



REPUBLIC OF NAURU

SUPPLEMENTARY ESTIMATES OF EXPENDITURE 2024-25

26 November 2024

CIRCULATED BY

**HIS EXCELLENCY THE HONOURABLE DAVID ADEANG, MP
PRESIDENT AND MINISTER FOR FINANCE AND SUSTAINABLE
DEVELOPMENT**

SUPPLEMENTARY APPROPRIATION No.1 2024-25

OVERVIEW

Supplementary Appropriation Bill (No.1) 2024-25 recognise additional Government revenue of \$13.7 million due to new budget support from development partners.

The bill proposes total additional government expenditure of \$23.9 million, and reallocate savings between departments of \$10.3 million.

The supplementary therefore proposes for a revenue increase of \$13.7 million and net expenditure increase of \$13.6 million, leaving a small surplus increase of \$72 thousand.

This will bring the total expected revenue for 2024-25 to \$324.9, with \$362.3 million earmarked for expenditure. \$37.6 million has been reappropriated from the Cash Reserve retained with Treasury from prior year surpluses, leaving a revised surplus balance of \$0.2 million for the year.

This Bill reflects updated expenditure estimates to:

- Recognise new budget support from development partners
- Reallocate savings between departments
- Account for new spending decisions made since the original budget was passed

Table 1: Budget Aggregates (\$)

	2024-25 Original Budget	2024-25 Supp App 1	2024-25 Revised YTD Budget
Revenue	311,285,197	13,654,112	324,939,309
Expenditure	348,734,244	13,581,900	362,316,144
Balance	-37,449,047	72,212	-37,376,835
Less Reserve Reappropriation	37,600,000	37,600,000	37,600,000
Net Budget Surplus/Deficit	150,953	37,672,212	223,165

REVENUES

This Bill recognises the following changes to revenue.

16 - Finance Other	
	2024-25 Supplementary 1
1660 - Budget Support	13,654,112
Total impact on budget	13,654,112

\$USD 9.07 million or AUD \$13.7 million is recognised under Finance Other, related to budget support contributions received from development partners.

EXPENDITURES

The following expenditure is appropriated.

Expenditure Increases

01 - Presidency - Operational	
	2024-25 Supplementary 1
0000 - General Division	
2075 - Travel Business	1,000,000
2055 - Consultancy Fees	100,000
2100 - Entertainment	100,000
2105 - Official Celebration	600,000
2185 - R&M Building	70,000
2440 - Scholarship - School & Trade	100,000
2495 - Plant and Equipment Purchases	100,000
2496 - Building and Structure	100,000
2617 – Local Donations	350,000
0102 - Centralised Activities Division	
2075 - Travel Business	1,400,000
Total impact on budget	3,920,000

\$3.9 million is allocated to the Presidency department to cover ongoing expenses, including \$1mil for travel, \$0.6 million for official celebrations, \$0.4 million for building and structure and \$0.6mil to supplement various other expenditure lines for the remainder of the year.

Additionally, \$1.4 million is allocated to the centralised travel pool to support ongoing travel for government departments, which has now been depleted.

02 - Ministerial	
	2024-25 Supplementary 1
2075 - Travel Business	2,000,000
2031 - Staff Contract - Ministerial	100,000
2055 - Consultancy Fees	100,000
2100 - Entertainment	100,000
2185 - R&M Building	150,000
2495 - Plant & Equipment Purchase	300,000
2575 - Local Transport	150,000
Total impact on budget	2,900,000

\$2.9 million is allocated to Ministerial Department - \$2 million to cover ongoing departmental travel for the remainder of the financial year and \$0.9 million for critical supplementation of other expenditure lines.

08 - Nauru Emergency Services	
--------------------------------------	--

	2024-25 Supplementary 1
2496 - Building and Structure	140,651.00
Total impact on budget	140,651

\$0.1 million is allocated to Emergency department to undertake urgent roofing repairs for the RFS office.

09 - Nauru Electoral Commission	
	2024-25 Supplementary 1
2015 - Local Salary	43,206.00
2330 - Publicity and Awareness	60,800.00
Total impact on budget	104,006

\$0.1 million is allocated to Electoral Commission to support the pre-election preparations and staff super-life back-payment.

13 - Statistics	
	2024-25 Supplementary 1
2100 - Entertainment	2,650
2030 - Salary Other Contract	37,524
Total impact on budget	40,174

\$40 thousand is allocated to Statistics for the completion of the Household Income and Expenditure Survey.

16 - Finance Other	
	2024-25 Supplementary 1
2185 - R&M Plant	1,400,000
2619 - Grants to SoEs	1,540,945
2652 - Fiscal Cash Buffer	5,320,596
2545 - Debt Repayments Other	517,144
2650 - Trust Fund	1,379,065
Total impact on budget	10,157,751

A total of \$10.2 million is allocated to Finance Other to address various pressures:

- \$1.4 million to replenish the Tank Farm engineering account, covering earlier reallocations
- \$1.5 million to replenish Grants to SoEs again to replenish an earlier reallocation drawn from this account of \$0.7 million and \$0.8 million to NSL for remaining registration related costs and charter fee reimbursements for Skyline
- \$0.5 million is allocated to cover debt repayments not covered in the original budget

\$5.3 million is allocated to the Fiscal Cash buffer allocation for future unavoidable and urgent measures.

\$14 million is allocated to the Trust Fund comprising of 10.1% of new revenue in this supplementary.

18 - NRPCC	
	2024-25 Supplementary 1
2015 - Salary - Local	29,700
2030 - Salaries Other Contract	45,000
2185 - R&M Building	15,500
2495 - Plants & Equipment	19,305
2575 - Local Transport	43,400
Total impact on budget	152,905

\$153 thousand is allocated to NRPCC to cover new emerging expenses not anticipated at the start of the financial year.

21 - DEMA	
	2024-25 Supplementary 1
2015 - Salary - Local	364,000
Total impact on budget	364,000

\$0.4 million is allocated to DEMA to cover salaries for the Anabar Farm workers, not captured in the original estimates.

61 - Health	
	2024-25 Supplementary 1
2475 - OMR	4,180,000
Total impact on budget	4,180,000

\$4.2 million is provided to Health to cover ongoing OMR costs for patients.

62 - Sports	
	2024-25 Supplementary 1
2496 - Building and structure	900,000
2015 - Salary Local	20,000
Total impact on budget	920,000

\$0.9 million is allocated to Sports Department to pay for the completed road and access works for the new Micronesia Games and Field Stadium. \$20,000 is allocated for Salaries not included in the original estimates.

71 - DFAT	
	2024-25 Supplementary 1
2070 - Travel Staff	55,500
Total impact on budget	55,500

\$56 thousand is provided to Foreign Affairs to cover staff repatriation costs, not already provided in the budget.

72 – Foreign Affairs Brisbane	
	2024-25 Supplementary 1
2020 – Salary – Expatriate	50,500
Total impact on budget	50,500

\$51 thousand is allocated to the Brisbane Consulate Office to cover additional staff overtime

73 - Suva Consulate	
	2024-25 Supplementary 1
2075 - Travel - Business	34,594
2200 - R&M Motor Vehicle	8,078
Total impact on budget	42,672

\$43 thousand is allocated to Suva Consulate Office for settlement of outstanding bills relating to the Festival of the Pacific and urgent repairs of their office car.

76 – Foreign Affairs Geneva	
	2024-25 Supplementary 1
2015 – Salary – Local	78,000
2070 – Travel – Staff	84,100
2330 – Telephone/Internet	9,000
2565 – Insurance	48,000
2275 – Purchase of Petrol	9,894
Total impact on budget	228,994

\$0.3 million is allocated to Geneva Office to cover cost of an additional staff including personnel related staff cost as well as repatriation cost for the first secretary.

79 – Embassy of Nauru Beijing	
	2024-25 Supplementary 1
2030 – Other Contract	20,000
2070 – Travel – Staff	9,400
2155 - House Rental	164,000
2165 – Office Rental	113,000
2330 – Telephone/Internet	24,000
2494 – Plant & Equipment Purchase	100,000
Total impact on budget	431,000

\$0.4 million has been allocated to the Beijing Office to align with revised estimates following the official commencement of Embassy operation.

83 – Media	
	2024-25 Supplementary 1
2040 – Staff Training	59,414
Total impact on budget	59,414

\$59 thousand is allocated to Media department for outstanding training bills delivered in July this year.

88 – National Heritage	
	2024-25 Supplementary 1
2100 – Entertainment	359
2155 – House Rent	3,330
2230 – Publicity and Awareness	7,250
2496 – Building and Structure	123,395
Total impact on budget	134,334

\$134 thousand is allocated to National Heritage to settle unpaid bills from the last Miss Pacific Island pageant that Nauru hosted.

Expenditure Decreases:

16 - Finance Other	
	2024-25 Supplementary 1
2619 - Grants to SoEs	-5,200,000
Total impact on budget	-5,200,000

\$5.2 million is reallocated from Finance, Grants to SoEs against the original budget for Eigigu Solution Corporation (ESC).

42 - Multi-Cultural Affairs	
	2024-25 Supplementary 1
2030 - Salary Other Contracts	-3,100,000
2495 - Plant and Equipment Purchase	-2,000,000
Total impact on budget	-5,100,000

\$5.1 million is reallocated from Multicultural Affairs against the original budget for RPC activities.

Table 2: 2024-25 Supplementary Appropriation No.1 – Revenues

Description	2024-25 Original Budget	Supp 2024-25 Revised Approp 1 Budget
03 - Chief Secretary Office	54,252	54,252
09 - Electoral Commission	815,340	815,340
11 - Finance Secretariat	0	0
12 - Finance -Public Debt	0	0
15 - Nauru Revenue Office	29,439,142	29,439,142
16 - Finance - Other Payments	24,539,110	13,654,112
17 - Nauru Customs Office (NCO)	17,897,773	17,897,773
18 - Nauru Regional Processing Centre (NRPCC) Corporation	0	0
21 - Environment Management & Agriculture (DEMA)	0	0
31 - Fisheries	50,530,000	50,530,000
41 - Police	96,372	96,372
42 - Multi Cultural Affairs	181,000,012	181,000,012
43 - Justice - Secretariat	501,495	501,495
44 - Judiciary	47,928	47,928
45 - Border Control	2,675,384	2,675,384
46 - Correctional Services	10,509	10,509
50 - TVET	0	0
51 - Education	0	0
60 - COVID-19 task force	0	0
61 - Health	59,112	59,112
62 - Sports	0	0
81 - Internal Affairs	80,000	80,000
83 - Media Bureau	9408	9408
84 - Lands & Survey	8,112	8,112
85 - Lands Committee	2000	2000
91 - Transport Secretariat	3,484,248	3,484,248
93 - Maritime Transport	0	0
95 - ICT	35,000	35,000
	311,285,197	13,654,112
		324,939,309

Table 3: 2024-25 Supplementary Appropriation No.1 – Expenditures

Description	2024-25 Original Budget	Supp Approp 1	2024-25 Revised Budget
01 - Presidency and State House (including GIO)	10,199,552	3,920,000	14,119,552
02 - Ministerial	20,140,565	2,900,000	23,040,565
03 - Chief Secretary Office	25,238,229		25,238,229
05 - Audit	414,462		414,462
08 - National Emergency Services	2,956,112	140,651	3,096,763
09 - Electoral Commission	418,444	104,006	522,450
11 - Finance Secretariat	4,684,961		4,684,961
12 - Finance -Public Debt	0		0
13 - Bureau of Statistics	235,220	40,174	275,394
15 - Nauru Revenue Office	614,751		614,751
16 - Finance - Other Payments	114,284,642	4,957,751	119,242,393
17 - Nauru Customs Office (NCO)	803,679		803,679
18 - Nauru Regional Processing Centre (NRPCC)	936,227	152,905	1,089,132
21 - Environment Management & Agriculture (DEMA)	1,065,769	364,000	1,429,769
22 - Climate Change & Resilience	664,602		664,602
31 - Fisheries	3,162,933		3,162,933
41 - Police	6,881,465		6,881,465
42 - Multi Cultural Affairs	59,901,640	-5,100,000	54,801,640
43 - Justice - Secretariat	3,408,657		3,408,657
44 - Judiciary	1,954,599		1,954,599
45 - Border Control	1,108,692		1,108,692
46 - Correctional Services	1,307,566		1,307,566
50 - TVET	1,927,683		1,927,683
51 - Education	23,184,433		23,184,433
52 - Youth Affairs	316,367		316,367
59 - Public Health	6,460,961		6,460,961
61 - Health	15,800,540	4,180,000	19,980,540
62 - Sports	1,252,963	920,000	2,172,963
63 - Infrastructure Development	4,016,473		4,016,473
71 - Foreign Affairs - Secretariat	1,456,815	55,500	1,512,315
72 - Foreign Affairs - Brisbane	1,538,229	50,500	1,588,729
73 - Foreign Affairs - Suva	760,381	42,672	803,053
74 - Foreign Affairs - New York	2,604,367		2,604,367
76 - Foreign Affairs- Geneva	1,218,947	228,994	1,447,941
77 - High Commission India	846,835		846,835
78 - High Commission Canberra	3,901,609		3,901,609
79 - Embassy of Nauru Beijing	874,900	431,000	1,305,900
81 - Internal Affairs	3,507,984		3,507,984
82 - Women and Social Development Affairs (WASDA)	1,027,490		1,027,490
83 - Media Bureau	752,540	59,414	811,954
84 - Lands & Survey	6,988,107		6,988,107
85 - Lands Committee	436,926		436,926
86 - Land Management	133,495		133,495
87 - People Living with Disability (PLD)	684,983		684,983
88 - National Heritage	1,910,735	134,334	2,045,069
91 - Transport	3,761,531		3,761,531
95 - ICT	2,817,553		2,817,553
97 - Telecom	168,635		168,635
	348,734,249	13,581,900	362,316,149