



REPUBLIC OF NAURU

SUPPLEMENTARY ESTIMATES OF EXPENDITURE 2024-25

28 January 2025

CIRCULATED BY

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

SUPPLEMENTARY APPROPRIATION No.3 2024-25

OVERVIEW

Supplementary Appropriation Bill (No.3) 2024-25 recognise new revenue and appropriate these funds to cover new government expenditures.

This Supplementary recognises the remaining \$5 million out of the \$20 million budget support provided by the Government Australia to fund new expenditures, totalling \$5 million, resulting in a balanced budget. At the passing of this Supplementary Appropriation Bill, the total revised budget will be \$0.2 million for the year.

The Supplementary also provides an opportunity to address a housekeeping matter relating to the creation of a new budget head for the Nauru Financial Intelligence Unit to ensure operational independence as required under the Anti Money Laundering and Targeted Financial Sanctions. Since these changes involve only shifts between budgetary heads, there will be no impact on the overall budget balance.

This Bill reflects updated expenditure estimates to:

- Recognise additional revenue
- Appropriate new expenditures
- Undertake a housekeeping matter relating to budgetary reallocations.

Table 1: Budget Aggregates (\$)

	2024-25 Original Budget	2024-25 Supp App 1	2024-25 Supp App 2	2024-25 Supp App 3	2024-25 Revised YTD Budget
Revenue	311,285,197	13,654,112	0	5,000,000	324,939,309
Expenditure	348,734,244	13,581,900	-7,474	5,000,000	362,308,670
Balance	-37,449,047	72,212	7,474	0	-37,369,361
Less Reserve Reappropriation	37,600,000				37,600,000
Net Budget Surplus/Deficit	150,953	72,212	7,474	0	230,639

REVENUES

The new revenue in this Supplementary pertains to the remaining \$5 million from the total \$20 million in budget support provided by the Government of Australia.

Revenue Increases:

16 - Finance Other	
	2024-25 Supplementary 3
1660 - Budget Support	5,000,000
Total impact on budget	5,000,000

EXPENDITURES

Expenditure Increases

The following expenditure is appropriated.

03 - Chief Secretary Office	
	2024-25 Supplementary 3
0301 - Secretariat	
2035 - Overtime	30,000
2155 - House Rental	250,000
2495 - Plant Equipment Purchases	60,000
0302 - Administration & Operation	
2275 - Petrol	281,615
2280 - Diesel	298,777
Total impact on budget	920,392

\$0.9 million is allocated to the Chief Secretary Office to cover increased expenses relating to overtime, house rental and fuel costs.

08 NES	
	2024-25 Supplementary 3
0802 - Fire & Rescue	
2185 - R&M Building	16,972
Total impact on budget	16,972

\$17 thousand is allocated to Emergency Services for critical roofing replacements.

16 - Finance Other	
	2024-25 Supplementary 3
2652 - Fiscal Cash Buffer	3,725,145
Total impact on budget	3,725,145

\$3.7 million is allocated to the Fiscal Cash Buffer to cover urgent and unavoidable measures that may arise for the remainder of the financial year.

21 - DEMA	
	2024-25 Supplementary 3
2102 - Agriculture	
2225 - Agriculture Supplies	19,395
2315 - Utilities	16,015
Total impact on budget	35,410

\$35 thousand is provided to DEMA for additional agriculture supplies and increased utility costs.

45 - Border Control	
	2024-25 Supplementary 3
4501 - Immigration	
2035 - Overtime	73,000
Total impact on budget	73,000

\$73 thousand is allocated to Border Control to cover additional overtime costs, due to unanticipated increase in flight activities.

31 Nauru Fisheries and Marine Resources Authority	
	2024-25 Supplementary 3
2015 - Salary - Local	218,282
Total impact on budget	218,282

\$0.2 million is provided to the Nauru Fisheries and Marine Resource Authority (NFMRA) to cover back payment for salary increments, ensuring alignment with the Nauru Public Service pay scale that became effective on July 1, 2022.

72 - Brisbane Consulate	
	2024-25 Supplementary 3
2030 - Salaries Other Contract	10,800
Total impact on budget	10,800

\$11 thousand is allocated to the Brisbane Consulate to cover increased operational costs.

Housekeeping Measures

In addition to the measures mentioned above, this Supplementary Appropriation Bill provides an opportunity to create a new Budget Head for the Nauru Financial Intelligence Unit, to ensure operational independence. address housekeeping matters to ensure that past funding (whether spent or unspent) is accurately reflected in the appropriate budget categories. Since these changes involve only shifts between budgetary heads there will no impact on the overall budget bottom line.

Decreases

43 Justice Secretariat	
2024-25 Supplementary 3	
4301 - Financial Intelligence Unit (FIU)	
2015 - Salary - Local	(48,212)
2020 - Salary Expatriate	(75,000)
2100 - Entertainment	(10,000)
2370 - Membership Fees & Subscriptions	(15,000)
Total impact on budget	(148,212)

Increases

47 Nauru Financial Intelligence Unit	
2024-25 Supplementary 3	
2015 - Salary - Local	48,212
2020 - Salary Expatriate	75,000
2100 - Entertainment	10,000
2370 - Membership Fees & Subscriptions	15,000
Total impact on budget	148,212

Table 2: 2024-25 Supplementary Appropriation No.3 – Revenues

Description	2024-25 Original Budget	Supp Approp 1	Supp Approp 2	Supp Approp 3	2024-25 Revised Budget
03 - Chief Secretary Office	54,252				54,252
09 - Electoral Commission	815,340				815,340
11 - Finance Secretariat	-				-
12 - Finance -Public Debt	-				-
15 - Nauru Revenue Office	29,439,142				29,439,142
16 - Finance - Other Payments	24,539,110	13,654,112		5,000,000	43,193,222
17 - Nauru Customs Office (NCO)	17,897,773				17,897,773
18 - Nauru Regional Processing Centre (NRPCC) Corporation	-				-
21 - Environment Management & Agriculture (DEMA)	-			-	-
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	-				-
51 - Education	-				-
60 - COVID-19 task force	-				-
61 - Health	59,112				59,112
62 - Sports	-				-
81 - Internal Affairs	80,000				80,000
83 - Media Bureau	9,408				9,408
84 - Lands & Survey	8,112				8,112
85 - Lands Committee	2,000				2,000
91 - Transport Secretariat	3,484,248				3,484,248
93 - Maritime Transport	-				-
95 - ICT	35,000				35,000
	311,285,197	13,654,112	-	5,000,000	329,939,309

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

Description	2024-25 Original Budget	Supp Approp 1	Supp Approp 2	Supp Approp 3	2024-25 Revised Budget
01 - Presidency and State House (including GIO)	10,199,552	3,920,000	2,945,000		17,064,552
02 - Ministerial	20,140,565	2,900,000	954,765		23,995,330
03 - Chief Secretary Office	25,238,229		17,216	920,392	26,175,837
05 - Audit	414,462				414,462
08 - National Emergency Services	2,956,112	140,651	14,099	16,972	3,127,833
09 - Electoral Commission	418,444	104,006			522,450
11 - Finance Secretariat	4,684,961		74,210		4,759,171
12 - Finance -Public Debt	-		-		-
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	5,390,304	3,725,145	128,357,841
17 - Nauru Customs Office (NCO)	803,679				803,679
18 - Nauru Regional Processing Centre (NRPCC)	936,227	152,905	41,000		1,130,132
21 - Environment Management & Agriculture (DEMA)	1,065,769	364,000	85,000	35,410	1,550,179
22 - Climate Change & Resilience	664,602		4,672		669,274
31 - Fisheries	3,162,933			218,282	3,381,215
41 - Police	6,881,465		89,870		6,971,335
42 - Multi Cultural Affairs	59,901,640	5,100,000			65,001,640
43 - Justice - Secretariat	3,408,657			148,212	3,556,869
44 - Judiciary	1,954,599				1,954,599
45 - Border Control	1,108,692		77,500	73,000	1,259,192
46 - Correctional Services	1,307,566				1,307,566
47 - Financial Intelligence				148,212	148,212
50 - TVET	1,927,683				1,927,683
51 - Education	23,184,433		4,716		23,189,149
52 - Youth Affairs	316,367				316,367
59 - Public Health	6,460,961				6,460,961
61 - Health	15,800,540	4,180,000	2,865,969		22,846,509
62 - Sports	1,252,963	920,000	2,100,024		4,272,987
63 - Infrastructure Development	4,016,473		4,672		4,021,145
71 - Foreign Affairs - Secretariat	1,456,815	55,500	4,716		1,517,031
72 - Foreign Affairs - Brisbane	1,538,229	50,500	170,000	10,800	1,769,529
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		14,099		3,522,083
82 - Women and Social Development Affairs (WASDA)	1,027,490		14,099		1,041,589
83 - Media Bureau	752,540	59,414	26,716		838,670
84 - Lands & Survey	6,988,107		4,716		6,992,823
85 - Lands Committee	436,926				436,926
86 - Land Management	133,495				133,495
87 - People Living with Disability (PLD)	684,983		14,099		699,082
88 - National Heritage	1,910,735	134,334	70,355		2,115,424
91 - Transport	3,761,531				3,761,531
95 - ICT	2,817,553		4,716		2,822,269
97 - Telecom	168,635				168,635
	348,734,249	13,581,900	14,992,526	5,000,000	382,160,463