



REPUBLIC OF NAURU

## Appropriation Bill 2025-2026

No. of 2025

A Bill for an Act to provide for the revenue, withdrawal, and expenditure of funds from the Treasury Fund to meet the expenditure of the Republic for the financial year ending on 30 June 2026.

Certified: [ ]

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Enacted by the Parliament of Nauru as follows:

**1 Short title**

This Act may be cited as the *Appropriation Act 2025-2026*.

**2 Commencement and expiry**

- (1) This Act commences on certification by the Speaker.
- (2) This Act expires at the end of 30 June 2026.

**3 Withdrawal of funds from the Treasury Fund**

- (1) An amount not exceeding **\$358,552,862** may be withdrawn from the Treasury Fund and expended as authorised in the 5th column of Schedule 3 and detailed in the Estimates of Revenue and Expenditure presented to Parliament on 29 August 2025.
- (2) Where the Cabinet considers it necessary to increase the amount assigned in the estimates to a particular sub-division within a division, the Cabinet may direct that there shall be applied to the aid of that sub-division a further sum out of any surplus arising on any other sub-division within the same division, but so that the total amount withdrawn and expended does not exceed the amount authorised for that division in Schedule 3.

**4 Credit of reimbursed funds to the Treasury Fund**

- (1) Any reimbursable funds may be credited to the sub-division of a division from which such funds were originally expended.
- (2) The reimbursed funds credited to a sub-division of a division under subsection (1), may be withdrawn and expended as authorised in Schedule 3.
- (3) Any reimbursable funds that are not credited to the sub-division from which they were originally expended, shall be recorded as a receipt of revenue.
- (4) In this Section, '**reimbursed funds**' means any funds withdrawn from the Treasury Fund and expended as authorised in Schedule 3 that are later wholly or partly reimbursed to the Treasury Fund during the financial year ending 30 June 2026.

## Schedule 1

### 2025-2026 Appropriation Bill Aggregate Summary

Description	2023-24 Preliminary Actual \$	2024-25 Approved Budget \$	2024-25 Supp Bills \$	2024-25 Revised Budget \$	2024-25 Actual \$	2025-26 Approved Budget \$
<b>Revenue</b>	344,770,407	311,285,197	42,469,137	353,754,334	326,527,889	358,589,594
<b>Expenditure</b>	306,372,084	348,734,244	42,389,451	391,123,695	363,699,099	358,552,862
<b>Balance</b>	38,398,323	- 37,449,047		- 37,369,361	- 37,171,209	36,732
<b>Less</b> Reserve Re-appropriation	-	37,600,000		37,600,000	37,600,000	-
<b>Net Budget Surplus/Deficit</b>	<b>38,398,323</b>	<b>150,953</b>		<b>230,639</b>	<b>428,791</b>	<b>36,732</b>

## Schedule 2

### 2025-2026 Appropriation Bill Revenue Details

Description	2023-24 Actual \$	2024-25 Revised Budget \$	2024-25 Actual \$	2025-26 Approved Budget \$
01 - Presidency and State House (including GIO)				60,000
03 - Chief Secretary Office	56,460	54,252	70,135	35,364
09 - Electoral Commission	14,880	815,340	473,180	153,500
11 - Finance Secretariat			32,632	0
15 - Nauru Revenue Office	30,952,893	29,439,142	23,540,849	27,390,954
16 - Finance - Other Payments	63,696,359	59,053,247	33,989,506	66,200,000
17 - Nauru Customs Office (NCO)	17,213,996	17,897,773	22,878,134	20,808,575
21 - Environment Management & Agriculture (DEMA)	2,580	-	4,915	0
31 - Fisheries	61,563,413	50,530,000	51,881,463	50,530,000
41 - Police	98,381	96,372	124,886	128,712
42 - Multi Cultural Affairs	163,572,853	183,580,012	178,090,504	183,840,936
43 - Justice - Secretariat	1,020,995	501,495	1,109,697	819,992
44 - Judiciary	83,713	47,928	41,030	47,928
45 - Border Control	2,732,604	2,675,384	3,205,447	3,206,357
46 - Correctional Services	11,033	10,509	9,567	23,988
50 - TVET	10,765	-	5,978	0
59 - Public Health		-	325,600	0
61 - Health	59,443	59,112	114,976	123,180
80 - Internal Affairs		5,375,000	5,373,934	1,500,000
81 - Internal Affairs	72,532	80,000	70,375	80,000
83 - Media Bureau	19,722	9,408	26,253	9,408
84 - Lands & Survey	10,182	8,112	19,950	15,000
85 - Lands Committee	2,985	2,000	3,430	3,000
91 - Transport	3,547,683	3,484,248	5,132,148	3,612,700
95 - ICT	26,938	35,000	3,300	0
<b>Total Revenue</b>	<b>344,770,407</b>	<b>353,754,334</b>	<b>326,527,889</b>	<b>358,589,594</b>

### Schedule 3

#### 2025-2026 Appropriation Bill Expenditure Details

Description	2023-24 Actual \$	2024-25 Revised Budget \$	2024-25 Actual \$	2025-26 Approved Budget \$
01 - Presidency and State House (including GIO)	7,188,860	17,814,552	17,904,681	15,894,688
02 - Ministerial	20,750,747	25,145,330	25,204,897	15,602,658
03 - Chief Secretary Office	22,272,567	26,350,128	24,746,186	34,389,688
05 - Audit	474,781	414,462	353,272	365,309
08 - National Emergency Services	2,376,545	3,127,833	3,066,311	2,456,622
09 - Electoral Commission	532,688	522,450	421,191	631,248
11 - Finance Secretariat	3,371,254	4,759,171	3,457,875	3,526,891
12 - Finance - Public Debt	18,199,799	1,400,000	-	-
13 - Bureau of Statistics	227,459	293,394	206,315	306,306
14 - Trade and Commerce		-	2,309	291,738
15 - Nauru Revenue Office	563,129	614,751	619,411	629,930
16 - Finance - Other Payments	84,556,363	128,298,439	123,007,766	117,507,184
17 - Nauru Customs Office (NCO)	797,311	803,679	648,477	852,943
18 - Nauru Regional Processing Centre (NRPCC)	821,130	1,130,131	876,303	1,376,218
21 - Environment Management & Agriculture (DEMA)	1,301,582	1,550,179	1,369,307	1,281,756
22 - Climate Change & Resilience	4,710,760	669,273	574,865	518,487
31 - Fisheries	3,391,492	3,381,215	3,015,122	3,079,737
41 - Police	6,218,587	6,971,334	6,122,753	6,370,720
42 - Multi Cultural Affairs	27,720,759	57,381,640	56,082,037	69,067,815
43 - Justice - Secretariat	3,673,887	3,260,445	2,530,277	2,907,188
44 - Judiciary	1,906,087	1,954,599	1,774,241	1,661,063
45 - Border Control	1,760,216	1,259,192	1,069,025	1,284,083
46 - Correctional Services	1,231,786	1,307,566	1,198,650	1,362,121
47 - Nauru Financial Intelligence Unit		148,212	124,528	276,253
50 - TVET	1,049,490	1,927,683	1,521,623	-
51 - Education	17,161,987	23,189,148	18,761,132	22,406,823
52 - Youth Affairs	362,596	316,367	305,216	-
53 - Vocational Training and Professional Development		-	2,308	2,508,769
59 - Public Health		6,460,961	4,938,149	669,801
61 - Health	23,777,525	22,846,509	22,122,208	7,221,861
62 - Sports	5,202,165	4,272,986	4,003,696	3,289,744
63 - Infrastructure Development	12,644,972	5,671,144	5,161,703	3,438,246
71 - Foreign Affairs - Secretariat	1,849,068	1,547,627	1,478,476	1,236,923
72 - Foreign Affairs - Brisbane	785,769	1,769,529	1,098,203	1,569,438
73 - Foreign Affairs - Suva	764,634	832,591	565,132	746,320
74 - Foreign Affairs - New York	2,179,069	2,604,367	1,889,413	2,116,993
75 - Foreign Affairs - Taiwan	386,094	-	-	-
76 - Foreign Affairs- Geneva	1,274,759	1,447,941	1,388,075	1,185,348
77 - High Commission India	1,285,436	846,835	735,084	821,726
78 - High Commission Canberra	987,056	3,901,609	3,623,068	2,858,765
79 - Embassy of Nauru Beijing		1,397,900	1,206,290	1,087,988
80 - Internal Affairs		1,000,000	583,996	3,910,715
81 - Youth and Community	4,158,839	3,522,082	3,532,053	3,865,276
82 - Women and Social Development Affairs (WASDA)	3,201,735	1,041,588	727,146	1,583,836
83 - Media Bureau	1,246,402	838,669	886,955	820,592
84 - Lands & Survey	6,533,899	6,992,822	6,562,189	6,851,720
85 - Lands Committee	367,583	436,926	403,442	386,018
86 - Land Management	142,356	133,495	159,284	-
87 - People Living with Disability (PLD)	676,557	699,082	682,471	764,617
88 - National Heritage		2,115,424	1,202,049	1,007,996
91 - Transport	3,065,708	3,761,531	2,944,242	3,445,742
95 - ICT	3,202,116	2,822,269	2,692,324	3,017,546
97 - Telecom	18,481	168,635	147,373	99,415
<b>Total Expenditure</b>	<b>306,372,084</b>	<b>391,123,694</b>	<b>363,699,099</b>	<b>358,552,862</b>