



REPUBLIC OF NAURU
FINANCE ACT 1973-1974

(No. 8 of 1973)

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Withdrawal of moneys from the Treasury Fund
3. Supply Act
4. Nauru Housing Fund

First Schedule - Financial Statement as at 30th June, 1973

Second Schedule - Revenue for the year ended 30th June, 1973,
and revenue estimates for the year ending 30th June, 1974

Third Schedule - Expenditure for the year ended 30th June, 1973,
and expenditure estimates for the year ending 30th June, 1974

Fourth Schedule - Lists of "Sundry Creditors and Credit Suspense Accounts"
on 30th June, 1973



AN ACT

To provide for the withdrawal and expenditure of moneys from the Treasury Fund and the Nauru Housing Fund for the services of the Republic for the financial year ending 30th June, 1974.

(Certified: 5th September, 1973)

Enacted by the Parliament of Nauru as follows:

SHORT TITLE

1. This Act may be cited as the Finance Act 1973-1974.

WITHDRAWAL OF MONEYS FROM THE TREASURY FUND

2. (1) The amount of thirteen million and ten thousand, four hundred and sixty eight dollars (\$13,010,468) may be withdrawn from the Treasury Fund and expended in the manner specified in the Third and Fourth schedules to the Act for the services of the Republic during the financial year ending on the Thirtieth day of June One Thousand Nine Hundred and Seventy Four.

(2) Where the Cabinet considers it necessary to alter the amount assigned in the Third Schedule to a particular account within a Department, the Cabinet may direct that there shall be applied to the aid of that account a further sum out of any surplus arising on other accounts within the same Department and the Third Schedule shall be deemed to have been varied with effect from the commencement of this Act, provided that when Cabinet authorises a transfer of funds within a Department in accordance with this subsection it shall cause to be laid before Parliament at the first meeting of Parliament after it has approved the transfer a copy of the order of the Cabinet approving such transfer.

(3) Where during the last financial year any liability was lawfully incurred to withdraw moneys from the Treasury Fund and to expend them in payment for goods or services obtained or ordered during the last financial year for any purposes authorised by the Finance Act 1972-1973 or the Supplementary Finance Act, 1972-1973 and such liability was not discharged during the last financial year, moneys may be withdrawn from the amount specified in subsection (1) of this Section but such withdrawals shall be limited to an amount not exceeding nine hundred and sixty nine thousand, five hundred and fifteen dollars (\$969,515) as specified in the Fourth Schedule.

(4) For the purpose of subsection (3) a liability to pay for goods or services supplied to the Republic is to be deemed to have been incurred at the time when an order for the supply of such goods or services was signed.

SUPPLY ACT

3. (1) The Supply Act 1973-1974 is hereby repealed.

(2) Where moneys have been expended in accordance with the Supply Act, 1973-1974 they shall be deemed to have been expended pursuant to this Act.

NAURU HOUSING FUND

4. Where moneys are withdrawn from the Treasury Fund and expended in accordance with the Third Schedule for the erection, maintenance and repair of Nauru Housing, the Treasury Fund shall be reimbursed from the Nauru Housing Fund to the extent of that expenditure and the Nauru Housing Fund is charged accordingly.

FIRST SCHEDULE

FINANCIAL STATEMENT AS AT 30TH JUNE, 1973

30/6/72	ASSETS	30/6/73
	CASH & BANK BALANCES	
1,045	Cash Floats – Treasury	1,000
1,900	– Post Office	1,900
347	– Other Nauru Floats	559
106,127	Bank Accounts – Treasury	326,771
10,672	– London	2,574
100,000	– Melbourne	100,000
1,893	– Tokyo	13,246
<u>400,000</u>	Treasury Short Term Deposits	<u>800,000</u>
<u>621,984</u>		1,246,050
	INVESTMENTS	
13,500,000	Loans to Nauru Phosphate Corporation	11,500,000
	Nauru Phosphate Corporation –	
4,860,000	(Shares at Cost)	4,730,000
<u>23,483</u>	Air Pacific Limited (Shares at Cost)	<u>23,483</u>
<u>18,383,483</u>		16,253,483
	DEBTORS AND DEBIT SUSPENSE ACCOUNTS	
77,717	Sundry Debtors and Debit Suspense Accounts	266,630
<u>3,522</u>	LESS Provision for Doubtful Debts	<u>3,522</u>
<u>74,195</u>		263,108
<u>368,367</u>	Nauru Housing Fund	<u>248,647</u>
<u>19,448,029</u>	TOTAL ASSETS	<u>18,011,288</u>
	LIABILITIES	
	LOANS	
14,000,000	Nauru Phosphate Royalties Trust	17,000,000
	CREDITORS AND CREDIT SUSPENSE ACCOUNTS	
957,635	Sundry Creditors & Credit Suspense Accounts	969,515
<u>9,754</u>	Unclaimed Monies	<u>11,663</u>
<u>967,389</u>		981,178

ACCUMULATED FUNDS

Balance as at 1st July, 1972	4,480,640		
ADD 1972/73 Ordinary Revenue	<u>2,929,642</u>		
		7,410,282	
LESS 1972/73 Ordinary Expend.	7,346,422		
Net Loan Interest Paid.	<u>33,750</u>	<u>7,380,172</u>	
<u>4,480,640</u>	Balance as at 30th June, 1973		<u>30,110</u>
<u>19,448,029</u>			<u>18,011,288</u>

SECOND SCHEDULE

REVENUE FOR THE YEAR ENDED 30th JUNE, 1973

AND

REVENUE ESTIMATES FOR THE YEAR ENDING 30th JUNE, 1974

Budget 1972/1973	Revenue 1972/1973	Department and Item	Budget 1973/1974
		Chief Secretary's	
30,000	27,906	Telephones, Telegrams and Radio	30,000
12,000	6,745	Furniture & Accommodation Rentals	7,000
7,000	8,453	Messing Recoveries	8,500
300	314	Domestic Recoveries	300
		London Office	
4,600	930	Buying Commission	—
		Finance	
20,000	47,016	Interest on Investments	50,000
10,000	9,443	Motor Vehicle Registration & Licence Fees	10,000
24,000	33,893	Post Office — Stamp Sales	44,000
2,500	1,645	Terminal Charges	2,000
80,000	61,183	Philatelic Bureau	100,000
4,100	3,318	Miscellaneous	3,500
		Police	
30,000	19,900	Customs and Excise Duty	30,000
—	697	Passport Fees and Photographs	700
		Judiciary	
15,000	28,554	Court Fines and Fees	20,000
		Island Development and Industry	
36,000	14,897	Printery Sales	32,800
4,000	11,907	Corporation Fees and Licences	20,000
—	16,631	Registration Fees — Nauruan Ships	—
1,239,200	1,278,633	Nauru Phosphate Corporation	7,006,300
—	1,690	R.O.N. Finance Corporation	—
		Civil Aviation Authority	
800,000	679,913	Air Nauru	1,000,000
500	480	Aircraft Landing Fees	500

		Works and Community Services	
2,200	1,578	Bus Services	1,700
679,040	590,371	N.P.R.T. — Nauru Housing Fund	915,700
16,000	5,918	Works Stores	5,000
12,000	4,678	Works Labour	5,000
3,200	1,382	Works Plant Hire	1,500
8,800	2,984	Works Overhead	3,000
		Health	
500	759	Drugs, Dressings and Dental	700
		Miscellaneous	
		Superannuation on Refunds, net commitments adjustments, etc.	35,000
<u>36,000</u>	<u>67,824</u>	Total Ordinary Revenue	<u>9,333,200</u>
3,076,940	2,929,642	Loan Repayments from N.P.C.	2,000,000
2,000,000	2,000,000	Interest on Loans to N.P.C.	825,000
975,000	975,000	Loans from N.P.R.T.	—
5,000,000	5,000,000	Redemption of Capital by N.P.C.	130,000
130,000	130,000		
<u>11,181,940</u>	<u>11,034,642</u>	TOTAL REVENUE	<u>12,288,200</u>

THIRD SCHEDULE

EXPENDITURE FOR THE YEAR ENDED 30th JUNE, 1973

AND

EXPENDITURE ESTIMATES FOR THE YEAR ENDING 30th JUNE, 1974

Budget 1972/1973	Expenditure 1972/1973	Department	Budget 1973/1974
99,748	92,980	Parliament (12)	136,400
356,238	344,378	Chief Secretary (01)	213,700
—	—	Nauruan Affairs Office (05)	37,200
—	—	Broadcasting Service (23)	54,800
—	—	Radio Station (24)	81,000
270,600	192,674	Ministerial (13)	282,500
99,700	73,537	Nauru Phosphate Royalties Trust (14)	96,800
166,500	71,786	External Affairs (18)	175,100
213,600	208,616	Melbourne Office (08)	220,600
35,000	30,242	London Office (15)	30,800
115,800	104,638	Tokyo Office (18)	113,700
11,900	6,729	United States Consular Services (19)	10,500
513,954	477,013	Finance (03)	590,100
50,820	32,197	Justice (10)	49,200
171,379	170,214	Police, Prisons, Customs and Immigration (04)	177,700
72,264	66,648	Judiciary (16)	80,800
130,294	122,901	Island Development and Industry (02)	230,600
2,419,328	2,338,930	Civil Aviation Authority (20)	2,559,600
61,119	51,240	Lands and Survey (09)	63,500
1,179,700	1,133,693	Works and Community Services (06)	1,395,300
679,040	590,371	Nauruan Housing Division (21)	915,700

		Health and Education	
540,148	435,419	Health (11)	572,100
913,168	802,216	Education (07)	982,000
—	—	Audit (22)	41,900
<u>8,100,300</u>	<u>7,346,422</u>	Total Ordinary Expenditure	<u>9,111,600</u>
2,000,000	2,000,000	Loan Repayment to N.P.R.T.	2,000,000
<u>1,088,400</u>	<u>1,008,750</u>	Interest on Loans from N.P.R.T.	<u>929,353</u>
<u>11,188,700</u>	<u>10,355,172</u>	TOTAL EXPENDITURE	<u>12,040,953</u>

DEPARTMENT OF THE CHIEF SECRETARY (01)

Vote No.	Description	1972-1973			1973-1974
		Budget	Expenditure	Under Budget	Budget
201	Salaries — Local Staff	112,538	112,489	49	53,000
202	Overtime — Local Staff	9,400	9,257	143	1,400
221	Salaries — Expatriates	68,300	68,228	72	30,400
222	Overtime — Expatriates	1,000	362	638	800
228	Salaries — Domestic Staff	2,500	2,025	475	2,900
229	Mess Expenses — Chinese	6,000	5,986	14	6,200
230	Mess Expenses — European	7,000	6,830	170	7,500
231	Salaries — Non European Contract Employees	9,800	9,710	90	14,500
251	Travel & Transfer — Staff	16,700	16,182	518	13,500
255	Travel & Transfer — Business Purposes	2,100	1,939	161	1,800
280	Recruitment Expenses	42,000	41,898	102	36,000
301	Printing & Stationery	5,000	4,341	659	4,500
304	Rental of Location Quarters	3,700	3,670	30	7,400
305	Telephone (Inc. O.T.C. Charges)	16,100	16,028	72	8,000
308	Reference Library and Periodicals	800	491	309	1,200
313	Audit Expenses External	16,000	14,637	1,363	2,000
316	Miscellaneous	1,400	1,318	82	1,500
321	Carriage of Mails	600	534	66	700
325	Consultants' Fees	4,000	3,774	226	1,000
326	Special Projects	5,100	5,037	63	8,700
352	Stores Items	5,000	4,719	281	2,500
355	Fuel & Oil	1,700	1,280	420	800
356	Mileage Allowance	300	241	59	100
460	Rescue Operations — (Contingency Fund)	5,000	45	4,955	5,000
489	Buying Commission	800	462	338	—
502	Plant & Equipment	12,700	12,686	14	1,800
506	Furniture & Fittings	700	209	491	500
		356,238	344,378	11,860	213,700

DEPARTMENT OF ISLAND DEVELOPMENT &
INDUSTRY (02)

Vote No.	Description	1972-73		1973-74
		Budget	Expenditure Under Budget	Budget
201	Salaries - Local Staff	21,540	17,445 4,095	26,100
202	Overtime - Local Staff	2,324	1,929 395	2,100
221	Salaries - Expatriates	21,180	19,614 1,566	24,400
222	Overtime - Expatriates	200	87 113	100
251	Travel & Transfer - Staff	2,500	2,450 50	5,900
255	Travel & Transfer - Business Purposes	8,400	8,381 19	8,800
301	Printing & Stationery	1,400	1,237 163	1,400
306	Postages	200	59 141	200
308	Reference Library and Periodicals	200	199 1	400
325	Consultants' Fees	2,500	2,030 470	5,200
326	Special Projects	15,700	15,649 51	14,300
351	Uniforms	300	244 56	100
352	Stores Items	17,000	16,930 70	19,900
353	Repairs & Maintenance - Plant	1,000	962 38	1,700
355	Fuel and Oil	200	185 15	300
427	Printery Supplies	3,000	2,965 35	11,500
502	Plant & Equipment	11,900	11,799 101	24,600
506	Furniture & Fittings	750	736 14	1,500
515	R.O.N. Finance Corporation	20,000	20,000 -	82,100
		130,294	122,901 7,393	230,600

DEPARTMENT OF FINANCE (03)

Vote No.	Description	1972-73		1973-74
		Budget	Expenditure Under Budget	Budget
201	Salaries - Local Staff	66,214	63,817 2,397	69,900
202	Overtime - Local Staff	7,090	6,394 696	7,200
206	Provident Fund - Local Staff	2,300	2,278 22	2,100
207	Superannuation - Govern- ment Contribution	130,000	126,360 3,640	140,000

221	Salaries — Expatriates	30,100	29,960	140	42,600
222	Overtime — Expatriates	1,400	1,047	353	2,400
226	Provident Fund — Expatriates	25,000	24,752	248	30,000
236	Provident Fund Non- European Contract Employees	3,700	2,001	1,699	3,200
251	Travel & Transfer Staff	3,500	3,450	50	12,900
255	Travel and Transfer Business Purposes	1,100	303	797	1,000
301	Printing & Stationery	8,000	7,306	694	10,700
308	Reference Library and Periodicals	100	87	13	100
315	Insurances	21,600	19,652	1,948	21,000
316	Miscellaneous	100	4	96	—
318	Bank Charges	600	436	164	600
321	Carriage of Mails	15,200	10,733	4,467	14,800
322	Philatelic and Postal	25,000	12,936	12,064	12,600
325	Consultants' Fees	—	—	—	2,700
352	Stores Items	200	197	3	200
355	Fuel and Oil	250	170	80	200
356	Mileage Allowance	200	84	116	100
381	Dependants' Allowances	133,800	131,267	2,533	140,500
382	Special Ex Gratia Pensions	5,800	2,923	2,877	3,500
387	Social Services	9,400	8,495	905	10,100
489	Buying Commission	1,300	1,209	91	49,400
502	Plant and Equipment	21,300	20,514	786	11,000
506	Furniture and Fittings	700	638	62	1,300
		513,954	477,013	36,941	590,100

POLICE, PRISONS, CUSTOMS & IMMIGRATION (04)
(DEPARTMENT OF JUSTICE)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries — Local Staff	115,004	114,958	46	126,900
202	Overtime — Local Staff	26,000	25,980	20	12,700
221	Salaries — Expatriates	8,675	8,561	114	8,600
251	Travel and Transfer — Staff	300	285	15	1,100
255	Travel and Transfer — Business Purposes	1,700	1,620	80	2,300
256	Deportation of Aliens	200	—	200	1,000

301	Printing and Stationery	1,100	1,100	—	2,000
308	Reference Library and Periodicals	50	25	25	100
316	Miscellaneous	100	76	24	100
325	Consultants' Fees	50	—	50	100
351	Uniforms	4,800	4,725	75	6,400
352	Stores Items	300	269	31	600
355	Fuel and Oil	2,600	2,569	31	2,500
371	Rations (for Hospital and Prison)	2,000	1,959	41	1,500
404	Scholarships — School and Trade	1,900	1,880	20	3,900
429	Police and Prisons Supplies	100	33	67	1,300
489	Buying Commission	200	136	64	—
502	Plant and Equipment	6,000	5,738	262	6,000
506	Furniture and Fittings	300	300	—	600
		171,379	170,214	1,165	177,700

NAURUAN AFFAIRS (05)
(DEPARTMENT OF THE CHIEF SECRETARY)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries — Local Staff				(32,800
202	Overtime — Local Staff				(2,400
301	Printing and Stationery				(500
352	Stores Items				(500
506	Furniture and Fittings				(1,000
					(
					37,200

WORKS & COMMUNITY SERVICES (06)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries — Local Staff	443,300	420,903	22,397	555,000
202	Overtime — Local Staff	57,000	56,938	62	55,500
221	Salaries — Expatriates	51,400	51,349	51	49,700
222	Overtime — Expatriates	400	46	354	300
251	Travel & Transfer — Staff	7,300	7,239	61	6,500
255	Travel & Transfer — Business Purposes	300	64	236	300

301	Printing & Stationery	1,400	1,122	278	1,500
308	Reference Library and Periodicals	100	65	35	200
316	Miscellaneous	300	299	1	500
351	Uniforms	300	—	300	600
352	Stores Items	900	804	96	500
353	Repairs & Maintenance — Plant	66,200	66,126	74	70,000
354	Repairs & Maintenance — Building	34,400	34,331	69	42,000
355	Fuel & Oil	20,000	17,450	2,550	17,000
356	Mileage Allowance	100	45	55	100
357	Freight Expenses	114,100	110,248	3,852	120,300
358	Water Supplies	9,900	9,804	96	9,700
359	Electricity	137,800	137,183	617	140,000
360	Local Transport Services	500	44	456	200
452	Repairs & Maintenance — Aerodrome	500	—	500	300
454	Aerodrome Services	300	196	104	100
489	Buying Commission	10,300	9,544	756	—
501	New Buildings & Extensions	142,600	142,573	27	223,700
502	Plant & Equipment	42,500	41,888	612	54,100
503	Installation Costs of Plant	7,000	2,530	4,470	8,900
504	New Roads and Street Lighting	13,200	10,079	3,121	20,000
505	Repairs and Maintenance of Roads	10,000	6,581	3,419	10,000
506	Furniture & Fittings	6,700	6,087	613	7,900
507	New Sporting Facilities	600	—	600	100
508	Maintenance of Sporting Facilities	300	155	145	300
		1,179,700	1,133,693	46,007	1,395,300

DEPARTMENT OF EDUCATION (07)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries — Local Staff	182,748	149,060	33,688	186,500
202	Overtime — Local Staff	620	416	204	500
221	Salaries — Expatriates	239,600	239,540	60	281,300
231	Salaries — Non-European Contract Employees	49,500	46,658	2,842	48,600
251	Travel & Transfer — Staff	82,900	47,015	35,885	47,000
255	Travel & Transfer — Business Purposes	300	297	3	2,000

301	Printing and Stationery	800	544	256	1,300
304	Rental of Location Qtrs.	3,900	3,550	350	3,200
308	Reference Library and Periodicals	2,900	2,800	100	4,000
309	Membership Fees and Subscriptions	600	427	173	1,000
316	Miscellaneous Cleaning	1,300	1,276	24	1,500
352	Stores Items	33,900	33,854	46	31,000
355	Fuel and Oil	500	263	237	600
356	Mileage Allowance	—	—	—	300
400	Bursaries to Nauruan Private Students	1,000	20	980	1,000
401	Subsidies — Non Republic Schools	43,200	43,191	9	47,200
402	Subsidies — School Committees	500	458	42	1,000
403	Bursaries — Expatriate Children Overseas	6,400	6,389	11	11,900
404	Scholarships — School & Trade	236,200	202,659	33,541	282,400
405	Evening Classes	2,500	1,315	1,185	2,000
421	Health & Hygiene Project	9,500	9,453	47	10,700
489	Buying Commission	2,400	2,202	198	—
502	Plant and Equipment	11,900	10,829	1,071	17,000
		913,168	802,216	110,952	982,000

MELBOURNE OFFICE DEPARTMENT (08)
(DEPARTMENT OF EXTERNAL AFFAIRS)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
221	Salaries — Expatriates	112,300	112,263	37	122,000
222	Overtime — Expatriates	900	804	96	1,500
251	Travel & Transfer Staff	800	300	500	2,000
255	Travel and Transfer — Business Purposes	2,300	2,297	3	3,000
270	Entertainment	3,000	2,966	34	3,500
280	Recruitment Expenses	1,100	1,072	28	500
301	Printing and Stationery	2,800	2,735	65	2,500
302	Office Rental	32,700	32,697	3	32,000
305	Telephone (Inc. O.T.C. Charges)	16,500	16,387	113	16,500
306	Postages	1,900	1,856	44	2,500
307	Teleprinter Time	13,100	12,656	444	9,000
308	Reference Library and Periodicals	200	166	34	200

310	Advertising	200	61	139	400
311	Repairs & Maintenance – Office Equipment	2,700	2,307	393	2,500
312	Repairs & Maintenance – Office Premises	4,000	3,454	546	1,000
313	Audit Exp. (External)	1,700	750	950	–
314	Legal Exp. (External)	100	–	100	100
315	Insurances	1,800	1,793	7	2,000
316	Miscellaneous	1,300	1,198	102	1,500
318	Bank Charges	700	649	51	500
325	Consultants' Fees	3,000	2,821	179	6,500
352	Stores Items	100	77	23	100
353	Repairs & Mainten. – Plant	1,900	1,819	81	2,500
355	Fuel and Oil	1,500	1,167	333	1,300
356	Mileage Allowance	4,200	4,128	72	4,500
359	Electricity	1,800	1,622	178	2,000
456	Subsidies & Donations Gen.	–	–	–	300
489	Buying Commission	200	189	11	–
502	Plant & Equipment	300	221	79	–
506	Furniture and Fittings	500	161	339	200
		213,600	208,616	4,984	220,600

LANDS AND SURVEY (09)
(DEPARTMENT OF ISLAND DEVELOPMENT & INDUSTRY)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries – Local Staff	37,200	32,532	4,668	38,100
202	Overtime – Local Staff	544	344	200	400
221	Salaries – Expatriates	8,575	8,561	14	8,600
251	Travel & Transfer – Staff	–	–	–	4,000
255	Travel and Transfer – Business Purposes	2,000	35	1,965	500
301	Printing & Stationery	400	61	339	800
303	Land Rental	7,000	5,863	1,137	7,000
308	Reference Library and Periodicals	100	88	12	100
309	Membership Fees and Subscriptions	100	18	82	100
316	Miscellaneous	100	96	4	100
353	Repairs and Maintenance – Plant	700	177	523	600
355	Fuel and Oil	300	241	59	300
428	Survey Supplies	1,500	1,500	–	1,400

502	Plant and Equipment	1,000	912	88	700
506	Furniture and Fittings	1,600	812	788	800
		61,119	51,240	9,879	63,500

DEPARTMENT OF JUSTICE (10)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries - Local Staff	-	-	-	4,400
202	Overtime - Local Staff	-	-	-	200
221	Salaries - Expatriates	31,220	22,365	8,855	24,600
222	Overtime - Expatriates	200	105	95	200
251	Travel and Transfer - Staff	5,400	2,136	3,264	7,200
255	Travel and Transfer - Business Purposes	1,000	70	930	1,000
301	Printing & Stationery	300	300	-	400
308	Reference Library and Periodicals	1,500	1,500	-	1,800
314	Legal Expenses - (External)	-	-	-	500
316	Miscellaneous	100	38	62	100
319	Printing of Legislation	10,000	4,826	5,174	8,000
352	Stores Items	100	11	89	100
489	Buying Commission	200	200	-	-
502	Plant and Equipment	700	615	85	500
506	Furniture and Fittings	100	31	69	200
		50,820	32,197	18,623	49,200

DEPARTMENT OF HEALTH (11)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries - Local Staff	205,623	187,507	18,116	234,900
202	Overtime - Local Staff	20,505	9,990	10,515	20,000
221	Salaries - Expatriates	69,200	62,794	6,406	70,200
222	Overtime - Expatriates	8,920	1,769	7,151	1,500
251	Travel & Transfer Staff	13,700	5,843	7,857	12,400
255	Travel and Transfer - Business Purposes	4,900	1,891	3,009	1,200

301	Printing and Stationery	800	730	70	2,000
308	Reference Library and Periodicals	500	285	215	500
309	Membership Fees and Subscriptions	400	394	6	500
325	Consultants' Fees	4,400	1,642	2,758	11,200
351	Uniforms	500	492	8	500
352	Stores Items	31,500	26,421	5,079	35,100
355	Fuel and Oil	2,000	1,524	476	1,300
371	Rations (for Hospital and Prison)	28,000	20,250	7,750	25,000
421	Health & Hygiene Project	6,000	2,978	3,022	9,100
422	District Cleaning Competition	1,200	1,200	-	1,200
430	Drugs, Dressings and Dental Supplies	55,000	52,407	2,593	58,500
431	Overseas Medical Treatment	40,000	24,876	15,124	30,000
489	Buying Commission	5,700	3,348	2,352	-
502	Plant and Equipment	40,400	28,315	12,085	56,100
506	Furniture and Fittings	900	763	137	900
		540,148	435,419	104,729	572,100

PARLIAMENT (12)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
200	Salaries and Allowances Members of Parliament	39,000	37,954	1,046	39,000
201	Salaries - Local Staff	17,400	16,963	437	24,000
202	Overtime - Local Staff	1,848	999	849	2,400
221	Salaries - Expatriates	8,300	8,293	7	8,800
251	Travel and Transfer - Staff	1,000	927	73	1,000
255	Travel and Transfer - Business Purposes	9,000	7,875	1,125	20,100
280	Recruitment Expenses				-
301	Printing and Stationery	3,500	3,314	186	4,500
305	Telephone (Inc. O.T.C. Charges)	100	-	100	100
306	Postages	100	-	100	100
308	Reference Library and Periodicals	1,900	1,874	26	2,000
309	Membership Fees and Subscriptions	7,600	6,808	792	5,500
311	Repairs & Maintenance - Office Equipment	500	157	343	600

316	Miscellaneous	100	81	19	100
317	House Rent	900	825	75	900
352	Stores Items	500	395	105	500
353	Repairs & Maintenance – Plant	200	–	200	200
355	Fuel and Oil	100	15	85	200
359	Electricity	600	341	259	600
502	Plant and Equipment	6,100	5,259	841	17,100
506	Furniture and Fittings	900	900	–	8,100
513	Parliament House	100	–	100	600
		99,748	92,980	6,768	136,400

MINISTERIAL (13)
(DEPARTMENT OF THE CHIEF SECRETARY)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries & Allowances – President & Ministers	50,500	50,456	44	51,000
202	Overtime – State House Staff	2,900	2,876	24	1,300
228	Salaries – State House Staff	11,300	10,414	886	15,900
255	Travel and Transfer – Business Purposes	76,600	76,587	13	72,000
270	Entertainment	1,400	1,326	74	6,500
301	Printing & Stationery	1,100	631	469	2,000
305	Telephone (Inc. O.T.C. Charges)	–	–	–	10,000
351	Uniforms	100	30	70	300
352	Stores Items	2,500	681	1,819	2,500
355	Fuel and Oil	400	–	400	500
423	Official Celebrations	18,600	18,562	38	12,500
502	Plant and Equipment	500	47	453	1,100
506	Furniture and Fittings	4,700	2,826	1,874	6,900
	Contingency	100,000	28,238	71,762	100,000
		270,600	192,674	77,926	282,500

NAURU PHOSPHATE ROYALTIES TRUST (14)
(DEPARTMENT OF CHIEF SECRETARY)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
221	Salaries - Expatriates	51,900	42,154	9,746	50,500
222	Overtime - Expatriates	500	28	472	300
255	Travel and Transfer - Business Purposes	5,200	2,014	3,186	5,200
270	Entertainment	400	302	98	400
280	Recruitment Expenses	1,000	470	530	500
301	Printing and Stationery	3,200	1,800	1,400	3,200
302	Office Rental	11,400	11,357	43	12,300
305	Telephone (Inc. O.T.C. Charges)	3,000	3,000	-	3,500
306	Postages	200	56	144	200
307	Teleprinter Time	900	755	145	1,200
308	Reference Library and Periodicals	700	278	422	500
310	Advertising	1,100	98	1,002	500
313	Audit Expenses - (External)	6,300	6,025	275	8,100
314	Legal Expenses - (External)	7,000	4,280	2,720	5,000
315	Insurances	500	447	53	500
325	Consultants' Fees	3,500	15	3,485	2,000
326	Special Projects	2,000	-	2,000	2,000
356	Mileage Allowance	500	209	291	500
359	Electricity	400	249	151	400
		99,700	73,537	26,163	96,800

LONDON OFFICE (15)
(DEPARTMENT OF EXTERNAL AFFAIRS)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
221	Salaries - Expatriates	16,800	15,813	987	12,600
255	Travel and Transfer - Business Purposes	576	337	239	500
270	Entertainment	600	526	74	400
301	Printing and Stationery	1,100	1,075	25	600
302	Office Rental	6,800	5,798	1,002	7,500

305	Telephone (Inc. O.T.C. Charges)	900	375	525	800
306	Postages	1,600	1,104	496	1,600
307	Teleprinter Time	3,729	2,966	763	3,800
308	Reference Library and Periodicals	400	328	72	400
311	Repairs & Maintenance – Office Equipment	100	85	15	100
312	Repairs & Maintenance – Office Premises	100	–	100	100
315	Insurances	1,300	1,171	129	1,400
316	Miscellaneous	276	133	143	300
325	Consultants' Fees	619	531	88	700
356	Mileage Allowance	100	–	100	–
		35,000	30,242	4,758	30,800

JUDICIARY (16)

Vote No.	Description	1972-73		1973-74
		Budget	Expenditure Under Budget	Budget
201	Salaries – Local Staff	7,984	7,204 780	7,500
202	Overtime – Local Staff	100	27 73	100
221	Salaries – Expatriates	36,880	36,732 148	43,100
222	Overtime – Expatriates	100	20 80	100
228	Salaries – Domestic Staff	800	385 415	900
251	Travel and Transfer – Staff	6,900	5,765 1,135	6,800
255	Travel and Transfer – Business Purposes	4,200	3,150 1,050	8,200
301	Printing and Stationery	1,500	1,158 342	1,500
308	Reference Library and Periodicals	5,600	5,548 52	5,300
316	Miscellaneous	200	53 147	200
317	House Rent	2,400	2,337 63	3,400
352	Stores Items	100	89 11	100
489	Buying Commission	600	216 384	–
502	Plant and Equipment	4,200	3,400 800	2,900
506	Furniture and Fittings	700	564 136	700
		72,264	66,648 5,616	80,800

TOKYO OFFICE (17)
(DEPARTMENT OF EXTERNAL AFFAIRS)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries - Local Staff	9,000	8,209	791	11,100
202	Overtime - Local Staff	1,450	1,329	121	1,000
221	Salaries - Expatriates	10,500	9,962	538	10,500
251	Travel & Transfer - Staff	-	-	-	6,500
255	Travel & Transfer - Business Purposes	9,000	6,524	2,476	6,500
270	Entertainment	11,500	10,625	875	9,000
280	Recruitment Expenses	500	-	500	500
301	Printing and Stationery	2,100	1,945	155	1,500
302	Office Rental	33,400	32,406	994	33,500
305	Telephone (Inc. O.T.C. Charges)	7,000	6,742	258	7,000
306	Postages	350	281	69	300
307	Teleprinter Time	4,500	3,693	807	4,300
308	Reference Library & Periodicals	1,400	1,291	109	1,300
309	Membership Fees & Subscriptions	300	22	278	200
310	Advertising	400	-	400	400
311	Repairs & Maintenance Office Equipment	800	393	407	600
312	Repairs & Maintenance Office Premises	1,500	1,337	163	1,500
314	Legal Expenses (External)	200	-	200	300
315	Insurances	700	481	219	700
316	Residence Heating & Electricity	-	-	-	1,200
317	House Rent	12,200	11,734	466	12,200
318	Bank Charges	100	18	82	100
325	Consultants' Fees	500	-	500	500
352	Stores Items	500	357	143	300
353	Repairs & Maintenance - Plant	-	-	-	500
355	Fuel & Oil	1,600	1,497	103	500
359	Electricity	1,200	1,040	160	200
502	Plant & Equipment	2,600	2,412	188	600
506	Furniture & Fittings	2,500	2,340	160	900
		115,800	104,638	11,162	113,700

DEPARTMENT OF EXTERNAL AFFAIRS (18)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries — Local Staff	—	—	—	2,000
202	Overtime — Local Staff	—	—	—	100
221	Salaries — Expatriates	5,500	5,154	346	10,200
251	Travel & Transfer — Staff	1,500	1,495	5	—
255	Travel & Transfer — Business Purposes	16,000	15,980	20	10,000
301	Printing and Stationery	500	124	376	500
308	Reference Library and Periodicals	100	18	82	100
309	Membership Fees and Subscriptions	134,700	41,939	92,761	145,000
310	Advertising	700	613	87	500
325	Consultants' Fees	2,000	1,409	591	1,000
456	Subsidies and Donations General	5,500	5,054	446	5,700
		166,500	71,786	94,714	175,100

UNITED STATES CONSULAR SERVICES (19)
(DEPARTMENT OF EXTERNAL AFFAIRS)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
221	Salaries — Expatriates	8,550	5,137	3,413	7,000
255	Travel and Transfer — Business	500	25	475	500
270	Entertainment	300	—	300	200
301	Printing and Stationery	600	500	100	700
305	Telephone	600	488	112	700
306	Postages	200	78	122	300
307	Teleprinter time	400	288	112	500
308	Reference Library	100	20	80	100
309	Membership Fees	150	103	47	200
316	Miscellaneous	200	76	124	200
352	Stores Items	300	14	286	100
		11,900	6,729	5,171	10,500

DEPARTMENT OF CIVIL AVIATION AUTHORITY (20)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries – Local Staff	72,706	72,664	42	60,300
202	Overtime – Local Staff	14,269	14,187	82	6,300
221	Salaries – Expatriates	101,304	96,981	4,323	145,700
222	Overtime – Expatriates	900	218	682	400
231	Salaries – Expatriates Non European	24,827	24,564	263	12,300
232	Overtime – Expatriates Non European	9,789	9,776	13	1,500
255	Travel & Transfer – Business Purposes	53,800	51,002	2,798	16,900
270	Entertainment	5,000	2,093	2,907	–
301	Printing & Stationery	5,500	3,659	1,841	9,500
302	Office Rental	–	–	–	5,100
305	Telephone O.T.C. Charges	5,000	4,810	190	800
308	Reference Library and Periodicals	200	199	1	2,000
310	Advertising	6,000	584	5,416	–
315	Insurance	66,300	61,212	5,088	133,900
325	Consultants' Fees	23,700	23,460	240	31,000
326	Special Projects	107,400	100,402	6,998	44,400
351	Uniforms	2,800	915	1,885	3,000
353	Repairs & Main. Plant	213,900	213,406	494	3,900
355	Fuel and Oil	395,975	365,625	30,350	478,500
359	Electricity	2,400	1,590	810	4,400
453	Air Subsidy	1,135,333	1,135,123	210	–
502	Plant and Equipment	166,225	153,751	12,474	69,300
506	Furniture and Fittings	6,000	2,709	3,291	4,900
520	Lease & Charter Payments	–	–	–	709,400
521	Passenger Services & Catering	–	–	–	101,600
522	Agency & Handling Fees	–	–	–	102,500
523	Air Navigation Charges	–	–	–	110,300
524	Aircraft Stores & Spares	–	–	–	104,500
525	Aircraft Engineering Serv.	–	–	–	216,600
526	Marketing, Advert. & Publ.	–	–	–	120,000
527	Aircrew Positioning Costs	–	–	–	53,600
528	Staff Training	–	–	–	7,000
		2,419,328	2,338,930	80,398	2,559,600

NAURUAN HOUSING DIVISION (21)
(DEPARTMENT OF WORKS & COMMUNITY SERVICES)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries - Local Staff	83,400	83,339	61	75,300
202	Overtime - Local Staff	29,040	26,225	2,815	7,500
221	Salaries - Expatriates	8,300	5,985	2,315	7,700
222	Overtime - Expatriates	900	-	900	-
229	Mess Expenses - Chinese	53,500	53,469	31	55,300
231	Salaries - Non-European Contract Employees	105,900	99,418	6,482	110,000
232	Overtime - Non-European Contract Employees	61,300	50,397	10,903	58,300
251	Travel and Transfer - Staff	47,700	30,150	17,550	49,900
280	Recruitment Expenses	4,800	530	4,270	7,200
304	Rental of Location Quarters	29,200	27,905	1,295	30,800
318	Bank Charges	1,500	196	1,304	500
354	Repairs and Maintenance - Building	14,400	14,241	159	15,000
355	Fuel and Oil	-	-	-	4,000
357	Freight Expenses	32,600	2,588	30,012	90,000
359	Electricity	-	-	-	4,000
489	Buying Commission	10,000	9,038	962	19,800
501	New Buildings and Extensions	185,600	176,618	8,982	369,000
502	Plant and Equipment	10,900	10,272	628	11,400
		679,040	590,371	88,669	915,700

DEPARTMENT OF AUDIT (22)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries - Local Staff	-	-	-	5,600
202	Overtime - Local Staff	-	-	-	500
221	Salaries - Expatriates	-	-	-	20,500
251	Travel and Transfer - Staff	-	-	-	2,200
255	Travel and Transfer - Business Purposes	-	-	-	6,700

301	Printing and Stationery	-	-	-	600
308	Reference Library and Periodicals	-	-	-	300
317	House Rent	-	-	-	900
352	Stores Items	-	-	-	100
355	Fuel and Oil	-	-	-	100
356	Mileage Allowance	-	-	-	100
502	Plant and Equipment	-	-	-	3,400
506	Furniture and Fittings	-	-	-	900
		-	-	-	41,900

BROADCASTING SERVICES (23)
(DEPARTMENT OF CHIEF SECRETARY)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries - Local Staff)				(36,900
202	Overtime - Local Staff)				(2,300
255	Travel and Transfer Business Purposes)				(1,300
301	Printing and Stationery)				(500
308	Reference Library and Periodicals)	Included in Chief Secretary (01) figures			(200
352	Stores Items)				(4,100
355	Fuel and Oil)				(200
356	Mileage Allowance)				(100
502	Plant and Equipment)				(7,600
506	Furniture and Fittings)				(1,600
					54,800

RADIO STATION (24)
(DEPARTMENT OF CHIEF SECRETARY)

Vote No.	Description	1972-73			1973-74
		Budget	Expenditure	Under Budget	Budget
201	Salaries - Local Staff)				(31,800
202	Overtime - Local Staff)				(3,200
221	Salaries - Expatriates)				(16,500
251	Travel & Transfer - Staff)				(3,500
255	Travel and Transfer Business Purposes)				(500

301	Printing and Stationery)	Included in Chief Secretary (01) figures	(500
308	Reference Library and Periodicals)		(200
352	Stores Items)		(1,500
355	Fuel and Oil)		(300
356	Mileage Allowance)		(100
502	Plant and Equipment)		(22,800
506	Furniture and Fittings)		(100
				81,000

FOURTH SCHEDULE

LISTS OF "SUNDRY CREDITORS AND CREDIT SUSPENSE ACCOUNTS" 30th JUNE, 1973

LIST A - 1971/72 COMMITMENTS SUSPENSE ACCOUNTS AT 30th JUNE, 1973

Department	Vote No.	Expenditure 1971/72	Commitment Balance
Island Development & Industry	453	1,369,533	414
Education	502	69,030	42,326
Justice	251	34,336	649
	251	5,732	800
			<u>\$44,189</u>

LIST B - 1972/73 COMMITMENTS SUSPENSE ACCOUNTS AT 30th JUNE, 1973

Department	Vote No.	Expenditure 1972/73	Commitment Balance
Chief Secretary (01)	221	68,228	120
	229	5,986	3,206
	230	6,830	917
	251	16,182	426
	280	41,898	3
	301	4,341	248
	305	16,028	30
	308	491	2
	313	14,637	1,225
	352	4,719	501
	502	12,686	7,919
	506	209	184
	Island Development & Industry (02)	251	2,450
255		8,381	1,176
325		2,030	250
326		15,649	1,736
353		962	68
427		2,965	1,302
506		736	540
Finance (03)	515	20,000	737
	226	24,752	204
	251	3,450	25
	301	7,306	1,531

	315	19,652	11,317
	321	10,733	3,219
	322	12,936	528
	381	131,267	1,489
	387	8,495	8,495
	502	20,514	2,054
	506	638	319
Police, Prisons, Customs & Immigration (04)	351	4,725	2,748
	371	1,959	108
	404	1,880	200
	502	5,738	1,689
	506	300	299
Works and Community Services (06)	251	7,239	1,800
	301	1,122	2
	352	804	122
	353	66,126	11,625
	354	34,331	6,508
	357	110,248	666
	360	44	20
	501	142,573	38,360
	502	41,888	32,481
	503	2,530	2,000
	504	10,079	2,409
	505	6,581	1,240
	506	6,087	1,215
	508	155	137
Education (07)	201	149,060	62
	221	239,540	542
	251	47,015	117
	308	2,800	1,202
	352	33,854	7,756
	401	43,191	1,447
	421	9,453	343
	502	10,829	6,666
Melbourne Office (08)	221	112,263	204
Lands and Survey (09)	308	88	12
	309	18	5
	316	96	76
	353	177	150
	428	1,500	390
	502	912	48
	506	812	788
Justice (10)	301	300	10
	308	1,500	7
	319	4,826	20
	502	615	61

Health (11)	201	187,507	34
	221	62,794	158
	308	285	85
	309	394	27
	352	26,421	4,590
	371	20,250	2,501
	421	2,978	423
	430	52,407	12,140
	502	28,315	14,434
Parliamentary (12)	301	3,314	1,869
	308	1,874	651
	502	5,259	912
	506	900	12
Ministerial (13)	255	76,587	640
	352	681	100
	423	18,562	277
	506	2,826	214
N.P.R.T. (14)	314	4,280	3,535
Judiciary (16)	308	5,548	4,490
	506	564	360
Tokyo Office (17)	308	1,291	24
External Affairs (18)	251	1,255	240
	325	1,409	707
Civil Aviation Authority (20)	255	51,002	3,063
	301	3,659	1,339
	305	4,810	1,263
	308	199	64
	325	23,460	180
	326	100,402	16,042
	353	213,406	56,426
	355	365,625	1,279
	453	1,135,123	105,469
	501	176,618	1,794
	502	153,751	115,080
	506	2,709	118
Nauruan Housing (21)	229	53,469	1,212
	251	30,150	3,753
	354	14,241	244
	501	176,618	28,710
	502	10,272	435
		<u>\$558,270</u>	

LIST C – SETTLEMENTS IN JULY, 1973 OF INVOICES ETC. CHARGED TO DEPARTMENTS PRIOR TO 30th JUNE, 1973

Melbourne Office Settlements –	200,123
Chinese pay for June –	11,606
	<u>211,729</u>
	<u>\$211,729</u>

LIST D – CREDIT BALANCES AT 30th JUNE, 1973, NOT CONNECTED WITH EXPENDITURE ACCOUNTS

Sundry Suspense Accounts

Australian Post Office Money Order Account	35,224
G.E.I.C. Money Order Account	77,200
Air Nauru Unearned Revenue	27,536
Overseas Telecommunications – Tarawa	254
Credit balances in debtors accounts	1,052
	<u>141,266</u>
	<u>\$141,266</u>

Collections etc. held in Suspense Accounts

Nauru Local Government Council – Housing Rental	2,230
G.E.I.C. Employees	4,082
Superannuation Deductions	2,064
Provident Fund Deductions	2,617
Remittances to Hong Kong	546
United States withholding Tax Ruling – Legal Fees	1,122
Nauru Agency Corporation	1,400
	<u>155,327</u>
	<u>\$155,327</u>

SUMMARY

List A	44,189
List B	558,270
List C	211,729
List D	155,327
Total of creditors and credit suspense accounts as per financial statement	<u>\$969,515</u>