 4,608                              |
| 2185                              | R&M - Buildings                | 25,290                               | 6,000                             | 5,999                                  | 25,000                             |
| 2190                              | R&M - Office Equipment         | 2,999                                | 3,000                             | 3,000                                  | 3,315                              |
| 2225                              | Agricultural Supplies          | 37,796                               | 25,725                            | 23,449                                 | 36,000                             |
| 2495                              | Plant & Equipment Purchases    | 31,883                               | 3,109                             | 3,097                                  | 6,656                              |
| 2585                              | Rations                        | 90,185                               | 101,400                           | 101,396                                | 100,725                            |
| 2590                              | Correctional Services Supplies | 9,999                                | 10,000                            | 9,993                                  | 15,000                             |
| <b>Expense Subtotal</b>           |                                | <b>1,277,921</b>                     | <b>1,277,720</b>                  | <b>1,231,786</b>                       | <b>1,307,566</b>                   |
| <b>Total Expense</b>              |                                | <b>1,277,921</b>                     | <b>1,277,720</b>                  | <b>1,231,786</b>                       | <b>1,307,566</b>                   |

The total budget for Correctional Services is higher in FY 2024-25. This is a result of the increases in uniforms & protective clothing, R&M building and agricultural supplies.

## 50 TVET

| <i>Natural Account</i>            | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                 |                                      |                                   |  |                                    |
| 1475                              | Miscellaneous Revenue           | 766                                  | -                                 | 850                                    | -                                  |
| 1597                              | TVET Course Fees                | 11,311                               | 11,412                            | 9,915                                  | -                                  |
| <b>Total Revenue</b>              |                                 | <b>12,077</b>                        | <b>11,412</b>                     | <b>10,765</b>                          | <b>-</b>                           |
| <b>Division : 0000 - General</b>  |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                 |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                  | 369,816                              | 422,244                           | 417,246                                | 412,810                            |
| 2026                              | Directors Fees                  | 1,450                                | -                                 | -                                      | 2,000                              |
| 2030                              | Salaries - Other Contracts      | 24,662                               | 26,740                            | 26,740                                 | 57,100                             |
| 2040                              | Staff Training                  | -                                    | 189,377                           | 189,377                                | 78,628                             |
| 2050                              | Uniforms & Protective Clothing  | 20,000                               | 2,702                             | 2,702                                  | 20,000                             |
| 2055                              | Consultants fees                | -                                    | -                                 | -                                      | -                                  |
| 2075                              | Travel - Business               | 8,000                                | 15,973                            | 14,489                                 | -                                  |
| 2100                              | Entertainment                   | 2,000                                | 8,500                             | 8,500                                  | 6,000                              |
| 2105                              | Official Celebrations           | 5,608                                | 14,000                            | 14,000                                 | -                                  |
| 2130                              | Printing & Stationery           | 18,704                               | 19,264                            | 19,264                                 | 16,200                             |
| 2132                              | TVET Supplies                   | 169,980                              | 123,415                           | 94,781                                 | 225,200                            |
| 2135                              | Stores                          | 18,776                               | 19,120                            | 19,030                                 | 19,120                             |
| 2185                              | R&M - Buildings                 | 5,000                                | 18,750                            | 18,750                                 | 122,000                            |
| 2190                              | R&M - Office Equipment          | 3,740                                | 6,500                             | -                                      | 4,000                              |
| 2195                              | R&M - Office Premises           | 9,220                                | 50,000                            | 46,278                                 | 4,000                              |
| 2200                              | R&M - Motor Vehicles            | 1,502                                | 3,500                             | 280                                    | -                                  |
| 2205                              | R&M - Plant                     | 9,000                                | 14,000                            | 11,793                                 | 22,000                             |
| 2230                              | Publicity and Awareness         | 3,520                                | 3,600                             | 3,198                                  | 1,400                              |
| 2315                              | Utilities                       | 65,000                               | 65,000                            | 65,000                                 | 75,000                             |
| 2330                              | Telephone / Internet            | 66,000                               | 66,000                            | 66,000                                 | 4,800                              |
| 2370                              | Membership Fees & Subscriptions | -                                    | 6,690                             | 4,349                                  | 8,000                              |
| 2495                              | Plant & Equipment Purchases     | 30,235                               | 27,840                            | 20,269                                 | 7,300                              |
| 2496                              | Building and Structures         | 3,749                                | -                                 | -                                      | -                                  |
| 2560                              | Educational Expenses - Special  | -                                    | -                                 | -                                      | 842,125                            |
| 2575                              | Local Transport                 | 720                                  | 2,250                             | 300                                    | -                                  |
| <b>Expense Subtotal</b>           |                                 | <b>836,682</b>                       | <b>1,105,465</b>                  | <b>1,042,345</b>                       | <b>1,927,683</b>                   |
| <b>Division : 5107 - TVET</b>     |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                 |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                  | 1,350                                | -                                 | 7,145                                  | -                                  |
| <b>Expense Subtotal</b>           |                                 | <b>1,350</b>                         | <b>-</b>                          | <b>7,145</b>                           | <b>-</b>                           |
| <b>Total Expense</b>              |                                 | <b>838,032</b>                       | <b>1,105,465</b>                  | <b>1,049,490</b>                       | <b>1,927,683</b>                   |

The total budget for TVET is higher in FY 2024-25, mainly reflecting increases to R&M building and Educational Expenses, more than offset reductions to staff training and telephone and internet. As part of the Alternative Pathway Program, discussions are ongoing to formalize an MOU between Multicultural Affairs and TVET, which proposed \$1.2 million in funding to strengthen job placement initiatives for local employees and TVET trainees. This funding has been allocated to Multi-Cultural Affairs and they will manage it for TVET.

## 51 EDUCATION

| <i>Natural Account</i>                  | <i>Description</i>                         | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|---|--|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b>       |  |                                      |                                   |  |                                    |
| 1475                                    | Miscellaneous Revenue                      | 4,200                                | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>                    |  | <b>4,200</b>                         | <b>-</b>                          | <b>-</b>                               | <b>-</b>                           |
| <b>Division : 0000 - General</b>        |  |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>       |  |                                      |                                   |  |                                    |
| 2130                                    | Printing & Stationery                      | -                                    | -                                 | 23,000                                 | -                                  |
| <b>Expense Subtotal</b>                 |  | <b>-</b>                             | <b>-</b>                          | <b>23,000</b>                          | <b>-</b>                           |
| <b>Division : 5101 - Head Office</b>    |  |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>       |  |                                      |                                   |  |                                    |
| 2015                                    | Salary - Local                             | 773,653                              | 818,796                           | 818,796                                | 895,914                            |
| 2020                                    | Salary Expatriate                          | 525,125                              | 565,710                           | 362,413                                | 1,440,088                          |
| 2026                                    | Directors Fees                             | 6,600                                | 12,900                            | 12,900                                 | 16,200                             |
| 2030                                    | Salaries - Other Contracts                 | 138,100                              | 9,450                             | 9,450                                  | 378,125                            |
| 2040                                    | Staff Training                             | 456,071                              | 509,764                           | 531,422                                | 671,434                            |
| 2055                                    | Consultants fees                           | 60,000                               | -                                 | -                                      | -                                  |
| 2070                                    | Travel - Staff                             | 230,763                              | 361,300                           | 346,470                                | 503,850                            |
| 2075                                    | Travel - Business                          | 210,871                              | 210,051                           | 192,678                                | -                                  |
| 2100                                    | Entertainment                              | 67,996                               | 91,750                            | 89,972                                 | 118,700                            |
| 2130                                    | Printing & Stationery                      | 19,547                               | 58,197                            | 32,257                                 | 25,997                             |
| 2135                                    | Stores                                     | 6,845                                | 11,969                            | 9,956                                  | 17,151                             |
| 2185                                    | R&M - Buildings                            | 196,699                              | 1,272,000                         | 1,211,304                              | 240,000                            |
| 2370                                    | Membership Fees & Subscriptions            | 148,214                              | 113,482                           | 113,482                                | 119,420                            |
| 2373                                    | Media TV Supplies                          | 279                                  | -                                 | -                                      | -                                  |
| 2440                                    | Scholarships - School & Trade              | 3,096,138                            | 4,837,342                         | 4,821,779                              | 7,320,188                          |
| 2495                                    | Plant & Equipment Purchases                | 10,580                               | 616,980                           | 616,980                                | 35,793                             |
| 2496                                    | Building and Structures                    | -                                    | 594,344                           | 590,191                                | 824,120                            |
| 2575                                    | Local Transport                            | 10,110                               | 116,950                           | 113,850                                | 109,500                            |
| <b>Expense Subtotal</b>                 |  | <b>5,957,591</b>                     | <b>10,200,985</b>                 | <b>9,873,900</b>                       | <b>12,716,481</b>                  |
| <b>Division : 5102 - Infant School</b>  |  |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>       |  |                                      |                                   |  |                                    |
| 2000                                    | Project Expenditure                        | -                                    | 10,252                            | -                                      | -                                  |
| 2015                                    | Salary - Local                             | 679,965                              | 692,962                           | 663,398                                | 901,402                            |
| 2020                                    | Salary Expatriate                          | -                                    | -                                 | 630                                    | -                                  |
| 2030                                    | Salaries - Other Contracts                 | -                                    | 54,708                            | 53,295                                 | 69,268                             |
| 2130                                    | Printing & Stationery                      | 131,123                              | 29,868                            | 29,868                                 | 158,048                            |
| 2135                                    | Stores                                     | 53,375                               | 28,407                            | 28,404                                 | 79,330                             |
| 2185                                    | R&M - Buildings                            | -                                    | 199,349                           | 199,137                                | -                                  |
| 2205                                    | R&M - Plant                                | 1,000                                | 2,000                             | 840                                    | 2,000                              |
| 2315                                    | Utilities                                  | 82,367                               | 112,240                           | 111,670                                | 125,440                            |
| 2373                                    | Media TV Supplies                          | 10,179                               | -                                 | -                                      | -                                  |
| 2495                                    | Plant & Equipment Purchases                | 193,414                              | 5,314                             | 5,314                                  | 265,840                            |
| 2496                                    | Building and Structures                    | 22,582                               | 31,852                            | 31,852                                 | -                                  |
| 2585                                    | Rations                                    | 274,770                              | 379,940                           | 378,050                                | 485,395                            |
| 2611                                    | Children Education Toys and Learning Suppl | 228,840                              | 31,805                            | 31,085                                 | 383,495                            |
| <b>Expense Subtotal</b>                 |  | <b>1,677,616</b>                     | <b>1,578,697</b>                  | <b>1,533,544</b>                       | <b>2,470,218</b>                   |
| <b>Division : 5103 - Primary School</b> |  |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>       |  |                                      |                                   |  |                                    |
| 2015                                    | Salary - Local                             | 1,420,464                            | 1,614,640                         | 1,611,477                              | 1,387,075                          |
| 2020                                    | Salary Expatriate                          | 28,983                               | -                                 | 182,538                                | -                                  |
| 2030                                    | Salaries - Other Contracts                 | 26,824                               | 77,340                            | 77,106                                 | 133,240                            |
| 2130                                    | Printing & Stationery                      | 93,345                               | 19,525                            | 19,525                                 | 296,222                            |
| 2135                                    | Stores                                     | 16,955                               | 38,068                            | 38,068                                 | 123,082                            |
| 2185                                    | R&M - Buildings                            | 6,790                                | 36,440                            | 36,440                                 | -                                  |
| 2205                                    | R&M - Plant                                | 785                                  | 1,803                             | 1,803                                  | 5,000                              |
| 2315                                    | Utilities                                  | 205,563                              | 220,184                           | 220,184                                | 306,080                            |
| 2373                                    | Media TV Supplies                          | 699                                  | -                                 | -                                      | -                                  |
| 2495                                    | Plant & Equipment Purchases                | 54,433                               | -                                 | -                                      | -                                  |
| 2585                                    | Rations                                    | 1,524,379                            | 1,977,300                         | 1,961,320                              | 2,572,925                          |
| 2611                                    | Children Education Toys and Learning Suppl | 447,198                              | 50,444                            | 44,290                                 | 487,139                            |
| <b>Expense Subtotal</b>                 |  | <b>3,826,417</b>                     | <b>4,035,744</b>                  | <b>4,192,751</b>                       | <b>5,910,763</b>                   |

| <b>Division : 5104 - Secondary School</b>      |   |                   |                   |                   |                   |
|--|---|-------------------|-------------------|-------------------|-------------------|
| <b>Expense by Natural Account</b>              |   |                   |                   |                   |                   |
| 2015   | Salary - Local                              | 360,373           | 289,584           | 246,681           | 304,231           |
| 2020   | Salary Expatriate                           | 12,588            | -                 | 735               | -                 |
| 2030   | Salaries - Other Contracts                  | 25,393            | 25,394            | 25,288            | 48,014            |
| 2130   | Printing & Stationery                       | 48,549            | 15,248            | 15,204            | 66,313            |
| 2135   | Stores                                      | 4,056             | 13,799            | 14,775            | 32,781            |
| 2205   | R&M - Plant                                 | -                 | 1,130             | 320               | 3,750             |
| 2315   | Utilities                                   | 118,100           | 120,324           | 120,324           | 120,324           |
| 2373   | Media TV Supplies                           | 715               | -                 | -                 | -                 |
| 2495   | Plant & Equipment Purchases                 | 95,018            | -                 | -                 | 105,750           |
| 2585   | Rations                                     | 352,366           | 633,386           | 639,601           | 810,600           |
| 2611   | Children Education Toys and Learning Suppli | 94,473            | -                 | -                 | 79,511            |
| 2705   | NEAT Scheme                                 | 196,570           | 258,913           | 256,955           | 688,700           |
| <b>Expense Subtotal</b>                        |   | <b>1,308,201</b>  | <b>1,357,777</b>  | <b>1,319,882</b>  | <b>2,259,973</b>  |
| <b>Division : 5105 - Able Disable Centre</b>   |   |                   |                   |                   |                   |
| <b>Expense by Natural Account</b>              |   |                   |                   |                   |                   |
| 2015   | Salary - Local                              | 130,234           | 138,874           | 127,043           | 162,395           |
| 2030   | Salaries - Other Contracts                  | 9,350             | 19,410            | 19,035            | 21,490            |
| 2130   | Printing & Stationery                       | 10,225            | 3,712             | 1,610             | 22,335            |
| 2135   | Stores                                      | 918               | 5,740             | 5,740             | 16,493            |
| 2205   | R&M - Plant                                 | -                 | 1,500             | 1,020             | 1,500             |
| 2315   | Utilities                                   | 21,679            | 21,680            | 21,444            | 25,280            |
| 2495   | Plant & Equipment Purchases                 | 2,500             | -                 | -                 | 16,417            |
| 2585   | Rations                                     | 25,872            | 48,015            | 43,018            | 42,460            |
| 2611   | Children Education Toys and Learning Suppli | -                 | -                 | -                 | 118,628           |
| <b>Expense Subtotal</b>                        |   | <b>200,777</b>    | <b>238,931</b>    | <b>218,910</b>    | <b>426,998</b>    |
| <b>Division : 5106 - Community Play Centre</b> |   |                   |                   |                   |                   |
| <b>Expense by Natural Account</b>              |   |                   |                   |                   |                   |
| 2130   | Printing & Stationery                       | -                 | 0                 | -                 | -                 |
| 2135   | Stores                                      | -                 | 0                 | -                 | -                 |
| 2373   | Media TV Supplies                           | 494               | -                 | -                 | -                 |
| 2495   | Plant & Equipment Purchases                 | 6,794             | -                 | -                 | -                 |
| 2611   | Children Education Toys and Learning Suppli | 22,440            | -                 | -                 | -                 |
| <b>Expense Subtotal</b>                        |   | <b>29,728</b>     | <b>1</b>          | <b>-</b>          | <b>-</b>          |
| <b>Total Expense</b>                           |   | <b>13,000,330</b> | <b>17,412,135</b> | <b>17,161,987</b> | <b>23,184,433</b> |

The total budget for Education is higher in FY 2024-25, mainly reflecting increases to salary expatriate, salaries other contracts, scholarships, rations, printing and stationery, children education supplies and Neat Scheme more than offset reductions to salary local and the transferring of the travel business to Presidency and State House.

#### Education – “Every Student Learning”

The Nauru Government remains steadfast in its commitment to investing in an inclusive and quality education provided for all students. A quality education gives Nauruan children the knowledge and skills they need to face daily life challenges, and take advantage of economic and lifelong learning opportunities.

Government is focusing on Education as its key driver for reducing poverty, fostering economic growth, achieving gender equality, and social development. With increased funding going into Education last three years, the improvements in children’s participation in school is notable and government will continue this effort into the new financial year:

The following programs are targeted for FY 2024-25:

- \$7.3 million is provided for scholarships, an increase of \$2.5 million from current level to increase the number of scholarship recipients to pursue high level studies in Australia
- \$4 million is allocated for the school feeding program to ensure kids are provided with nutritious school lunches
- \$0.8 million is provided for a back-to-school payment of \$50 per child per term, to cover school items such as uniforms, shoes and stationeries and ensure kids are 'school ready'
- \$0.7 million toward Training and Capacity development to enable staff to pursue Diploma and higher qualifications courses
- \$1.1 million is allocated to schools for urgent and essential building repairs and maintenance to support a conducive learning environment for students
- \$0.7 million for Neat Scheme – Rewarding students to stay at school and graduate from year 12.

Department of Education will also explore various projects this FY which includes, renovations to Anibare Infant school, refurbishment, and reconstructions of community playcentres.

The Education department has also been included under Alternative Pathway Program funding, with an allocation of \$1.2 million provided under the Department of Multi-Cultural Affairs to support students who are returning to complete their diplomas or degrees.

## 52 YOUTH AFFAIRS

| <i>Natural Account</i>            | <i>Description</i>          | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|-----------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                             |                                      |                                   |  |                                    |
|                                   |                             | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                             | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                             |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                             |                                      |                                   |  |                                    |
| 2015                              | Salary - Local              | 113,772                              | 194,802                           | 168,303                                | 194,802                            |
| 2030                              | Salaries - Other Contracts  | 41,035                               | 44,705                            | 44,705                                 | 80,600                             |
| 2035                              | Overtime - local            | 7,496                                | 6,500                             | 5,720                                  | 6,000                              |
| 2075                              | Travel - Business           | 6,597                                | 20,000                            | 20,000                                 | -                                  |
| 2100                              | Entertainment               | 2,500                                | 28,000                            | 27,753                                 | 8,000                              |
| 2105                              | Official Celebrations       | 86,050                               | 73,600                            | 73,184                                 | -                                  |
| 2130                              | Printing & Stationery       | 1,484                                | 1,000                             | 1,000                                  | 1,000                              |
| 2135                              | Stores                      | 877                                  | 949                               | 949                                    | 2,065                              |
| 2195                              | R&M - Office Premises       | 4,252                                | 900                               | 857                                    | 900                                |
| 2205                              | R&M - Plant                 | -                                    | 100                               | 100                                    | -                                  |
| 2495                              | Plant & Equipment Purchases | 3,000                                | 20,495                            | 20,025                                 | 10,000                             |
| 2496                              | Building and Structures     | -                                    | 130,240                           | -                                      | -                                  |
| 2575                              | Local Transport             | -                                    | -                                 | -                                      | 13,000                             |
| <b>Expense Subtotal</b>           |                             | <b>267,063</b>                       | <b>521,291</b>                    | <b>362,596</b>                         | <b>316,367</b>                     |
| <b>Total Expense</b>              |                             | <b>267,063</b>                       | <b>521,291</b>                    | <b>362,596</b>                         | <b>316,367</b>                     |

The total budget for Youth Affairs is lower in FY 2024-25 than FY 2023-24, mainly reflecting the completion of the Youth Affairs office, and the transfer of travel business to the Presidency Office. No funding has been provided for Official Celebrations, following a decision by the Government to eliminate this measure across all departments.



## 59 PUBLIC HEALTH

| <i>Natural_Account</i>            | <i>Description</i>                   | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|--------------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                      |                                      |                                   |  |                                    |
|                                   |                                      | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                                      | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                                      |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                      |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                       | -                                    | -                                 | -                                      | 1,963,921                          |
| 2020                              | Salary Expatriate                    | -                                    | -                                 | -                                      | 974,750                            |
| 2030                              | Salaries - Other Contracts           | -                                    | -                                 | -                                      | 20,000                             |
| 2035                              | Overtime - local                     | -                                    | -                                 | -                                      | 50,000                             |
| 2040                              | Staff Training                       | -                                    | -                                 | -                                      | 20,000                             |
| 2050                              | Uniforms & Protective Clothing       | -                                    | -                                 | -                                      | 20,000                             |
| 2055                              | Consultants fees                     | -                                    | -                                 | -                                      | 25,000                             |
| 2070                              | Travel - Staff                       | -                                    | -                                 | -                                      | 100,000                            |
| 2100                              | Entertainment                        | -                                    | -                                 | -                                      | 15,000                             |
| 2130                              | Printing & Stationery                | -                                    | -                                 | -                                      | 15,000                             |
| 2135                              | Stores                               | -                                    | -                                 | -                                      | 5,000                              |
| 2165                              | Office Rental                        | -                                    | -                                 | -                                      | 120,000                            |
| 2185                              | R&M - Buildings                      | -                                    | -                                 | -                                      | 150,000                            |
| 2190                              | R&M - Office Equipment               | -                                    | -                                 | -                                      | 25,000                             |
| 2191                              | R&M Medical Equipment                | -                                    | -                                 | -                                      | 20,000                             |
| 2205                              | R&M - Plant                          | -                                    | -                                 | -                                      | 30,000                             |
| 2315                              | Utilities                            | -                                    | -                                 | -                                      | 400,000                            |
| 2330                              | Telephone / Internet                 | -                                    | -                                 | -                                      | 5,000                              |
| 2370                              | Membership Fees & Subscriptions      | -                                    | -                                 | -                                      | 10,000                             |
| 2461                              | Primary Health Care Services         | -                                    | -                                 | -                                      | 150,000                            |
| 2462                              | NCD Control & Health Promotion       | -                                    | -                                 | -                                      | 40,000                             |
| 2463                              | Environmental Health and Food safety | -                                    | -                                 | -                                      | 20,000                             |
| 2464                              | Management Monitoring & Evaluation   | -                                    | -                                 | -                                      | 10,000                             |
| 2468                              | Dental Supplies                      | -                                    | -                                 | -                                      | 10,000                             |
| 2471                              | Medical Consumable                   | -                                    | -                                 | -                                      | 5,000                              |
| 2472                              | Laboratory supplies                  | -                                    | -                                 | -                                      | 10,000                             |
| 2474                              | Clinical Education Supplies          | -                                    | -                                 | -                                      | 5,001                              |
| 2475                              | Overseas Medical Treatment           | -                                    | -                                 | -                                      | 1,586,709                          |
| 2480                              | Medical Equipment                    | -                                    | -                                 | -                                      | 55,580                             |
| 2495                              | Plant & Equipment Purchases          | -                                    | -                                 | -                                      | 600,000                            |
| <b>Expense Subtotal</b>           |                                      | -                                    | -                                 | -                                      | <b>6,460,961</b>                   |
| <b>Total Expense</b>              |                                      | -                                    | -                                 | -                                      | <b>6,460,961</b>                   |

The newly established Head 59 dedicated to separating Public Health from the Department of Health (Head 51), with the aim of enhancing collaboration and outreach efforts with the public as well as implementing additional initiatives in the FY. The total budget allocation for Public Health for FY 2024-25 is \$6.5 million.

## 61 HEALTH

| <i>Natural Account</i>                           | <i>Description</i>             | <i>2022-23 Prior Year Actual</i> | <i>2023-24 Revised Budget</i> | <i>2023-24 Actual + Commitment</i> | <i>2024-25 Proposed Budget</i> |
|--|--------------------------------|----------------------------------|-------------------------------|------------------------------------|--------------------------------|
| <b>Revenue by Natural Account</b>                |                                |                                  |                               |                                    |                                |
| 1330   | Visa Check up                  | 10,034                           | 10,068                        | 17,216                             | 17,088                         |
| 1475   | Miscellaneous Revenue          | 78,062                           | 82,188                        | 14,257                             | 13,104                         |
| 1520   | Food Handler Check up          | 6,858                            | 6,948                         | 13,130                             | 13,620                         |
| 1555   | Spectacles,Drugs etc           | 1,820                            | 1,980                         | 1,735                              | 996                            |
| 1565   | Medical Services               | 2,055                            | 3,739                         | 13,245                             | 14,304                         |
| <b>Total Revenue</b>                             |                                | <b>98,829</b>                    | <b>104,923</b>                | <b>59,583</b>                      | <b>59,112</b>                  |
| <b>Division : 0000 - General</b>                 |                                |                                  |                               |                                    |                                |
| <b>Expense by Natural Account</b>                |                                |                                  |                               |                                    |                                |
| 2475   | Overseas Medical Treatment     | -                                | -                             | 2,693                              | -                              |
| <b>Expense Subtotal</b>                          |                                | -                                | -                             | 2,693                              | -                              |
| <b>Division : 0302 - Administration</b>          |                                |                                  |                               |                                    |                                |
| <b>Expense by Natural Account</b>                |                                |                                  |                               |                                    |                                |
| 2015   | Salary - Local                 | 891                              | -                             | -                                  | -                              |
| <b>Expense Subtotal</b>                          |                                | 891                              | -                             | -                                  | -                              |
| <b>Division : 6101 - Office of the Secretary</b> |                                |                                  |                               |                                    |                                |
| <b>Expense by Natural Account</b>                |                                |                                  |                               |                                    |                                |
| 2000   | Project Expenditure            | -                                | -                             | 0                                  | -                              |
| 2015   | Salary - Local                 | 3,425,398                        | 4,048,980                     | 4,006,888                          | 3,473,161                      |
| 2020   | Salary Expatriate              | 2,308,228                        | 2,407,570                     | 2,314,639                          | 2,563,791                      |
| 2025   | Allowances - Staff Contract    | 24,582                           | 59,364                        | 59,363                             | -                              |
| 2026   | Directors Fees                 | -                                | -                             | -                                  | 3,000                          |
| 2030   | Salaries - Other Contracts     | 786,254                          | 299,871                       | 299,355                            | 70,000                         |
| 2035   | Overtime - local               | 464,079                          | -                             | -                                  | -                              |
| 2040   | Staff Training                 | 66,477                           | 300,000                       | 293,109                            | 80,000                         |
| 2050   | Uniforms & Protective Clothing | 19,428                           | 5,880                         | 5,880                              | 20,000                         |
| 2055   | Consultants fees               | 370,199                          | 34,524                        | 34,524                             | 79,000                         |
| 2070   | Travel - Staff                 | 284,538                          | 338,197                       | 308,377                            | 300,000                        |
| 2075   | Travel - Business              | 85,660                           | 112,596                       | 112,596                            | -                              |
| 2100   | Entertainment                  | 36,917                           | 29,638                        | 24,338                             | 10,000                         |
| 2130   | Printing & Stationery          | 34,056                           | 6,734                         | 6,734                              | 15,000                         |
| 2135   | Stores                         | 4,344                            | 5,570                         | 4,269                              | 5,000                          |
| 2160   | Land Rental                    | 24,000                           | 95,772                        | 95,772                             | 54,750                         |
| 2185   | R&M - Buildings                | 450,269                          | 352,008                       | 297,000                            | 150,000                        |
| 2190   | R&M - Office Equipment         | 46,124                           | 16,678                        | 16,678                             | 25,000                         |
| 2230   | Publicity and Awareness        | 9,739                            | -                             | -                                  | -                              |
| 2315   | Utilities                      | 1,357,937                        | 2,052,373                     | 2,052,373                          | 1,400,000                      |
| 2330   | Telephone / Internet           | 7,618                            | 15,881                        | 15,881                             | 20,000                         |
| 2462   | NCD Control & Health Promotion | -                                | -                             | -                                  | -                              |
| 2467   | Drugs and Medicines            | 8,743                            | -                             | -                                  | -                              |
| 2472   | Laboratory supplies            | -                                | 1,272                         | 1,272                              | -                              |
| 2474   | Clinical Education Supplies    | -                                | 4,757                         | 4,757                              | 5,001                          |
| 2475   | Overseas Medical Treatment     | 13,169,675                       | 9,946,019                     | 9,929,480                          | 3,947,497                      |
| 2495   | Plant & Equipment Purchases    | 660,281                          | 209,912                       | 61,906                             | 70,000                         |
| 2575   | Local Transport                | 69,470                           | -                             | -                                  | -                              |
| <b>Expense Subtotal</b>                          |                                | <b>23,714,017</b>                | <b>20,343,594</b>             | <b>19,945,190</b>                  | <b>12,291,200</b>              |
| <b>Division : 6102 - RON Hospital</b>            |                                |                                  |                               |                                    |                                |
| <b>Expense by Natural Account</b>                |                                |                                  |                               |                                    |                                |
| 2015   | Salary - Local                 | 68,863                           | -                             | 1,589                              | -                              |
| 2020   | Salary Expatriate              | 82,302                           | -                             | -                                  | -                              |
| 2050   | Uniforms & Protective Clothing | 27,951                           | 12,010                        | 12,010                             | 25,000                         |
| 2072   | Meals and Drinks - Staff       | 201,688                          | 182,966                       | 182,966                            | 158,240                        |
| 2100   | Entertainment                  | -                                | -                             | -                                  | -                              |
| 2130   | Printing & Stationery          | 29,644                           | 15,871                        | 15,871                             | 30,000                         |
| 2135   | Stores                         | 2,200                            | 5,565                         | 5,565                              | 10,000                         |
| 2191   | R&M Medical Equipment          | 91,873                           | 55,854                        | 55,854                             | 140,000                        |
| 2205   | R&M - Plant                    | 1,725                            | 20,913                        | 19,449                             | 30,000                         |
| 2467   | Drugs and Medicines            | 1,080,348                        | 1,097,191                     | 1,097,191                          | 900,000                        |
| 2468   | Dental Supplies                | 48,725                           | 42,953                        | 42,953                             | 40,000                         |
| 2469   | Dialysis Supplies              | 349,476                          | 136,480                       | 136,480                            | 350,000                        |
| 2471   | Medical Consumable             | 485,161                          | 528,409                       | 528,409                            | 500,000                        |
| 2472   | Laboratory supplies            | 443,341                          | 472,723                       | 472,723                            | 400,000                        |
| 2473   | Radiology Supplies             | 24,886                           | 21,811                        | 21,811                             | 15,000                         |
| 2480   | Medical Equipment              | 685,378                          | 317,154                       | 317,154                            | 150,000                        |
| 2495   | Plant & Equipment Purchases    | 93,173                           | -                             | -                                  | -                              |
| 2496   | Building and Structures        | 132,658                          | -                             | -                                  | -                              |
| 2585   | Rations                        | 681,381                          | 761,100                       | 754,315                            | 761,100                        |
| <b>Expense Subtotal</b>                          |                                | <b>4,530,775</b>                 | <b>3,671,001</b>              | <b>3,664,340</b>                   | <b>3,509,340</b>               |

| Division : 6103 - Public Health   |                                      |                   |                   |                   |                   |
|-----------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expense by Natural Account</b> |                                      |                   |                   |                   |                   |
| 2015                              | Salary - Local                       | 6,002             | -                 | -                 | -                 |
| 2020                              | Salary Expatriate                    | 6,796             | -                 | -                 | -                 |
| 2050                              | Uniforms & Protective Clothing       | 1,632             | 3,000             | 3,000             | -                 |
| 2130                              | Printing & Stationery                | 2,137             | 3,838             | 3,688             | -                 |
| 2135                              | Stores                               | -                 | 2,398             | 2,398             | -                 |
| 2461                              | Primary Health Care Services         | 189,113           | 105,077           | 105,077           | -                 |
| 2462                              | NCD Control & Health Promotion       | 39,894            | 39,437            | 35,733            | -                 |
| 2463                              | Environmental Health and Food safety | 14,752            | 15,408            | 15,408            | -                 |
| <b>Expense Subtotal</b>           |                                      | <b>260,327</b>    | <b>169,157</b>    | <b>165,303</b>    | <b>-</b>          |
| <b>Total Expense</b>              |                                      |                   |                   |                   |                   |
|                                   |                                      | <b>28,506,010</b> | <b>24,183,752</b> | <b>23,777,525</b> | <b>15,800,540</b> |

The total budget for Health is lower in 2024-25 at \$15.8 million, compared to \$24.2 million in FY 2023-24, mainly reflecting the separation of Public Health from the Department of Health. Other main account reductions within Health, includes;

- Staff training;
- Overseas medical treatment;
- Utilities;
- R&M Building.

The Department of Health has also been included under the Alternative Pathway Program, which is being managed by the Department of Multi-Cultural Affairs. The aim of this APP is to address the skilled worker shortage at RONH and IHMS by coordinating with FNU and other institutions to provide ongoing training. This includes exploring medical school placements, focusing on training nurses, lab technicians, pharmacists, and other specialized roles.

## 62 SPORT

| <i>Natural Account</i>            | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                 |                                      |                                   |  |                                    |
|                                   |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                 |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                  | 269,572                              | 223,468                           | 262,647                                | 249,463                            |
| 2026                              | Directors Fees                  | -                                    | 10,000                            | -                                      | -                                  |
| 2030                              | Salaries - Other Contracts      | 5,520                                | 10,000                            | 8,514                                  | 16,000                             |
| 2035                              | Overtime - local                | -                                    | 5,000                             | 5,000                                  | -                                  |
| 2040                              | Staff Training                  | 6,730                                | 6,432                             | 5,432                                  | 10,000                             |
| 2050                              | Uniforms & Protective Clothing  | 2,624                                | 2,000                             | 1,992                                  | -                                  |
| 2055                              | Consultants fees                | 10,000                               | 74,038                            | 74,038                                 | 160,000                            |
| 2075                              | Travel - Business               | 211,700                              | 194,530                           | 194,530                                | -                                  |
| 2100                              | Entertainment                   | 4,987                                | 17,000                            | 16,987                                 | 10,000                             |
| 2105                              | Official Celebrations           | 19,955                               | 20,000                            | 16,390                                 | -                                  |
| 2130                              | Printing & Stationery           | 3,000                                | 12,900                            | 12,840                                 | 10,000                             |
| 2185                              | R&M - Buildings                 | 18,930                               | 20,000                            | 19,825                                 | 50,000                             |
| 2190                              | R&M - Office Equipment          | -                                    | -                                 | -                                      | -                                  |
| 2230                              | Publicity and Awareness         | 37,113                               | -                                 | -                                      | -                                  |
| 2370                              | Membership Fees & Subscriptions | 7,030                                | 8,000                             | 7,078                                  | 7,500                              |
| 2495                              | Plant & Equipment Purchases     | 18,353                               | 20,000                            | 19,439                                 | 10,000                             |
| 2496                              | Building and Structures         | -                                    | 3,050,860                         | 3,050,860                              | -                                  |
| 2575                              | Local Transport                 | 10,430                               | 35,000                            | 35,000                                 | 30,000                             |
| 2617                              | Donations - local               | 1,038,501                            | -                                 | -                                      | -                                  |
| 2621                              | Grants to Sports Federations    | -                                    | 1,500,292                         | 1,471,593                              | 700,000                            |
| <b>Expense Subtotal</b>           |                                 | <b>1,664,445</b>                     | <b>5,209,520</b>                  | <b>5,202,165</b>                       | <b>1,252,963</b>                   |
| <b>Total Expense</b>              |                                 | <b>1,664,445</b>                     | <b>5,209,520</b>                  | <b>5,202,165</b>                       | <b>1,252,963</b>                   |

The total budget for Sport is lower in FY 2024-25, mainly reflecting a decrease in the building and structures, reduction in the grant to sports federations and the effect of transferring of the travel business to Presidency and State House.

The Department plans to sub-contract a full time Coach or manager or trainer for each performing Sporting federation. These individuals will be guided by the High-Performance Unit in developing training plans and implementing programs for their athletes.

Department of Sports will be collaborating with new donors regarding the development of a new sports stadium for track and field events for the hosting of the upcoming Micronesian Games in 2026. The construction will include games village and other sporting infrastructure. The outcome of this project when complete will change the sporting landscape in Nauru. The details of this massive project including design and funding are still being underway and more information will be known in the coming months.

## 63 DEPARTMENT OF INFRASTRUCTURE DEVELOPMENT

| <i>Natural_Account</i>               | <i>Description</i>             | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|--------------------------------------|--------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b>    |                                |                                      |                                   |  |                                    |
|                                      |                                | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>                 |                                | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>     |                                |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>    |                                |                                      |                                   |  |                                    |
| 2015                                 | Salary - Local                 | 252,337                              | 402,063                           | 353,616                                | 1,063,360                          |
| 2030                                 | Salaries - Other Contracts     | 134,187                              | 139,776                           | 136,030                                | 11,100                             |
| 2040                                 | Staff Training                 | 2,024                                | 10,000                            | 9,990                                  | 7,000                              |
| 2050                                 | Uniforms & Protective Clothing | 2,488                                | 3,600                             | 3,583                                  | 3,600                              |
| 2055                                 | Consultants fees               | 67,635                               | 261,666                           | 195,783                                | -                                  |
| 2075                                 | Travel - Business              | 157,526                              | 60,000                            | 55,442                                 | -                                  |
| 2100                                 | Entertainment                  | 12,280                               | 7,800                             | 7,597                                  | 7,000                              |
| 2130                                 | Printing & Stationery          | 2,906                                | 5,000                             | 4,452                                  | 5,000                              |
| 2135                                 | Stores                         | 4,452                                | 2,716                             | 2,712                                  | 2,716                              |
| 2185                                 | R&M - Buildings                | 18,806                               | 22,100                            | 14,615                                 | 22,100                             |
| 2220                                 | Nauru Community Housing        | -                                    | 7,919,908                         | 7,919,900                              | -                                  |
| 2221                                 | Smart Housing                  | -                                    | 2,661,946                         | 2,643,981                              | -                                  |
| 2222                                 | Housing                        | -                                    | -                                 | -                                      | 2,316,591                          |
| 2315                                 | Utilities                      | 8,029                                | 20,494                            | 20,293                                 | -                                  |
| 2330                                 | Telephone / Internet           | 16,665                               | 20,760                            | 20,759                                 | 15,120                             |
| 2495                                 | Plant & Equipment Purchases    | 74,610                               | 94,700                            | 90,212                                 | 216,386                            |
| 2496                                 | Building and Structures        | 736,640                              | 781,607                           | 781,434                                | -                                  |
| 2575                                 | Local Transport                | 44,140                               | 56,800                            | 54,900                                 | 36,500                             |
| 2580                                 | Public Works                   | 187,083                              | 341,950                           | 333,911                                | 310,000                            |
| 2617                                 | Donations - local              | 2,528,266                            | -                                 | -                                      | -                                  |
| <b>Expense Subtotal</b>              |                                | <b>4,250,074</b>                     | <b>12,812,886</b>                 | <b>12,649,210</b>                      | <b>4,016,473</b>                   |
| <b>Division : 9101 - Secretariat</b> |                                |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>    |                                |                                      |                                   |  |                                    |
| 2015                                 | Salary - Local                 | -                                    | -                                 | 4,238                                  | -                                  |
| <b>Expense Subtotal</b>              |                                | <b>-</b>                             | <b>-</b>                          | <b>4,238</b>                           | <b>-</b>                           |
| <b>Total Expense</b>                 |                                | <b>4,250,074</b>                     | <b>12,812,886</b>                 | <b>12,644,972</b>                      | <b>4,016,473</b>                   |

The total budget for Infrastructure Development is lower in FY 2024-25, reflecting a changed approach to the Housing assistance project. While an allocation is still being provided for Housing, there has been a reconsideration of the arrangements regarding its management in the new financial year, which will no longer fall under the Nauru Community Housing or Smart Housing banner.

Infrastructure will be procuring a Ranger R50T-70 Turbo Trailer Jetting System to enhance drain maintenance operations in Nauru, mitigating flooding risks, protecting critical infrastructure, and promoting sustainable urban development.

Additionally, the department will absorb operational expenses for staff transitioning from Ronphos.

## 71 FOREIGN AFFAIRS

| <i>Natural Account</i>            | <i>Description</i>                     | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|--|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |  |                                      |                                   |  |                                    |
|                                   |  | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |  | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |  |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |  |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                         | 717,504                              | 783,168                           | 780,765                                | 903,298                            |
| 2030                              | Salaries - Other Contracts             | 200                                  | -                                 | -                                      | -                                  |
| 2035                              | Overtime - local                       | 9,894                                | 10,000                            | 9,999                                  | 15,000                             |
| 2040                              | Staff Training                         | 8,760                                | 91,977                            | 91,973                                 | 10,000                             |
| 2041                              | Prep & Orientation of Seasonal Workers | 9,168                                | 10,000                            | 9,185                                  | 42,800                             |
| 2050                              | Uniforms & Protective Clothing         | -                                    | -                                 | -                                      | 8,000                              |
| 2055                              | Consultants fees                       | -                                    | 5,410                             | 5,403                                  | 10,000                             |
| 2070                              | Travel - Staff                         | 188,951                              | 121,674                           | 120,111                                | 138,626                            |
| 2075                              | Travel - Business                      | 359,580                              | 343,666                           | 334,356                                | -                                  |
| 2100                              | Entertainment                          | 16,132                               | 26,103                            | 26,103                                 | 9,500                              |
| 2105                              | Official Celebrations                  | 8,492                                | 10,000                            | 9,999                                  | -                                  |
| 2110                              | Protocol                               | 59,123                               | 92,000                            | 91,535                                 | 71,000                             |
| 2130                              | Printing & Stationery                  | 9,333                                | 17,927                            | 12,438                                 | 8,178                              |
| 2135                              | Stores                                 | 5,979                                | 5,980                             | 8,389                                  | 5,980                              |
| 2190                              | R&M - Office Equipment                 | -                                    | 900                               | 892                                    | 1,000                              |
| 2275                              | Purchase of Petrol                     | 120                                  | -                                 | -                                      | -                                  |
| 2330                              | Telephone / Internet                   | 37,213                               | 29,839                            | 28,001                                 | 31,248                             |
| 2370                              | Membership Fees & Subscriptions        | 248,477                              | 291,766                           | 291,745                                | 193,184                            |
| 2495                              | Plant & Equipment Purchases            | -                                    | 28,180                            | 28,175                                 | 9,000                              |
| 2600                              | Postage                                | 1,206                                | -                                 | -                                      | -                                  |
| <b>Expense Subtotal</b>           |  | <b>1,680,132</b>                     | <b>1,868,589</b>                  | <b>1,849,068</b>                       | <b>1,456,815</b>                   |
| <b>Total Expense</b>              |  | <b>1,680,132</b>                     | <b>1,868,589</b>                  | <b>1,849,068</b>                       | <b>1,456,815</b>                   |

The total budget for Foreign Affairs is lower in FY 2024-25. There has been an increase in salary local, however it does not offset the major decrease in transferring of travel business to Presidency and State House, also other decreases in areas such as staff training and membership fees & subscriptions.

## 72 BRISBANE

| <i>Natural_Account</i>            | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                 |                                      |                                   |  |                                    |
|                                   |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                 |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                  | -                                    | 47,821                            | 200                                    | 133,200                            |
| 2020                              | Salary Expatriate               | 317,291                              | 565,423                           | 326,958                                | 506,909                            |
| 2030                              | Salaries - Other Contracts      | -                                    | 37,400                            | 28,961                                 | 37,400                             |
| 2035                              | Overtime - local                | 32,367                               | -                                 | -                                      | -                                  |
| 2040                              | Staff Training                  | -                                    | 2,800                             | -                                      | 2,800                              |
| 2070                              | Travel - Staff                  | 6,275                                | 4,200                             | 2,739                                  | 4,200                              |
| 2075                              | Travel - Business               | 123                                  | 3,855                             | 1,213                                  | -                                  |
| 2100                              | Entertainment                   | 6,267                                | 7,500                             | 7,731                                  | 7,500                              |
| 2105                              | Official Celebrations           | -                                    | 6,000                             | 1,944                                  | 10,000                             |
| 2110                              | Protocol                        | 13,808                               | 40,396                            | 29,073                                 | 89,000                             |
| 2130                              | Printing & Stationery           | 2,563                                | 3,000                             | 4,744                                  | 6,000                              |
| 2135                              | Stores                          | 3,569                                | 4,000                             | 104                                    | 4,000                              |
| 2155                              | House Rental                    | 24,960                               | 44,200                            | 49,700                                 | 141,598                            |
| 2165                              | Office Rental                   | 79,752                               | 166,200                           | 225,215                                | 170,000                            |
| 2185                              | R&M - Buildings                 | 1,438                                | 4,560                             | -                                      | 4,560                              |
| 2190                              | R&M - Office Equipment          | 1,434                                | 16,880                            | 5,894                                  | 2,000                              |
| 2200                              | R&M - Motor Vehicles            | 13,933                               | 12,750                            | 15,642                                 | 31,750                             |
| 2275                              | Purchase of Petrol              | 4,115                                | 25,168                            | 8,200                                  | 41,168                             |
| 2280                              | Purchase of Diesel              | 2,810                                | 6,000                             | 2,800                                  | -                                  |
| 2315                              | Utilities                       | 1,448                                | 10,800                            | -                                      | 14,800                             |
| 2330                              | Telephone / Internet            | 30,317                               | 42,400                            | 24,382                                 | 73,800                             |
| 2370                              | Membership Fees & Subscriptions | 21,680                               | 14,732                            | 31,403                                 | 15,375                             |
| 2495                              | Plant & Equipment Purchases     | 379                                  | 67,120                            | 1,699                                  | 175,000                            |
| 2560                              | Educational Expenses - Special  | -                                    | 4,000                             | -                                      | 4,000                              |
| 2565                              | Insurance                       | 9,943                                | 12,500                            | 8,027                                  | 20,700                             |
| 2570                              | Bank Charges                    | -                                    | -                                 | -                                      | 1,000                              |
| 2575                              | Local Transport                 | 5,200                                | 4,571                             | 8,020                                  | 40,469                             |
| 2600                              | Postage                         | 35                                   | 900                               | -                                      | 1,000                              |
| <b>Expense Subtotal</b>           |                                 | <b>579,707</b>                       | <b>1,155,186</b>                  | <b>785,769</b>                         | <b>1,538,229</b>                   |
| <b>Total Expense</b>              |                                 | <b>579,707</b>                       | <b>1,155,186</b>                  | <b>785,769</b>                         | <b>1,538,229</b>                   |

The total budget for Brisbane for 2024-25 has been increased to cover personnel costs for the new Deputy Consular, including salary local, house rental, fuel, and educational expenses. Additionally, \$169,000 has been allocated to support a fleet replacement program for the office, which will be offset by trade in value of the vehicles being replaced.

## 73 SUVA

| <i>Natural_Account</i>            | <i>Description</i>             | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                |                                      |                                   |  |                                    |
|                                   |                                | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                                | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                                |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                 | 72,201                               | 190,021                           | 158,230                                | 194,070                            |
| 2020                              | Salary Expatriate              | 40,025                               | 70,130                            | 52,307                                 | 70,130                             |
| 2030                              | Salaries - Other Contracts     | -                                    | 34,409                            | 26,852                                 | 31,731                             |
| 2050                              | Uniforms & Protective Clothing | 199                                  | 2,825                             | -                                      | 2,825                              |
| 2070                              | Travel - Staff                 | 29,056                               | -                                 | -                                      | -                                  |
| 2075                              | Travel - Business              | 10,113                               | 82,833                            | 110,272                                | -                                  |
| 2100                              | Entertainment                  | 10,141                               | 11,300                            | 15,244                                 | 6,356                              |
| 2105                              | Official Celebrations          | 7,307                                | 11,653                            | 11,955                                 | 10,000                             |
| 2130                              | Printing & Stationery          | 488                                  | 5,765                             | 8,425                                  | 8,145                              |
| 2135                              | Stores                         | 1,016                                | 2,151                             | 2,241                                  | 2,151                              |
| 2155                              | House Rental                   | 57,130                               | 168,256                           | 160,344                                | 172,046                            |
| 2165                              | Office Rental                  | 6,169                                | -                                 | -                                      | -                                  |
| 2185                              | R&M - Buildings                | 917                                  | -                                 | -                                      | -                                  |
| 2190                              | R&M - Office Equipment         | 3,195                                | 8,690                             | 2,350                                  | 6,687                              |
| 2200                              | R&M - Motor Vehicles           | 14,057                               | 11,159                            | 14,335                                 | 10,029                             |
| 2275                              | Purchase of Petrol             | 6,556                                | 30,088                            | 16,003                                 | 57,510                             |
| 2280                              | Purchase of Diesel             | 24,042                               | 30,810                            | 32,359                                 | 55,536                             |
| 2315                              | Utilities                      | 3,839                                | 29,098                            | 25,867                                 | 29,098                             |
| 2330                              | Telephone / Internet           | 6,199                                | 21,644                            | 30,875                                 | 21,644                             |
| 2460                              | Medical Expenses               | 6,882                                | 16,809                            | 3,524                                  | 16,103                             |
| 2495                              | Plant & Equipment Purchases    | 1,660                                | 130,532                           | 48,736                                 | -                                  |
| 2496                              | Building and Structures        | 71,384                               | 14,125                            | 556                                    | 3,531                              |
| 2560                              | Educational Expenses - Special | 3,611                                | 28,498                            | 19,356                                 | 28,498                             |
| 2565                              | Insurance                      | 7,320                                | 18,758                            | 5,322                                  | 25,507                             |
| 2570                              | Bank Charges                   | 324                                  | 855                               | 4                                      | 855                                |
| 2600                              | Postage                        | 1,879                                | 763                               | 629                                    | 763                                |
| 2618                              | Donations - overseas           | 1,860                                | 7,063                             | 744                                    | 2,966                              |
| 2690                              | Foreign exchange gains/losses  | -                                    | 3,000                             | -                                      | 4,200                              |
| <b>Expense Subtotal</b>           |                                | <b>387,569</b>                       | <b>931,235</b>                    | <b>764,634</b>                         | <b>760,381</b>                     |
| <b>Total Expense</b>              |                                | <b>387,569</b>                       | <b>931,235</b>                    | <b>764,634</b>                         | <b>760,381</b>                     |

The total budget for Suva is slightly lower in FY 2024-25, mainly reflecting a decrease in the allocation for vehicle replacement for the Office (under Plant and Equipment purchases) and the transfer of the travel business to Presidency and State House.



## 74 NEW YORK

| <i>Natural_Account</i>            | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual+<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|---------------------------------------|------------------------------------|
| <b>Revenue by Natural Account</b> |                                 |                                      |                                   |                                       |                                    |
|                                   |                                 | -                                    | -                                 | -                                     | -                                  |
| <b>Total Revenue</b>              |                                 | -                                    | -                                 | -                                     | -                                  |
| <b>Division : 0000 - General</b>  |                                 |                                      |                                   |                                       |                                    |
| <b>Expense by Natural Account</b> |                                 |                                      |                                   |                                       |                                    |
| 2015                              | Salary - Local                  | 50,426                               | 386,537                           | 281,025                               | 624,345                            |
| 2020                              | Salary Expatriate               | 44,617                               | 229,108                           | 221,709                               | 234,825                            |
| 2025                              | Allowances - Staff Contract     | 7,406                                | 32,019                            | 29,825                                | 32,018                             |
| 2035                              | Overtime - local                | -                                    | 17,518                            | 12,299                                | 17,518                             |
| 2040                              | Staff Training                  | -                                    | 106,101                           | 76,036                                | -                                  |
| 2055                              | Consultants fees                | -                                    | 143,445                           | 88,533                                | 172,263                            |
| 2070                              | Travel - Staff                  | 23,779                               | 229,456                           | 21,803                                | 107,241                            |
| 2075                              | Travel - Business               | 15,503                               | 247,474                           | 217,054                               | -                                  |
| 2100                              | Entertainment                   | 2,684                                | 15,656                            | 15,937                                | 35,036                             |
| 2105                              | Official Celebrations           | -                                    | 10,000                            | 9,863                                 | 10,000                             |
| 2130                              | Printing & Stationery           | 8,298                                | 13,394                            | 10,908                                | 9,635                              |
| 2135                              | Stores                          | -                                    | 3,504                             | 2,038                                 | 3,504                              |
| 2155                              | House Rental                    | 67,083                               | 326,788                           | 320,217                               | 338,978                            |
| 2165                              | Office Rental                   | 41,367                               | 262,774                           | 247,591                               | 262,774                            |
| 2190                              | R&M - Office Equipment          | -                                    | 1,679                             | 844                                   | 876                                |
| 2200                              | R&M - Motor Vehicles            | 208                                  | 4,887                             | 3,585                                 | 7,387                              |
| 2205                              | R&M - Plant                     | 1,501                                | 10,511                            | 9,155                                 | 10,511                             |
| 2275                              | Purchase of Petrol              | 481                                  | 13,775                            | 3,911                                 | 19,813                             |
| 2315                              | Utilities                       | 4,532                                | 46,220                            | 26,254                                | 45,547                             |
| 2330                              | Telephone / Internet            | 13,721                               | 100,584                           | 61,216                                | 97,226                             |
| 2370                              | Membership Fees & Subscriptions | 7,106                                | 78,571                            | 74,343                                | 83,255                             |
| 2460                              | Medical Expenses                | 4,481                                | 35,036                            | 21,835                                | 35,036                             |
| 2495                              | Plant & Equipment Purchases     | -                                    | 16,219                            | 7,333                                 | 8,759                              |
| 2560                              | Educational Expenses - Special  | 11,767                               | 46,715                            | 49,008                                | 46,715                             |
| 2565                              | Insurance                       | 59,903                               | 302,654                           | 303,296                               | 294,972                            |
| 2570                              | Bank Charges                    | 1,341                                | 26,277                            | 11,343                                | 12,263                             |
| 2600                              | Postage                         | 157                                  | 3,255                             | 702                                   | 5,255                              |
| 2620                              | Lease & Charter Payments        | 7,405                                | 66,715                            | 51,405                                | 59,416                             |
| 2690                              | Foreign exchange gains/losses   | -                                    | 29,197                            | -                                     | 29,197                             |
| <b>Expense Subtotal</b>           |                                 | <b>373,765</b>                       | <b>2,806,071</b>                  | <b>2,179,069</b>                      | <b>2,604,367</b>                   |
| <b>Total Expense</b>              |                                 | <b>373,765</b>                       | <b>2,806,071</b>                  | <b>2,179,069</b>                      | <b>2,604,367</b>                   |

The expenditure for New York is slightly lower in FY 2024-25 reflecting a decrease in salary local, staff training, travel staff and the transferring of the travel business to Presidency and State House.

The Office will continue in its effort concerning the International Seabed Authority and deep-sea mining, with a particular focus on finalizing the mining code and implementing the Nauru Seabed Minerals Act of 2015. This work is supported by the Legal Advisor from the Department of Justice, who has been seconded to New York and funded by Nauru Ocean Resources Inc (NORI).

## 75 TAIWAN, PROVINCE OF CHINA

| <i>Natural_Account</i>            | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                 |                                      |                                   |  |                                    |
|                                   |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                 |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                  | 92,819                               | 96,223                            | 58,649                                 | -                                  |
| 2020                              | Salary Expatriate               | 88,390                               | 112,227                           | 64,109                                 | -                                  |
| 2025                              | Allowances - Staff Contract     | 7,600                                | 8,000                             | 5,600                                  | -                                  |
| 2030                              | Salaries - Other Contracts      | 3,868                                | 1,997                             | 1,997                                  | -                                  |
| 2050                              | Uniforms & Protective Clothing  | 463                                  | 351                               | 351                                    | -                                  |
| 2075                              | Travel - Business               | 54,034                               | 255,420                           | 57,801                                 | -                                  |
| 2100                              | Entertainment                   | 11,423                               | 9,643                             | 9,303                                  | -                                  |
| 2105                              | Official Celebrations           | 21,865                               | 21,051                            | 21,051                                 | -                                  |
| 2130                              | Printing & Stationery           | 545                                  | 2,400                             | 968                                    | -                                  |
| 2135                              | Stores                          | 942                                  | 1,124                             | 821                                    | -                                  |
| 2155                              | House Rental                    | 51,815                               | 42,471                            | 34,592                                 | -                                  |
| 2165                              | Office Rental                   | 33,650                               | 28,911                            | 18,975                                 | -                                  |
| 2190                              | R&M - Office Equipment          | 3,124                                | 2,010                             | 1,670                                  | -                                  |
| 2200                              | R&M - Motor Vehicles            | 5,266                                | 4,481                             | 2,571                                  | -                                  |
| 2275                              | Purchase of Petrol              | 2,135                                | 4,200                             | 3,207                                  | -                                  |
| 2315                              | Utilities                       | 19,108                               | 33,240                            | 22,344                                 | -                                  |
| 2330                              | Telephone / Internet            | 12,271                               | 10,007                            | 5,335                                  | -                                  |
| 2370                              | Membership Fees & Subscriptions | 1,023                                | 370                               | 370                                    | -                                  |
| 2460                              | Medical Expenses                | 13,021                               | 3,293                             | 3,135                                  | -                                  |
| 2495                              | Plant & Equipment Purchases     | 9,974                                | -                                 | -                                      | -                                  |
| 2560                              | Educational Expenses - Special  | 23,912                               | 49,851                            | 46,605                                 | -                                  |
| 2565                              | Insurance                       | 15,872                               | 13,754                            | 8,250                                  | -                                  |
| 2570                              | Bank Charges                    | 198                                  | 100                               | 85                                     | -                                  |
| 2575                              | Local Transport                 | 19,397                               | 20,757                            | 18,475                                 | -                                  |
| 2600                              | Postage                         | 139                                  | 65,350                            | -                                      | -                                  |
| 2690                              | Foreign exchange gains/losses   | 241                                  | 1,000                             | -                                      | -                                  |
| <b>Expense Subtotal</b>           |                                 | <b>493,093</b>                       | <b>788,231</b>                    | <b>386,094</b>                         | <b>-</b>                           |
| <b>Total Expense</b>              |                                 | <b>493,093</b>                       | <b>788,231</b>                    | <b>386,094</b>                         | <b>-</b>                           |

There is no budget allocation for the Taiwan, Province of China office for FY 2024-25, following the change in political recognition to People's Republic of China. Additionally, the Nauru Embassy Office in Taipei has been closed.

## 76 GENEVA

| <i>Natural Account</i>            | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                 |                                      |                                   |  |                                    |
|                                   |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                 |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                  | -                                    | 299,845                           | 280,554                                | 288,678                            |
| 2020                              | Salary Expatriate               | -                                    | 181,298                           | 180,481                                | 137,893                            |
| 2050                              | Uniforms & Protective Clothing  | -                                    | 5,000                             | 4,999                                  | 5,000                              |
| 2070                              | Travel - Staff                  | -                                    | 40,064                            | 29,396                                 | 20,823                             |
| 2075                              | Travel - Business               | -                                    | 143,673                           | 66,414                                 | -                                  |
| 2100                              | Entertainment                   | -                                    | 25,000                            | 29,464                                 | 6,303                              |
| 2105                              | Official Celebrations           | -                                    | 6,795                             | 5,858                                  | 10,000                             |
| 2130                              | Printing & Stationery           | -                                    | 4,228                             | 6,300                                  | 4,828                              |
| 2135                              | Stores                          | -                                    | 5,530                             | 5,961                                  | 5,000                              |
| 2155                              | House Rental                    | -                                    | 410,817                           | 308,796                                | 309,120                            |
| 2165                              | Office Rental                   | -                                    | 22,480                            | 10,959                                 | 91,800                             |
| 2190                              | R&M - Office Equipment          | -                                    | 7,550                             | 1,744                                  | 5,000                              |
| 2200                              | R&M - Motor Vehicles            | -                                    | 15,100                            | 4,751                                  | 7,500                              |
| 2275                              | Purchase of Petrol              | -                                    | 9,048                             | 8,349                                  | 9,410                              |
| 2315                              | Utilities                       | -                                    | 13,590                            | 4,885                                  | 18,000                             |
| 2330                              | Telephone / Internet            | -                                    | 109,278                           | 78,898                                 | 51,600                             |
| 2370                              | Membership Fees & Subscriptions | -                                    | 302                               | 302                                    | 302                                |
| 2495                              | Plant & Equipment Purchases     | -                                    | 22,550                            | 55,304                                 | 15,000                             |
| 2560                              | Educational Expenses - Special  | -                                    | 90,745                            | 68,047                                 | 102,190                            |
| 2565                              | Insurance                       | -                                    | 198,290                           | 164,892                                | 125,000                            |
| 2570                              | Bank Charges                    | -                                    | 1,500                             | 1,302                                  | 2,000                              |
| 2600                              | Postage                         | -                                    | 3,500                             | 1,497                                  | 3,500                              |
| <b>Expense Subtotal</b>           |                                 | -                                    | <b>1,616,183</b>                  | <b>1,319,155</b>                       | <b>1,218,947</b>                   |
| <b>Total Expense</b>              |                                 | -                                    | <b>1,616,183</b>                  | <b>1,319,155</b>                       | <b>1,218,947</b>                   |

The total budget for Geneva is lower in FY 2024-25, which reflects the transferring of travel business to Presidency and State House, house rentals and insurance.

## 77 INDIA

| <i>Natural_Account</i>            | <i>Description</i>             | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                |                                      |                                   |  |                                    |
|                                   |                                | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                                | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                                |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                 | 128,999                              | 120,341                           | 101,510                                | 118,495                            |
| 2020                              | Salary Expatriate              | 29,962                               | 55,400                            | 43,480                                 | 59,900                             |
| 2030                              | Salaries - Other Contracts     | 58,742                               | 130,395                           | 106,606                                | 101,768                            |
| 2035                              | Overtime - local               | 6,453                                | 10,000                            | 6,248                                  | 7,800                              |
| 2050                              | Uniforms & Protective Clothing | -                                    | 5,100                             | 4,100                                  | 3,000                              |
| 2055                              | Consultants fees               | 107,420                              | 176,355                           | 154,375                                | 10,000                             |
| 2070                              | Travel - Staff                 | 33,782                               | 63,000                            | 60,580                                 | 22,800                             |
| 2075                              | Travel - Business              | 184,817                              | 163,677                           | 135,721                                | -                                  |
| 2100                              | Entertainment                  | 41,519                               | 32,000                            | 28,228                                 | 37,996                             |
| 2105                              | Official Celebrations          | 7,254                                | 35,000                            | 9,142                                  | 10,000                             |
| 2130                              | Printing & Stationery          | 8,367                                | 8,770                             | 7,188                                  | 3,000                              |
| 2135                              | Stores                         | 12,377                               | 8,000                             | 5,479                                  | 2,900                              |
| 2155                              | House Rental                   | 104,072                              | 283,200                           | 255,782                                | 246,000                            |
| 2165                              | Office Rental                  | 118,910                              | 126,000                           | 122,500                                | 126,000                            |
| 2185                              | R&M - Buildings                | 5,867                                | 8,000                             | 12,477                                 | 3,400                              |
| 2200                              | R&M - Motor Vehicles           | -                                    | 6,000                             | 840                                    | 2,500                              |
| 2275                              | Purchase of Petrol             | 1,779                                | 15,600                            | 2,562                                  | 3,280                              |
| 2315                              | Utilities                      | 7,367                                | 18,600                            | 16,227                                 | 23,400                             |
| 2330                              | Telephone / Internet           | 35,235                               | 23,712                            | 13,261                                 | 15,396                             |
| 2495                              | Plant & Equipment Purchases    | 466,137                              | 108,000                           | 150,937                                | 4,000                              |
| 2560                              | Educational Expenses - Special | 4,000                                | 8,000                             | 4,000                                  | 8,000                              |
| 2565                              | Insurance                      | 18,519                               | 50,000                            | 43,221                                 | 33,000                             |
| 2570                              | Bank Charges                   | 2,583                                | 1,200                             | 659                                    | 1,200                              |
| 2600                              | Postage                        | 4,337                                | 5,000                             | -                                      | 1,500                              |
| 2690                              | Foreign exchange gains/losses  | 812                                  | 5,000                             | 312                                    | 1,500                              |
| <b>Expense Subtotal</b>           |                                | <b>1,389,313</b>                     | <b>1,466,350</b>                  | <b>1,285,436</b>                       | <b>846,835</b>                     |
| <b>Total Expense</b>              |                                | <b>1,389,313</b>                     | <b>1,466,350</b>                  | <b>1,285,436</b>                       | <b>846,835</b>                     |

The total budget for India is lower in FY 2024-25, reflecting decreased consultants' fees, decrease in plant & equipment purchases and the transferring of the travel business to Presidency and State House.

## 78 CANBERRA

| <i>Natural_Account</i>            | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                 |                                      |                                   |  |                                    |
|                                   |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                 |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                  | 167,603                              | 241,254                           | 184,373                                | 246,340                            |
| 2020                              | Salary Expatriate               | 116,560                              | 171,093                           | 140,660                                | 221,093                            |
| 2025                              | Allowances - Staff Contract     | 16,000                               | 26,595                            | 19,399                                 | 9,600                              |
| 2050                              | Uniforms & Protective Clothing  | 2,082                                | 5,000                             | 2,880                                  | -                                  |
| 2055                              | Consultants fees                | 9,703                                | 50,000                            | 440                                    | 50,000                             |
| 2070                              | Travel - Staff                  | 14,023                               | 28,245                            | 14,251                                 | 54,500                             |
| 2075                              | Travel - Business               | 45,383                               | 69,500                            | 76,723                                 | -                                  |
| 2100                              | Entertainment                   | 11,235                               | 10,000                            | 7,603                                  | 10,000                             |
| 2105                              | Official Celebrations           | 3,895                                | 5,604                             | 5,604                                  | 10,000                             |
| 2110                              | Protocol                        | 2,999                                | 5,000                             | 3,862                                  | 6,000                              |
| 2130                              | Printing & Stationery           | 1,985                                | 2,000                             | 1,307                                  | 3,600                              |
| 2135                              | Stores                          | 2,283                                | 2,500                             | 2,408                                  | 2,000                              |
| 2155                              | House Rental                    | 133,176                              | 249,600                           | 176,525                                | 315,016                            |
| 2165                              | Office Rental                   | 98,763                               | 126,000                           | 102,417                                | 129,156                            |
| 2185                              | R&M - Buildings                 | 744                                  | 860                               | -                                      | 2,000                              |
| 2190                              | R&M - Office Equipment          | 527                                  | 2,500                             | 320                                    | 3,000                              |
| 2200                              | R&M - Motor Vehicles            | 15,907                               | 18,460                            | 10,176                                 | 20,460                             |
| 2275                              | Purchase of Petrol              | 22,490                               | 34,516                            | 30,337                                 | 34,320                             |
| 2315                              | Utilities                       | 8,556                                | 23,400                            | 17,789                                 | 23,400                             |
| 2330                              | Telephone / Internet            | 23,287                               | 27,180                            | 23,907                                 | 28,380                             |
| 2370                              | Membership Fees & Subscriptions | 2,079                                | 4,052                             | 2,665                                  | 6,744                              |
| 2460                              | Medical Expenses                | 7,909                                | 13,152                            | 6,568                                  | 13,000                             |
| 2495                              | Plant & Equipment Purchases     | 48,669                               | 2,000                             | 1,939                                  | -                                  |
| 2496                              | Building and Structures         | 913,950                              | 1,200,000                         | 76,031                                 | 2,600,000                          |
| 2560                              | Educational Expenses - Special  | 22,482                               | 46,000                            | 35,580                                 | 47,000                             |
| 2565                              | Insurance                       | 25,811                               | 53,347                            | 41,338                                 | 62,000                             |
| 2570                              | Bank Charges                    | 212                                  | 2,000                             | 173                                    | 2,000                              |
| 2600                              | Postage                         | 1,640                                | 2,000                             | 1,782                                  | 2,000                              |
| 2650                              | Trust Fund                      | 1,498                                | -                                 | -                                      | -                                  |
| <b>Expense Subtotal</b>           |                                 | <b>1,721,451</b>                     | <b>2,421,858</b>                  | <b>987,056</b>                         | <b>3,901,609</b>                   |
| <b>Total Expense</b>              |                                 | <b>1,721,451</b>                     | <b>2,421,858</b>                  | <b>987,056</b>                         | <b>3,901,609</b>                   |

The total budget for Canberra is higher in FY 2024-25. This mainly reflects increased allocation for the ongoing (second year) building costs for the new chancery.

## 79 – EMBASSY OF NAURU BEIJING

| <i>Natural_Account</i>            | <i>Description</i>             | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual+<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|---------------------------------------|------------------------------------|
| <b>Revenue by Natural Account</b> |                                |                                      |                                   |                                       |                                    |
|                                   |                                | -                                    | -                                 | -                                     | -                                  |
| <b>Total Revenue</b>              |                                | -                                    | -                                 | -                                     | -                                  |
| <b>Division : 0000 - General</b>  |                                |                                      |                                   |                                       |                                    |
| <b>Expense by Natural Account</b> |                                |                                      |                                   |                                       |                                    |
| 2015                              | Salary - Local                 | -                                    | -                                 | -                                     | 295,500                            |
| 2155                              | House Rental                   | -                                    | -                                 | -                                     | 96,000                             |
| 2495                              | Plant & Equipment Purchases    | -                                    | -                                 | -                                     | 100,000                            |
| 2560                              | Educational Expenses - Special | -                                    | -                                 | -                                     | 308,400                            |
| 2565                              | Insurance                      | -                                    | -                                 | -                                     | 75,000                             |
| <b>Expense Subtotal</b>           |                                | -                                    | -                                 | -                                     | 874,900                            |
| <b>Total Expense</b>              |                                | -                                    | -                                 | -                                     | 874,900                            |

The Embassy of Nauru to the Peoples Republic of China (Beijing) has been allocated \$0.9 million for FY 2024-25 to cover standard business operations and staff related costs. This is the first year of operation of the Beijing Mission following the diplomatic switch from Taipei Province of China and the signing of the joint communique between the Republic of Nauru and the People Republic of China.

## 81 INTERNAL AFFAIRS

| <i>Natural Account</i>                                   | <i>Description</i>              | <i>2022-23 Prior Year Actual</i> | <i>2023-24 Revised Budget</i> | <i>2023-24 Actual+ Commitment</i> | <i>2024-25 Proposed Budget</i> |
|--|---------------------------------|----------------------------------|-------------------------------|-----------------------------------|--------------------------------|
| <b>Revenue by Natural Account</b>                        |                                 |                                  |                               |                                   |                                |
| 1235   | Gaming/ Bingo Licenses          | -                                | -                             | 63,913                            | 80,000                         |
| 1475   | Miscellaneous Revenue           | -                                | -                             | 8,618                             | -                              |
| <b>Total Revenue</b>                                     |                                 | -                                | -                             | <b>72,532</b>                     | <b>80,000</b>                  |
| <b>Division : 8101 - Office of the Secretariat</b>       |                                 |                                  |                               |                                   |                                |
| <b>Expense by Natural Account</b>                        |                                 |                                  |                               |                                   |                                |
| 2000   | Project Expenditure             | 55                               | -                             | -                                 | -                              |
| 2015   | Salary - Local                  | 549,467                          | 121,873                       | 136,369                           | 127,133                        |
| 2020   | Salary Expatriate               | 21,538                           | -                             | 16,153                            | -                              |
| 2030   | Salaries - Other Contracts      | 75,972                           | 104,095                       | 73,052                            | 64,320                         |
| 2035   | Overtime - local                | 8,000                            | 8,000                         | 7,988                             | 8,000                          |
| 2040   | Staff Training                  | 5,000                            | 3,058                         | 3,058                             | -                              |
| 2050   | Uniforms & Protective Clothing  | -                                | 1,647                         | 1,647                             | 6,000                          |
| 2075   | Travel - Business               | 152,721                          | 131,451                       | 129,262                           | -                              |
| 2100   | Entertainment                   | 14,234                           | 5,000                         | 5,000                             | 9,000                          |
| 2105   | Official Celebrations           | 128,296                          | 95,483                        | 89,453                            | -                              |
| 2130   | Printing & Stationery           | 14,999                           | -                             | -                                 | -                              |
| 2135   | Stores                          | 6,411                            | 1,500                         | 1,500                             | 1,500                          |
| 2185   | R&M - Buildings                 | 59,598                           | 19,679                        | 18,607                            | -                              |
| 2230   | Publicity and Awareness         | -                                | -                             | -                                 | -                              |
| 2275   | Purchase of Petrol              | -                                | -                             | -                                 | -                              |
| 2330   | Telephone / Internet            | -                                | -                             | -                                 | 0                              |
| 2370   | Membership Fees & Subscriptions | -                                | -                             | -                                 | -                              |
| 2495   | Plant & Equipment Purchases     | 45,414                           | 43,442                        | 43,393                            | 18,250                         |
| 2575   | Local Transport                 | -                                | 12,980                        | 12,980                            | -                              |
| <b>Expense Subtotal</b>                                  |                                 | <b>1,081,707</b>                 | <b>548,207</b>                | <b>538,461</b>                    | <b>234,204</b>                 |
| <b>Division : 8102 - Culture &amp; Language Bureau</b>   |                                 |                                  |                               |                                   |                                |
| <b>Expense by Natural Account</b>                        |                                 |                                  |                               |                                   |                                |
| 2015   | Salary - Local                  | -                                | 283,100                       | 268,016                           | 3                              |
| 2030   | Salaries - Other Contracts      | 32,579                           | 43,600                        | 43,600                            | -                              |
| 2035   | Overtime - local                | 962                              | 2,000                         | 2,000                             | -                              |
| 2040   | Staff Training                  | 460                              | -                             | -                                 | -                              |
| 2100   | Entertainment                   | 5,000                            | 7,990                         | 7,990                             | -                              |
| 2105   | Official Celebrations           | 26,500                           | 14,390                        | 14,391                            | -                              |
| 2130   | Printing & Stationery           | 16,075                           | -                             | -                                 | -                              |
| 2135   | Stores                          | 4,758                            | 8,230                         | 8,230                             | -                              |
| 2185   | R&M - Buildings                 | 2,535                            | 30,002                        | 30,002                            | -                              |
| 2200   | R&M - Motor Vehicles            | 4,975                            | 5,790                         | 5,790                             | -                              |
| 2205   | R&M - Plant                     | 1,600                            | -                             | -                                 | -                              |
| 2230   | Publicity and Awareness         | 14,200                           | 10,000                        | 10,000                            | -                              |
| <b>Expense Subtotal</b>                                  |                                 | <b>109,643</b>                   | <b>405,102</b>                | <b>390,018</b>                    | <b>3</b>                       |
| <b>Division : 8104 - Family &amp; Community Services</b> |                                 |                                  |                               |                                   |                                |
| <b>Expense by Natural Account</b>                        |                                 |                                  |                               |                                   |                                |
| 2015   | Salary - Local                  | -                                | 72,299                        | 45,696                            | 69,782                         |
| 2105   | Official Celebrations           | 12,000                           | 5,000                         | 4,646                             | -                              |
| 2130   | Printing & Stationery           | 1,000                            | 4,200                         | 4,199                             | 7,500                          |
| 2135   | Stores                          | 314                              | 600                           | 600                               | -                              |
| 2230   | Publicity and Awareness         | -                                | 1,500                         | 1,500                             | -                              |
| 2495   | Plant & Equipment Purchases     | -                                | -                             | -                                 | -                              |
| <b>Expense Subtotal</b>                                  |                                 | <b>13,314</b>                    | <b>83,599</b>                 | <b>56,641</b>                     | <b>77,282</b>                  |

|  |                             |                  |                  |                  |                  |
|--|-----------------------------|------------------|------------------|------------------|------------------|
| <b>Division : 8105 - Clean &amp; Green</b> |                             |                  |                  |                  |                  |
| <b>Expense by Natural Account</b>          |                             |                  |                  |                  |                  |
| 2015                                       | Salary - Local              | 8,777            | 40,548           | 40,392           | 49,061           |
| 2030                                       | Salaries - Other Contracts  | 3,120,000        | 3,114,600        | 3,114,521        | 3,120,000        |
| 2100                                       | Entertainment               | 5,000            | 5,000            | 4,990            | -                |
| 2105                                       | Official Celebrations       | 14,980           | 10,817           | 9,860            | -                |
| 2130                                       | Printing & Stationery       | 455              | 500              | 447              | -                |
| 2135                                       | Stores                      | 200              | 200              | 200              | -                |
| 2205                                       | R&M - Plant                 | 240              | 2,000            | 950              | 2,000            |
| 2230                                       | Publicity and Awareness     | -                | 900              | 900              | 25,440           |
| 2495                                       | Plant & Equipment Purchases | 13,460           | 1,000            | 935              | -                |
| <b>Expense Subtotal</b>                    |                             | <b>3,163,111</b> | <b>3,175,565</b> | <b>3,173,194</b> | <b>3,196,501</b> |
| <b>Division : 8202 - Child Protection</b>  |                             |                  |                  |                  |                  |
| <b>Expense by Natural Account</b>          |                             |                  |                  |                  |                  |
| 2015                                       | Salary - Local              | 15,901           | -                | -                | -                |
| <b>Expense Subtotal</b>                    |                             | <b>15,901</b>    | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>Total Expense</b>                       |                             | <b>4,383,677</b> | <b>4,212,473</b> | <b>4,158,839</b> | <b>3,507,984</b> |

The total FY 2024-25 budget for Internal Affairs has been reduced, reflecting the reductions in transferring of travel business to Presidency and State House. The reallocation of the Culture and Language Division under National Heritage (Head 88), also reflected in the overall decreased budget allocation for Internal Affairs for the financial year.



## 82 WOMEN'S AND SOCIAL DEVELOPMENT AFFAIRS

| <i>Natural Account</i>                    | <i>Description</i>             | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|---|--------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b>         |                                |                                      |                                   |  |                                    |
|   |                                | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>                      |                                | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>          |                                |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>         |                                |                                      |                                   |  |                                    |
| 2015                                      | Salary - Local                 | 182,774                              | 156,800                           | 112,298                                | 156,800                            |
| 2030                                      | Salaries - Other Contracts     | -                                    | 101,150                           | 101,072                                | -                                  |
| 2035                                      | Overtime - local               | 13,900                               | 13,900                            | 13,900                                 | 10,000                             |
| 2050                                      | Uniforms & Protective Clothing | 5,530                                | -                                 | -                                      | -                                  |
| 2070                                      | Travel - Staff                 | 4,769                                | 8,000                             | 4,929                                  | -                                  |
| 2075                                      | Travel - Business              | 44,169                               | 348,904                           | 348,732                                | -                                  |
| 2100                                      | Entertainment                  | 24,950                               | 447,550                           | 447,541                                | 16,700                             |
| 2105                                      | Official Celebrations          | 209,468                              | 134,100                           | 134,100                                | 45,000                             |
| 2130                                      | Printing & Stationery          | 9,420                                | 30,510                            | 30,510                                 | 15,670                             |
| 2135                                      | Stores                         | 2,800                                | 9,000                             | 7,700                                  | 6,000                              |
| 2185                                      | R&M - Buildings                | 5,000                                | 108,000                           | 108,000                                | -                                  |
| 2190                                      | R&M - Office Equipment         | 6,000                                | 6,000                             | 6,000                                  | 6,000                              |
| 2200                                      | R&M - Motor Vehicles           | -                                    | 14,400                            | 14,333                                 | -                                  |
| 2230                                      | Publicity and Awareness        | -                                    | 288,324                           | 285,988                                | -                                  |
| 2330                                      | Telephone / Internet           | 700                                  | 3,000                             | 3,000                                  | 2,188                              |
| 2350                                      | Freight                        | -                                    | 100,804                           | 100,804                                | -                                  |
| 2495                                      | Plant & Equipment Purchases    | 4,100                                | 33,661                            | 33,661                                 | 5,000                              |
| 2496                                      | Building and Structures        | -                                    | 129,986                           | 127,719                                | -                                  |
| 2630                                      | Safe House                     | 96,660                               | 95,280                            | 93,600                                 | 95,000                             |
| <b>Expense Subtotal</b>                   |                                | <b>610,239</b>                       | <b>2,029,369</b>                  | <b>1,973,887</b>                       | <b>358,358</b>                     |
| <b>Expense by Natural Account</b>         |                                |                                      |                                   |  |                                    |
| 2015                                      | Salary - Local                 | 23,025                               | 69,239                            | 45,143                                 | 56,114                             |
| 2020                                      | Salary Expatriate              | 117,811                              | 140,000                           | 127,862                                | 140,000                            |
| 2030                                      | Salaries - Other Contracts     | -                                    | 3,480                             | 432                                    | -                                  |
| 2035                                      | Overtime - local               | 10,000                               | 26,520                            | 29,532                                 | 15,000                             |
| 2075                                      | Travel - Business              | 64,173                               | 210,576                           | 136,974                                | -                                  |
| 2100                                      | Entertainment                  | -                                    | 79,000                            | 79,000                                 | 10,000                             |
| 2105                                      | Official Celebrations          | 18,642                               | 20,000                            | 20,000                                 | -                                  |
| 2130                                      | Printing & Stationery          | 6,930                                | 30,000                            | 30,000                                 | 10,000                             |
| 2135                                      | Stores                         | 2,800                                | 9,000                             | 9,000                                  | 9,000                              |
| 2190                                      | R&M - Office Equipment         | 6,000                                | 6,000                             | 5,000                                  | 6,000                              |
| 2230                                      | Publicity and Awareness        | -                                    | 50,000                            | 49,963                                 | -                                  |
| 2330                                      | Telephone / Internet           | 4,899                                | 5,300                             | 5,300                                  | -                                  |
| 2495                                      | Plant & Equipment Purchases    | 2,718                                | -                                 | -                                      | -                                  |
| <b>Expense Subtotal</b>                   |                                | <b>256,997</b>                       | <b>649,115</b>                    | <b>538,206</b>                         | <b>246,114</b>                     |
| <b>Division : 8202 - Child Protection</b> |                                |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>         |                                |                                      |                                   |  |                                    |
| 2015                                      | Salary - Local                 | 131,394                              | 152,695                           | 144,180                                | 152,695                            |
| 2030                                      | Salaries - Other Contracts     | 8,000                                | -                                 | -                                      | -                                  |
| 2035                                      | Overtime - local               | 24,976                               | 25,000                            | 24,973                                 | 30,000                             |
| 2075                                      | Travel - Business              | -                                    | 121,000                           | 119,870                                | -                                  |
| 2100                                      | Entertainment                  | 57,500                               | 15,000                            | 15,000                                 | -                                  |
| 2105                                      | Official Celebrations          | 62,000                               | 62,000                            | 62,000                                 | -                                  |
| 2130                                      | Printing & Stationery          | 31,625                               | 30,425                            | 30,425                                 | 10,540                             |
| 2135                                      | Stores                         | 12,500                               | 13,500                            | 13,500                                 | 1,000                              |
| 2205                                      | R&M - Plant                    | 454                                  | 500                               | 479                                    | -                                  |
| 2230                                      | Publicity and Awareness        | -                                    | 87,100                            | 87,100                                 | 27,500                             |
| 2495                                      | Plant & Equipment Purchases    | 3,485                                | 6,711                             | 6,711                                  | 6,711                              |
| 2496                                      | Building and Structures        | 18,800                               | -                                 | -                                      | -                                  |
| 2630                                      | Safe House                     | 86,470                               | 66,470                            | 23,893                                 | 100,000                            |
| <b>Expense Subtotal</b>                   |                                | <b>437,205</b>                       | <b>580,401</b>                    | <b>528,131</b>                         | <b>328,446</b>                     |

| Division : 8203 - Gender Maintreaming Unit (GMU) |                             |                  |                  |                  |                  |
|--|-----------------------------|------------------|------------------|------------------|------------------|
| Expense by Natural Account                       |                             |                  |                  |                  |                  |
| 2015   | Salary - Local              | 45,864           | 65,463           | 50,595           | 65,463           |
| 2035   | Overtime - local            | 5,000            | 5,000            | 4,632            | 5,000            |
| 2075   | Travel - Business           | -                | 72,000           | 72,000           | -                |
| 2100   | Entertainment               | 20,000           | 20,000           | 19,835           | 13,000           |
| 2105   | Official Celebrations       | 11,000           | 11,000           | 11,000           | -                |
| 2130   | Printing & Stationery       | 4,025            | 4,625            | 4,625            | 4,625            |
| 2135   | Stores                      | 304              | 524              | 524              | 524              |
| 2495   | Plant & Equipment Purchases | 6,745            | 5,960            | 5,950            | 5,960            |
| <b>Expense Subtotal</b>                          |                             | <b>92,938</b>    | <b>184,572</b>   | <b>169,161</b>   | <b>94,572</b>    |
| <b>Total Expense</b>                             |                             | <b>1,397,378</b> | <b>3,443,457</b> | <b>3,209,385</b> | <b>1,027,490</b> |

The total budget for Women's Affairs is lower in FY 2024-25, and mainly reflects the transferring of travel business to Presidency and State House and other decreased areas such as, salary other contracts, entertainment, official celebrations, R&M buildings, publicity and awareness, freight, and building & structures.

## 83 MEDIA

| <i>Natural_Account</i>            | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                 |                                      |                                   |  |                                    |
| 1540                              | Advertising Revenue             | 4,510                                | 3,456                             | 19,722                                 | 9,408                              |
| <b>Total Revenue</b>              |                                 | <b>4,510</b>                         | <b>3,456</b>                      | <b>19,722</b>                          | <b>9,408</b>                       |
| <b>Division : 0000 - General</b>  |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                 |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                  | 571,658                              | 520,463                           | 586,536                                | 554,358                            |
| 2030                              | Salaries - Other Contracts      | -                                    | 5,000                             | 5,000                                  | -                                  |
| 2035                              | Overtime - local                | 33,952                               | 32,000                            | 32,000                                 | 20,000                             |
| 2040                              | Staff Training                  | 7,619                                | 2,235                             | 2,215                                  | -                                  |
| 2050                              | Uniforms & Protective Clothing  | 5,673                                | 4,775                             | 4,775                                  | 8,000                              |
| 2055                              | Consultants fees                | -                                    | 43,990                            | 43,990                                 | -                                  |
| 2075                              | Travel - Business               | 31,145                               | 125,155                           | 120,682                                | -                                  |
| 2100                              | Entertainment                   | 2,000                                | 2,000                             | 2,000                                  | 2,000                              |
| 2105                              | Official Celebrations           | 11,494                               | 13,500                            | 13,382                                 | -                                  |
| 2130                              | Printing & Stationery           | 6,794                                | 11,638                            | 11,271                                 | 14,638                             |
| 2135                              | Stores                          | 8,702                                | 6,500                             | 6,420                                  | 6,000                              |
| 2190                              | R&M - Office Equipment          | 7,964                                | 22,356                            | 20,196                                 | 23,252                             |
| 2330                              | Telephone / Internet            | 2,120                                | 1,829                             | 1,829                                  | 2,088                              |
| 2370                              | Membership Fees & Subscriptions | 1,099                                | 3,800                             | 2,215                                  | 3,000                              |
| 2372                              | Nauru Radio Supplies            | 5,567                                | 5,000                             | 4,992                                  | 5,190                              |
| 2373                              | Media TV Supplies               | 205,201                              | 48,160                            | 47,837                                 | 67,814                             |
| 2495                              | Plant & Equipment Purchases     | 76,237                               | 290,901                           | 290,592                                | 46,200                             |
| 2496                              | Building and Structures         | 75,061                               | 50,469                            | 50,469                                 | -                                  |
| 2600                              | Postage                         | -                                    | -                                 | -                                      | -                                  |
| <b>Expense Subtotal</b>           |                                 | <b>1,052,285</b>                     | <b>1,189,771</b>                  | <b>1,246,402</b>                       | <b>752,540</b>                     |
| <b>Total Expense</b>              |                                 | <b>1,052,285</b>                     | <b>1,189,771</b>                  | <b>1,246,402</b>                       | <b>752,540</b>                     |

The total budget for Media is lower in FY 2024-25, mainly reflecting the transfer of travel business to Presidency and State House and plant and equipment purchases, more than offset staff training and salary local.

## 84 LANDS AND SURVEY

| <i>Natural Account</i>            | <i>Description</i>                      | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |   |                                      |                                   |  |                                    |
| 1500                              | Sale of Maps                            | 15,625                               | 15,840                            | 9,605                                  | 8,112                              |
| 1590                              | Employment/Non-resident Withholding Tax | -                                    | -                                 | 577                                    | -                                  |
| <b>Total Revenue</b>              |   | <b>15,625</b>                        | <b>15,840</b>                     | <b>10,182</b>                          | <b>8,112</b>                       |
| <b>Division : 0000 - General</b>  |   |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |   |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                          | 427,959                              | 474,632                           | 396,944                                | 462,837                            |
| 2020                              | Salary Expatriate                       | 70,644                               | 182,000                           | 163,101                                | 182,000                            |
| 2035                              | Overtime - local                        | 8,358                                | 20,400                            | 18,282                                 | 15,000                             |
| 2040                              | Staff Training                          | -                                    | -                                 | -                                      | 25,500                             |
| 2050                              | Uniforms & Protective Clothing          | 2,985                                | 3,000                             | 2,915                                  | 4,000                              |
| 2070                              | Travel - Staff                          | 8,412                                | 4,000                             | 4,000                                  | 10,000                             |
| 2075                              | Travel - Business                       | -                                    | 25,469                            | 25,469                                 | -                                  |
| 2105                              | Official Celebrations                   | 2,000                                | 2,000                             | 2,000                                  | -                                  |
| 2130                              | Printing & Stationery                   | 3,841                                | 6,000                             | 5,817                                  | 25,000                             |
| 2135                              | Stores                                  | 3,991                                | 4,000                             | 3,914                                  | 5,000                              |
| 2160                              | Land Rental                             | 5,335,226                            | 5,632,956                         | 5,585,923                              | 5,978,566                          |
| 2185                              | R&M - Buildings                         | 989                                  | 18,000                            | 18,000                                 | 10,000                             |
| 2230                              | Publicity and Awareness                 | 4,360                                | 27,865                            | 20,638                                 | 32,000                             |
| 2495                              | Plant & Equipment Purchases             | 5,772                                | 262,941                           | 262,905                                | 5,000                              |
| 2496                              | Building and Structures                 | -                                    | -                                 | -                                      | 207,000                            |
| 2575                              | Local Transport                         | 64,300                               | 22,500                            | 22,500                                 | 6,200                              |
| 2610                              | Survey Supplies                         | 1,500                                | 1,500                             | 1,492                                  | 20,004                             |
| <b>Expense Subtotal</b>           |   | <b>5,940,338</b>                     | <b>6,687,263</b>                  | <b>6,533,899</b>                       | <b>6,988,107</b>                   |
| <b>Total Expense</b>              |   | <b>5,940,338</b>                     | <b>6,687,263</b>                  | <b>6,533,899</b>                       | <b>6,988,107</b>                   |

The total budget for Lands and Survey is slightly higher in FY 2024-25, primarily reflecting increase in building and structure allocations, as well as an increase in the allocation for the Land Rental. The increase in rent is partly to the transfer of Ronphos warehouse to Government (under Department of Infrastructure).

## 85 LANDS COMMITTEE

| <i>Natural_Account</i>            | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                 |                                      |                                   |  |                                    |
| 1495                              | Service Fees                    | 2,280                                | 2,000                             | 2,985                                  | 2,000                              |
| <b>Total Revenue</b>              |                                 | <b>2,280</b>                         | <b>2,000</b>                      | <b>2,985</b>                           | <b>2,000</b>                       |
| <b>Division : 0000 - General</b>  |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                 |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                  | 134,866                              | 168,295                           | 195,289                                | 171,384                            |
| 2025                              | Allowances - Staff Contract     | 162,913                              | 160,525                           | 145,541                                | 176,979                            |
| 2040                              | Staff Training                  | -                                    | 3,200                             | -                                      | -                                  |
| 2100                              | Entertainment                   | 1,998                                | 2,000                             | 1,963                                  | 2,000                              |
| 2130                              | Printing & Stationery           | 5,968                                | 5,987                             | 5,985                                  | 5,108                              |
| 2135                              | Stores                          | 2,142                                | 3,143                             | 3,142                                  | 2,048                              |
| 2185                              | R&M - Buildings                 | 5,353                                | 5,000                             | 4,989                                  | 62,800                             |
| 2230                              | Publicity and Awareness         | 1,900                                | 3,500                             | 1,990                                  | 5,500                              |
| 2370                              | Membership Fees & Subscriptions | -                                    | 2,000                             | -                                      | -                                  |
| 2495                              | Plant & Equipment Purchases     | 8,683                                | 8,694                             | 8,684                                  | 11,106                             |
| <b>Expense Subtotal</b>           |                                 | <b>323,822</b>                       | <b>362,344</b>                    | <b>367,583</b>                         | <b>436,926</b>                     |
| <b>Total Expense</b>              |                                 | <b>323,822</b>                       | <b>362,344</b>                    | <b>367,583</b>                         | <b>436,926</b>                     |

The total budget for the Lands Committee is higher than the current year, this is a result of increasing allowances staff contracts and R&M building.

## 86 DEPARTMENT OF LAND MANAGEMENT

| <i>Natural_Account</i>            | <i>Description</i>          | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|-----------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                             |                                      |                                   |  |                                    |
|                                   |                             | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                             | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                             |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                             |                                      |                                   |  |                                    |
| 2015                              | Salary - Local              | 111,265                              | 80,272                            | 121,347                                | 101,995                            |
| 2040                              | Staff Training              | -                                    | -                                 | -                                      | 25,500                             |
| 2075                              | Travel - Business           | 5,032                                | 1,000                             | 2,253                                  | -                                  |
| 2105                              | Official Celebrations       | 1,000                                | 1,000                             | 1,000                                  | -                                  |
| 2130                              | Printing & Stationery       | 1,943                                | 2,000                             | 1,841                                  | 2,000                              |
| 2135                              | Stores                      | 6,095                                | 1,104                             | 1,103                                  | 3,000                              |
| 2185                              | R&M - Buildings             | 989                                  | 1,000                             | 999                                    | 1,000                              |
| 2495                              | Plant & Equipment Purchases | -                                    | 14,000                            | 13,814                                 | -                                  |
| 2575                              | Local Transport             | 7,630                                | -                                 | -                                      | -                                  |
| <b>Expense Subtotal</b>           |                             | <b>133,954</b>                       | <b>100,376</b>                    | <b>142,356</b>                         | <b>133,495</b>                     |
| <b>Total Expense</b>              |                             | <b>133,954</b>                       | <b>100,376</b>                    | <b>142,356</b>                         | <b>133,495</b>                     |

The total budget for the Department of Land Management is slightly higher in FY 2024-25 and reflects the new allocation for staff training specifically aimed at training surveyors and draftsmen in GIS, GPS, Liscad software, AutoCAD software and Drones surveying.

## 87 PEOPLE LIVING WITH A DISABILITY

| <i>Natural Account</i>            | <i>Description</i>             | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                |                                      |                                   |  |                                    |
|                                   |                                | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                                | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                                |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                 | 101,714                              | 120,676                           | 108,264                                | 136,753                            |
| 2020                              | Salary Expatriate              | -                                    | 7,123                             | -                                      | -                                  |
| 2035                              | Overtime - local               | 1,732                                | 4,000                             | 2,608                                  | 4,000                              |
| 2040                              | Staff Training                 | 600                                  | -                                 | -                                      | -                                  |
| 2050                              | Uniforms & Protective Clothing | 700                                  | 945                               | 840                                    | 1,200                              |
| 2055                              | Consultants fees               | 2,050                                | 7,000                             | 5,340                                  | 9,500                              |
| 2070                              | Travel - Staff                 | -                                    | 3,000                             | -                                      | -                                  |
| 2075                              | Travel - Business              | -                                    | 5,100                             | 3,646                                  | -                                  |
| 2100                              | Entertainment                  | 6,689                                | 2,000                             | 2,000                                  | -                                  |
| 2105                              | Official Celebrations          | 11,000                               | 14,000                            | 14,000                                 | -                                  |
| 2130                              | Printing & Stationery          | 1,023                                | 1,905                             | 1,803                                  | 1,424                              |
| 2135                              | Stores                         | 1,310                                | 1,614                             | 1,602                                  | 1,310                              |
| 2185                              | R&M - Buildings                | 1,830                                | 24,456                            | 24,456                                 | 6,000                              |
| 2190                              | R&M - Office Equipment         | 496                                  | 350                               | -                                      | 500                                |
| 2220                              | Nauru Community Housing        | 348,484                              | 500,000                           | 499,988                                | 500,000                            |
| 2315                              | Utilities                      | 446                                  | 7,200                             | -                                      | 7,200                              |
| 2330                              | Telephone / Internet           | -                                    | 100                               | -                                      | -                                  |
| 2495                              | Plant & Equipment Purchases    | 7,815                                | 13,213                            | 12,010                                 | 17,096                             |
| <b>Expense Subtotal</b>           |                                | <b>485,889</b>                       | <b>712,682</b>                    | <b>676,557</b>                         | <b>684,983</b>                     |
| <b>Total Expense</b>              |                                | <b>485,889</b>                       | <b>712,682</b>                    | <b>676,557</b>                         | <b>684,983</b>                     |

The total budget for the Disability Department is lower in 2024-25, and this mainly reflects decreases in R&M building. Nauru Community Housing provision has been maintained at the same level to ensure that the department continues to address the needs of disabled individuals through user-friendly housing modifications.

## 88 NATIONAL HERITAGE

| <i>Natural Account</i>                        | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual+<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|---|---------------------------------|--------------------------------------|-----------------------------------|---------------------------------------|------------------------------------|
| <b>Revenue by Natural Account</b>             |                                 |                                      |                                   |                                       |                                    |
|   |                                 | -                                    | -                                 | -                                     | -                                  |
| <b>Total Revenue</b>                          |                                 | -                                    | -                                 | -                                     | -                                  |
| <b>Division : 8801 - Culture and Language</b> |                                 |                                      |                                   |                                       |                                    |
| <b>Expense by Natural Account</b>             |                                 |                                      |                                   |                                       |                                    |
| 2015  | Salary - Local                  | -                                    | -                                 | -                                     | 283,100                            |
| 2035  | Overtime - local                | -                                    | -                                 | -                                     | 10,000                             |
| 2040  | Staff Training                  | -                                    | -                                 | -                                     | 34,000                             |
| 2055  | Consultants fees                | -                                    | -                                 | -                                     | 25,000                             |
| 2100  | Entertainment                   | -                                    | -                                 | -                                     | 10,000                             |
| 2105  | Official Celebrations           | -                                    | -                                 | -                                     | 97,342                             |
| 2130  | Printing & Stationery           | -                                    | -                                 | -                                     | 5,284                              |
| 2135  | Stores                          | -                                    | -                                 | -                                     | 6,000                              |
| 2165  | Office Rental                   | -                                    | -                                 | -                                     | 37,200                             |
| 2185  | R&M - Buildings                 | -                                    | -                                 | -                                     | 270                                |
| 2205  | R&M - Plant                     | -                                    | -                                 | -                                     | 2,000                              |
| 2495  | Plant & Equipment Purchases     | -                                    | -                                 | -                                     | 51,839                             |
| <b>Expense Subtotal</b>                       |                                 | -                                    | -                                 | -                                     | 562,035                            |
| <b>Division : 8802 - Nauru Museum</b>         |                                 |                                      |                                   |                                       |                                    |
| <b>Expense by Natural Account</b>             |                                 |                                      |                                   |                                       |                                    |
| 2015  | Salary - Local                  | -                                    | -                                 | -                                     | 164,634                            |
| 2040  | Staff Training                  | -                                    | -                                 | -                                     | 35,444                             |
| 2055  | Consultants fees                | -                                    | -                                 | -                                     | 30,499                             |
| 2100  | Entertainment                   | -                                    | -                                 | -                                     | 9,000                              |
| 2130  | Printing & Stationery           | -                                    | -                                 | -                                     | 5,000                              |
| 2135  | Stores                          | -                                    | -                                 | -                                     | 2,000                              |
| 2136  | Museum Artefacts                | -                                    | -                                 | -                                     | 5,000                              |
| 2200  | R&M - Motor Vehicles            | -                                    | -                                 | -                                     | 13,923                             |
| 2330  | Telephone / Internet            | -                                    | -                                 | -                                     | 2,988                              |
| 2370  | Membership Fees & Subscriptions | -                                    | -                                 | -                                     | 500                                |
| 2495  | Plant & Equipment Purchases     | -                                    | -                                 | -                                     | 190,075                            |
| 2496  | Building and Structures         | -                                    | -                                 | -                                     | 32,739                             |
| 2575  | Local Transport                 | -                                    | -                                 | -                                     | 36,500                             |
| <b>Expense Subtotal</b>                       |                                 | -                                    | -                                 | -                                     | 528,302                            |
| <b>Division : 8803 - Nauru Tourism</b>        |                                 |                                      |                                   |                                       |                                    |
| <b>Expense by Natural Account</b>             |                                 |                                      |                                   |                                       |                                    |
| 2015  | Salary - Local                  | -                                    | -                                 | -                                     | 94,719                             |
| 2020  | Salary Expatriate               | -                                    | -                                 | -                                     | 35,000                             |
| 2035  | Overtime - local                | -                                    | -                                 | -                                     | 18,800                             |
| 2040  | Staff Training                  | -                                    | -                                 | -                                     | 4,000                              |
| 2050  | Uniforms & Protective Clothing  | -                                    | -                                 | -                                     | 500                                |
| 2070  | Travel - Staff                  | -                                    | -                                 | -                                     | 7,500                              |
| 2072  | Meals and Drinks - Staff        | -                                    | -                                 | -                                     | 4,800                              |
| 2100  | Entertainment                   | -                                    | -                                 | -                                     | 14,400                             |
| 2130  | Printing & Stationery           | -                                    | -                                 | -                                     | 12,000                             |
| 2135  | Stores                          | -                                    | -                                 | -                                     | 4,800                              |
| 2165  | Office Rental                   | -                                    | -                                 | -                                     | 28,800                             |
| 2185  | R&M - Buildings                 | -                                    | -                                 | -                                     | 12,000                             |
| 2205  | R&M - Plant                     | -                                    | -                                 | -                                     | 3,200                              |
| 2230  | Publicity and Awareness         | -                                    | -                                 | -                                     | 487,600                            |
| 2280  | Purchase of Diesel              | -                                    | -                                 | -                                     | 4,800                              |
| 2315  | Utilities                       | -                                    | -                                 | -                                     | 9,600                              |
| 2330  | Telephone / Internet            | -                                    | -                                 | -                                     | 14,958                             |
| 2350  | Freight                         | -                                    | -                                 | -                                     | 12,000                             |
| 2370  | Membership Fees & Subscriptions | -                                    | -                                 | -                                     | 10,860                             |
| 2495  | Plant & Equipment Purchases     | -                                    | -                                 | -                                     | 35,000                             |
| 2651  | GON Contributions               | -                                    | -                                 | -                                     | 5,062                              |
| <b>Expense Subtotal</b>                       |                                 | -                                    | -                                 | -                                     | 820,399                            |
| <b>Total Expense</b>                          |                                 | -                                    | -                                 | -                                     | <b>1,910,735</b>                   |

The total budget for the new Head 88 – National Heritage is \$1.9 million. National Heritage comprises 3 divisions, which are Culture & Language, Nauru Museum Heritage and Nauru Tourism.



## 91 TRANSPORT

| <i>Natural Account</i>               | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|--------------------------------------|---------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b>    |                                 |                                      |                                   |  |                                    |
| 1300                                 | Registration Fees- Motor Cars   | 121,249                              | 125,112                           | 140,758                                | 14 7,324                           |
| 1305                                 | Registration Fees- Motorcycles  | 51,632                               | 54,072                            | 24,650                                 | 25,344                             |
| 1310                                 | Vehicle/Insurance Fees          | 539,064                              | 558,576                           | 443,848                                | 45 8,964                           |
| 1360                                 | D.C.A-Pax Levy                  | 474,925                              | 379,656                           | 835,400                                | 822,264                            |
| 1365                                 | D.C.A-Departure Taxes           | 390,850                              | 330,864                           | 596,975                                | 597,672                            |
| 1370                                 | D.C.A.-Air Navigation Fees      | 307,425                              | 147,816                           | 565,422                                | 505,368                            |
| 1375                                 | D.C.A.-Landing Fees             | 578,605                              | 440,988                           | 621,020                                | 602,568                            |
| 1380                                 | D.C.A.-Rental Fees              | 167,137                              | 137,772                           | 158,270                                | 156,852                            |
| 1475                                 | Miscellaneous Revenue           | 236,109                              | 108,300                           | 154,085                                | 160,068                            |
| 1480                                 | Bus Services                    | 4,345                                | 4,184                             | 7,175                                  | 7,824                              |
| <b>Total Revenue</b>                 |                                 | <b>2,871,341</b>                     | <b>2,287,340</b>                  | <b>3,547,603</b>                       | <b>3,484,248</b>                   |
| <b>Division : 9101 - Secretariat</b> |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>    |                                 |                                      |                                   |  |                                    |
| 2015                                 | Salary - Local                  | 106,226                              | 282,364                           | 101,937                                | 196,888                            |
| 2020                                 | Salary Expatriate               | 33,600                               | 70,000                            | 62,669                                 | 90,000                             |
| 2026                                 | Directors Fees                  | 1,200                                | 4,800                             | 400                                    | 4,800                              |
| 2050                                 | Uniforms & Protective Clothing  | 349                                  | 1,000                             | 1,000                                  | 1,000                              |
| 2070                                 | Travel - Staff                  | 12,087                               | 39,750                            | 11,588                                 | -                                  |
| 2075                                 | Travel - Business               | 20,999                               | 36,025                            | 28,413                                 | -                                  |
| 2100                                 | Entertainment                   | 539                                  | 2,400                             | 913                                    | 3,000                              |
| 2105                                 | Official Celebrations           | 280                                  | 12,000                            | 11,769                                 | -                                  |
| 2130                                 | Printing & Stationery           | 16,399                               | 26,000                            | 25,935                                 | 14,000                             |
| 2135                                 | Stores                          | 43,093                               | 20,000                            | 16,097                                 | 34,000                             |
| 2165                                 | Office Rental                   | 6,900                                | -                                 | -                                      | 45,000                             |
| 2185                                 | R&M - Buildings                 | -                                    | 15,000                            | 12,897                                 | 10,000                             |
| 2230                                 | Publicity and Awareness         | 1,117                                | 2,000                             | -                                      | 2,000                              |
| 2315                                 | Utilities                       | -                                    | 12,000                            | 11,072                                 | 24,600                             |
| 2330                                 | Telephone / Internet            | 2,970                                | 7,200                             | 4,413                                  | 7,200                              |
| 2370                                 | Membership Fees & Subscriptions | 9,960                                | 7,000                             | 7,000                                  | 7,900                              |
| 2495                                 | Plant & Equipment Purchases     | 65,751                               | 8,500                             | 4,899                                  | 8,500                              |
| 2575                                 | Local Transport                 | 16,700                               | -                                 | -                                      | -                                  |
| <b>Expense Subtotal</b>              |                                 | <b>338,171</b>                       | <b>546,039</b>                    | <b>301,061</b>                         | <b>44 8,888</b>                    |
| <b>Division : 9102- DCA</b>          |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b>    |                                 |                                      |                                   |  |                                    |
| 2015                                 | Salary - Local                  | 1,007,213                            | 862,865                           | 950,232                                | 1,193,566                          |
| 2030                                 | Salaries - Other Contracts      | 96,257                               | 104,113                           | 45,865                                 | 5 2,800                            |
| 2035                                 | Overtime - local                | 196,001                              | 356,000                           | 332,878                                | 31 2,000                           |
| 2040                                 | Staff Training                  | 32,223                               | 40,000                            | 39,423                                 | 35,550                             |
| 2050                                 | Uniforms & Protective Clothing  | 25,637                               | 14,000                            | 7,336                                  | 26,800                             |
| 2065                                 | Consultants fees                | 1,650                                | 109,000                           | 18,645                                 | 109,000                            |
| 2070                                 | Travel - Staff                  | 9,269                                | -                                 | -                                      | -                                  |
| 2100                                 | Entertainment                   | 3,729                                | 3,000                             | 3,000                                  | 3,000                              |
| 2105                                 | Official Celebrations           | 6,402                                | 2,000                             | 1,976                                  | -                                  |
| 2130                                 | Printing & Stationery           | 6,392                                | 6,540                             | 6,533                                  | 6,540                              |
| 2135                                 | Stores                          | 14,254                               | 12,000                            | 11,990                                 | 20,000                             |
| 2185                                 | R&M - Buildings                 | 105,657                              | 60,000                            | 54,264                                 | 60,000                             |
| 2205                                 | R&M - Plant                     | 671                                  | 2,070                             | -                                      | 2,070                              |
| 2210                                 | R&M - Aerodrome                 | 52,227                               | 60,000                            | 58,556                                 | 60,000                             |
| 2315                                 | Utilities                       | 277,420                              | 362,000                           | 313,981                                | 387,000                            |
| 2330                                 | Telephone / Internet            | 109                                  | 2,520                             | 660                                    | 2,520                              |
| 2370                                 | Membership Fees & Subscriptions | -                                    | 91,673                            | 91,673                                 | 91,673                             |
| 2495                                 | Plant & Equipment Purchases     | 101,116                              | 37,140                            | 33,835                                 | 14 6,541                           |
| 2496                                 | Building and Structures         | 58,286                               | -                                 | -                                      | -                                  |
| <b>Expense Subtotal</b>              |                                 | <b>1,994,513</b>                     | <b>2,124,921</b>                  | <b>1,971,245</b>                       | <b>2,509,069</b>                   |

| Division : 9103 - Land Transport |                                |                  |                  |                  |                  |
|----------------------------------|--------------------------------|------------------|------------------|------------------|------------------|
| Expense by Natural Account       |                                |                  |                  |                  |                  |
| 2015                             | Salary - Local                 | 328,449          | 429,132          | 434,492          | 459,920          |
| 2020                             | Salary Expatriate              | 22,721           | -                | 5,360            | -                |
| 2030                             | Salaries - Other Contracts     | 54,000           | 58,320           | 58,320           | 56,160           |
| 2035                             | Overtime - local               | 40,986           | 51,167           | 50,936           | 48,000           |
| 2050                             | Uniforms & Protective Clothing | 1,532            | 4,700            | 4,684            | 4,700            |
| 2100                             | Entertainment                  | 276              | 600              | 600              | 1,500            |
| 2105                             | Official Celebrations          | -                | 800              | 773              | -                |
| 2130                             | Printing & Stationery          | 2,511            | 3,360            | 2,477            | 10,000           |
| 2135                             | Stores                         | 656              | 1,440            | 1,431            | 5,004            |
| 2185                             | R&M - Buildings                | 3,295            | -                | -                | 5,000            |
| 2190                             | R&M - Office Equipment         | -                | 1,800            | 205              | 1,800            |
| 2200                             | R&M - Motor Vehicles           | -                | 100,000          | 91,381           | 100,000          |
| 2315                             | Utilities                      | 16,702           | 17,000           | 16,996           | 77,000           |
| 2495                             | Plant & Equipment Purchases    | 37,000           | 140,193          | 125,747          | 34,500           |
| <b>Expense Subtotal</b>          |                                | <b>508,127</b>   | <b>808,511</b>   | <b>793,402</b>   | <b>803,584</b>   |
| <b>Total Expense</b>             |                                | <b>2,840,811</b> | <b>3,479,471</b> | <b>3,065,708</b> | <b>3,761,531</b> |

The total budget for Transport is higher in FY 2024-25 reflecting increases to salaries and R&M Aerodrome more than offset reductions to overtime and salary other contracts. DCA division has been allocated \$120,000 for the purchase of a new generator to minimise disruptions to airport services during power outages.

## 95 ICT

| <i>Natural Account</i>            | <i>Description</i>                       | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|--|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |  |                                      |                                   |  |                                    |
| 1015                              | Income from Investments & Dividends-Othe | -                                    | -                                 | -                                      | -                                  |
| 1475                              | Miscellaneous Revenue                    | 10,093                               | 9,540                             | 26,938                                 | 35,000                             |
| <b>Total Revenue</b>              |  | <b>10,093</b>                        | <b>9,540</b>                      | <b>26,938</b>                          | <b>35,000</b>                      |
| <b>Division : 0000 - General</b>  |  |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |  |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                           | 436,866                              | 459,952                           | 442,077                                | 449,792                            |
| 2020                              | Salary Expatriate                        | 13,565                               | 90,000                            | 43,211                                 | 48,000                             |
| 2030                              | Salaries - Other Contracts               | -                                    | 350                               | 310                                    | -                                  |
| 2035                              | Overtime - local                         | 8,297                                | 2,948                             | 2,944                                  | 9,450                              |
| 2040                              | Staff Training                           | 25,897                               | 23,825                            | 23,777                                 | 25,550                             |
| 2050                              | Uniforms & Protective Clothing           | 7,682                                | 7,775                             | 7,738                                  | 7,775                              |
| 2055                              | Consultants fees                         | 4,800                                | -                                 | -                                      | 5,000                              |
| 2072                              | Meals and Drinks - Staff                 | 1,794                                | 1,820                             | 1,800                                  | 1,820                              |
| 2075                              | Travel - Business                        | 45,946                               | 45,000                            | 43,408                                 | -                                  |
| 2100                              | Entertainment                            | 15,842                               | 6,800                             | 6,741                                  | 10,800                             |
| 2130                              | Printing & Stationery                    | 5,178                                | 8,250                             | 8,248                                  | 5,250                              |
| 2135                              | Stores                                   | 3,307                                | 6,940                             | 6,939                                  | 3,220                              |
| 2190                              | R&M - Office Equipment                   | 5,305                                | 13,000                            | 12,960                                 | 13,700                             |
| 2195                              | R&M - Office Premises                    | 2,832                                | 3,100                             | 3,100                                  | 18,100                             |
| 2330                              | Telephone / Internet                     | 2,184,947                            | 2,439,760                         | 2,439,698                              | 2,008,320                          |
| 2370                              | Membership Fees & Subscriptions          | 49,589                               | 32,930                            | 32,930                                 | 50,000                             |
| 2375                              | ICT Supplies                             | 27,238                               | 34,786                            | 34,624                                 | 62,805                             |
| 2495                              | Plant & Equipment Purchases              | 28,632                               | 93,060                            | 91,612                                 | 97,971                             |
| <b>Expense Subtotal</b>           |  | <b>2,867,717</b>                     | <b>3,270,296</b>                  | <b>3,202,116</b>                       | <b>2,817,553</b>                   |
| <b>Total Expense</b>              |  | <b>2,867,717</b>                     | <b>3,270,296</b>                  | <b>3,202,116</b>                       | <b>2,817,553</b>                   |

The total 2024-25 budget for ICT is higher than the current year. This is mainly a result of the decreased telephone/internet budget allocation.

## 97 TELECOM

| <i>Natural_Account</i>            | <i>Description</i>              | <i>2022-23 Prior<br/>Year Actual</i> | <i>2023-24 Revised<br/>Budget</i> | <i>2023-24 Actual +<br/>Commitment</i> | <i>2024-25 Proposed<br/>Budget</i> |
|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|--|------------------------------------|
| <b>Revenue by Natural Account</b> |                                 |                                      |                                   |  |                                    |
|                                   |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Total Revenue</b>              |                                 | -                                    | -                                 | -                                      | -                                  |
| <b>Division : 0000 - General</b>  |                                 |                                      |                                   |  |                                    |
| <b>Expense by Natural Account</b> |                                 |                                      |                                   |  |                                    |
| 2015                              | Salary - Local                  | 21,138                               | 60,842                            | 15,481                                 | 46,735                             |
| 2026                              | Directors Fees                  | -                                    | 7,200                             | 3,000                                  | 9,600                              |
| 2055                              | Consultants fees                | 14,500                               | -                                 | -                                      | 50,000                             |
| 2075                              | Travel - Business               | 5,955                                | -                                 | -                                      | -                                  |
| 2100                              | Entertainment                   | -                                    | -                                 | -                                      | 1,500                              |
| 2130                              | Printing & Stationery           | 495                                  | 500                               | -                                      | 500                                |
| 2135                              | Stores                          | 1,292                                | 300                               | -                                      | 300                                |
| 2185                              | R&M - Buildings                 | -                                    | 1,000                             | -                                      | 42,000                             |
| 2195                              | R&M - Office Premises           | -                                    | 1,000                             | -                                      | -                                  |
| 2370                              | Membership Fees & Subscriptions | -                                    | -                                 | -                                      | 18,000                             |
| 2495                              | Plant & Equipment Purchases     | 8,295                                | -                                 | -                                      | -                                  |
| <b>Expense Subtotal</b>           |                                 | <b>51,675</b>                        | <b>70,842</b>                     | <b>18,481</b>                          | <b>168,635</b>                     |
| <b>Total Expense</b>              |                                 | <b>51,675</b>                        | <b>70,842</b>                     | <b>18,481</b>                          | <b>168,635</b>                     |

The total budget for Telecom is higher in FY 2024-25, mainly reflecting increased provision in R&M building precisely for office renovation purposes.