



# **REPUBLIC OF NAURU**

## **SUPPLEMENTARY ESTIMATES OF EXPENDITURE 2024-25**

11 March 2025

**CIRCULATED BY**

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

## SUPPLEMENTARY APPROPRIATION No.4 2024-25

### OVERVIEW

Supplementary Appropriation Bill (No.4) 2024-25 recognise new revenue and appropriate these funds to cover new government expenditures.

This Supplementary recognises an additional revenue of \$5.4 million related to new RPC funding from the Government of Australia.

Of this revenue, \$1 million (or 18 percent) will be allocated toward costs of the new Department of Internal Affairs, which manages the operations related to receiving and hosting the new cohorts' transferees on island. The remaining balance of approximately \$4.4 million will be utilised for priority expenditure pressures of the Government.

At the passing of this Supplementary Appropriation Bill, the total revised budget balance will be \$0.2 million for the year.

The Supplementary also provides an opportunity to address a housekeeping matter relating to the recognition of the \$15 million first tranche budget support from the Government of Australia. The accounting entries will henceforth reflect both the receipt of the budget support into the treasury fund, and the appropriation and transfer of the entire contribution into the Trust Fund.

This Bill reflects updated expenditure estimates to:

- Recognise additional revenue
- Appropriate new expenditures
- Undertake a housekeeping matter relating to recognition of the Government of the Australia \$15 million tranche 1 budget support funds.

**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 Supp App 4	2024-25 Revised YTD Budget
<b>Revenue</b>	311,285,197	13,654,112	0	5,000,000	20,375,000	350,314,309
<b>Expenditure</b>	348,734,244	13,581,900	-7,474	5,000,000	20,375,000	387,683,670
<b>Balance</b>	-37,449,047	72,212	7,474	0	0	-37,369,361
Less Reserve Reappropriation	37,600,000					37,600,000
<b>Net Budget Surplus/Deficit</b>	<b>150,953</b>	<b>72,212</b>	<b>7,474</b>	<b>0</b>	<b>0</b>	<b>230,639</b>

## **REVENUES**

### **Revenue Increases:**

<b>80 - Internal Affairs</b>	
	<b>2024-25 Supplementary 4</b>
1578 - DJBC - Reimbursable Costs	5,375,000
<b>Total impact on budget</b>	<b>5,375,000</b>

The new revenue in this Supplementary pertains to the \$5.4 million in new RPC fees from the Government of Australia, Department of Home Affairs

## **EXPENDITURES**

### **Expenditure Increases**

The following expenditure is appropriated.

<b>01 - Presidency</b>	
	<b>2024-25 Supplementary 4</b>
2055 - Travel Business	500,000
2105 - Official Celebrations	100,000
<b>Total impact on budget</b>	<b>600,000</b>

\$0.6 million is allocated to Presidency department for additional travel expenses and official celebrations.

<b>02 - Ministerial</b>	
	<b>2024-25 Supplementary 4</b>
2055 - Travel Business	1,000,000
<b>Total impact on budget</b>	<b>1,000,000</b>

\$1 million is allocated to Ministerial department to address travel requirements for the rest of the year.

<b>03 - Chief Secretary Office</b>	
<b>0301 - Expatriate Division</b>	
	<b>2024-25 Supplementary 4</b>
2155 - House Rental	174,292
<b>Total impact on budget</b>	<b>174,292</b>

\$174 thousand is allocated to the Chief Secretary Office to cover increased house rental expenses.

<b>13 - Statistics</b>	
<b>2024-25 Supplementary 4</b>	
2165 - Office Rental	18,000
<b>Total impact on budget</b>	<b>18,000</b>

\$18 thousand is allocated to Statistics Office for office rental, due to their office being under renovation.

<b>16 - Finance Other</b>	
<b>2024-25 Supplementary 4</b>	
2652 - Fiscal Cash Buffer	2,430,573
<b>Total impact on budget</b>	<b>2,430,573</b>

\$2.4 million is allocated to the Fiscal Cash Buffer to address urgent and unavoidable expenditures for the remainder of this financial year.

<b>71 - DFAT</b>	
<b>2024-25 Supplementary 4</b>	
2370 - Membership Fees	30,597
<b>Total impact on budget</b>	<b>30,597</b>

\$31 thousand is provided to Department of Foreign Affairs for increased Membership fees, not covered in the original budget.

<b>73 - Suva Consulate</b>	
<b>2024-25 Supplementary 4</b>	
2495 - Plant and Equipment Purchases	10,024
2155 - House Rental	15,930
2315 - Utilities	1,991
2330 - Telephone/Internet	797
2185 - R&M Building	797
<b>Total impact on budget</b>	<b>29,538</b>

\$30 thousand is allocated to Suva Consulate to address increased operational costs for the office.

<b>79 - Beijing Embassy</b>	
<b>2024-25 Supplementary 4</b>	
2070 - Staff Travel	27,000
2100 - Entertainment	25,000
2565 - Insurance	40,000
<b>Total impact on budget</b>	<b>92,000</b>

\$92 thousand is provided to Beijing Embassy for increased office costs, not covered in previous budget estimates.

<b>80 - Internal Affairs</b>	
	<b>2024-25 Supplementary 4</b>
2015 - Salary - Local	165,241
2020 - Salary - Expatriate	9,000
2230 - Publicity and Awareness	40,000
2275 - Purchase of Petrol	3,500
2280 - Purchase of Diesel	3,500
2030 - Salaries Other Contracts	600,000
2757 - Local Transport	40,000
2315 - Utilities	20,000
2075 - Travel - Business	70,000
2495 - Plant and Equipment	48,759
<b>Total impact on budget</b>	<b>1,000,000</b>

\$1 million is allocated to a new department of Internal Affairs to manage the administration and operations relating to the hosting of special cohort transferees from Australia NZYQ. NZYQ refers to a group of people who are released from immigration detention in Australia after a 2023 High Court decision.

### Housekeeping Measures

In addition to the measures mentioned above, this Supplementary Appropriation Bill provides an opportunity to address a housekeeping matter to properly recognize the \$15 million budget support funds from the Government of Australia. The revenue was not properly accounted for in Supplementary Appropriation No 2, passed in December. The accounting entries will henceforth reflect both the receipt of the budget support into the treasury fund, and the appropriation and transfer of the entire contribution into the Trust Fund, leading to no impact on the overall budget balance.

<b>Housekeeping</b>	
<b>Head 16 Finance Other</b>	
	<b>2024-25 Supplementary 4</b>
1660 - Budget Support (Revenue)	(15,000,000)
2650 - Trust Fund (Expenditure)	15,000,000
<b>Total impact on budget</b>	<b>-</b>

**Table 2: 2024-25 Supplementary Appropriation No.4 – Revenues**

Description	2024-25 Original Budget	Supp Approp 1	Supp Approp 2	Supp Approp 3	Supp Approp 4	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	15,000,000	58,193,222
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	-					-
80 - Internal Affairs					5,375,000	5,375,000
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
	<b>311,285,197</b>	<b>13,654,112</b>	<b>-</b>	<b>5,000,000</b>	<b>20,375,000</b>	<b>350,314,309</b>

**Table 3: 2024-25 Supplementary Appropriation No.4 – Expenditures**

Description	2024-25 Original Budget	Supp Approp 1	Supp Approp 2	Supp Approp 3	Supp Approp 4	2024-25 Revised Budget
01 - Presidency and State House (including GIO)	10,199,552	3,920,000	2,945,000		600,000	17,664,552
02 - Ministerial	20,140,565	2,900,000	954,765		1,000,000	24,995,330
03 - Chief Secretary Office	25,238,229		17,216	920,392	174,292	26,350,129
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			18,000	293,394
15 - Nauru Revenue Office	614,751					614,751
16 - Finance - Other Payments	114,284,642	4,957,751	9,609,697	3,725,145	17,430,573	130,788,414
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				54,801,640
43 - Justice - Secretariat	3,408,657			148,212		3,260,445
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		30,597	1,547,628
72 - Foreign Affairs - Brisbane	1,538,229	50,500	170,000	10,800		1,769,529
73 - Foreign Affairs - Suva	760,381	42,672			29,538	832,591
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			92,000	1,397,900
80 - Internal Affairs					1,000,000	1,000,000
81 - Community and Youth	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
	<b>348,734,249</b>	<b>13,581,900</b>	<b>7,474</b>	<b>5,000,000</b>	<b>20,375,000</b>	<b>387,683,675</b>