



REPUBLIC OF NAURU

2025-26 BUDGET

BUDGET PAPER NO 1

CIRCULATED BY

THE HON DAVID ADEANG MP

MINISTER FOR FINANCE OF THE REPUBLIC OF NAURU

ON THE OCCASION OF THE BUDGET 2025-26

29 AUGUST 2025

Table of Contents

FOREWORD	5
Part 1: BUDGET STRATEGY AND OUTLOOK	7
BUDGET OVERVIEW	7
BUDGET AGGREGATES.....	7
ECONOMIC OUTLOOK.....	8
GLOBAL PROSPECTS	8
FISCAL STRATEGY AND OUTLOOK.....	9
MEDIUM TERM FISCAL STRATEGY	9
FISCAL RESPONSIBILITY RATIOS	10
NAURU INTERGENERATIONAL TRUST FUND (NTF).....	11
ALIGNING THE BUDGET TO THE NATIONAL DEVELOPMENT PRIORITIES	13
DONOR COMMITMENTS.....	14
PUBLIC FINANCIAL MANAGEMENT REFORM INITIATIVES	14
Identifying and Managing Fiscal Risks.....	14
PFM Roadmap	14
Strengthening SOE Governance.....	14
Monitoring SOE Performance	15
Strengthening Compliance to Mobilise Revenue.....	15
FISCAL RISKS.....	16
Regional Processing Centre.....	16
SOE Risk Management	16
SOE Dividends	17
2025-26 BUDGET POLICY SETTINGS.....	17
REVENUE POLICY.....	17
EXPENDITURE POLICY	18
2024-25 BUDGET PRIORITIES.....	18
MACROECONOMIC AND FISCAL STABILITY THROUGH RESPONSIBLE ECONOMIC MANAGEMENT	19
COST OF LIVING AND SAFETY NET	20
REVENUE	21
FISHERIES REVENUE	22
TAX REVENUE.....	22
CUSTOMS DUTIES	22
VISA REVENUE.....	23
GRANTS, DIVIDENDS AND FINANCING.....	23
NON-TAX REVENUE.....	23

EXPENDITURE.....	28
Personnel Costs.....	28
Government Travel	29
Subsidies and Donations	29
Capital Expenditure.....	30
Social Benefits	30
Other	31
Non-expense Items	31
Government Operations	32
Nauru Public Debt Portfolio Analysis	38
Part 2: Expenditure Measures	47
01 Presidency and State House	47
02 Ministerial	49
03 Chief Secretary	50
05 Audit.....	52
08 National Emergency.....	53
09 National Electoral Commission (NEC)	55
11 Finance – Secretariat.....	56
12 Finance Public Debt.....	58
13 Bureau of Statistics	59
14 Trade and Commerce.....	60
15 Nauru Revenue Office (NRO)	61
16 Finance – Other Payments	62
17 Nauru Customs Office (NCO)	64
18 Nauru Regional Processing Centre Corporation (NRPCC).....	65
21 Department of Environmental Management and Agriculture (DEMA).....	66
22 Department of Climate Change and National RESILIENCE (DCCNR).....	67
31 Fisheries	69
41 Police	71
42 Multicultural Affairs (MCA)	72
43 Justice.....	73
44 Judiciary	75
45 Border Control	76
46 Correctional Services.....	77
47 Nauru Financial Intelligence Unit.....	78
50 TVET	79

51 Education	80
52 Youth Affairs.....	82
53 Vocational Training and Professional Development.....	83
59 Public Health	84
61 Health.....	85
62 Sport.....	87
63 Department of Infrastructure Development	88
71 Foreign Affairs	89
72 Brisbane	90
73 Suva	91
74 New York	92
76 Geneva	93
77 India	94
78 Canberra.....	95
79 Embassy of Nauru Beijing	96
80 Internal Affairs	97
81 Community and Youth	98
82 Women's and Social Development Affairs.....	100
83 Media	102
84 Lands and Survey	103
85 Lands Committee	104
86 Department of Land Management	105
87 People Living with a Disability.....	106
88 National Heritage	107
91 Transport.....	108
95 ICT	109
97 Telecom.....	110

FOREWORD

In accordance with Part 2, Section 5 of the *Public Finance (Control and Management) Act 1997*, I present the FY 2025-26 National Budget to Parliament and the people of Nauru. The budget outlines the Government's strategy for managing the country's resources in a responsible and sustainable manner.

The FY 2025-26 will see remarkable progress, leveraging our past budget successes. Revenues are consistently rising, and the impact of our strategic investments is clear. The new Port facility, Solar farm, and Operational undersea internet cable will expand our economic base and set the stage for strong future growth.

Our revenue potential has been enhanced by the Nauru Economic and Climate Resilience Investment Program, which provides long-term fiscal space for climate adaptation and development, and the Government is committed to upholding the highest ethical standards in its operations. The Regional Processing Centre continues to provide a steady and reliable income stream, and we anticipate additional revenue following the finalisation of negotiations for the Third Country Resettlement Arrangement.

The FY25-26 budget, themed "Leveraging Opportunities for Growth", acknowledges that traditional development model approaches may not fully address the unique challenges faced by Nauru as a small Island state. Recognising that our economic challenges are structural, Nauru must forge its own path towards growth and prosperity, leveraging economic diversification and innovative solutions. The United Nations MVI ranks Nauru as the fifth most vulnerable nation. This reality demands that we take decisive action in our pursuit of sustainable prosperity—complacency is not an option.

To further leverage opportunities for growth, this budget strategically allocates expenditures, focusing on a "People First" approach, prioritising investments in education and health. Notably, increased investment in healthcare will support the transition to a new Public-Private Partnership arrangement, expected to deliver longer-term benefits.

This budget aims to enhance private sector involvement in Nauru's economy. State-Owned Enterprises (SOEs) should improve efficiency and profitability to reduce their reliance on government subsidies. The Government will challenge SOEs, entrepreneurs, and foreign investors to demonstrate their ability to thrive without concessions and monopoly arrangements. This budget reflects this commitment by reducing cash support for SOEs and expecting dividends from profitable entities.

The Government, through the Finance Department, remains committed to pursuing a sustainably resilient future, as outlined in the Nauru Sustainable Development Strategy. This commitment entails optimizing cost-effectiveness, preserving macroeconomic stability, complying with established fiscal frameworks, managing potential fiscal risks, and exercising prudence and fiscal rigor.

As we endeavour to fortify the foundations of our economy, I urge all Government and State-Owned Enterprise (SOE) employees to maintain their steadfast commitment. Each of us has an essential role to fulfill in this collective effort. I am confident that each of you understands the importance of your responsibilities and mandates under the National Sustainable Development Strategy 2019-2030 (NSDS). It is crucial that we work together in a coordinated manner to ensure the successful implementation of this budget.

May God continue to Bless the Republic of Nauru.

HE. Hon. David Adeang, MP

President and Minister for Finance and Sustainable Development

Part 1: BUDGET STRATEGY AND OUTLOOK

BUDGET OVERVIEW

The theme of the FY 2025-26 Budget is “**Leveraging opportunities for growth**”. Nauru is finding its own path to growth and prosperity. This budget manifests our commitment to improving public services and our determination to utilise new and innovative solutions for revenue generation and cost management.

BUDGET AGGREGATES

An overview of the budget aggregates is shown in Table 1.1.

TABLE 1.1: BUDGET AGGREGATES

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

Overall, the fiscal performance for FY 2024-25 was better than initially projected. The major contributing factors were the budget support contributions from development partners and the continuing strengthening of RPC revenues. Tax revenues also rebounded strongly. The RPC has maintained its fully operational state during the year with the number of refugees on island remaining steady.

Fisheries revenues have also again held up well despite the transition to a more neutral or minor La Niña season, and the continuing supply chain and fuel price inflation challenges.

Several factors contribute towards an increase in revenues for 2025-26 over 2024-25. Revenue from a new cohort of non-refugee individuals from Australia, significant revenues from the Citizenship Investment programme after a slow start in 2024-25, continuing strong budget support from development partners, and improved customs duties.

The government’s policy priorities for FY 2025-26 include:

- Continued macro-economic stability – through the sourcing of additional and sustainable revenue streams.
- Ensuring that revenues are channelled to key development sectors and support the broad, long-term infrastructure plans as laid out in the Nauru Integrated Infrastructure Strategic Plan (NIISP) of 2023.

- Investment in innovative solutions to Nauru's health challenges through the outsourcing agreement for health services.
- Prioritised investment in activities that will support government efforts to broaden our economic base and continued infrastructure development.
- Investments to ensure that the upcoming Micronesian games are used as a platform for transforming lifestyles
- Cost of living and safety net initiatives using the findings from the recent Household Income and Expenditure Survey (HIES) and policy papers developed by the Social Welfare Division to identify better targeted financial interventions.
- Continuing to address cross-cutting issues such as improving women's' empowerment and climate change adaptation and mitigation.

Medium-term Outlook

Nauru's medium-term outlook has improved again with the operationalisation of additional sources of revenue. RPC revenues are stable with a positive outlook. The Citizenship by Investment Programme started slowly in 2024-25 but is set to achieve and exceed targets over the next few years. Agreements with development partners, including the Nauru/Australia Treaty will generate tens of millions of dollars in budget support over the period. The new Third Country Resettlement Arrangements (TCRA) with Australia are set to generate large scale revenues over the long-term

ECONOMIC OUTLOOK

The Treasury uses the IMF World Economic Outlook to inform its forecasts of economic activity. Economic activity has been slowing between 2021 and 2024. It is expected to pick up again during 2024 and 2025 as the expansion of operations at the RPC filters through to the wider economy.

TABLE 1.2: KEY ECONOMIC INDICATORS

Item	2022-23	2023-24	2024-25	2025-26
Real GDP Growth (per cent change)	1.8%	1.2%	1.9%	1.8%
Nominal GDP (A\$ million)	231	239	254	262
Consumer Prices (period average, per cent change)	3.0%	8.2%	9.5%	5.8%

(Source: IMF World Economic Outlook April 2025)

GLOBAL PROSPECTS

According to the latest IMF World Economic Outlook (April 2025¹), The baseline forecast for global growth is for continued growth at 3.0 percent for 2025 and 3.1 percent in 2026.

Global headline inflation is expected to fall to 4.2 percent in 2025 and 3.6 percent in 2026. The overall picture hides notable cross-country differences, with forecasts predicting inflation will remain above target in the United States and be more subdued in other large economies. Nauru's inflation belatedly increased in 2024-25 to a ten year high of 9.5% but is projected to decline to 5.8% in 2025-26 and continue falling towards the rate in Australia (3.5%) from where much of the core inflation is imported.

The IMF has acknowledged Nauru's success in securing new revenue and stressed that future sustainability will largely depend on how well the country manages the inherent risks. The Fund concurs with Government that long term prosperity depends on diversifying the economy and

¹ <https://www.imf.org/en/Publications/WEO/Issues/2025/07/29/world-economic-outlook-update-july-2025>

overcoming climate related challenges and vulnerabilities. The identification of Nauru as one of the most vulnerable countries in the UN Multidimensional Vulnerability Index brings into sharp focus the scale of the challenges ahead. Nauru is marked out by the structural nature of its vulnerabilities which are largely unrelated to policy or governance issues. Growth will require supportive policies to accelerate investment in human capital and infrastructure, and efforts to improve the business environment.

The new revenues are expected to have a positive effect on Gross Domestic Product (GDP) growth, although this may take time to be reflected in the official figures. The economy is expected to grow by 1.9% in 2024-25 and by 1.8% in 2025-26. However, there are strong indications that growth will exceed these targets as the new revenues and expenditure policies come into force in the months and years ahead.

The economic outlook looks promising with the new revenues and activity generated by the expanded RPC activity, the Third-Party Resettlement Programme (TPRP), the Citizenship by Investment Programme (CIP), the arrival of the undersea fibre-optic internet cable, the full operationalisation of the new climate resilient port, the commissioning of the solar farm electricity generation capacity, and the growing support of our closest development partners. Global uncertainties remain around still-high commodity prices, the vicissitudes of US tariff policy, and persistently higher than normal inflation. However, Nauru stands to benefit from high phosphate commodity prices and other changes are moving in a generally positive direction for Nauru.

FISCAL STRATEGY AND OUTLOOK

This section is consistent with the national Economic Goals 1 and that is to maintain a stable macroeconomic environment that is conducive to private sector investment. The overarching goals of this strategy are economic stability and optimum allocation of resources to accelerate our economic diversification and boost investment.

MEDIUM TERM FISCAL STRATEGY

The Medium-Term Fiscal Strategy is defined by adaptability. The relatively quick introduction of new revenue streams, some of which have uncertain short-term flows has introduced a higher degree of risk mitigation into the strategy. Replenishing fiscal reserves is a priority for government as is maintaining and increasing contributions into the Intergenerational Trust Fund (NITF). From this solid base, Government will also fulfill promises to improve health and education outcomes with an innovative outsourcing programme in the health sector and targeted investments in the education sector. Both are expected to improve outcomes for Nauruans which, in turn will feed into improved economic prospects. Healthier and better educated citizens will increase economic activity and open up new and unexplored opportunities for economic growth.

The strategy integrates the government's commitment to improving livelihoods and protecting the vulnerable from the impact of cost-of-living challenges. The strategy is also based on the need to address revenue and growth uncertainties by diversification. Productivity improvements, climate change adaptation, and growth of the private sector are key priorities, all of which will lead to sustainable, long-term growth.

The government is committed to responsible public financial management (PFM) for the efficient and effective allocation of public money. A key component for macro-economic stability. Accordingly, Nauru considers its annual budget settings in a medium-term context that take account of key fiscal risks and allows fiscal opportunities to be grasped as the fiscal and economic landscape changes. Hallmarks of the best PFM systems are a functioning and independent Public Accounts Committee, a strong and independent Auditor General, close oversight of State-Owned Enterprises (SOEs), and strict adherence to oversight and control procedures in the treasury. Government is committed to achieving these hallmarks over the medium-term and will work with development partners active in these areas to implement the PFM roadmap, and the recommendations of the recent Public Expenditure and Financial Accountability report (PEFA 2022).

The ambitious budget targets for the new financial year are designed to apply the growing revenues to increasing prosperity for all Nauruan residents, accelerating current economic growth levels, and managing medium-term fiscal risks prudently. In this regard, the introduction last year of the mid-year fiscal performance review (FPR) carried out by the Minister for Finance and the Department of Finance (DoF) has proved to be a valuable tool in holding Departments and SOEs accountable for their fiscal performance against annual operating plans (AOPs) and corporate plans. The FPR will be expanded in this financial year to include donor financed projects.

The FY 2025-26 Budget aims to achieve following outcomes:

- Macro-fiscal long-term stability – Ensuring that growing revenues are invested appropriately to meet both short-term and long-term needs.
- Macro-economic expansion– Ensuring that new revenues are applied cautiously to invest in those areas of the economy that are most likely to lead to sustainable economic growth.
- Progress against National Sustainable Development Strategy goals
- Prioritised investment in infrastructure, linked to the priorities identified in the NIISP,
- Provide safeguards for vulnerable citizens, and
- Improved productivity, efficiency, and effectiveness in public services and in SOE operations.

In particular, the FY 2025-26 Budget will maintain macro-economic stability through responsible medium-term budget management by the achievement of:

- Mid-Year fiscal performance monitoring
- Key fiscal ratios
- Contributions to the Nauru Intergenerational Trust Fund
- Infrastructure investment consistent with NIISP
- Sound debt management
- A risk management approach to monitoring SOE performance
- Sustainable government operations, and
- Compliance with donor commitments.

FISCAL RESPONSIBILITY RATIOS

The government has adopted the following fiscal responsibility ratios which it aims to maintain over a three-year medium-term timeframe.:

- Budget balance must be positive as a share of GDP – that is, the budget must be in surplus over the medium-term
- Personnel as a proportion of current expenditure must be below 30% over the same period, and
- Fiscal cash buffer of two months adjusted non-RPC expenditure.

The government successfully achieved all three fiscal responsibility ratios in the 2024-25 fiscal year and aims to achieve this again in the FY 2025-26 period. Past performance is summarised in the tables below.

TABLE 1.3: FISCAL RESPONSIBILITY RATIOS

Target	2023-24 Actual	2024-25 Preliminary Actual	2025-26 Approved Budget	Rolling three- year average
Not negative as % of GDP over 3-year rolling period*	17.0%	-14.6%	0.3%	0.9%
Personnel costs to current expenditure <30%	16.5%	16.5%	14.8%	15.9%

*From 2024-25

Government has successfully achieved the benchmark ratios for its fiscal responsibility indicators with Fiscal balance to GDP estimated at 0.9% of GDP for the three years ending with the budget for 2025-26 fiscal year. This has been achieved through careful management of expenditure in 2024-25 and sustainable expenditure projections for 2025-26.

The personnel cost ratio has been achieved comfortably in recent years and is expected to remain sustainable in the medium-term permitting Government to consider bold steps during the new year to address persistent cost of living pressures.

TABLE 1.4: FISCAL CASH BUFFER REQUIREMENTS

	Total Funds (\$)		
	Requirement (\$)	As at 1 July 2024	As at 30 June 2025
Cash Buffer at 1 July 2024	43,961,387	186,447,299	
Cash Buffer 30 June 2025	46,994,127		156,774,124
of which held in cash buffer accounts		47,986,606	42,624,573

The fiscal cash buffer is a cash management arrangement targeted at building up cash to mitigate liquidity risks. The overall strategy is to continue to build up the cash buffers to the equivalent of a minimum of two months' adjusted expenditure, so that the government has sufficient cash on hand to meet its bills in a timely manner.

NAURU INTERGENERATIONAL TRUST FUND (NTF)

The level of government contributions to the Nauru Intergenerational Trust Fund (NTF) is set each budget consistent with the Memorandum of Understanding (MOU) with Australia, Taiwan, Province of China and New Zealand, that underpins the Fund's operations. It is updated in August each year following confirmation of actual revenue receipts. During the financial year 2024-25, Taiwan, Province of China, made the decision to be removed from the requirements of the MOU and will exit the

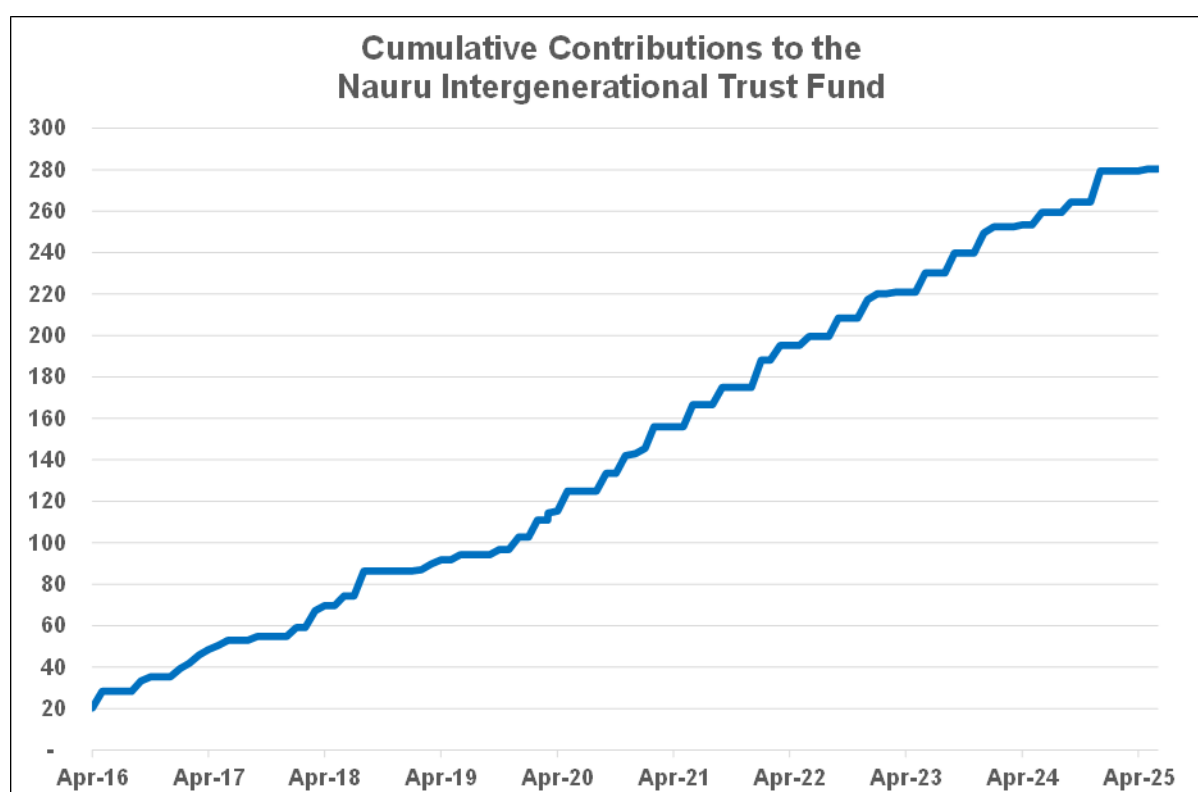
arrangement during 2025-26. It is expected that Taiwan, Province of China will seek the return of all moneys and accumulated earnings deposited by them since the fund's inception. The estimated value of this withdrawal is \$43 million.

The government plans to maintain its required contribution to the NTF at 10.1% of adjusted prior year revenue in FY 2024-25.

For the FY 2025-26 budget, the government's contribution is forecasted at \$22.6 million. A prepayment of \$2.5 million was made towards this obligation in 2024-25, leaving the remaining balance of \$20.0m to be appropriated in 2025-26.

Total cash contributions at 30 June 2025 were \$280.3 million. Investments at 31 March 2024 were valued at \$420.53 million. Contributions since establishment to March 2024 are shown in the chart below.

CHART 1.1: CONTRIBUTION TO TRUST FUND



Total contributions to date, and the composition of contributors to the NTF is shown in Table 1.5 below.

The NTF continues to grow with continued annual support contributions from fund stakeholders, namely Australia, Taiwan, Province of China, New Zealand. The Asian Development Bank (ADB) was instrumental in establishing the fund and made an initial contribution. The fund is achieving its investment objectives and well on the way to the goal of \$400m by 2033. The Fund follows compliance with national development priorities.

TABLE 1.5: NAURU TRUST FUND CONTRIBUTIONS

Summary of cash contributions received						
	ADB	Australia	Nauru	NZ	Taiwan	Total
To Jun-17	2,634	9,928	32,335	-	8,056	52,954
To Jun-18	2,634	12,067	47,132	1,855	10,635	74,323
To Jun-19	2,634	13,567	61,765	2,796	13,438	94,199
To Jun-20	2,634	16,428	85,686	3,724	16,444	124,917
To Jun-21	2,634	19,928	119,404	5,589	19,053	166,608
To Jun-22	2,634	24,228	145,225	5,589	21,830	199,506
To Jun-23	2,634	26,428	169,868	6,492	24,705	230,127
To Sep-23	2,634	26,428	179,461	6,492	24,705	239,720
To Dec-23	2,634	26,428	189,183	6,492	24,705	249,442
To Jun-24	2,634	29,928	191,702	7,404	27,667	259,335
To Sep-24	2,634	29,928	196,712	7,404	27,667	264,345
To Dec-24	2,634	29,928	211,772	7,404	27,667	279,405
To Mar-25	2,634	29,928	211,772	7,404	27,667	279,405
To Jun-25	2,634	29,928	211,772	8,318	27,667	280,319
	0.9%	10.7%	75.5%	3.0%	9.9%	

ALIGNING THE BUDGET TO THE NATIONAL DEVELOPMENT PRIORITIES

In formulating the expenditure measures of the FY 2025-26 Budget, the government ensures that the NSDS is the main driving force. The NSDS outlines 24 strategic goals which departments and SOEs reference when developing their budgets and activities for the coming financial year.

Key NSDS priorities that the budget will address include:

- Health care services are undergoing a radical and innovative transformation through a public private financing initiative that has seen the responsibility for all healthcare services on the island transferred to a private provider. The arrangement is expected to reduce costs and simultaneously improve services for all residents of Nauru while exploring the opportunity of the future export of health services to regional neighbours once the quality of care reaches a sufficiently high level. The cost of this arrangement will be in the region of \$25 million per year.
- Continuation and strengthening of the mid-year fiscal review process by Cabinet where Departments and SOEs will be held accountable for their fiscal performance against plans (Annual Operating Plans (AOPs) and Statements of Corporate Intent (SCIs))
- Improving the quality and broadening the scope and reach of education – Government will invest in targeted measures to improve educational attendance and outcomes. Working closely with the Departments of Education, Womens' and Social Development Affairs (WASDA), and Vocational Training and Professional Development (VTPD) funding will be made available to tackle truancy and attainment. Specific funds and activities are designed to provide supplementary training for the youth who have become estranged to the education system in recent years and to adults interested in improving their academic and vocational skills.
- Promoting Foreign Investment – the finalization of the Foreign Investment Act opens the door for new investment from overseas. The provisions of the act are already being put to use with the new health services provider and the internet service operated by Neotel.

DONOR COMMITMENTS

Donor assistance will remain critical to support Nauru to meet its potential and increase sustainable growth. The government is maintaining cordial relationships with all its bilateral partners to ensure the implementation, coordination, planning, and fiscal management of projects are in line with donor requirements and expectations.

The Government of Nauru anticipates that the Total Development Fund for FY 2025-26 is \$157.7m. Of this, \$107.7m support will be provided to Nauru as “In-Kind” support. \$4.1m in cash-funding will be carried over from FY 24-25, and total expenditure is projected to be \$4.1m.

PUBLIC FINANCIAL MANAGEMENT REFORM INITIATIVES

Under the Public Financial Management reform initiatives that the government is collaborating with the Asian Development Bank and the IMF through the Pacific Financial Technical Assistance Centre (PFTAC); key reform initiatives relate to support in identifying and managing fiscal risks, the development of a Public Financial Management (PFM) Roadmap, continuing to strengthen SOE Governance and monitor performance, and continuing efforts to strengthen compliance to mobilise greater revenues.

Identifying and Managing Fiscal Risks

The Nauru government has provided financial support to SOEs and donor funded projects for many years. As the country and the SOEs seek to exploit new opportunities for growth and expansion both at home and overseas, it is prudent to recognise that each new venture introduces new and hard to manage risks. The work on fiscal risks seeks to quantify those risks and to develop a risk recognition and management system (RRMS) to allow cabinet to better understand the scale and immediacy of inherent risks which will in turn allow them to put mitigation and management measures in place in a timely manner.

The ADB has provided support in the provision of technical assistance which began in 2023 to help identify, quantify, and manage fiscal risks across all government funded activities and Government hopes to receive a positive response to a request to continue that support over the medium-term.

PFM Roadmap

PFTAC has assisted the Department of Finance to develop a PFM Roadmap. The roadmap ensures that departmental initiatives are coordinated with government policy objectives and incorporate the inputs from development partners, departments, and as far as possible, local communities. The roadmap continues the increased reference to gender and vulnerable communities’ considerations in planning activities. The Finance Department will step up compliance measures and undertakes to produce a progress report during the financial year.

Strengthening SOE Governance

ADB has again bene forthcoming in its support for the Public Enterprise Monitoring Unit (PEMU) to allow it to further develop the capacity to fulfil its role and build on the successes of recent years.

The sequence in which Public Enterprises are to establish a better governance framework is to start with a Board Charter, then setting clear statements of objectives, strategy and targets by way of a Statement of Corporate Intent and Business Plan. Following this, Boards will provide improved accountability reporting comparing actual achievements against what was planned. With the support of ADB, over 70% of the SOEs in Nauru have submitted the required governance documents.

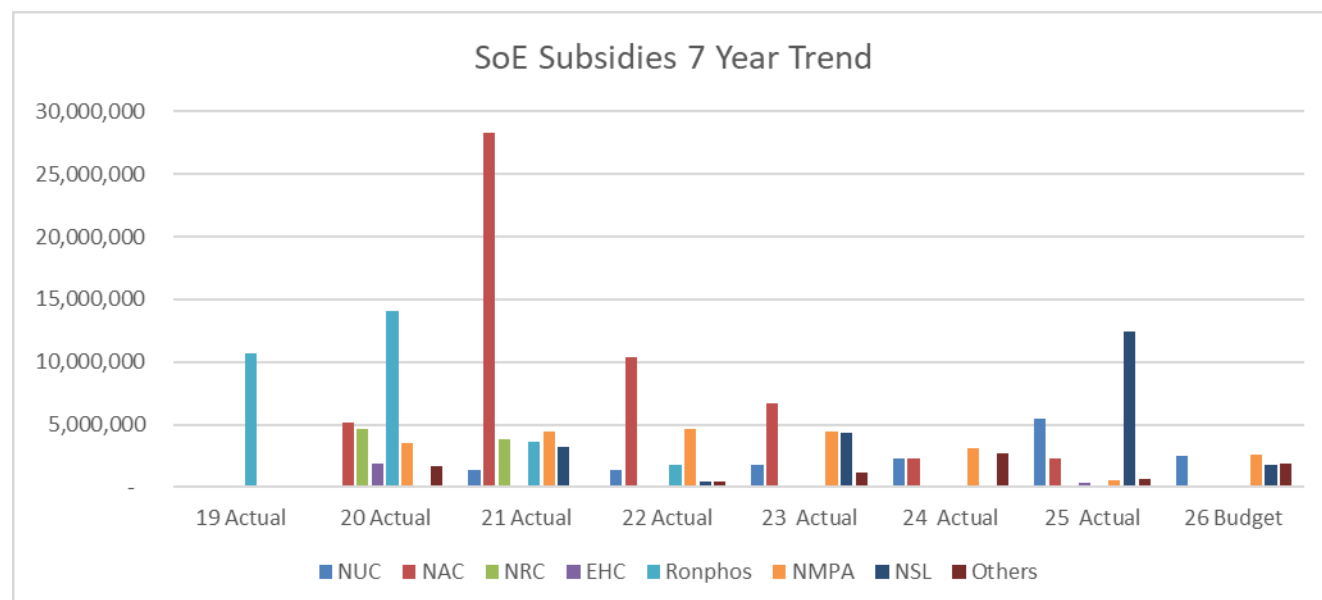
In the longer term, the aim is to focus on moving all SOEs towards profitability and to reduce the reliance upon subsidies and financial support. For the 2025-26 financial year the Government has decreed that where possible Community Service Obligations (CSOs), which provide specific funding for selected SOEs, will be withdrawn. SOEs will be challenged to adapt to the new financing environment while remaining not just viable, but profitable. Greater demands will be placed on SOEs to produce dividends for the treasury.

Monitoring SOE Performance

The Public Enterprise Monitoring Unit (PEMU) was established in 2020 and now has a fully-fledged Unit headed by a director. PEMU continues to play a key role in assisting with improved governance in the Public Enterprise Sector in Nauru. Targets of the PEMU are to strengthen the unit, develop capability of Board members and to ensure compliance of the PE Act.

In addition to achieving social objectives, the government provides subsidies and grants to support the business operations of SOEs, including cash flow support. Government is determined to reduce the flow of support to SOEs and other State Controlled Entities. The chart below shows the assistance provided to SOEs over the last three years. More details about SOEs' compliance to the PE act are provided in Budget paper No 2.

CHART 1.2: SOE SUBSIDY



Strengthening Compliance to Mobilise Revenue

The implementation of a taxation system, together with the continuous improvement of the legislative framework and systems and processes, is an integral part of government fiscal reforms.

The Nauru Revenue Office (NRO) and the Nauru Customs Service (NCS) continues to strengthen enforcement and compliance. The FY 2025-26 Budget includes measures to further strengthen the ASYCUDA World system which went live in July 2023 and has already been responsible for an uptick in customs revenues and control processes. Both NRO and NCS have upgraded their compliance audit functions. The NRO has conducted several audits of large taxpayers and identified significant under-reporting of revenues and profits. The benefits of this work include increased tax revenues and closer professional links to taxpayers. The NCS has secured funding for a customs audit function which is expected to perform a similar function and to achieve similar results to the work done in the NRO.

FISCAL RISKS

The fiscal risk position has largely improved during 2024-25 with the identification of new revenue streams providing a stronger, more secure base for the expansion of government activities and the growth of SOE operations. Budget execution continues to be generally well-managed, but risks related to SOEs and the financial support claims received from them remain issues of constant concern.

Regional Processing Centre

The FY 2025-26 Budget reflects ongoing commitment of the Australian authorities to maintaining the RPC financing arrangements. Funding is now based on a tiered approach meaning the GON revenues move according to the number of individuals undergoing processing. Discussions are still underway regarding the Third-Party Resettlement Programme (TPRS) again with the Government of Australia Department of Home Affairs. The arrangement, when finalised, will see funding provide on an individual case basis with lump sums for set-up and specific direct costs. An endowment arrangement is envisaged whereby a lump sum investment will be provided to facilitate future programme revenues drawn from the interest and earnings of the endowment amount.

The significance of RPC related revenues on the budget cannot be understated and is illustrated in the table below.

Table 1.7: RPC Related lines

Revenue Description	2023-24 Preliminary Actual \$	2024-25 Approved Budget \$	2024-25 Revised Budget \$	2024-25 YTD Actual \$	2025-26 Approved Budget \$
1580 - Visa Fees - RPC Resettlement	368,000	0	0	100,000	-
1475 - Miscellaneous Revenue	11,849,184	0	0	0	-
1495 - Service Fees	20,002,987	20,002,004	20,002,004	20,003,434	20,003,004
1577 - DJBC - Operations	9,813,522	0	0	0	-
1578 - DJBC - Reimbursable Costs	61,283,331	97,600,000	105,555,000	99,964,357	101,940,924
1598 - Hosting Fee	71,899,998	63,400,008	63,400,008	63,399,997	63,400,008
1590 - Employment Services Tax	10,973,887	9,889,320	9,889,320	11,880,377	10,500,000
1591 - Business Profit Tax	17,572,881	17,545,662	17,545,662	10,186,653	14,886,794
1015 - Income from Investments & Dividends-Others	2,275,576	1,000,000	1,000,000	3,232	7,200,000
Total RPC related revenue	206,039,365	209,436,994	217,391,994	205,538,049	217,930,730
Share of total revenue	60%	67%	61%	63%	61%

SOE Risk Management

Poor performing SOE's can be costly for public finance and generate significant fiscal risk. Underperforming SOE's can hinder economic development. Assessing the financial health of SOE's and the fiscal risks that may arise from the sector is vital for ensuring sound public finances.

Several SOEs have recently or plan to embark on aggressive growth programmes. These ambitious plans may run into trouble without careful business plans and risk assessments. For most SOEs, the Government is the biggest benefactor and the biggest customer at the same time. Expansion plans entail risks, and those risks are ultimately underwritten by the Government which is the main reason for the commitment to gaining a better understanding of the fiscal risk position before any significant risks materialise.

SOE Dividends

SOEs are being asked to provide dividends for the first time in many years. A total of **\$7.2 million** has been provided and SOEs will be tasked to increase their returns to Government at the same time as CSOs are being removed.

2025-26 BUDGET POLICY SETTINGS

The FY 2025-26 Budget has been formulated towards managing the fiscal challenges confronting Nauru and to grasp the opportunities presented by the increase in revenues over the past several months to better meet the economic challenges.

In line with the fiscal strategy and expected revenue limits, all departments were advised to develop the FY 2025-26 Budget within the specified operations expenditure ceilings. The ceiling approved by the Cabinet in February 2025 assumed that RPC revenue would be at the same level as last financial year. Any expenditure exceeding the ceiling or new project proposals required supporting documentation through a New Project Proposal process, allowing the government to prioritise new investments. New Project proposals were thoroughly discussed between respective Head of Departments and Finance, with recommendations forwarded to the Minister for Finance regarding their relevance to the Nauru Sustainable Development Goals and value-for-money assessment.

Recognising that workers and those in receipt of state benefits require further support considering the years of cost-of-living difficulties, and that maintaining the support for social welfare programmes and basic services is a critical influencer of those mitigation measures.

The revenue and expenditure policies in the FY 2025-26 Budget, and the medium term are guided by the following principles.

REVENUE POLICY

The revenue Policy is to continue to increase revenue for RPC services rendered and to explore other revenue streams while ensuring that existing revenues are sustainable in the long-term. The underlying revenue policy framework for FY 2025-26 focuses on continuing the efforts to broaden the economy and to secure additional resources for Nauruans. Main revenue sources such as RPC, Customs and Budget support will largely remain unchanged during FY 2025-26, whereas a reduction is expected in tax collections due to the transition phase where tax payments have been slow in coming from Starlink and Neotel. Analysis will be undertaken and political consideration will be given to how the Republic can develop a blend of additional revenue sources and social inclusion measures that can be used to transition to a more diverse economy that both protects and motivates Nauruans in the years ahead. The key revenue principles are as follows:

- Explore options of broadening the revenue base in the form of undertaking scoping studies for new tax measures.
- Responsible economic management and macro-economic stability ensuring all revenues are accounted for and fiscal commitments are fulfilled
- Promote the fishing industry to encourage foreign fishing vessels to fish in Nauru waters which in turn will boost fisheries revenue
- Improve compliance and stringent border controls for imported goods and services to ensure correct dues are received
- Apply appropriate fees and charges to commensurate services offered by the government and raise non-tax revenue, and
- Strengthen relationships and coordination with Donors for sustainable budget support aimed at clear project outcomes.

EXPENDITURE POLICY

The FY 2025-26 Budget focuses on providing for Nauruan citizens, exploiting the positive revenue trends for the benefit of the population, that will provide the baseline for long-term growth prospects year planning in the eventual post-RPC era. Allocating resources to support the population and economy and expand and improve basic services delivery. Expenditure policy is guided by the following principles:

- Careful development of fiscal policies to take advantage of extraordinary revenue trends.
- Meeting mandatory Trust Fund contributions and ensuring sufficient liquidity to meet expenditure requirements and urgent and unforeseen expenditure requirements
- Allocation of resources consistent with policy priorities of the NSDS (“strategic” allocation)
- Increase investment in education, health systems, and public health to build a resourceful, knowledgeable, and healthy population
- With support from development partners, investment in infrastructure that would yield a positive rate of return in the future and mandate proper feasibility and economic cost benefit analyses as a criterion for appraisal and selection of new projects
- Improve the productivity of government investments in social and economic infrastructure and state-owned entities, and
- Value for money and ensure that better outcomes can be achieved when resources are used more efficiently and are procured in a more competitive market.

2024-25 BUDGET PRIORITIES

The Government is determined to take advantage of recent positive revenue trends to provide support for citizens through an immediate financial support package for workers and benefit recipients to account for several years of cost-of-living difficulties, and a significant investment in the

provision of basic services of health and education. While focussing on the public service and basic services accordingly, the Government is also determined to improve accountability and control of public finances by the introduction of a 'Mid-Year Financial Performance and Accountability Forum' which will provide an opportunity for Departments and SOEs to showcase their performance against plans and their commitment to prudent financial management. The FY 2025-26 Budget has been framed around the following priorities:

- Macro-economic and fiscal stability through Responsible economic management
- Cost of living and safety net initiatives to protect the most vulnerable
- Investment in social and economic infrastructure, especially in health and education to ensure delivery of basic services
- Maximising Donor Assistance in Infrastructure Programs, and
- Addressing cross-cutting issues such as gender inequality and climate change.

MACROECONOMIC AND FISCAL STABILITY THROUGH RESPONSIBLE ECONOMIC MANAGEMENT

The Government remains committed to responsible and disciplined economic management, managing designed to create a better, stronger, more prosperous nation for the next generation. Taking advantage of short-term opportunities while facing up to the long-term fiscal challenges will help put the nation on a path to lasting prosperity and a rising standard of living.

The initiatives stipulated in the FY 2025-26 Budget will ensure a sustainable path to achieve the medium-term fiscal targets:

- Retention of the three fiscal responsibility ratios:
 - Medium-term budget balance
 - Personnel expenditure to current expenditure of less than 30 %
 - Cash buffer of up to two months adjusted expenditure held in the government's bank account
- Maintenance of Nauru Trust Fund contributions at 10.1% of adjusted prior year revenue
- Strengthening enforcement and compliance efforts of the National Customs Service with the continuing development and integration of the ASYCUDA Systems.
- Execution of the PFM Roadmap. Reforms and fiscal strengthening measures will start in 2025, guided by the PFM roadmap aimed to improve governance, accountability, and transparency.
- The introduction of a Mid-Year Financial Performance and Accountability Forum which will provide a focal point for value for money and performance-based financing discussions.

- Continued progress in fiscal transparency with quarterly budget reporting, audit, and publication of legacy financial statements.
- Continuing collaborating with ADB on Improved Fiscal Sustainability and Social Protection Program that involves a set of mutually agreed policy actions, which once achieved, will trigger a \$7.5m grant as budget support in 2026.

COST OF LIVING AND SAFETY NET

The government will use the FY 2025-26 Budget to protect households and especially the most vulnerable and disadvantaged citizens from the cost-of-living pressures they face. Initiatives in this budget include:

- Workers and those in receipt of welfare benefits will receive a significant ex-gratia payment, providing relief to most households from the cost-of-living challenges they have faced in recent years.
- Community service obligation (CSO) payments and grant and loan support has been provided for SOEs to encourage improvement in effectiveness and financial responsibility. This will secure the jobs of many Nauruans and, in collaboration with technical assistance provided by ADB and the Australian Government, ensure that SOEs have the means and support to improve performance and profitability.

REVENUE

Government revenue collections have historically been closely tied to the activity levels at the RPC.

Around 18-24 months ago, Nauru was projected to face a fiscal cliff as it progressed into the third year of Enduring Capability and the complete shutdown of RPC services on the island. However, this outlook has been reversed due to the changed RPC arrangement and arrival of new transferees. RPC revenue projections for FY 2024-25 have increased and are expected to remain strong through FY 2025-26, indicating continued operational activity.

Government revenue position has been further bolstered by other new measures such as the Third Country Resettlement Arrangement (though a significant portion of this arrangement is still under negotiation), bilateral budget support resulting from renewed ties with the People Republic of China, budget support from Australia, and visa fees from the Citizenship Investment program.

The completion of several key infrastructural projects, including the new port, solar farm and fibre optic cable will unlock new revenue streams for Nauru, both now and into the future.

CHART 1.3: REVENUE AGGREGATES

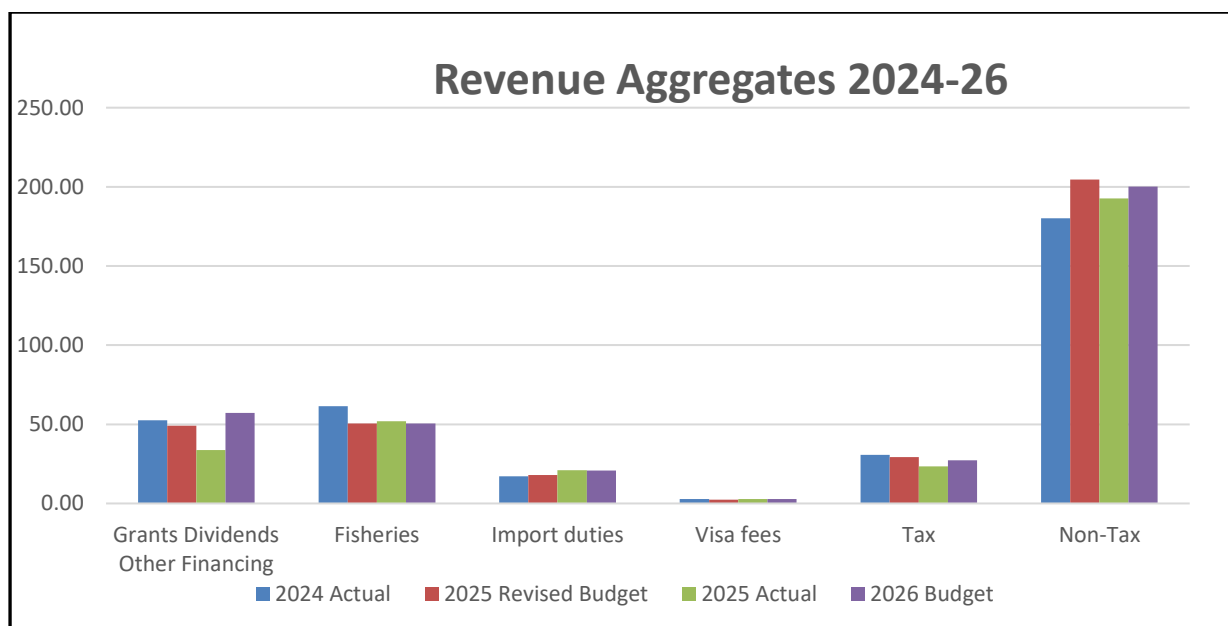


TABLE 1.10: REVENUE AGGREGATES

Revenue Description	2023-24 Preliminary Actual \$	2024-25 Approved Budget \$	2024-25 Revised Budget \$	2024-25 YTD Actual \$	2025-26 Approved Budget \$	Share of Total Budget %
Grants Dividends Other Financing	52,590,660	15,539,110	49,193,222	33,657,344	57,200,000	10%
Fisheries	61,369,976	50,530,000	50,530,000	51,848,827	50,530,000	16%
Import duties	17,208,376	17,877,293	17,877,293	20,901,548	20,782,975	6%
Visa fees	2,737,370	2,333,588	2,333,588	2,876,267	2,775,910	1%
Tax	30,734,123	29,234,982	29,234,982	23,333,320	27,186,794	7%
Non-Tax	180,129,378	195,770,224	204,585,249	192,627,884	200,113,915	59%
Total Revenue	344,769,884	311,285,197	353,754,334	325,245,189	358,589,594	100%

Total revenue for FY 2025-26 is forecasted at \$357.4m, a 15% increase from the Approved budget for FY 2024-25. This estimate is likely to be increased further through in-year supplementary appropriations as we obtain more firm information from the Third Country Resettlement Arrangements.

FISHERIES REVENUE

Fisheries revenue for FY 2025-26 is projected to be at the same level as the previous year FY 2024-25. However, collections in the last financial year exceeded expectations.

TABLE 1.11: FISHERIES REVENUE

Description	2023-24 Preliminary Actual	2024-25 Approved Budget	2024-25 Revised Budget	2024-25 YTD Actual	2025-26 Approved Budget
	\$	\$	\$	\$	\$
1055 - Support Vessel Charges	250,205	230,000	230,000	199,072	230,000
1071 - Purse Seine Revenue - Licensing	1,650,968	1,300,000	1,300,000	1,274,735	1,300,000
1072 - Purse Seine Revenue - Fishing Days	59,468,803	49,000,000	49,000,000	50,375,562	49,000,000
1110 - Fisheries Revenue - Other	-	-	-	542	-
Total Fisheries Revenue	61,369,976	50,530,000	50,530,000	51,848,827	50,530,000

TAX REVENUE

Tax estimates for FY 2025-26 have been slightly reduced compared to 2024-25. This adjustment reflects the current business environment, primarily due to a reduction in telecom tax attributed to lost Digicel sales and slow than expected tax payments from Star-link and CENPAC/Neotel.

TABLE 1.12: TAX REVENUE

Description	2023-24 Preliminary Actual	2024-25 Approved Budget	2024-25 Revised Budget	2024-25 YTD Actual	2025-26 Approved Budget
	\$	\$	\$	\$	\$
1190 - Telecom Tax	2,187,355	1,800,000	1,800,000	1,266,290	1,800,000
1590 - Employment Services Tax	10,973,887	9,889,320	9,889,320	11,880,377	10,500,000
1591 - Business Profit Tax	17,572,881	17,545,662	17,545,662	10,186,653	14,886,794
Total Tax	30,734,123	29,234,982	29,234,982	23,333,320	27,186,794

CUSTOMS DUTIES

Custom duties estimates have been increased for FY 2025-26 to reflect stronger than anticipated collections in the last financial year. This improvement is largely due to increased cargo import volumes and enhanced compliance from the implementation of the Asycuda system.

TABLE 1.13: CUSTOMS DUTIES

Description	2023-24 Preliminary Actual	2024-25 Approved Budget	2024-25 Revised Budget	2024-25 YTD Actual	2025-26 Approved Budget
	\$	\$	\$	\$	\$
1140 - Customs and Excise Duty - Tobacco	6,593,381	6,723,785	6,723,785	10,006,712	8,404,731
1145 - Customs and Excise Duty - Alcohol	880,156	1,174,906	1,174,906	1,629,680	1,468,633
1150 - Customs and Excise Duty - Sugar	972,131	1,067,472	1,067,472	1,307,445	1,334,340
1155 - Customs and Excise - Machinery/Vehicle/Equip	1,184,863	1,162,446	1,162,446	622,858	455,116
1160 - Customs and Excise Duty - Other	3,258,508	3,295,622	3,295,622	2,910,549	3,553,828
1165 - Customs and Excise Duty - Petrol Sales	2,550,362	2,648,925	2,648,925	2,393,050	3,311,156
1170 - Customs and Excise Duty - Diesel Sales	1,753,280	1,804,137	1,804,137	2,015,334	2,255,171
1171 - Customs Fees and Chargers	15,573	-	-	15,920	-
1175 - Customs and Excise Duty - JetA1	122	-	-	-	-
Total Customs and Excise Duty	17,208,376	17,877,293	17,877,293	20,901,548	20,782,975

VISA REVENUE

Visa revenue estimates for FY 2025-26 have been increased to reflect better than expected collections in FY2024-25. This positive trend is expected to continue, driven by increased RPC activity and overall business growth.

TABLE 1.14: VISA REVENUE

Description	2023-24 Preliminary Actual	2024-25 Approved Budget	2024-25 Revised Budget	2024-25 YTD Actual	2025-26 Approved Budget
	\$	\$	\$	\$	\$
1330 - Visa Check up	17,216	17,088	17,088	28,761	28,404
1575 - Visa Fees (Other Business)	2,352,154	2,316,500	2,316,500	2,747,506	2,747,506
1580 - Visa Fees - RPC Resettlement	368,000	-	-	100,000	-
Total Visa Fees	2,737,370	2,333,588	2,333,588	2,876,267	2,775,910

GRANTS, DIVIDENDS AND FINANCING

Projected revenue from Grants, Dividends and Financing for FY 2024-25 include \$29M (USD \$20m) in direct budget support from the People's Republic of China and AUD \$20 million from Australia under the treaty. A dividend of \$7.2m has been recognised in this budget from SoEs that expected to be profitable - \$6m from RonphoS, \$1m from CENPAC and \$0.2m from Eigigu Procurement (EPL).

TABLE 1.15: DIVIDENDS, GRANTS AND OTHER FINANCING

Description	2023-24 Preliminary Actual	2024-25 Approved Budget	2024-25 Revised Budget	2024-25 YTD Actual	2025-26 Approved Budget
	\$	\$	\$	\$	\$
1015 - Income from Investments & Dividends-Others	2,275,576	1,000,000	1,000,000	3,232	7,200,000
1660 - General Budget Support	50,315,084	14,539,110	48,193,222	33,654,112	50,000,000
Total Dividends , Grants and Other	52,590,660	15,539,110	49,193,222	33,657,344	57,200,000

NON-TAX REVENUE

Total non-tax revenue collections are projected to be lesser in for FY 2025-26 compared to FY 2024-25. This decline is primarily due to a reduction in RPC Reimbursable revenue. Specifically, FY 2024-25 included one-time variable fees related to be capacity, which are not expected to recur in the new

financial year. Additional factors contributing to the decrease include lower Miscellaneous revenue (also relating to one-time collections) and reduced Electoral fees.

TABLE 1.16: NON-TAX REVENUE

Description	2023-24 Preliminary Actual \$	2024-25 Approved Budget \$	2024-25 Revised Budget \$	2024-25 YTD Actual \$	2025-26 Approved Budget \$
1016 - Citizenship Investment Program		9,000,000	9,000,000	240,000	9,000,000
1121 - Curator fees	94,182	-	-	57,275	-
1122 - Curator Administration & other fees		-	-	5,659	-
1210 - Tobacco License	-	-	-	325,600	-
1215 - Licenses-Drivers etc	132,486	161,140	161,140	142,630	161,140
1220 - Corporation Fees and Licenses	381,800	348,216	348,216	318,475	350,000
1225 - Licenses-Trading	423,175	31,815	31,815	443,740	320,000
1226 - Trade mark and Patents Reg Fees					79,992
1230 - Liquor Licensing Board	18,320	18,888	18,888	34,500	60,000
1235 - Gaming / Bingo Licenses	160,708	123,020	123,020	153,263	123,020
1240 - Licenses-Dogs etc	50	5,004	5,004	-	20,000
1245 - Drones Licenses	600	480	480	1,750	600
1260 - Birth Certificate	30,259	30,108	30,108	29,570	30,108
1265 - Death Certificate	1,760	1,680	1,680	1,340	1,680
1270 - Marriage Certificate	3,730	3,576	3,576	3,735	3,576
1300 - Registration Fees-Motor Cars	140,808	147,324	147,324	136,224	147,324
1305 - Registration Fees-Motorcycles	24,650	25,344	25,344	23,965	25,344
1310 - Vehicle/Insurance Fees	444,098	458,964	458,964	419,970	458,964
1325 - Passport Fees and Photographs	162,787	145,116	145,116	154,682	154,682
1340 - Police Clearance	47,850	47,964	47,964	53,006	49,716
1360 - D.C.A-Pax Levy	835,400	822,264	822,264	1,040,250	960,000
1365 - D.C.A.-Departure Taxes	596,975	597,672	597,672	819,600	600,000
1370 - D.C.A.-Air Navigation Fees	565,422	505,368	505,368	624,920	480,000
1375 - D.C.A.-Landing Fees	621,020	602,568	602,568	1,643,650	660,000
1380 - D.C.A.-Rental Fees	158,270	156,852	156,852	251,994	120,000
1385 - Rental Property Fees (Suva)	-	-	-	13,050	-
1400 - Port Fees	-	-	-	160	-
1474 - Interest Revenue	-	-	-	43,471	-
1475 - Miscellaneous Revenue	11,849,184	354,724	1,214,749	1,314,747	328,352
1480 - Bus Services	7,175	7,824	7,824	2,965	1,000
1485 - Quarantine Fees	217,662	213,768	213,768	304,169	304,169
1490 - Court Fines and Fees	73,780	47,928	47,928	39,994	47,928
1495 - Service Fees	20,002,987	20,002,004	20,002,004	20,003,434	20,003,004
1500 - Sale of Maps	9,605	8,112	8,112	19,374	15,000
1501 - Sale of Livestock	10,509	10,509	10,509	9,567	23,988
1520 - Food Handler Check up	13,130	13,620	13,620	22,520	27,168
1540 - Advertising Revenue	19,722	9,408	9,408	26,253	9,408
1555 - Spectacles,Drugs etc	1,735	996	996	1,350	996
1565 - Medical Services	13,245	14,304	14,304	8,205	14,304
1577 - DJBC - Operations	9,813,522	-	-	-	-
1578 - DJBC - Reimbursable Costs	61,283,331	97,600,000	105,555,000	99,964,357	101,940,924
1596 - Traffic Infringements	44,650	42,000	42,000	49,335	50,520
1597 - TVET Course Fees	9,915	-	-	5,978	-
1598 - Hosting Fee	71,899,998	63,400,008	63,400,008	63,399,997	63,400,008
1700 - National/District Roll Sales	570	7,440	7,440	4,570	6,000
1705 - Electoral Various Fees	14,310	804,216	804,216	468,590	135,000
Total Non Tax	180,129,378	195,770,224	204,585,249	192,627,884	200,113,915

TABLE 1.17: REVENUE BY DEPARTMENT

Description	2023-24		2024-25	2024-25	2024-25	2025-26
	Preliminary	Actual	Approved	Revised	Actual	Approved
		\$	\$	\$	\$	\$
01 - Presidency and State House (including GIO)						60,000
03 - Chief Secretary Office		56,460	54,252	54,252	70,135	35,364
09 - Electoral Commission		14,880	815,340	815,340	473,180	153,500
11 - Finance Secretariat					32,632	0
15 - Nauru Revenue Office		30,952,893	29,439,142	29,439,142	23,540,849	27,390,954
16 - Finance - Other Payments		63,696,359	24,539,110	59,053,247	33,989,506	66,200,000
17 - Nauru Customs Office (NCO)		17,213,996	17,897,773	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	50,530,000	51,881,463	50,530,000
41 - Police		98,381	96,372	96,372	124,886	128,712
42 - Multi Cultural Affairs		163,572,853	181,000,012	183,580,012	178,090,504	183,840,936
43 - Justice - Secretariat		1,020,995	501,495	501,495	1,109,697	819,992
44 - Judiciary		83,713	47,928	47,928	41,030	47,928
45 - Border Control		2,732,604	2,675,384	2,675,384	3,205,447	3,206,357
46 - Correctional Services		11,033	10,509	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	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	80,000	70,375	80,000
83 - Media Bureau		19,722	9,408	9,408	26,253	9,408
84 - Lands & Survey		10,182	8,112	8,112	19,950	15,000
85 - Lands Committee		2,985	2,000	2,000	3,430	3,000
91 - Transport		3,547,683	3,484,248	3,484,248	5,131,938	3,612,700
93 - Maritime Transport		-	-	-	210	0
95 - ICT		26,938	35,000	35,000	3,300	0
Total Revenue		344,770,407	311,285,197	353,754,334	326,527,889	358,589,594

TABLE 1.18: REVENUE BY NATURAL ACCOUNT

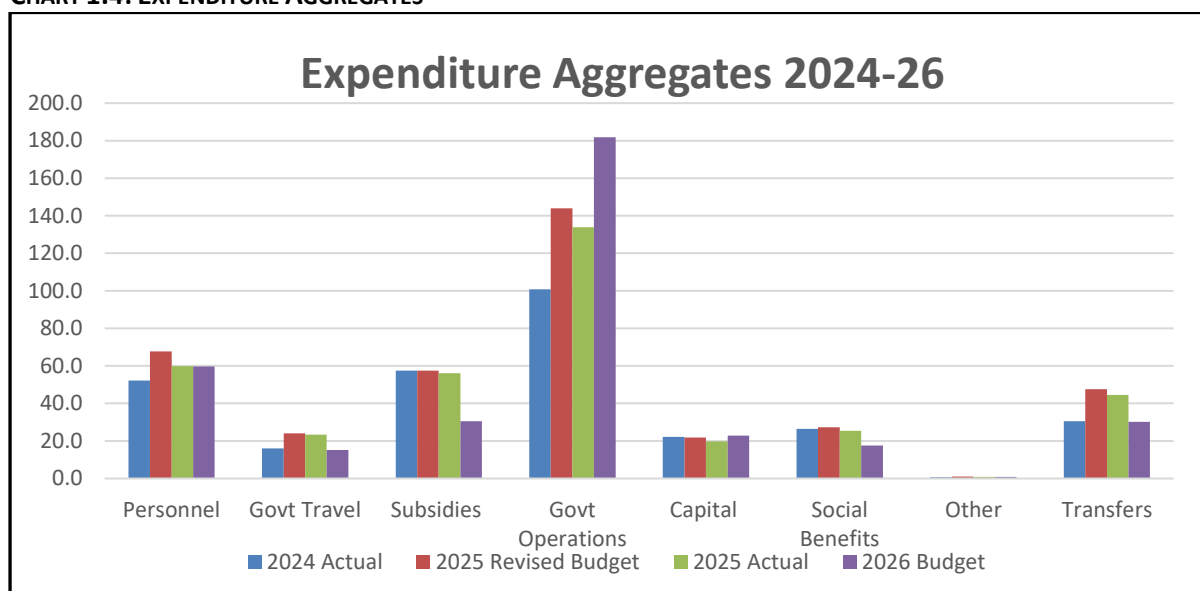
Description	2023-24 Preliminary Actual \$	2024-25 Revised Budget \$	2024-25 Actual \$	2025-26 Approved Budget \$
1015 - Income from Investments & Dividends-Others	2,275,576	1,000,000	3,232	7,200,000
1016 - Citizenship Investment Program	0	9,000,000	240,000	9,000,000
1055 - Support Vessel Charges	250,205	230,000	199,072	230,000
1071 - Purse Seine Revenue - Licensing	1,650,968	1,300,000	1,274,735	1,300,000
1072 - Purse Seine Revenue - Fishing Days	59,468,803	49,000,000	50,375,562	49,000,000
1110 - Fisheries Revenue - Other	0	0	(542)	0
1121 - Curator fees	94,182	0	57,275	0
1122 - Curator Adminstration & other fees	0	0	5,659	0
1140 - Customs and Excise Duty - Tobacco	6,593,381	6,723,785	10,006,712	8,404,731
1145 - Customs and Excise Duty - Alcohol	880,156	1,174,906	1,629,680	1,468,633
1150 - Customs and Excise Duty - Sugar	972,131	1,067,472	1,307,445	1,334,340
1155 - Customs and Excise - Machinery/Vehicle/Equip.	1,184,863	1,162,446	622,858	455,116
1160 - Customs and Excise Duty - Other	3,258,508	3,295,622	2,910,549	3,553,828
1165 - Customs and Excise Duty - Petrol Sales	2,550,362	2,648,925	2,393,050	3,311,156
1170 - Customs and Excise Duty - Diesel Sales	1,753,280	1,804,137	2,015,334	2,255,171
1171 - Customs Fees and Chargers	15,573	0	15,920	0
1175 - Customs and Excise Duty - JetA1	122	0	0	0
1190 - Telecom Tax	2,187,355	1,800,000	1,266,290	1,800,000
1210 - Tobacco License		0	325,600	0
1215 - Licenses-Drivers etc	132,486	161,140	142,630	161,140
1220 - Corporation Fees and Licenses	381,800	348,216	318,475	350,000
1225 - Licenses-Trading	423,175	31,815	443,740	320,000
1226 - Trade mark and Patents Reg Fees				79,992
1230 - Liquor Licensing Board	18,320	18,888	34,500	60,000
1235 - Gaming / Bingo Licenses	160,708	123,020	153,263	123,020
1240 - Licenses-Dogs etc	50	5,004	0	20,000
1245 - Drones Licenses	600	480	1,750	600
1260 - Birth Certificate	30,259	30,108	29,570	30,108
1265 - Death Certificate	1,760	1,680	1,340	1,680
1270 - Marriage Certificate	3,730	3,576	3,735	3,576
1300 - Registration Fees-Motor Cars	140,808	147,324	136,224	147,324
1305 - Registration Fees-Motorcycles	24,650	25,344	23,965	25,344
1310 - Vehicle/Insurance Fees	444,098	458,964	419,970	458,964
1325 - Passport Fees and Photographs	162,787	145,116	154,682	154,682
1330 - Visa Check up	17,216	17,088	28,761	28,404
1340 - Police Clearance	47,850	47,964	53,006	49,716
1360 - D.C.A-Pax Levy	835,400	822,264	1,040,250	960,000
1365 - D.C.A.-Departure Taxes	596,975	597,672	819,600	600,000
1370 - D.C.A.-Air Navigation Fees	565,422	505,368	624,920	480,000
1375 - D.C.A.-Landing Fees	621,020	602,568	1,643,650	660,000
1380 - D.C.A.-Rental Fees	158,270	156,852	251,994	120,000
1385 - Rental Property Fees (Suva)		0	13,050	0
1400 - Port Fees	0	0	160	0
1474 - Interest Revenue		0	43,471	0
1475 - Miscellaneous Revenue	11,849,184	1,214,749	1,314,747	328,352
1480 - Bus Services	7,175	7,824	2,965	1,000
1485 - Quarantine Fees	217,662	213,768	304,169	304,169
1490 - Court Fines and Fees	73,780	47,928	39,994	47,928
1495 - Service Fees	20,002,987	20,002,004	20,003,434	20,003,004
1500 - Sale of Maps	9,605	8,112	19,374	15,000

Description	2023-24	2024-25	2024-25	2025-26
	Preliminary	Revised	Actual	Approved
	Actual	Budget	Actual	Budget
	\$	\$	\$	\$
1501 - Sale of Livestock	10,509	10,509	9,567	23,988
1520 - Food Handler Check up	13,130	13,620	22,520	27,168
1540 - Advertising Revenue	19,722	9,408	26,253	9,408
1555 - Spectacles,Drugs etc	1,735	996	1,350	996
1565 - Medical Services	13,245	14,304	8,205	14,304
1575 - Visa Fees (Other Business)	2,352,154	2,316,500	2,747,506	2,747,506
1577 - DJBC - Operations	9,813,522	0	0	0
1578 - DJBC - Reimbursable Costs	61,283,331	105,555,000	99,964,357	101,940,924
1580 - Visa Fees - RPC Resettlement	368,000	0	100,000	0
1590 - Employment/Non-resident Withholding Tax	10,973,887	9,889,320	11,880,377	10,500,000
1591 - Business Profit Tax	17,572,881	17,545,662	10,186,653	14,886,794
1596 - Traffic Infringements	44,650	42,000	49,335	50,520
1597 - TVET Course Fees	9,915	0	5,978	0
1598 - Hosting Fee	71,899,998	63,400,008	63,399,997	63,400,008
1660 - General Budget Support	50,315,084	48,193,222	33,654,112	50,000,000
1700 - National/District Roll Sales	570	7,440	4,570	6,000
1705 - Electoral Various Fees	14,310	804,216	468,590	135,000
Total Revenue	344,769,884	353,754,334	325,245,189	358,589,594

EXPENDITURE

Expenditure in the FY 2025-26 Budget is estimated at a slightly higher level compared to the approved budget for 2024-25. This increase is mainly attributable to the increased service costs for Multicultural Affairs and RPC activities, transition cost related to the new Health service provider (GMSS) and inclusion of the new Department of Internal Affairs, Training and Vocational National Heritage, and Commerce.

CHART 1.4: EXPENDITURE AGGREGATES



The total ceiling amount was established at \$210.1 million. However, after consultations with the Minister and consideration along with New Project Proposals, the approved expenditure at the end of the budget rounds amounted to \$357.3 million.

TABLE 1.19: EXPENDITURE AGGREGATES

Description	2023-24 Preliminary Actual \$	2024-25 Approved Budget \$	2024-25 Revised Budget \$	2024-25 YTD Actual \$	2025-26 Approved Budget \$	Share of Total Budget %
Personnel	52,218,458	65,114,762	67,759,256	59,912,510	59,651,584	17%
Govt Travel	15,984,526	9,628,569	24,068,093	23,416,734	15,178,551	4%
Subsidies & Donations	57,503,276	54,504,170	57,554,205	56,114,806	30,545,581	9%
Govt Operations	100,731,066	129,784,879	144,041,387	133,827,299	181,761,800	51%
Capital Expenditure	22,222,396	25,365,699	21,802,447	19,747,858	22,824,241	6%
Social Benefits	26,458,574	23,960,681	27,325,359	25,358,470	17,513,493	5%
Other	692,493	886,373	1,056,849	841,403	923,430	0%
Transfer (Non Expense)	30,561,296	39,479,110	47,516,100	44,480,019	30,154,182	8%
Total Expenditure	306,372,084	348,724,244	391,123,694	363,699,099	358,552,862	100%

Personnel Costs

Personnel-related costs are expected to decrease in FY 2025-26, reflecting gradual transition of Health staff to the new service contractor GMSS. Salaries and Allowances for MPs have increased reflecting the appointment of new Deputy Ministers. Government of Nauru (Employer) superannuation contributions have doubled, i.e. an additional 5% on top up of the existing 5%.

TABLE 1.20: PERSONNEL COSTS

Description	203-24 Preliminary Actual \$	2024-25 Approved Budget \$	2024-25 Revised Budget \$	2024-25 YTD Actual \$	2025-26 Approved Budget \$
2005 - Salaries & Allowances - (MP's)	867,416	854,258	858,287	868,043	1,029,428
2010 - HE Salary & Allowances	110,035	115,537	110,537	110,035	115,537
2015 - Salary - Local	32,557,750	39,463,183	41,243,177	36,907,033	37,719,514
2020 - Salary Expatriate	8,049,216	11,701,875	11,167,240	9,210,890	10,129,902
2025 - Allowances - Staff Contract	1,516,888	557,061	464,146	325,994	616,895
2026 - Directors Fees	28,050	60,900	73,779	27,900	58,100
2031 - Staff Contract - Ministerial	762,903	720,723	778,517	754,887	820,723
2035 - Overtime - local	1,483,023	1,436,612	1,835,460	1,570,717	1,539,684
2040 - Staff Training	2,027,050	1,798,450	1,727,029	1,065,132	1,388,023
2041 - Prep & Orientation of Seasonal Workers	9,185	42,800	10,065	10,065	5,000
2045 - Recruitment	22,906	78,932	60,100	33,240	219,992
2050 - Uniforms & Protective Clothing	395,762	544,853	501,075	442,555	739,050
2072 - Meals and Drinks - Staff	212,731	193,918	225,598	210,610	179,736
2423 - Ex Gratia Nauru Public Service	1,803,339	4,328,014	5,486,600	5,476,200	0
2651 - GON Contributions	2,372,203	3,217,646	3,217,646	2,899,209	5,090,000
Total Personnel	52,218,458	65,114,762	67,759,256	59,912,510	59,651,584

Government Travel

Government travel expenses for FY 2025-26 have been slightly reduced due to the need for greater control and restrictions over travel activities. Travel budget will continue to be centralised under Presidency office for all departments (except Ministerial).

TABLE 1.21: GOVERNMENT TRAVEL

Description	203-24 Preliminary Actual \$	2024-25 Approved Budget \$	2024-25 Revised Budget \$	2024-25 YTD Actual \$	2025-26 Approved Budget \$
2070 - Travel - Staff	1,100,093	1,682,140	1,710,391	1,084,719	1,067,014
2075 - Travel - Business	14,884,433	7,946,429	22,357,702	22,332,015	14,111,537
Total Government Travel	15,984,526	9,628,569	24,068,093	23,416,734	15,178,551

Subsidies and Donations

Estimates for Subsidies and donations estimates for FY 2025-26 have been reduced, reflecting decreased provisions for local donations, Grants to SoEs and complete removal of Community Service Obligations.

TABLE 1.22: SUBSIDIES AND DONATIONS

Description	203-24	2024-25	2024-25	2024-25	2025-26
	Preliminary Actual	Approved Budget	Revised Budget	YTD Actual	Approved Budget
	\$	\$	\$	\$	
2376 - Equity Purchases	19,067,451	0	500,000	500,000	0
2616 - Subsidies to SoEs	7,504,231	12,095,615	12,095,615	11,826,545	3,023,664
2617 - Donations - local	12,794,722	14,585,716	21,540,016	21,537,125	6,860,000
2618 - Donations - overseas	744	102,966	102,966	102,401	102,966
2619 - Grants to SoEs	16,664,535	27,019,873	22,660,818	21,600,524	19,908,951
2621 - Grants to Sports Federations	1,471,593	700,000	654,790	548,210	650,000
Total Subsidies & Donations	57,503,276	54,504,170	57,554,205	56,114,806	30,545,581

Capital Expenditure

Capital expenditure is expected to be slightly higher in FY2025-26 compared to 2024-25 reflecting increased investment in plant and equipment purchases (particularly CAPEX support for NRC for RPC operations), which more than offset reductions to building and structures, as well as medical equipment expenditures due to the new Health service arrangement.

TABLE 1.23: CAPITAL EXPENDITURE

Description	203-24	2024-25	2024-25	2024-25	2025-26
	Preliminary Actual	Approved Budget	Revised Budget	YTD Actual	Approved Budget
	\$	\$	\$	\$	
2480 - Medical Equipment	317,154	205,580	205,580	170,780	0
2495 - Plant & Equipment Purchases	5,654,393	14,760,808	7,509,141	6,849,465	12,237,848
2496 - Building and Structures	15,916,938	10,089,311	13,777,726	12,423,380	10,259,664
2580 - Public Works	333,911	310,000	310,000	304,232	326,729
Total Capital Expenditure	22,222,396	25,365,699	21,802,447	19,747,858	22,824,241

Social Benefits

Overall expenditure on social benefits has decreased in FY 2025-26 due to reduced investment in housing and elimination of ex-gratia payment.

These reductions in housing expenditures more than offset the increases in aged and disability allowances and scholarships. The increase in Aged and Disability allowances corresponds to the growing number of eligible recipients.

Funding for Scholarships has been reduced; to reflect government decision to discontinue annual secondary school sponsorship.

TABLE 1.24: SOCIAL BENEFITS

Description	203-24 Preliminary Actual \$	2024-25 Approved Budget \$	2024-25 Revised Budget \$	2024-25 YTD Actual \$	2025-26 Approved Budget
2220 - Nauru Community Housing	8,419,888	500,000	500,000	494,633	500,000
2221 - Smart Housing	2,643,981	0	0	0	0
2222 - Housing	0	2,316,591	3,966,591	3,853,137	1,953,192
2390 - Social Welfare - Birth Claims	143,100	168,000	168,000	162,200	168,000
2395 - Social Welfare - Death Claims	224,070	234,000	250,680	246,743	261,000
2396 - Back to School Support	730,850	796,400	796,400	756,750	790,000
2400 - Social Services - Aged Pensions	4,485,990	4,697,680	4,703,305	4,703,305	4,861,220
2405 - Social Services - Super Contributors	54,951	50,470	50,470	46,037	50,470
2420 - Social Services - Disability Payments	2,643,485	2,989,272	2,966,967	2,862,910	3,065,920
2421 - Ex Gratia - Age and Disable	595,000	1,428,000	2,524,200	2,524,000	0
2422 - Ex Gratia SoEs	1,300,400	2,860,880	3,997,000	3,997,000	0
2424 - Unemployment Benefits	100,917	0	0	0	0
2440 - Scholarships - School & Trade	5,115,941	7,919,388	7,401,746	5,711,755	5,863,691
Total Social Benefits	26,458,574	23,960,681	27,325,359	25,358,470	17,513,493

Other

Expenditure in FY 2025-26 under Other has been slightly reduced.

TABLE 25: OTHER

Description	203-24 Preliminary Actual \$	2024-25 Approved Budget \$	2024-25 Revised Budget \$	2024-25 YTD Actual \$	2025-26 Approved Budget
2565 - Insurance	642,598	783,679	925,468	754,983	797,373
2570 - Bank Charges	49,583	67,797	95,483	87,442	117,857
2690 - Foreign exchange gains/losses	312	34,897	35,897	-1,022	8,200
Total Other	692,493	886,373	1,056,849	841,403	923,430

Non-expense Items

Non-Expenses estimates for FY2025-26 are lower than in FY2024-25. This is primarily due to the completion of the settlement of RONWAN debts in the last financial year with no further provisions required and a smaller provision for Fiscal Cash Buffer.

Funding is provided to cover for two loans:

- \$2.5 million to NUC \$2.5m to boost working capital and repair balance sheet and
- \$1.8m to Nauru Ports for replacement charter to cover the period when Micronesian Pride was in dry dock.

The contribution to the Nauru Trust Fund is assessed based on 10.1% of adjusted (actual) previous year (2024-25) revenue.

TABLE 1.26: NON-EXPENSE ITEMS

Description	203-24 Preliminary Actual \$	2024-25 Approved Budget \$	2024-25 Revised Budget \$	2024-25 YTD Actual \$	2025-26 Approved Budget
2525 - Debt Repayments - Loans	0	0	2,663	2,663	0
2545 - Debt Repayments - Other	7,204,834	5,833,334	9,130,478	7,634,268	0
2650 - Trust Fund	21,724,002	19,081,731	22,590,796	22,590,796	20,000,000
2652 - Fiscal Cash Buffer	0	10,641,192	483,866	0	4,854,182
2680 - BON Liquidation- Payment	745,460	913,649	933,649	926,346	1,000,000
2710 - Investment in Shares		0	32,000	0	0
2802 - Loans to SoEs	887,000	3,009,204	14,342,647	13,325,946	4,300,000
Total Non-expense items	30,561,296	39,479,110	47,516,100	44,480,019	30,154,182

Government Operations

Expenditure on Government Operations is anticipated to be 26% higher in FY2025-26 compared to 2024-25. This is primarily driven by a significant increase in Salary Other Contracts (\$20.1mil) resulting from increased security costs for RPC including security for the Third Country Resettlement arrangement, as well as the contract for the new Health service contractor (\$25mil).

Other notable increases include:

- House rental (50%) to facilitate settlement of long outstanding debts to homeowners,
- R&M Building targeting urgent repairs to government properties
- Utilities, and
- Grants to EBU's which includes allocation for Parliament operations and re-establishment of Speaker's residence.

TABLE 1.27: GOVERNMENT OPERATIONS

Description	203-24 Preliminary Actual	2024-25 Approved Budget	2024-25 Revised Budget	2024-25 YTD Actual	2025-26 Approved Budget
	\$	\$	\$	\$	\$
2000 - Project Expenditure	2,000	0	0	0	0
2030 - Salaries - Other Contracts	27,352,303	40,120,217	44,465,700	43,394,700	80,041,493
2042 - APP Upskilling Program	5,640,273	12,000,000	10,121,000	9,705,621	10,000,000
2055 - Consultants fees	3,126,401	3,556,418	2,986,078	2,369,638	3,535,578
2060 - Legal Fees - External	38,609	150,000	150,000	149,400	150,000
2100 - Entertainment	1,847,718	1,483,688	1,986,600	1,720,466	1,148,756
2105 - Official Celebrations	1,678,649	739,342	1,623,952	1,292,121	2,201,088
2110 - Protocol	124,470	166,000	166,192	162,855	165,000
2130 - Printing & Stationery	669,401	1,125,334	1,193,742	1,102,149	966,199
2132 - TVET Supplies	94,781	225,200	225,200	184,931	225,200
2135 - Stores	436,410	643,045	651,169	532,994	786,280
2136 - Museum Artefacts	12,730	5,000	5,000	2,924	5,691
2155 - House Rental	7,762,190	8,305,675	9,670,936	9,119,128	16,061,426
2160 - Land Rental	7,948,823	8,657,106	9,002,966	8,646,158	8,354,453
2165 - Office Rental	1,054,212	1,299,330	1,394,664	1,241,699	1,503,078
2185 - R&M - Buildings	3,313,957	1,889,280	2,031,610	1,492,921	1,939,545
2190 - R&M - Office Equipment	117,341	241,134	233,889	118,386	99,321
2191 - R&M Medical Equipment	55,854	160,000	140,000	123,692	0
2195 - R&M - Office Premises	50,235	23,000	22,328	21,008	0
2200 - R&M - Motor Vehicles	688,339	1,062,604	840,887	721,905	769,717
2205 - R&M - Plant	1,563,876	6,508,831	6,274,212	6,021,397	6,420,299
2210 - R&M - Aerodrome	58,956	60,000	34,000	1,961	60,000
2225 - Agricultural Supplies	72,227	57,000	79,695	69,799	79,659
2230 - Publicity and Awareness	529,158	674,890	247,110	127,578	564,601
2275 - Purchase of Petrol	709,062	528,621	910,585	839,154	912,344
2280 - Purchase of Diesel	820,371	497,268	870,716	757,238	826,565
2290 - Purchase of Fuel - Other	0	17,043	17,043	16,911	1,000
2315 - Utilities	6,366,506	8,770,812	8,138,365	6,333,254	9,591,057
2330 - Telephone / Internet	3,305,439	2,954,485	3,052,723	2,792,589	3,196,302
2350 - Freight	1,895,053	3,614,000	3,614,000	3,186,676	3,604,000
2355 - Storage fees					153,346
2370 - Membership Fees & Subscriptions	1,303,656	1,479,294	1,647,479	1,531,022	1,133,189
2372 - Nauru Radio Supplies	4,992	5,190	5,190	5,190	4,824
2373 - Media TV Supplies	47,837	67,814	66,814	66,308	905,533
2375 - ICT Supplies	34,624	62,805	52,805	52,759	61,745
2460 - Medical Expenses	35,061	64,139	109,856	67,674	194,324
2461 - Primary Health Care Services	105,077	150,000	150,000	149,010	8,954
2462 - NCD Control & Health Promotion	35,733	40,000	40,000	38,621	474
2463 - Environmental Health and Food safety	15,408	20,000	20,000	19,913	4,270
2467 - Drugs and Medicines	1,097,191	900,000	900,000	897,216	234,844
2468 - Dental Supplies	42,953	50,000	50,000	46,895	0
2469 - Dialysis Supplies	136,480	350,000	300,000	293,704	14,985
2471 - Medical Consumable	528,409	505,000	505,000	500,000	59,297
2472 - Laboratory supplies	473,995	410,000	405,000	390,823	69,019
2473 - Radiology Supplies	21,811	15,000	15,000	1,765	1,242
2474 - Clinical Education Supplies	4,757	10,002	5,001	1,903	0
2475 - Overseas Medical Treatment	9,951,405	5,534,206	14,852,886	14,683,570	11,644,194
2560 - Educational Expenses - Special	217,591	1,386,928	1,027,885	767,561	976,339
2575 - Local Transport	2,127,601	2,524,725	3,413,945	3,115,676	4,281,452
2585 - Rations	3,877,699	4,773,205	4,666,586	4,277,221	1,658,688
2590 - Correctional Services Supplies	9,993	15,000	15,000	14,921	20,000

Description	203-24	2024-25	2024-25	2024-25	2025-26
	Preliminary Actual	Approved Budget	Revised Budget	YTD Actual	Approved Budget
	\$	\$	\$	\$	
2600 - Postage	6,611	19,018	20,963	7,898	16,263
2605 - Library/Periodicals	0	10,000	10,000	0	5,000
2610 - Survey Supplies	1,492	20,004	20,004	20,001	26,214
2611 - Children Education Toys and Learning Sup	75,376	1,068,774	913,097	700,818	432,870
2614 - Grants to EBUs	2,799,669	3,285,346	3,404,744	3,373,407	5,208,219
2620 - Lease & Charter Payments	51,405	59,416	59,416	53,349	48,095
2625 - Family Court Expenses	11,900	12,000	12,000	11,700	12,000
2630 - Safe House	115,994	195,000	195,000	37,340	195,000
2700 - Deportee Revomal	4,050	20,000	20,000	3,788	5,000
2705 - NEAT Scheme	256,955	688,700	479,364	391,110	675,120
2999 - Contingency fund	0	507,991	507,991	56,884	502,650
Total Government Operations	100,731,066	129,784,879	144,041,387	133,827,299	181,761,800

TABLE 1.28: EXPENDITURE BY DEPARTMENT

Description	2023-24 Preliminary 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
Total Expenditure	306,372,084	391,123,694	363,699,099	358,552,862

TABLE 1.29: EXPENDITURE BY NATURAL ACCOUNT

Description	2023-24	2024-25	2024-25 Supp Bills \$	2024-25 ISHT \$	2024-25 Revised Budget \$	2024-25 Actual \$	2025-26
	Preliminary	Approved					Approved
	Actual	Budget					Budget
		\$	\$	\$	\$	\$	\$
2000 - Project Expenditure	2,000	0			0		0
2005 - Salaries & Allowances - (MP's)	867,416	854,258	4,029	0	858,287	868,043	1,029,428
2010 - HE Salary & Allowances	110,035	115,537	0	-5,000	110,537	110,035	115,537
2015 - Salary - Local	32,557,750	39,463,183	1,049,509	730,485	41,243,177	36,907,033	37,719,514
2020 - Salary Expatriate	8,049,216	11,701,875	59,500	-594,135	11,167,240	9,210,890	10,129,902
2025 - Allowances - Staff Contract	1,516,888	557,061	0	-92,915	464,146	325,994	616,895
2026 - Directors Fees	28,050	60,900	0	12,879	73,779	27,900	58,100
2030 - Salaries Other contracts - Expatriate	27,352,303	40,120,217	-21,676	4,367,159	44,465,700	43,394,700	80,041,493
2031 - Staff Contract - Ministerial	762,903	720,723	100,000	0	778,517	754,887	820,723
2035 - Overtime - local	1,483,023	1,436,612	159,824	239,024	1,835,460	1,570,717	1,539,684
2040 - Staff Training	2,027,050	1,798,450	59,414	-130,836	1,727,029	1,065,132	1,388,023
2041 - Prep & Orientation of Seasonal Workers	9,185	42,800	0	-32,735	10,065	10,065	5,000
2042 - APP Upskilling Program	5,640,273	12,000,000	0	-1,879,000	10,121,000	9,705,621	10,000,000
2045 - Recruitment	22,906	78,932	0	-18,832	60,100	33,240	219,992
2050 - Uniforms & Protective Clothing	395,762	544,853	0	-43,778	501,075	442,555	739,050
2055 - Consultants fees	3,126,401	3,556,418	294,210	-966,696	2,986,078	2,369,638	3,535,578
2060 - Legal Fees - External	38,609	150,000	0	0	150,000	149,400	150,000
2070 - Travel - Staff	1,100,093	1,682,140	176,000	-147,749	1,710,391	1,084,719	1,067,014
2072 - Meals and Drinks - Staff	212,731	193,918	17,000	14,680	225,598	210,610	179,736
2075 - Travel - Business	14,884,433	7,946,429	10,194,594	4,216,679	22,357,702	22,332,015	14,111,537
2100 - Entertainment	1,847,718	1,483,688	249,009	253,903	1,986,600	1,720,466	1,148,756
2105 - Official Celebrations	1,678,649	739,342	700,000	184,610	1,623,952	1,292,121	2,201,088
2110 - Protocol	124,470	166,000	0	192	166,192	162,855	165,000
2130 - Printing & Stationery	669,401	1,125,334	87,500	-19,092	1,193,742	1,102,149	966,199
2132 - TVET Supplies	94,781	225,200	0	0	225,200	184,931	225,200
2135 - Stores	436,410	643,045	0	8,124	651,169	532,994	786,280
2136 - Museum Artefacts	12,730	5,000	0	0	5,000	2,924	5,691
2155 - House Rental	7,762,190	8,305,675	777,552	587,708	9,670,936	9,119,128	16,061,426
2160 - Land Rental	7,948,823	8,657,106	0	345,860	9,002,966	8,646,158	8,354,453
2165 - Office Rental	1,054,212	1,299,330	131,600	-36,266	1,394,664	1,241,699	1,503,078
2185 - R&M - Buildings	3,313,957	1,889,280	253,268	-110,938	2,031,610	1,492,921	1,939,545
2190 - R&M - Office Equipment	117,341	241,134	23,330	-30,575	233,889	118,386	99,321
2191 - R&M Medical Equipment	55,854	160,000	0	-20,000	140,000	123,692	0
2195 - R&M - Office Premises	50,235	23,000	0	-672	22,328	21,008	0
2200 - R&M - Motor Vehicles	688,339	1,062,604	8,078	-229,795	840,887	721,905	769,717
2205 - R&M - Plant	1,563,876	6,508,831	1,400,000	-1,634,619	6,274,212	6,021,397	6,420,299
2210 - R&M - Aerodrome	58,956	60,000	0	-26,000	34,000	1,961	60,000
2220 - Nauru Community Housing	8,419,888	500,000	0	0	500,000	494,633	500,000
2221 - Smart Housing	2,643,981	0	0	0	0	0	0
2222 - Housing		2,316,591	1,650,000	0	3,966,591	3,853,137	1,953,192
2225 - Agricultural Supplies	72,227	57,000	19,395	3,300	79,695	69,799	79,659
2230 - Publicity and Awareness	529,158	674,890	108,050	-535,830	247,110	127,578	564,601
2275 - Purchase of Petrol	709,062	528,621	295,009	86,955	910,585	839,154	912,344
2280 - Purchase of Diesel	820,371	497,268	302,277	71,171	870,716	757,238	826,565
2290 - Purchase of Fuel - Other	0	17,043	0	0	17,043	16,911	1,000
2315 - Utilities	6,366,506	8,770,812	38,006	-670,453	8,138,365	6,333,254	9,591,057
2330 - Telephone / Internet	3,305,439	2,954,485	33,796	64,442	3,052,723	2,792,589	3,196,302
2350 - Freight	1,895,053	3,614,000	0	0	3,614,000	3,186,676	3,604,000
2355 - Storage fees							153,346
2370 - Membership Fees & Subscriptions	1,303,656	1,479,294	30,597	137,588	1,647,479	1,531,022	1,133,189
2372 - Nauru Radio Supplies	4,992	5,190	0	0	5,190	5,190	4,824
2373 - Media TV Supplies	47,837	67,814	0	-1,000	66,814	66,308	905,533
2375 - ICT Supplies	34,624	62,805	0	-10,000	52,805	52,759	61,745
2376 - Equity Purchases	19,067,451	0	0	500,000	500,000	500,000	0
2390 - Social Welfare - Birth Claims	143,100	168,000	0	0	168,000	162,200	168,000
2395 - Social Welfare - Death Claims	224,070	234,000	0	16,680	250,680	246,743	261,000
2396 - Back to School Support	730,850	796,400	0	0	796,400	756,750	790,000
2400 - Social Services - Aged Pensions	4,485,990	4,697,680	0	5,625	4,703,305	4,703,305	4,861,220
2405 - Social Services - Super Contributors	54,951	50,470	0	0	50,470	46,037	50,470

TABLE 1.29: EXPENDITURE BY NATURAL ACCOUNT - CONTINUED

Description	2023-24 Preliminary Actual	2024-25 Approved Budget \$	2024-25 Supp Bills \$	2024-25 ISHT \$	2024-25 Revised Budget \$	2024-25 Actual \$	2025-26 Approved Budget \$
2420 - Social Services - Disability Payments	2,643,485	2,989,272	0	-22,305	2,966,967	2,862,910	3,065,920
2421 - Ex Gratia - Age and Disable	595,000	1,428,000	886,200	210,000	2,524,200	2,524,000	0
2422 - Ex Gratia SoEs	1,300,400	2,860,880	1,136,120	0	3,997,000	3,997,000	0
2423 - Ex Gratia Nauru Public Service	1,803,339	4,328,014	1,118,586	40,000	5,486,600	5,476,200	0
2424 - Unemployment Benefits	100,917				0	0	0
2440 - Scholarships - School & Trade	5,115,941	7,919,388	100,000	-617,642	7,401,746	5,711,755	5,863,691
2460 - Medical Expenses	35,061	64,139	0	45,717	109,856	67,674	194,324
2461 - Primary Health Care Services	105,077	150,000	0	0	150,000	149,010	8,954
2462 - NCD Control & Health Promotion	35,733	40,000	0	0	40,000	38,621	474
2463 - Environmental Health and Food safety	15,408	20,000	0	0	20,000	19,913	4,270
2464 - Management Monitoring & Evaluation		10,000	0	-10,000	0	0	0
2467 - Drugs and Medicines	1,097,191	900,000	0	0	900,000	897,216	234,844
2468 - Dental Supplies	42,953	50,000	0	0	50,000	46,895	0
2469 - Dialysis Supplies	136,480	350,000	0	-50,000	300,000	293,704	14,985
2471 - Medical Consumable	528,409	505,000	0	0	505,000	500,000	59,297
2472 - Laboratory supplies	473,995	410,000	0	-5,000	405,000	390,823	69,019
2473 - Radiology Supplies	21,811	15,000	0	0	15,000	1,765	1,242
2474 - Clinical Education Supplies	4,757	10,002	0	-5,001	5,001	1,903	0
2475 - Overseas Medical Treatment	9,951,405	5,534,206	7,045,969	2,272,711	14,852,886	14,683,570	11,644,194
2480 - Medical Equipment	317,154	205,580	0	0	205,580	170,780	0
2495 - Plant & Equipment Purchases	5,654,393	14,760,808	-1,361,913	-5,889,755	7,509,141	6,849,465	12,237,848
2496 - Building & Structures	15,916,938	10,089,311	1,770,326	1,918,089	13,777,726	12,423,380	10,259,664
2525 - Debt Repayments - Loans		0	0	2,663	2,663	2,663	0
2545 - Debt Repayments - Other	7,204,834	5,833,334	517,144	2,780,000	9,130,478	7,634,268	0
2560 - Educational Expenses - Special	217,591	1,386,928	0	-359,043	1,027,885	767,561	976,339
2565 - Insurance	642,598	783,679	88,000	53,789	925,468	754,983	797,373
2570 - Bank Charges	49,583	67,797	0	27,686	95,483	87,442	117,857
2575 - Local Transport	2,127,601	2,524,725	233,400	715,760	3,413,945	3,115,676	4,281,452
2580 - Public Works	333,911	310,000	0	0	310,000	304,232	326,729
2585 - Rations	3,877,699	4,773,205	0	-106,619	4,666,586	4,277,221	1,658,688
2590 - Correctional Services Supplies	9,993	15,000	0	0	15,000	14,921	20,000
2600 - Postage	6,611	19,018	0	1,945	20,963	7,898	16,263
2605 - Library/Periodicals	0	10,000	0	0	10,000	0	5,000
2610 - Survey Supplies	1,492	20,004	0	0	20,004	20,001	26,214
2611 - Children Education Toys and Learning Supp	75,376	1,068,774	0	-155,677	913,097	700,818	432,870
2614 - Grants to EBU's	2,799,669	3,285,346	119,398	0	3,404,744	3,373,407	5,208,219
2616 - Subsidies to SoEs	7,504,231	12,095,615	0	0	12,095,615	11,826,545	3,023,664
2617 - Donations - local	12,794,722	14,585,716	350,000	6,604,300	21,540,016	21,537,125	6,860,000
2618 - Donations - overseas	744	102,966	0	0	102,966	102,401	102,966
2619 - Grants to SoEs	16,664,535	27,019,873	-3,659,055	-700,000	22,660,818	21,600,524	19,908,951
2620 - Lease & Charter Payments	51,405	59,416	0	0	59,416	53,349	48,095
2621 - Grants to Sports Federations	1,471,593	700,000	0	-45,210	654,790	548,210	650,000
2625 - Family Court Expenses	11,900	12,000	0	0	12,000	11,700	12,000
2630 - Safe House	115,994	195,000	0	0	195,000	37,340	195,000
2650 - Trust Fund	21,724,002	19,081,731	3,509,065	0	22,590,796	22,590,796	20,000,000
2651 - GON Contributions	2,372,203	3,217,646	0	0	3,217,646	2,899,209	5,090,000
2652 - Fiscal Cash Buffer	0	10,641,192	12,336,339	-22,493,664	483,866	0	4,854,182
2680 - BON Liquidation- Payment	745,460	913,649	0	20,000	933,649	926,346	1,000,000
2690 - Foreign exchange gains/losses	312	34,897	0	1,000	35,897	-1,022	8,200
2700 - Deportee Revomal	4,050	20,000	0	0	20,000	3,788	5,000
2710 - Investment in Shares		0	0	32,000	32,000	0	0
2705 - NEAT Scheme	256,955	688,700	0	-209,336	479,364	391,110	675,120
2802 - Loans to SoEs	887,000	3,009,204	0	11,333,443	14,342,647	13,325,946	4,300,000
2999 - Contingency fund	0	507,991	0	0	507,991	56,884	502,650
Total Expenditure	306,372,084	348,734,244	42,389,451	0	391,123,694	363,699,099	358,552,862

Nauru Public Debt Portfolio Analysis

Introduction

This section provides a stocktake and debt portfolio analysis for the Government of Nauru including details of the loans contracted by the Republic of Nauru and their status in terms of debt outstanding of loans disbursed as at 30th June 2025. It is based on all available information provided by the Department of Finance, Treasury Division.

RONPHOS

The Republic of Nauru acting by and through its Ministry/Department of Finance (the “Borrower”) signed a loan agreement on 16 October 2018 with the Export-Import Bank (EXIM) of the Republic of China (Taiwan). The US\$5 million aggregate principal amount has been used to support the Republic of Nauru Phosphate Corporation (RONPHOS) in its purchase of mining equipment for extraction of secondary phosphate. While the loan is for RONPHOS, with a subsidiary loan agreement between the Republic of Nauru and RONPHOS dated 14 November 2018, the primary loan is in the name of Republic of Nauru (RON) and therefore is classified as central government public debt and recorded in the public debt register (in accordance the international debt classifications).

The terms of the primary loan (Loan Number 6020632003 dated 16 October 2018) and the subsidiary loan (Loan Agreement dated 14 November 2018) are:

Loan Principal Amount	US\$5,000,000
Issue Date	16 January 2019 (date of the first advance)
Interest Rate	6-month LIBOR plus 1.5% p.a. up to 30 th June 2023 6-month Term SOFR plus 1.5% plus 0.2% from 1 st July 2023
Interest Payment Dates	16 January and 16 July
Interest Calculation Basis	ACT/360
Principal Repayments	20 consecutive equal semi-annual instalments of US\$250,000 commencing on 16 July 2019 (i.e. 6 months from the date of the first advance)
Maturity Date	16 January 2029

Note: Term SOFR means term SOFR reference rate for a tenor of six months on the second Banking Day immediately preceding the first day of such Interest Period, as such rate is published by the CME Term SOFR Administrator.

The primary loan between RON and EXIM Bank Taiwan is backed by a subsidiary loan between RON and RONPHOS on the same terms and conditions. The primary loan is recorded as central government debt. The loan was serviced by the Republic of China (Taiwan) under the annual grant until RON changed its allegiance to the People’s Republic of China (PRC) on 14 January 2024. GON met payments from 16 January 2024 to EXIM Bank Taiwan from budget funds. RONPHOS did not meet any of the service obligations under the subsidiary loan agreement, so was technically in arrears. These arrears were written off by Cabinet (Submission No: 933/2024) on 9 November 2024 and GON reached agreement with RONPHOS to meet all remaining payments directly to EXIM Bank Taiwan when they fall due. If RONPHOS fails to make a payment, the GON will need to make the payment to avoid defaulting on the loan to EXIM Bank Taiwan.

While GON has reached agreement for RONPHOS to make all remaining payments directly to EXIM Bank when they fall due, from an accounting point of view, the payments should be recorded as meeting the payments under the subsidiary loan agreement and the primary loan agreement.

Based on the 6-month USD SOFR of 4.45% as at 30 June 2025 which is applied for all future interest rate resets, the loan principal and interest payment schedule is set out in the table below.

Twelve out of 20 principal instalments payments have been settled so far leaving the loan balance at US\$2,000,000. The next payment falls due on 16 July 2025.

RONPHOS EQUIPMENT LOAN ACCOUNT PROGRAM SCHEDULE (10 YEARS)											
Calendar Year	Due Date	Principal Balance (US\$)	Principal Repayment	Interest Payment	Total Debt Service	Annual Grant paid by RoC Taiwan	Payment by GoN		Interest Calculation	LIBOR + 1.5%	6-Month LIBOR
2019	16/01/2019	5,000,000								4.35344	2.85344
	16/07/2019	4,750,000	250,000	93,294	343,294	343,294	-	Actual	109,440.64	3.72925	2.22925
2020	16/01/2020	4,500,000	250,000	90,718	340,718	340,718	-	Actual	90,537.90	3.17760	1.86450
	16/07/2020	4,250,000	250,000	72,290	322,290	322,290	-	Actual	72,290.40	1.84138	0.34138
2021	16/01/2021	4,000,000	250,000	39,999	289,999	289,999	-	Actual	39,998.87	1.74813	0.24813
	16/07/2021	3,750,000	250,000	35,156	285,156	285,156	-	Actual	35,156.84	1.65405	0.15405
2022	16/01/2022	3,500,000	250,000	31,702	281,702	281,702	-	Actual	31,702.63	1.89690	0.39690
	16/07/2022	3,250,000	250,000	33,380	283,380	283,380	-	Actual	33,380.17	4.89165	3.39165
2023	16/01/2023	3,000,000	250,000	81,255	331,255	331,255	-	Actual	81,255.74	6.62975	5.12975
										SOFR + 1.5% + 0.2%	6-Month SOFR
	16/07/2023	2,750,000	250,000	99,998	349,998	349,998	-	Actual	99,998.73	7.09280	5.39280
2024	16/01/2024	2,500,000	250,000	99,693	349,693		349,693	Actual	99,693.24	6.93150	5.23150
	16/07/2024	2,250,000	250,000	87,606	337,606		337,606	Actual	87,606.46	6.86475	5.16475
2025	16/01/2025	2,000,000	250,000	78,945	328,945		328,945	Actual	78,944.63	5.98000	4.28000
	16/07/2025	1,750,000	250,000	60,132	310,132			Estimate	60,132.22	6.15000	4.45000
2026	16/01/2026	1,500,000	250,000	55,008	305,008			Estimate	55,008.33	6.15000	4.45000
	16/07/2026	1,250,000	250,000	46,381	296,381			Estimate	46,381.25	6.15000	4.45000
2027	16/01/2027	1,000,000	250,000	39,292	289,292			Estimate	39,291.67	6.15000	4.45000
	16/07/2027	750,000	250,000	30,921	280,921			Estimate	30,920.83	6.15000	4.45000
2028	16/01/2028	500,000	250,000	23,575	273,575			Estimate	23,575.00	6.15000	4.45000
	16/07/2028	250,000	250,000	15,546	265,546			Estimate	15,545.83	6.15000	4.45000
2029	16/01/2029	-	250,000	7,858	257,858			Estimate	7,858.33	6.15000	4.45000

RONPHOS On-Lending

RONPHOS entered into two short-term loans from GoN totalling A\$1.2m as follows:

1. A\$500,000 on 21st June 2019:
 - a) RONPHOS will repay GON without interest the principal sum of Five Hundred Thousand Dollars (A\$500,000) in four quarterly payments with the first payment due on or before 30th September 2019.
 - b) RONPHOS will pay GON the penalty sum of A\$50,000 in the event it fails to repay the principal sum of Five Hundred Thousand Dollars (\$AUD 500,000) by the 30th June 2020.
2. A\$700,000 on 23rd August 2019:
 - a) RONPHOS will repay GON without interest the principal sum of Seven Hundred Thousand Dollars [A\$700,000] in instalments:
 - 31st January 2020 – A\$234,000
 - 30th April 2020 – A\$234,000
 - 30th June 2020 – A\$232,000
 - b) RONPHOS will pay GON the penalty sum of A\$50,000 in the event it fails to repay the principal sum of Seven Hundred Thousand Dollars (A\$700,000) by the 30th June 2020.

The two loans are recorded in RONPHOS accounts as a liability, noting that no repayments have been made to date and no interest has been either accrued or paid by RONPHOS to GON.

It should be noted that RONPHOS owed Bank of Nauru A\$2 million that has yet to be settled. This is shown in the RONPHOS accounts.

Nauru Airlines

First Airline Loan: Purchase of Boeing 737-700

The Republic of Nauru acting by and through its Department of Finance (the “Borrower”) signed a loan agreement on 28 December 2021 with the Export-Import Bank (EXIM Bank) of the Republic of China (Taiwan). This provided a facility in the maximum aggregate amount of US\$24.95 million to support Nauru Leasing Corporation to purchase and lease replacement aircrafts and support Nauru Air Corporation to lease the replacement aircrafts (referenced as Guarantor A & B respectively). Both Corporations will mortgage the aircraft thereby providing a guarantee or collateral against the loan. This means the aircraft will be registered in the name of EXIM Bank.

Under the loan agreement, there is a promissory note for a maximum of US\$24.95 million from EXIM Bank to RON through the Department of Finance (the Borrower), which is required to meet all loan payments. There is no subsidiary loan agreement. Both Nauru Leasing Corporation and Nauru Air Corporation will mortgage the aircraft thereby providing a guarantee or collateral against the loan.

RON has firstly entered a loan agreement for US\$13.346 million for the purchase of the first Replacement Aircraft (Boeing 737–700) and was to enter a separate loan agreement for \$11.604 million for the purchase of the second Replacement Aircraft (Boeing 737–800 Freighter). The second loan agreement was not concluded and GON provided the funds to Nauru Leasing Company from budget funds to purchase the aircraft.

The drawdown of the US\$13.346 million loan was completed in two dates; US\$11.3 million on 17 May 2022 and US\$2.046 million on 17 February 2023. The primary loan is recorded as central government debt (in accordance the international debt classifications). The first three payments for the loan were serviced by Republic of China (Taiwan) under the annual grant. The DoF has met all subsequent payments from GON budget funds.

It should be noted that there are some sanctions imposed in respect of countries and persons as well as sanctions that are enforced by the US Government and the European Union. These should not present a problem but need to be noted. GON may need to pay all reasonable costs and expenses (including legal and out-of-pocket expenses) on demand so DoF may need to make a small provision for this.

The Promissory Note stipulates a guarantee: “Guarantor A and Guarantor B hereby jointly and severally absolutely, unconditionally, and irrevocably guarantee the payment, when due, whether at stated maturity, by acceleration or otherwise, of the principal of and interest on and other amounts payable with respect to the foregoing Promissory Note in accordance with the terms thereof and agrees to remain fully bonded until fully paid”.

There is a “Continuing Guarantee Agreement” to support the Promissory Note requirement, but it is not clear how this would be recorded or treated. All it stipulates is that if the Borrower (DoF) does not meet its payment obligations under the Promissory Note (i.e. loan agreement), Nauru Leasing Corporation and Nauru Air Corporation will be required to front up with the payment(s).

The terms of the primary loan of US\$13.346 million are:

Facility Principal Amount	US\$13,346,000
---------------------------	----------------

Issue Date	17 May 2022: US\$11.300 million 17 February 2023: US\$2.046 million
Interest Rate	6-month LIBOR plus 0.80% p.a. up to 30 th June 2023 6-month Term SOFR plus 0.8% plus 0.2% from 1 st July 2023
Interest Payment Dates	17 May and 17 November
Interest Calculation Basis	ACT/360
Initial Drawdown	US\$13,346,000
Principal Repayments	24 consecutive equal semi-annual instalments of US\$556,084 commencing on 17 November 2022 (i.e. 6 months from the date of the first advance)
Maturity Date	17 May 2034

Note: Term SOFR means term SOFR reference rate for a tenor of six months on the second Banking Day immediately preceding the first day of such Interest Period, as such rate is published by the CME Term SOFR Administrator.

As noted above, Loan #2 did not proceed and funds were advanced to NAC from budget funds as follows:

Date		Loan #1 (USD)	Facility (USD)	Loan #2 (USD)
17/5/2022	First Drawdown of EXIM loan	11,300,000		
17/2/2023	Second Drawdown of EXIM loan	2,046,000		
Total loan value		13,346,000	24,950,000	11,604,000
20/11/2023	Funds advanced to NAC from Budget		A\$	16,207,451

Based on the 6-month USD SOFR of 4.45% as at 30 June 2025 which is applied for all future interest rate resets, the loan principal and interest payment schedule is set out in the table below. Six out of 24 principal instalments payments have been settled so far leaving the loan balance at US\$10,009,496. The next payment falls due on 17 November 2025.

NAURU AIRLINES LOAN ACCOUNT PROGRAM SCHEDULE (12 YEARS)											
Calendar Year	Due Date	Principal Balance (US\$)	Principal Repayment	Interest Payment	Total Debt Service	Annual Grant paid by RoC, Taiwan	Payment by GoN		Interest Calculation	LIBOR + 0.8%	6-Month LIBOR
2022	17/05/2022	11,300,000								2.79500	1.99500
	17/11/2022	10,829,167	470,833	161,427	632,260	632,260	(0)	Actual	161,426.78	4.18129	3.38129
2023	17/05/2023	12,233,832	641,335	351,216	992,551	992,551	0	Actual	351,216.00	6.18479	5.38479
										SOFR + 0.8% + 0.2%	6-Month SOFR
	17/11/2023	11,677,748	556,084	386,725	942,809	942,809	0	Actual	386,725.48	6.38080	5.38080
2024	17/05/2024	11,121,664	556,084	376,707	932,791		932,791	Actual	376,706.50	6.29570	5.29570
	17/11/2024	10,565,580	556,084	357,873	913,957		913,957	Actual	357,873.15	5.38570	4.38570
2025	17/05/2025	10,009,496	556,084	286,096	842,180		842,180	Actual	286,095.86	5.31000	4.31000
	17/11/2025	9,453,412	556,084	271,658	827,742			Estimate	271,657.72	5.45000	4.45000
2026	17/05/2026	8,897,328	556,084	259,037	815,121			Estimate	259,036.62	5.45000	4.45000
	17/11/2026	8,341,244	556,084	247,840	803,924			Estimate	247,840.01	5.45000	4.45000
2027	17/05/2027	7,785,160	556,084	228,562	784,646			Estimate	228,561.67	5.45000	4.45000
	17/11/2027	7,229,076	556,084	216,860	772,944			Estimate	216,859.96	5.45000	4.45000
2028	17/05/2028	6,672,992	556,084	199,181	755,265			Estimate	199,181.12	5.45000	4.45000
	17/11/2028	6,116,908	556,084	185,880	741,964			Estimate	185,879.90	5.45000	4.45000
2029	17/05/2029	5,560,824	556,084	167,612	723,696			Estimate	167,611.77	5.45000	4.45000
	17/11/2029	5,004,740	556,084	154,900	710,984			Estimate	154,899.84	5.45000	4.45000
2030	17/05/2030	4,448,656	556,084	137,137	693,221			Estimate	137,136.83	5.45000	4.45000
	17/11/2030	3,892,572	556,084	123,920	680,004			Estimate	123,919.78	5.45000	4.45000
2031	17/05/2031	3,336,488	556,084	106,662	662,746			Estimate	106,661.88	5.45000	4.45000
	17/11/2031	2,780,404	556,084	92,940	649,024			Estimate	92,939.73	5.45000	4.45000
2032	17/05/2032	2,224,320	556,084	76,608	632,692			Estimate	76,607.85	5.45000	4.45000
	17/11/2032	1,668,236	556,084	61,960	618,044			Estimate	61,959.67	5.45000	4.45000
2033	17/05/2033	1,112,152	556,084	45,712	601,796			Estimate	45,711.98	5.45000	4.45000
	17/11/2033	556,068	556,084	30,980	587,064			Estimate	30,979.61	5.45000	4.45000
2034	17/05/2034	-	556,068	15,237	571,305			Estimate	15,237.04	5.45000	4.45000
			13,346,000	4,542,727	17,888,727						

Purchase of Boeing 737-800 Freighter

The Minister for Finance and Sustainable Development submitted under Section 8 of the Treasury Fund Protection Act 2004 for the Parliament to consider:

1. giving a mortgage and security by Nauru 33003 Leasing Corporation, over the aircraft, lease agreement and all of its other assets;
2. giving a guarantee by Nauru Air Corporation to HALO Alpha LP, over the amounts owing under the Loan Agreement and the other transaction documents;
3. giving the share charge by Nauru Air corporation over the shares it holds in Nauru 33003 Leasing Corporation to HALO Alpha LP.

The Cabinet then approved the expansion of Nauru Airline's freighter aircraft fleet to enable it to secure long term freight charter contracts, in addition to supporting regular air freight services for Nauru. The Cabinet approved the following:

- B. The Cabinet, by Resolution 117/2023 dated 3rd March 2023, approved that Nauru Air Corporation establish 'Nauru 33003 Leasing Corporation'. The corporation is a fully owned subsidiary corporation of Nauru Air Corporation, duly registered in Nauru under the Corporations Act 1972, with all shares subscribed to by Nauru Air Corporation. It is a corporation that is indirectly wholly owned and controlled by the Government of Nauru as the ultimate shareholder or beneficiary.
- C. The Cabinet, by Resolution 117/2023 dated 3rd March 2023, approved the purchase of one Boeing 737-800 SF aircraft (MSN 33003) and the related engines, equipment and records from GA Telesis LLC for a net sale price of US\$19,350,000, and that the special purpose entity, Nauru 33003 Leasing Corporation, would be the buyer and owner of the aircraft.
- D. The Government has, on the 26th of May 2023, through Nauru Air Corporation and its wholly owned entity Nauru 33003 Leasing Corporation, purchased the Boeing 737-800 freighter aircraft.

- E. The Boeing 737-800 freighter aircraft (MSN 33003) was to be leased to Nauru Air Corporation by Nauru 33003 Leasing Corporation under an "Aircraft Lease Agreement", with SUNCO Pty Ltd Holding Corporation a party as the 'Maintenance Reserve Management Company'.

The lease agreement was to provide for Nauru Air Corporation to pay rent, which was to be sufficient to repay the amount advanced and the usual operating, maintenance and insurance covenants as required by the agreements.

The Maintenance Reserve Agreement require Nauru Air Corporation to pay maintenance reserve funds to SUNCO Pty Ltd Holding Corporation to be accumulated for heavy maintenance when due.

Fiscal Risks

EXIM Bank Taiwan Loans

The key issue waiting resolution has been the impact of GON's decision to switch the allegiance from Taiwan to China PRC. All key issues have been resolved in order to determine the impact on the two external loans. EXIM Bank Taiwan, as a commercially operated bank, will continue to maintain the RONPHOS and Nauru Airlines loans, with repayments met by RONPHOS and GON respectively. Clearly, there will be no grant from the Government of Taiwan. As the amounts are not large, GON should be able to meet the payments from budget resources. This would certainly be the case if RONPHOS is unable to service its loan obligations. If GON is unable to meet the payments as they fall due, assistance may be required from the Government of China PRC.

Future Debts of the SOEs

Obligations from SOEs are being identified for inclusion in the assessment of fiscal risks. Many of the proposals under consideration may go no further and will be subject to significant scrutiny. It will be necessary to watch this space as there may be a long wait before any decisions are made. Once completed, the financial implications of any decisions can be fed into the debt strategy.

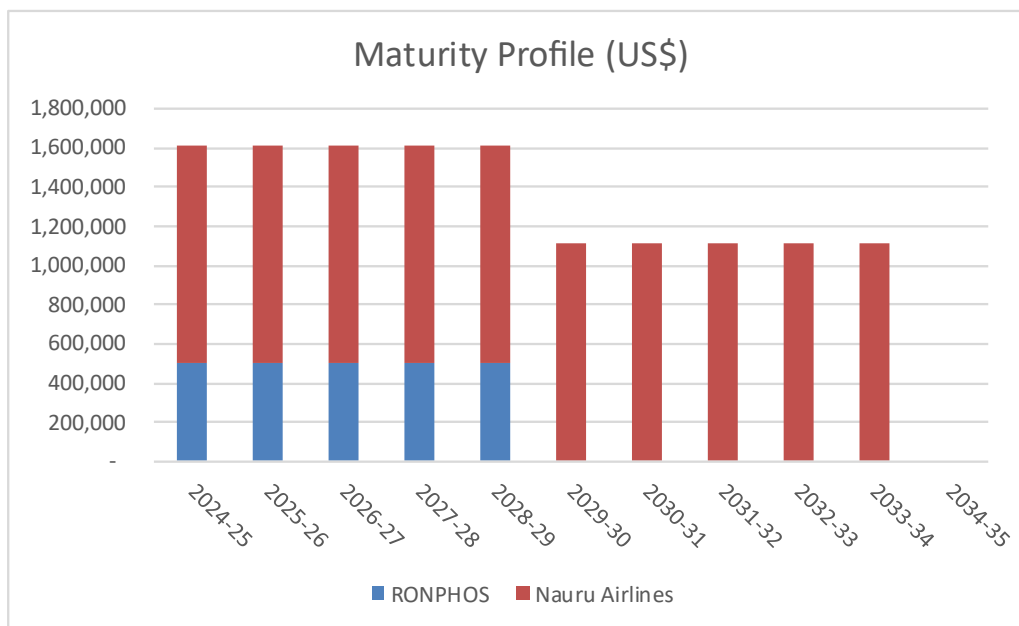
Debt Portfolio Analysis

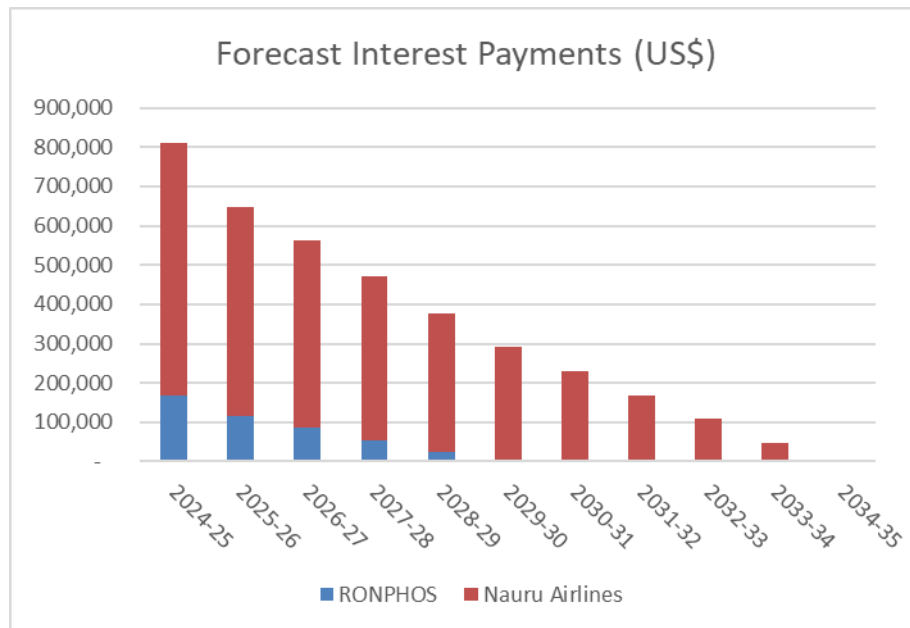
The following provides a brief overview and analysis of the public debt portfolio as at the end of the current fiscal year, 30 June 2025.

As the EXIM bank loans are denominated in US dollars, they present foreign exchange (FX) risk to an adverse movement of the Australian dollar. The loans also have a floating interest rate (indexed to the SOFR rate), which presents interest rate risk. The risk indicators for the debt portfolio are set out in the following table which shows a weighted average interest rate of 5.40% and 100% of the debt refixing the interest rate within 1-year:

Risk Indicators (for year ending 30 June 2025)		External Debt
Total Public Debt (in million AUD)		18.355
Nominal Public Debt as % of GDP		7.0%
PV of Public Debt as % of GDP		7.2%
Interest Payment as % of Government Revenue		0.35%
Cost of Debt	Interest Payment as % GDP	0.47%
	Weighted Average Interest Rate (%)	5.40%
Refinancing Risk	Average Time to Maturity (ATM) in years	3.26
	Debt Maturing within 1-year (% total debt)	13.4%
Interest Rate Risk	Average Time to Refixing (ATR) in years	0.34
	Debt Refixing within 1-year (% total debt)	100
	Fixed Rate Debt (% of total debt)	0
FX Risk	Foreign Currency Debt (% total debt)	100

The maturity profile of the debt portfolio together with the forecast interest payments are set out on the following charts.





The valuation of the loans based on the 5% discount rate used for debt sustainability analysis (DSA) is set out in the table below. The price of over 100 indicates that the loans are not concessional which require a price below 65 to meet the international standard of a 35% grant element.

Valuation Date:		30/06/2025																	
Loan Identify	Lendor / Creditor	Loan Type	Date			Principal		Loan Currency	Interest Rate	Spread	Coupon		Present Value	Price	ATM (yrs)	ATR (yrs)	Duration	Interest Rate	
			Issue	1st Repayment	Maturity	Original	Outstanding				Freq	Basis							
RONPHOS	EXIM Taiwan	Floating Rate	16/01/2019	16/07/2019	16/01/2029	5,000,000	2,000,000	USD	SOFR	1.70%	2	2	2,097,908	104.90	1.80	0.04	1.66	5.98	
Nauru Airlines	EXIM Taiwan	Floating Rate	17/05/2022	17/02/2023	17/05/2034	13,346,000	10,009,496	USD	SOFR	1.00%	2	2	10,301,478	102.92	3.48	0.38	3.99	5.31	
-Do Not Delete This Row -																			
					Total USD	18,346,000	12,009,496						12,399,386		3.26	0.34	3.69	5.40	

Reporting to the World Bank QEDS

Following a request from the World Bank in September 2024 to report external debt data for re-dissemination in the QEDS database, the Department of Finance has committed to report QEDS data on a regular quarterly basis, that commenced from 2024Q3. The QEDS database currently includes data and metadata submitted by 134 economies, including all SDDS and SDDS Plus subscribers as well as 54 e-GDDS participants. Essential data are updated quarterly by participating countries.

Reporting procedures using QEDS Template

Submission of QEDS data is being done via the GDDS QEDS templates. To-date, the Department of Finance has submitted returns up to and including 2025Q1. 2025Q2 was submitted ahead of schedule which may need updating with the exchange rates to 30 June 2025. Below is the submission and publication calendar the World Bank will follow for 2024-2025.

	2024Q3	2024Q4	2025Q1	2025Q2
1st Submission Date	3-Jan-25	3-Apr-25	3-Jul-25	3-Oct-25
1st Publication Date	17-Jan-25	16-Apr-25	17-Jul-25	17-Oct-25
2nd Submission Date	22-Jan-25	22-Apr-25	22-Jul-25	22-Oct-25
2nd Publication Date	31-Jan-25	30-Apr-25	31-Jul-25	31-Oct-25

Part 2: Expenditure Measures

This section outlines budget expenditure and measures by expenditure head.

01 PRESIDENCY AND STATE HOUSE

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2026-27 Proposed Budget</i>
Revenue by Natural Account					
1230	Liquor Licensing Board	-	-	-	60,000
Total Revenue		-	-	-	60,000
Division : 0000 - General					
Expense by Natural Account					
2010	HE Salary & Allowances	110,035	110,537	110,035	115,537
2015	Salary - Local	500,193	615,546	611,332	696,691
2020	Salary Expatriate	175,690	205,400	204,373	630,000
2026	Directors Fees	7,050	4,200	4,200	12,600
2031	Staff Contract - Ministerial	2,308	-	-	-
2035	Overtime - local	104,968	187,000	186,938	150,000
2050	Uniforms & Protective Clothing	47,262	50,600	50,600	50,000
2055	Consultants fees	74,330	82,000	81,976	-
2070	Travel - Staff	31	27,741	27,741	60,000
2075	Travel - Business	2,975,834	6,453,645	6,446,067	3,500,000
2100	Entertainment	196,914	359,732	359,731	150,000
2105	Official Celebrations	784,999	940,900	940,869	1,850,000
2130	Printing & Stationery	9,969	6,400	6,384	7,500
2135	Stores	17,999	13,200	13,123	15,000
2185	R&M - Buildings	263,591	32,500	32,459	50,000
2200	R&M - Motor Vehicles	8,010	2,500	2,415	5,000
2330	Telephone / Internet	23,227	23,320	23,303	27,360
2440	Scholarships - School & Trade	22,852	145,600	145,559	200,000
2495	Plant & Equipment Purchases	401,070	170,300	170,210	100,000
2496	Building and Structures	-	649,700	649,624	1,581,263
2575	Local Transport	183,440	189,200	189,200	223,200
2617	Donations - local	1,043,818	495,000	494,930	860,000
Expense Subtotal		6,953,590	10,765,021	10,751,068	10,284,151
Division : 0101 - Nauru Museum					
Expense by Natural Account					
2015	Salary - Local	128,010	-	-	-
2040	Staff Training	11,064	-	-	-
2055	Consultants fees	12,141	-	-	-
2075	Travel - Business	15,991	-	-	-
2100	Entertainment	2,000	-	-	-
2105	Official Celebrations	6,200	-	-	-
2130	Printing & Stationery	6,998	-	-	-
2136	Museum Artefacts	12,730	-	-	-
2230	Publicity and Awareness	10,515	-	-	-
2330	Telephone / Internet	200	-	-	-
2495	Plant & Equipment Purchases	11,822	-	-	-
2496	Building and Structures	15,920	-	-	-
2575	Local Transport	1,680	-	-	-
Expense Subtotal		235,271	-	-	-
Division : 0102 - Centralised Activities					
Expense by Natural Account					
2015	Salary - Local	-	-	3,733	-
2075	Travel - Business	-	6,097,231	6,197,672	5,610,537
2495	Plant & Equipment Purchases	-	952,300	952,208	-
Expense Subtotal		-	7,049,531	7,153,613	5,610,537
Total Expense		7,188,860	17,814,552	17,904,681	15,894,688

The total budget for the Presidency and State House is lower in FY 2025-26 due to reductions the allocated budget for Travel Business within the Presidency operations and Centralised Division. In addition, there is no allocation for Plant & Property Equipment Purchases within the Centralised Division. There are increases in Buildings and Structures, but they do not offset the decreases mentioned above.

The Double Storey Government Building project, funded by the Presidency Office and the Department of Finance in FY 2024-25, is currently underway.

02 MINISTERIAL

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2026-27 Proposed Budget
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2005	Salaries & Allowances - (MP's)	867,416	858,287	868,043	1,029,428
2015	Salary - Local	636,535	688,921	773,192	890,207
2020	Salary Expatriate	0	-	-	-
2030	Salaries - Other Contracts	-	-	-	-
2031	Staff Contract - Ministerial	760,596	778,517	754,887	820,723
2035	Overtime - local	59,999	50,000	49,468	30,000
2055	Consultants fees	395,017	560,736	560,082	820,000
2075	Travel - Business	5,607,469	7,565,153	7,559,802	5,000,000
2100	Entertainment	225,124	421,700	420,435	200,000
2130	Printing & Stationery	24,692	10,000	10,000	10,000
2135	Stores	20,000	20,000	19,994	20,000
2185	R&M - Buildings	159,999	82,900	82,807	150,000
2200	R&M - Motor Vehicles	-	7,700	7,695	10,000
2330	Telephone / Internet	65,894	19,408	19,387	21,600
2495	Plant & Equipment Purchases	1,539,922	61,148	57,506	400,000
2575	Local Transport	219,330	295,560	295,550	200,700
2617	Donations - local	10,168,756	13,725,300	13,725,300	6,000,000
Expense Subtotal		20,750,747	25,145,330	25,204,147	15,602,658
Total Expense		20,750,747	25,145,330	25,204,147	15,602,658

In FY 2025-26, the overall budget for the Ministerial Department shows a significant decline, mainly due to huge reductions in Travel Business and Donations – Local.

03 CHIEF SECRETARY

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2025-26 Proposed Budget
Revenue by Natural Account					
1230	Liquor Licensing Board	18,320	18,888	34,500	-
1260	Birth Certificate	30,259	30,108	29,570	30,108
1265	Death Certificate	1,760	1,680	1,340	1,680
1270	Marriage Certificate	3,730	3,576	3,735	3,576
1475	Miscellaneous Revenue	2,391	-	990	-
Total Revenue		56,460	54,252	70,135	35,364
Division : 0301 - Office of the Chief Secretary					
Expense by Natural Account					
2015	Salary - Local	262,318	616,834	616,833	690,491
2020	Salary Expatriate	-	21,398	21,348	-
2035	Overtime - local	10,891	50,000	48,182	30,000
2045	Recruitment	-	40,096	26,400	199,988
2050	Uniforms & Protective Clothing	-	15,000	13,154	15,000
2100	Entertainment	15,983	28,100	28,035	28,100
2130	Printing & Stationery	5,014	10,000	9,828	10,000
2135	Stores	11,671	10,200	10,113	10,200
2155	House Rental	-	6,645,009	6,643,226	13,502,710
2185	R&M - Buildings	-	80,000	69,024	30,000
2315	Utilities	-	548,635	309,503	576,000
2330	Telephone / Internet	-	1,536	80	6,900
2495	Plant & Equipment Purchases	-	124,729	123,327	49,999
Expense Subtotal		305,877	8,191,538	7,919,054	15,149,388
Division : 0302 - Administration					
Expense by Natural Account					
2015	Salary - Local	662,896	705,220	702,080	710,592
2020	Salary Expatriate	25,350	30,000	26,475	30,000
2030	Salaries - Other Contracts	8,764,743	9,719,976	9,526,350	10,719,960
2035	Overtime - local	3,060	-	-	4,000
2050	Uniforms & Protective Clothing	-	-	-	2,555
2070	Travel - Staff	8,233	20,000	4,042	20,000
2072	Meals and Drinks - Staff	1,532	1,200	-	2,400
2100	Entertainment	1,972	2,000	2,000	-
2130	Printing & Stationery	2,474	3,000	2,810	5,000
2135	Stores	8,872	15,000	14,838	16,790
2155	House Rental	5,968,747	-	-	-
2185	R&M - Buildings	228,677	250,000	249,751	218,500
2200	R&M - Motor Vehicles	393,577	500,000	493,877	500,000
2275	Purchase of Petrol	612,087	731,615	725,429	732,000
2280	Purchase of Diesel	785,212	810,709	728,420	811,000
2315	Utilities	2,509,677	3,334,625	2,542,532	3,191,280
2330	Telephone / Internet	1,620	2,520	723	1,800
2575	Local Transport	58,690	-	-	-
Expense Subtotal		20,037,420	16,125,865	15,019,327	16,965,877
Division : 0303 - Birth/Death/Marriages					
Expense by Natural Account					
2015	Salary - Local	125,826	152,922	152,922	165,359
2035	Overtime - local	2,500	5,000	3,080	72,600
2050	Uniforms & Protective Clothing	840	1,500	1,343	1,000
2100	Entertainment	2,698	-	-	2,000
2130	Printing & Stationery	16,652	17,000	12,071	19,930
2135	Stores	1,999	2,000	1,995	2,000
2165	Office Rental	19,800	19,800	19,800	19,800
2230	Publicity and Awareness	-	-	-	14,600
2495	Plant & Equipment Purchases	11,845	14,980	13,906	30,760
Expense Subtotal		182,159	213,202	205,116	328,049

Division : 0304 - Human Resource					
Expense by Natural Account					
2015	Salary - Local	434,232	469,015	491,036	511,715
2020	Salary Expatriate	100,291	150,000	149,375	150,000
2025	Allowances - Staff Contract	52,380	-	-	-
2030	Salaries - Other Contracts	100,619	-	-	-
2035	Overtime - local	17,109	15,000	14,427	15,000
2040	Staff Training	484,764	702,789	586,865	674,362
2045	Recruitment	22,906	20,004	6,840	20,004
2050	Uniforms & Protective Clothing	3,813	6,000	3,638	-
2055	Consultants fees	35,635	39,000	36,871	36,025
2070	Travel - Staff	12,989	50,000	-	-
2100	Entertainment	1,310	1,400	1,212	1,400
2105	Official Celebrations	28,684	-	-	-
2130	Printing & Stationery	5,628	6,000	5,514	6,000
2135	Stores	2,473	2,500	2,498	2,500
2330	Telephone / Internet	2,896	3,072	2,099	7,428
2440	Scholarships - School & Trade	271,310	315,770	261,658	512,200
2495	Plant & Equipment Purchases	151,022	9,774	9,681	9,740
2575	Local Transport	10,240	29,200	29,200	-
Expense Subtotal		1,738,300	1,819,523	1,600,913	1,946,374
Total Expense		22,263,756	26,350,128	24,744,410	34,389,688

There is an increase in the Chief Secretary's total budget for FY 2025-26, which reflects the rise in house rental for expatriate staff under the Office of the Secretary. Other increases include higher allocations for Salaries and Other Contracts in the Administration Division.

In FY 2025–26, the Chief Secretary's Office is planning a project to streamline Nauru's Civil Registration process and improve information sharing between government agencies. The objective is to ensure accurate, complete, and timely vital statistics on population health and demographics, while maintaining a national civil registry.

05 AUDIT

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	127,266	113,472	110,646	114,194
2020	Salary Expatriate	128,016	185,000	137,943	140,000
2035	Overtime - local	392	-	-	-
2050	Uniforms & Protective Clothing	2,230	2,260	2,128	1,900
2070	Travel - Staff	37,930	43,000	35,355	34,500
2075	Travel - Business	111,782	-	-	-
2100	Entertainment	2,500	3,000	2,461	3,000
2105	Official Celebrations	3,411	-	-	-
2130	Printing & Stationery	3,254	3,280	2,083	4,495
2135	Stores	3,100	3,550	3,548	4,470
2165	Office Rental	33,000	42,900	42,900	39,600
2185	R&M - Buildings	992	500	90	-
2190	R&M - Office Equipment	826	1,400	1,299	-
2315	Utilities	9,607	9,780	8,500	9,780
2370	Membership Fees & Subscriptions	4,675	6,320	6,320	6,805
2495	Plant & Equipment Purchases	5,800	-	-	6,565
Expense Subtotal		474,781	414,462	353,272	365,309
Total Expense		474,781	414,462	353,272	365,309

The total budget for Audit has decreased in FY 2025–26, reflecting a reduction in the budget allocation for expatriate salaries.

As part of its FY 2025–26 plans, the Audit Office will conduct audits of the overseas missions in Geneva and New Delhi, which have never been audited since their establishment. The audits will assess compliance with legal and regulatory requirements, review financial operations, and identify any inefficiencies or areas requiring corrective action.

08 NATIONAL EMERGENCY

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2025-26 Proposed Budget
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2230	Publicity and Awareness	-	-	-	6,000
Expense Subtotal		-	-	-	6,000
Division : 0801 - Office of the Secretary and Administration					
Expense by Natural Account					
2015	Salary - Local	1,535,165	1,639,910	1,639,702	1,702,644
2030	Salaries - Other Contracts	-	94,766	72,753	-
2035	Overtime - local	249,993	250,000	235,548	250,000
2050	Uniforms & Protective Clothing	2,840	2,000	2,000	2,000
2055	Consultants fees	18,261	45,000	44,968	35,000
2072	Meals and Drinks - Staff	1,000	3,000	2,144	-
2075	Travel - Business	114,055	-	-	-
2100	Entertainment	6,000	6,000	3,500	3,000
2105	Official Celebrations	4,000	-	-	-
2130	Printing & Stationery	6,259	6,500	6,500	6,500
2185	R&M - Buildings	11,671	6,608	6,608	-
2190	R&M - Office Equipment	2,207	5,000	630	2,000
2200	R&M - Motor Vehicles	5,984	6,000	6,000	6,000
2330	Telephone / Internet	5,913	3,660	3,590	-
2370	Membership Fees & Subscriptions	20,838	20,000	20,000	-
2495	Plant & Equipment Purchases	-	100,000	99,566	41,290
Expense Subtotal		1,984,185	2,188,444	2,143,509	2,048,434
Division : 0802 - Fire and Rescue Department					
Expense by Natural Account					
2015	Salary - Local	15,003	6,221	6,221	-
2050	Uniforms & Protective Clothing	24,855	50,000	49,992	25,000
2072	Meals and Drinks - Staff	5,000	5,000	3,440	-
2100	Entertainment	1,000	1,000	-	1,000
2135	Stores	1,843	1,075	1,075	3,500
2185	R&M - Buildings	200,000	27,772	27,772	-
2200	R&M - Motor Vehicles	71,857	49,650	49,430	925
2205	R&M - Plant	2,000	328	-	2,000
2315	Utilities	38,711	52,000	46,076	85,896
2495	Plant & Equipment Purchases	18,661	556,058	554,201	3,000
2496	Building and Structures	-	140,651	140,651	-
Expense Subtotal		378,930	889,755	878,856	121,321
Division : 0803 - Nauru Lifeguard Division					
Expense by Natural Account					
2015	Salary - Local	-	9,299	9,299	-
2050	Uniforms & Protective Clothing	640	1,000	1,000	2,560
2072	Meals and Drinks - Staff	3,000	1,000	-	-
2105	Official Celebrations	500	-	-	-
2205	R&M - Plant	-	2,000	2,000	2,000
2495	Plant & Equipment Purchases	-	7,720	7,720	4,424
Expense Subtotal		4,140	21,019	20,019	8,984
Division : 0804 - Ambulance Division					
Expense by Natural Account					
2015	Salary - Local	7,046	7,481	7,481	-
2050	Uniforms & Protective Clothing	-	1,000	1,000	10,080
2072	Meals and Drinks - Staff	300	1,000	-	-
2100	Entertainment	500	-	-	-
2135	Stores	395	417	417	247,423
2200	R&M - Motor Vehicles	-	3,080	2,920	3,080
2205	R&M - Plant	-	500	174	500
Expense Subtotal		8,242	13,478	11,992	261,083

Division : 0805 - Meteorology					
Expense by Natural Account					
2015	Salary - Local	-	3,338	3,338	-
2050	Uniforms & Protective Clothing	-	1,000	1,000	1,000
2072	Meals and Drinks - Staff	500	1,000	-	-
2075	Travel - Business	250	-	-	-
2130	Printing & Stationery	-	4,000	4,000	4,000
2135	Stores	298	500	500	500
2200	R&M - Motor Vehicles	-	2,000	2,000	2,000
2205	R&M - Plant	-	2,500	2,500	2,500
2495	Plant & Equipment Purchases	-	800	-	800
Expense Subtotal		1,048	15,138	13,338	10,800
Total Expense		2,376,545	3,127,833	3,067,714	2,456,622

The total budget for NES is lower in FY 2025-26 than in FY 2024-25, mainly reflecting decreases in Plant & Equipment Purchases and Buildings and Structures in the Fire and Rescue Department.

There are increases within the NES budget, such as Stores in the Ambulance Division, but these increases do not offset the decreases mentioned above.

The Ambulance Division within National Emergency Services plans to purchase consumables required to ensure the provision of optimal emergency medical care.

09 NATIONAL ELECTORAL COMMISSION (NEC)

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1475	Miscellaneous Revenue	-	3,684	-	12,500
1700	National/District Roll Sales	570	7,440	4,570	6,000
1705	Electoral Various Fees	14,310	804,216	468,590	135,000
Total Revenue		14,880	815,340	473,160	153,500
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	247,050	341,047	280,599	332,045
2030	Salaries - Other Contracts	-	12,000	9,000	195,600
2035	Overtime - local	2,769	3,000	1,154	3,000
2040	Staff Training	-	1,000	360	1,000
2055	Consultants fees	6,960	6,960	3,860	11,960
2072	Meals and Drinks - Staff	1,000	1,000	476	1,000
2075	Travel - Business	10,560	-	-	-
2100	Entertainment	1,599	1,600	-	1,600
2130	Printing & Stationery	-	1,000	954	1,000
2135	Stores	2,991	2,993	2,493	2,993
2165	Office Rental	32,400	32,400	29,700	32,400
2185	R&M - Buildings	60,720	-	-	-
2190	R&M - Office Equipment	-	2,000	2,000	2,000
2200	R&M - Motor Vehicles	1,708	1,550	1,000	2,250
2230	Publicity and Awareness	34,936	40,425	21,900	1,900
2315	Utilities	8,254	23,400	23,400	22,800
2330	Telephone / Internet	27,221	30,000	22,221	-
2495	Plant & Equipment Purchases	93,021	22,075	22,075	19,700
2575	Local Transport	1,500	-	-	-
2651	GON Contributions	0	-	-	-
Expense Subtotal		532,688	522,450	421,191	631,248
Total Expense		532,688	522,450	421,191	631,248

The total budget for NEC is increased in FY 2025-26, reflecting it is an Election year.

As part of its FY 2025–26 plans, the National Electoral Commission (NEC) will undertake several key initiatives, including the allocation of additional funding to ensure the successful implementation of the General Election, in accordance with Section 12 of the Electoral Act.

NEC also plans to establish a dedicated meeting and training space, providing staff and stakeholders with reliable resources to support a smooth and productive workflow during pre-election planning, election-day briefings, and post-election reporting and follow-up activities.

Additionally, NEC will oversee a referendum tabled in Parliament by H.E. President for 90 days, involving a proposed change to the parliamentary structure, including a clause to set the term of Parliament to four years. As this is a Constitutional change, it requires a referendum, in which eligible voters will go to the polls to vote on the bill.

11 FINANCE – SECRETARIAT

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2026-27 Proposed Budget</i>
Revenue by Natural Account					
1474	Interest Revenue	-	-	43,471	-
Total Revenue		-	-	43,471	-
Division : 1101 - Treasury Division					
Expense by Natural Account					
2015	Salary - Local	424,039	620,580	588,935	645,880
2020	Salary Expatriate	163,903	495,000	118,186	221,000
2035	Overtime - local	19,968	30,000	29,799	30,000
2040	Staff Training	8,363	73,000	3,661	28,000
2055	Consultants fees	1,679,060	1,347,389	1,334,028	1,252,164
2070	Travel - Staff	28,859	90,000	16,862	110,000
2075	Travel - Business	38,941	-	-	-
2100	Entertainment	151,875	361,750	329,526	94,000
2130	Printing & Stationery	14,216	12,710	12,680	12,710
2135	Stores	13,632	10,000	9,965	10,000
2190	R&M - Office Equipment	-	5,500	-	3,500
2330	Telephone / Internet	11,661	9,600	3,433	-
2370	Membership Fees & Subscriptions	5,436	18,776	3,517	218,776
2495	Plant & Equipment Purchases	108,495	62,000	60,581	12,000
2496	Building and Structures	300,000	948,648	544,631	309,694
2570	Bank Charges	35,889	58,000	53,350	96,000
2600	Postage	2,000	3,000	2,318	3,000
Expense Subtotal		3,006,338	4,145,954	3,111,472	3,046,724
Division : 1102 - Plannind and Aid Division					
Expense by Natural Account					
2015	Salary - Local	102,363	347,472	111,878	205,313
2040	Staff Training	3,330	6,000	5,904	6,700
2050	Uniforms & Protective Clothing	4,160	3,001	2,807	3,001
2075	Travel - Business	74,719	-	-	-
2100	Entertainment	7,095	7,500	2,707	7,500
2105	Official Celebrations	2,260	-	-	-
2130	Printing & Stationery	4,481	18,006	13,454	10,006
2135	Stores	3,196	7,500	5,868	7,500
2185	R&M - Buildings	1,000	3,500	3,500	-
2230	Publicity and Awareness	720	10,400	-	5,200
2330	Telephone / Internet	3,595	5,820	5,820	4,800
2495	Plant & Equipment Purchases	17,032	20,200	19,570	29,600
Expense Subtotal		223,950	429,399	171,509	279,620
Division : 1103 - Social Services Divisions					
Expense by Natural Account					
2015	Salary - Local	100,774	133,418	129,333	147,647
2030	Salaries - Other Contracts	-	2,770	500	5,000
2050	Uniforms & Protective Clothing	1,998	1,770	1,730	3,500
2100	Entertainment	545	-	-	-
2130	Printing & Stationery	1,857	3,500	3,496	6,000
2135	Stores	2,593	2,000	1,984	2,000
2165	Office Rental	30,000	30,000	30,000	30,000
2230	Publicity and Awareness	2,399	2,280	2,079	6,400
2495	Plant & Equipment Purchases	-	5,850	5,850	-
2575	Local Transport	-	2,230	2,230	-
Expense Subtotal		140,166	183,818	177,203	200,547
Total Expense		3,371,254	4,759,171	3,460,184	3,526,891

The total budget for the Finance Secretariat is lower in FY 2025-26, reflecting decreased provisions for Buildings and Structures, Expatriate Salaries in the Treasury Division, and Local Salaries within the Planning and Aid Division.

Thirteen (13) senior staff members within Finance Secretariat, will be organised by the Planning and Aid Division to participate in the International Conference on Leadership, Entrepreneurship, and Business Management (ICLEBM) in Suva, Fiji. In the margins of the conference, the Division will also undertake a Senior Finance Officials Planning Dialogue with the Treasury.

12 FINANCE PUBLIC DEBT

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2376	Equity Purchases	16,207,451	-	-	-
2545	Debt Repayments - Other	1,992,348	1,400,000	-	-
Expense Subtotal		18,199,799	1,400,000	-	-

There is no allocation for Public Debt in 2025-26.

13 BUREAU OF STATISTICS

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	112,882	177,161	110,362	210,246
2030	Salaries - Other Contracts	21,862	73,334	61,482	13,900
2040	Staff Training	8,464	-	-	-
2050	Uniforms & Protective Clothing	2,135	840	285	-
2075	Travel - Business	29,874	-	-	-
2100	Entertainment	3,266	5,600	4,949	1,901
2130	Printing & Stationery	1,925	1,075	911	500
2135	Stores	351	414	358	1,888
2165	Office Rental	-	18,000	18,000	54,000
2190	R&M - Office Equipment	147	500	454	300
2230	Publicity and Awareness	1,812	1,000	480	-
2330	Telephone / Internet	4,823	3,486	730	4,678
2495	Plant & Equipment Purchases	37,760	1,838	1,163	15,452
2575	Local Transport	2,157	2,156	1,800	792
2999	Contingency fund	-	7,991	5,342	2,650
Expense Subtotal		227,459	293,394	206,315	306,306
Total Expense		227,459	293,394	206,315	306,306

The total budget for the Bureau of Statistics has slightly increased in FY 2025-26, reflecting small increases in Local Salaries, Office Rental, and Plant & Equipment Purchases.

Statistics will still be undertaking the Household Income and Expenditure Survey (HIES) project. The HIES will complement the 10-year full-scale Census and household and income survey, completed in FY 2021-22, and will provide the necessary economic and statistical information necessary for fiscal analysis, forecasting and decision making.

14 TRADE AND COMMERCE

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	-	-	2,309	199,762
2040	Staff Training	-	-	-	1,000
2050	Uniforms & Protective Clothing	-	-	-	396
2055	Consultants fees	-	-	-	40,000
2100	Entertainment	-	-	-	920
2130	Printing & Stationery	-	-	-	3,915
2135	Stores	-	-	-	645
2230	Publicity and Awareness	-	-	-	12,500
2330	Telephone / Internet	-	-	-	6,300
2495	Plant & Equipment Purchases	-	-	-	26,300
Expense Subtotal		-	-	2,309	291,738
Total Expense		-	-	2,309	291,738

Trade and Commerce is one of the new departments created in this financial year. It has been allocated a total budget of \$0.3 million for the department's operations.

15 NAURU REVENUE OFFICE (NRO)

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1190	Telecom Tax	2,187,355	1,800,000	1,266,290	1,800,000
1215	Licenses-Drivers etc	132,546	161,140	142,630	161,140
1235	Gaming / Bingo Licenses	96,794	43,020	83,388	43,020
1590	Employment/Non-resident Withholding Tax	11,015,199	9,889,320	11,886,973	10,500,000
1591	Business Profit Tax	17,573,221	17,545,662	10,186,653	14,886,794
Total Revenue		31,005,115	29,439,142	23,565,933	27,390,954
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	352,825	409,526	422,240	420,905
2035	Overtime - local	7,441	6,640	6,343	6,640
2040	Staff Training	500	-	-	-
2050	Uniforms & Protective Clothing	2,543	-	-	2,100
2075	Travel - Business	8,860	-	-	-
2100	Entertainment	137	500	500	500
2130	Printing & Stationery	21,500	19,235	15,165	22,235
2135	Stores	2,985	3,050	3,050	3,050
2165	Office Rental	84,000	84,000	84,000	84,000
2190	R&M - Office Equipment	1,160	5,500	3,775	1,400
2230	Publicity and Awareness	-	1,200	400	1,200
2315	Utilities	35,000	36,000	36,000	36,000
2330	Telephone / Internet	1,180	1,500	839	1,900
2370	Membership Fees & Subscriptions	35,000	41,600	41,600	38,500
2423	Ex Gratia Nauru Public Service	-	-	-	-
2495	Plant & Equipment Purchases	10,000	6,000	5,500	11,500
Expense Subtotal		563,129	614,751	619,411	629,930
Total Expense		563,129	614,751	619,411	629,930

The total budget for Nauru Revenue Office is slightly higher in FY 2025-26, reflecting an increase in Salary Local and Printing & Stationeries.

16 FINANCE – OTHER PAYMENTS

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2026-27 Proposed Budget</i>
Revenue by Natural Account					
1015	Income from Investments & Dividends-C	2,275,576	1,000,000	3,232	7,200,000
1016	Citizenship Investment Program	-	9,000,000	-	9,000,000
1475	Miscellaneous Revenue	692,209	860,025	753,663	-
1660	General Budget Support	20,315,084	48,193,222	18,654,112	50,000,000
Total Revenue		23,282,869	59,053,247	19,411,006	66,200,000
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	-	-	1,000	-
2030	Salaries - Other Contracts	534,973	590,784	479,193	25,000,000
2075	Travel - Business	757,387	1,500,000	1,438,841	-
2105	Official Celebrations	139,000	-	-	92,994
2155	House Rental	-	84,500	84,500	-
2205	R&M - Plant	1,500,000	1,500,000	1,500,000	1,500,000
2350	Freight	1,794,249	3,600,000	3,186,676	3,600,000
2376	Equity Purchases	2,860,000	500,000	500,000	-
2390	Social Welfare - Birth Claims	144,900	168,000	163,700	168,000
2395	Social Welfare - Death Claims	224,070	250,680	246,743	261,000
2396	Back to School Support	730,850	796,400	756,650	790,000
2400	Social Services - Aged Pensions	4,485,990	4,703,305	4,703,305	4,861,220
2405	Social Services - Super Contributors	52,730	50,470	46,037	50,470
2420	Social Services - Disability Payments	2,643,485	2,966,967	2,862,910	3,065,920
2421	Ex Gratia - Age and Disable	595,000	2,524,200	2,524,000	-
2422	Ex Gratia SoEs	1,300,400	3,997,000	3,997,000	-
2423	Ex Gratia Nauru Public Service	1,803,339	5,486,600	5,476,200	-
2424	Unemployment Benefits	100,917	-	-	-
2475	Overseas Medical Treatment	-	1,109,721	950,501	11,644,194
2496	Building and Structures	5,272,666	3,080,614	2,573,442	2,428,370
2545	Debt Repayments - Other	5,212,486	7,730,478	7,634,268	-
2565	Insurance	56,149	100,000	40,427	60,000
2614	Grants to EBUs	2,799,669	3,404,744	3,373,407	5,208,219
2616	Subsidies to SoEs	7,926,561	12,095,615	11,826,545	3,023,664
2617	Donations - local	1,239,699	7,202,000	7,201,000	-
2618	Donations - overseas	-	100,000	100,000	100,000
2619	Grants to SoEs	16,664,535	22,660,818	21,600,524	19,908,951
2650	Trust Fund	21,724,002	22,590,796	22,590,796	20,000,000
2651	GON Contributions	2,372,203	3,212,584	2,899,209	5,090,000
2652	Fiscal Cash Buffer	-	483,866	-	4,854,182
2680	BON Liquidation- Payment	745,460	933,649	926,346	1,000,000
2710	Investment in Shares	-	32,000	-	-
2802	Loans to SoEs	887,000	14,342,647	13,325,946	4,300,000
2999	Contingency fund	-	500,000	-	500,000
Expense Subtotal		84,567,722	128,298,439	123,009,166	117,507,184
Total Expense		84,567,722	128,298,439	123,009,166	117,507,184

Head 16 - Finance Other Payments, covers expenditure lines that relate to whole-of-government measures. It includes expenditures related to SOE subsidies, social welfare, whole-of-government freight, government superannuation contributions, Nauru Trust Fund (NTF) contributions, Ex Gratia, Bank of Nauru liquidation and other debt repayments, and provision for urgent and unexpected events through the fiscal cash buffer and contingency allocations.

The budget for this head is slightly lesser in FY 2025-26 and this primarily reflects:

- removal of CSOs for the three entities (NMPA, NUC and NAC),

- completion of provision for RONWAN Debt capital in FY2024-25 (eliminating the need for further provision) and
- absence of ex-gratia allocation.

The government has completed its required Port cash contributions in FY 2020-21 as required under the Port Project Agreement with ADB. However, there are ongoing in-kind contributions and this will continue until project completion. These In-Kind contributions are included under Building and Structure and includes temporary housing for Location Red-Zone residences, aggregate for remaining Northern Container Yard works, running costs for the Project Management Unit, and other Port related costs.

\$1.5 million has been provided as government contributions toward the refurbishing and ongoing maintenance of the government Tank Farm infrastructure to ensure safety and continued reliability of the island's fuel supply.

Other CSO related measures in Head 16 include:

- \$2.6 million to NMPA for hiring/charter of tugboats to support fuel and phosphate operations.

Grant Funding has also been allocated in FY 2025-26 to support State Owned Entities and other instrumentalities of Government as follows:

- \$15.9 million to Eigigu Solutions Corporation to facilitate provision of regional processing services, according to the bilateral agreement between the Government of Nauru and Australia.
- \$0.2 million to Nauru Sports Inc
- \$0.6 million to Nauru Phosphate and Royalty Trust (NPRT)
- \$1 million to Nauru Fibre Cable Corporation (NFCC), covering operational costs and one-off capital expenditures to bring the cable to distribution ready-state
- \$2.5 million loan to NUC and boost working capital and repair the balance sheet
- \$1.8 million loan to Nauru Maritime Port and Authority to pay charter costs for the replacement cargo during the Micronesian Pride dry-dock
- \$5.2 million to Office of Parliamentary Services for operational support, including \$0.7 million for the reestablishment of the Official residence of the Speaker, including residence refurbishments

The Head 16 budget also includes \$20 million contribution to the Intergenerational Trust Fund account, comprising of \$19.2 million contributions for FY 2025-26 (based on adjusted pass-through revenue for 2024-25) and \$0.8 million as prepayment for FY 2026-27 contributions.

17 NAURU CUSTOMS OFFICE (NCO)

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1055	Support Vessel Charges	-	-	-	-
1071	Purse Seine Revenue - Licensing	-	-	-	-
1140	Customs and Excise Duty - Tobacco	6,593,381	6,723,785	8,362,461	8,404,731
1145	Customs and Excise Duty - Alcohol	880,156	1,174,906	1,500,625	1,468,633
1150	Customs and Excise Duty - Sugar	972,131	1,067,472	1,298,679	1,334,340
1155	Customs and Excise - Machinery/Vehicle/Eq	1,184,863	1,162,446	622,523	455,116
1160	Customs and Excise Duty - Other	3,355,715	3,295,622	2,910,549	3,553,828
1165	Customs and Excise Duty - Petrol Sales	2,550,362	2,648,925	2,393,050	3,311,156
1170	Customs and Excise Duty - Diesel Sales	1,753,280	1,804,137	2,015,334	2,255,171
1171	Customs Fees and Chargers	15,563	-	15,920	-
1175	Customs and Excise Duty - JetA1	122	-	-	-
1245	Drones Licenses	600	480	1,750	600
1475	Miscellaneous Revenue	5,020	20,000	-	25,000
1590	Employment/Non-resident Withholding Tax	5,666	-	-	-
Total Revenue		17,316,859	17,897,773	19,120,892	20,808,575
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	472,076	538,586	492,138	580,693
2030	Salaries - Other Contracts	6,000	14,000	12,852	-
2035	Overtime - local	10,656	24,000	20,800	24,000
2040	Staff Training	13,142	20,000	14,068	20,000
2050	Uniforms & Protective Clothing	5,000	2,000	-	20,000
2055	Consultants fees	133,466	120,000	32,103	-
2075	Travel - Business	18,751	-	-	-
2100	Entertainment	4,035	2,500	746	2,000
2130	Printing & Stationery	3,038	3,500	3,420	3,500
2135	Stores	1,376	3,000	3,000	3,000
2165	Office Rental	92,944	46,800	46,500	112,000
2190	R&M - Office Equipment	2,810	3,000	-	1,000
2230	Publicity and Awareness	-	1,500	-	1,500
2315	Utilities	3,381	7,200	7,162	7,200
2330	Telephone / Internet	3,934	5,593	3,703	7,300
2370	Membership Fees & Subscriptions	10,000	10,000	10,000	40,000
2495	Plant & Equipment Purchases	12,449	2,000	1,986	30,750
Expense Subtotal		793,057	803,679	648,477	852,943
Total Expense		793,057	803,679	648,477	852,943

Budget estimates for the Nauru Customs Office for FY 2025-26 have slightly increased, because of higher Office Rental, Membership Fees & Subscriptions, and Plant & Equipment Purchases.

Customs will be purchasing plant and equipment that enable staff to capture evidence in real time and detect smuggled goods as they occur, while maintaining the required standards of integrity for a revenue collection agency.

18 NAURU REGIONAL PROCESSING CENTRE CORPORATION (NRPCC)

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	371,280	465,400	375,385	459,300
2025	Allowances - Staff Contract	25,600	90,000	75,000	138,000
2030	Salaries - Other Contracts	-	45,000	25,000	60,000
2040	Staff Training	-	-	-	12,000
2055	Consultants fees	-	20,000	-	10,000
2075	Travel - Business	3,997	-	-	-
2100	Entertainment	-	21,000	15,762	18,000
2105	Official Celebrations	290	-	-	-
2130	Printing & Stationery	1,750	7,520	4,172	7,520
2165	Office Rental	35,589	36,000	30,000	36,000
2185	R&M - Buildings	-	15,500	12,901	32,500
2315	Utilities	13,177	19,391	13,766	20,582
2330	Telephone / Internet	10,740	17,136	12,552	21,336
2495	Plant & Equipment Purchases	22,307	20,805	17,864	13,000
2570	Bank Charges	277	480	302	480
2575	Local Transport	243,500	371,900	293,600	547,500
Expense Subtotal		728,507	1,130,131	876,303	1,376,218
Total Expense		728,507	1,130,131	876,303	1,376,218

The total budget for NRPCC is higher in FY 2025-26, primarily reflecting increases in Local Transport.

21 DEPARTMENT OF ENVIRONMENTAL MANAGEMENT AND AGRICULTURE (DEMA)

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2025-26 Proposed Budget
Revenue by Natural Account					
1475	Miscellaneous Revenue	2,580	-	4,915	-
Total Revenue		2,580	-	4,915	-
Division : 2101 - Administration/Secretariat					
Expense by Natural Account					
2015	Salary - Local	157,126	170,973	170,875	142,432
2040	Staff Training	375	-	-	-
2050	Uniforms & Protective Clothing	1,350	2,500	2,314	2,500
2055	Consultants fees	15,000	15,000	15,000	-
2075	Travel - Business	181,180	-	-	-
2100	Entertainment	3,943	4,000	4,000	5,000
2105	Official Celebrations	16,448	-	-	-
2130	Printing & Stationery	2,120	1,500	1,260	1,500
2135	Stores	5,158	6,000	5,990	6,000
2185	R&M - Buildings	15,000	15,000	7,456	-
2205	R&M - Plant	196	1,000	-	1,000
2330	Telephone / Internet	2,390	2,000	2,000	1,900
2370	Membership Fees & Subscriptions	27,089	29,674	20,620	29,674
2495	Plant & Equipment Purchases	10,222	9,500	8,116	9,500
2575	Local Transport	47,940	48,000	41,220	48,000
2617	Donations - local	800	-	-	-
Expense Subtotal		486,337	305,147	278,851	247,506
Division : 2102 - Agriculture					
Expense by Natural Account					
2015	Salary - Local	344,431	686,730	547,774	660,074
2035	Overtime - local	9,184	9,408	9,376	9,408
2040	Staff Training	5,016	2,700	2,418	2,700
2050	Uniforms & Protective Clothing	5,380	3,000	2,946	3,000
2100	Entertainment	5,750	10,600	10,600	8,500
2105	Official Celebrations	7,200	-	-	-
2185	R&M - Buildings	7,499	7,500	7,498	58,200
2205	R&M - Plant	5,000	-	-	-
2225	Agricultural Supplies	48,777	43,695	43,634	43,659
2230	Publicity and Awareness	3,920	250	250	-
2315	Utilities	6,533	22,065	22,041	24,000
2575	Local Transport	12,000	-	-	-
2617	Donations - local	22,308	22,316	22,315	-
Expense Subtotal		482,999	808,264	668,852	809,541
Division : 2105 - Environment					
Expense by Natural Account					
2015	Salary - Local	160,349	177,768	175,428	181,709
2030	Salaries - Other Contracts	44,205	155,000	148,299	40,000
2040	Staff Training	1,127	2,000	-	-
2100	Entertainment	6,459	4,800	4,700	2,000
2230	Publicity and Awareness	765	1,800	1,760	1,000
2617	Donations - local	119,341	95,400	93,580	-
Expense Subtotal		332,247	436,768	423,767	224,709
Total Expense		1,301,582	1,550,179	1,371,470	1,281,756

The total budget for DEMA is lower in FY 2025-26 than FY 2024-25, primarily due to the decrease in Salaries – Other Contracts within the Environment Division.

An ongoing collaboration project between DEMA and the Infrastructure Department aims to address 23 houses with asbestos roofing. DEMA will remove and safely store the asbestos, while the Infrastructure Department will replace the roofing.

22 DEPARTMENT OF CLIMATE CHANGE AND NATIONAL RESILIENCE (DCCNR)

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2025-26 Proposed Budget
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 2104 - Climate Change					
Expense by Natural Account					
2015	Salary - Local	2,101	-	9,812	-
Expense Subtotal		2,101	-	9,812	-
Division : 2201 - Secretariat Division					
Expense by Natural Account					
2015	Salary - Local	104,149	374,419	308,382	367,772
2030	Salaries - Other Contracts	2,600	3,000	-	-
2035	Overtime - local	3,240	-	-	-
2040	Staff Training	65,930	-	-	-
2050	Uniforms & Protective Clothing	3,502	3,515	3,515	2,015
2055	Consultants fees	54,930	60,000	60,000	80,000
2070	Travel - Staff	19,795	-	-	-
2075	Travel - Business	266,352	-	-	-
2100	Entertainment	9,478	10,000	6,680	7,000
2105	Official Celebrations	8,557	-	-	-
2130	Printing & Stationery	8,941	6,000	6,000	6,000
2135	Stores	3,351	5,000	4,325	5,000
2185	R&M - Buildings	1,625	15,000	4,955	-
2230	Publicity and Awareness	-	5,000	-	-
2330	Telephone / Internet	2,776	5,652	4,776	2,700
2370	Membership Fees & Subscriptions	1,643	3,000	1,582	8,000
2495	Plant & Equipment Purchases	7,900	27,300	27,012	3,600
Expense Subtotal		564,768	517,886	427,227	482,087
Division : 2202 - Climate Change Division					
Expense by Natural Account					
2015	Salary - Local	30,311	-	-	-
2100	Entertainment	1,020	3,000	1,900	1,000
2230	Publicity and Awareness	2,592	5,000	3,800	2,500
2330	Telephone / Internet	855	5,028	3,990	1,200
2495	Plant & Equipment Purchases	3,743	4,000	4,000	2,000
Expense Subtotal		38,520	17,028	13,690	6,700
Division : 2203 - Energy Division					
Expense by Natural Account					
2015	Salary - Local	26,054	-	0	-
2020	Salary Expatriate	75,702	-	-	-
2030	Salaries - Other Contracts	-	28,000	24,950	-
2100	Entertainment	2,970	3,000	2,300	1,500
2190	R&M - Office Equipment	-	1,000	-	-
2230	Publicity and Awareness	-	5,000	5,000	5,000
2330	Telephone / Internet	1,680	3,000	2,800	1,200
2495	Plant & Equipment Purchases	-	19,312	19,261	-
Expense Subtotal		106,405	59,312	54,310	7,700
Division : 2204 - Water Division					
Expense by Natural Account					
2015	Salary - Local	76,670	-	-	-
2100	Entertainment	2,948	3,000	3,000	3,000
2230	Publicity and Awareness	2,950	3,000	1,700	3,000
2330	Telephone / Internet	2,973	2,000	1,997	1,200
2495	Plant & Equipment Purchases	-	-	-	3,600
2496	Building and Structures	15,000	-	-	-
2617	Donations - local	200,000	-	-	-
Expense Subtotal		300,540	8,000	6,697	10,800

Division : 2205 - Higher Ground Initiative					
Expense by Natural Account					
2015	Salary - Local	62,722	-	-	-
2035	Overtime - local	2,576	3,000	1,944	1,000
2100	Entertainment	11,014	10,000	8,910	5,000
2230	Publicity and Awareness	4,868	4,000	3,807	4,000
2330	Telephone / Internet	2,023	2,000	420	1,200
2496	Building and Structures	3,544,163	48,047	48,047	-
Expense Subtotal		3,627,366	67,047	63,129	11,200
Total Expense		4,639,700	669,273	574,865	518,487

The total budget for Climate Change in FY 2025-26 is roughly the same as the total budget for FY 2024-25, reflecting business as usual for Climate Change.

31 FISHERIES

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2025-26 Proposed Budget
Revenue by Natural Account					
1055	Support Vessel Charges	250,205	230,000	199,072	230,000
1071	Purse Seine Revenue - Licensing	1,650,968	1,300,000	1,274,735	1,300,000
1072	Purse Seine Revenue - Fishing Days	59,468,803	49,000,000	49,868,906	49,000,000
1475	Miscellaneous Revenue	193,436	-	32,494	-
1590	Employment/Non-resident Withholding Tax	-	-	-	-
Total Revenue		61,563,413	50,530,000	51,375,207	50,530,000
Division : 3101 - Ministerial & Board					
Expense by Natural Account					
2015	Salary - Local	59,369	58,047	58,047	379,025
2026	Directors Fees	4,700	12,700	4,700	12,700
2075	Travel - Business	236,071	-	-	-
2100	Entertainment	11,360	68,000	63,729	67,998
2105	Official Celebrations	65,118	-	-	-
2330	Telephone / Internet	2,420	2,520	892	1,900
Expense Subtotal		379,038	141,267	127,368	461,623
Division : 3102 - Corporate Section					
Expense by Natural Account					
2015	Salary - Local	408,340	675,452	618,623	358,886
2030	Salaries - Other Contracts	1,523	5,600	3,319	5,600
2035	Overtime - local	-	3,000	-	10,000
2050	Uniforms & Protective Clothing	2,782	5,500	5,500	5,500
2075	Travel - Business	381,376	-	-	-
2130	Printing & Stationery	9,601	10,121	10,119	10,121
2135	Stores	4,773	4,793	4,787	4,793
2185	R&M - Buildings	6,204	39,554	39,554	12,200
2190	R&M - Office Equipment	6,635	7,700	3,585	2,000
2200	R&M - Motor Vehicles	37,736	38,000	38,000	52,500
2290	Purchase of Fuel - Other	-	17,043	16,911	1,000
2315	Utilities	135,187	213,732	203,843	218,808
2330	Telephone / Internet	87,996	91,992	87,996	91,992
2370	Membership Fees & Subscriptions	458,422	639,310	639,309	83,200
2495	Plant & Equipment Purchases	-	42,830	42,780	550,400
2496	Building and Structures	284,526	-	-	-
Expense Subtotal		1,825,101	1,794,627	1,714,325	1,407,000
Division : 3103 - Oceanic Fisheries Section					
Expense by Natural Account					
2015	Salary - Local	205,467	200,775	187,468	211,067
Expense Subtotal		205,467	200,775	187,468	211,067
Division : 3104 - Coastal Fisheries Section					
Expense by Natural Account					
2015	Salary - Local	507,631	669,917	554,870	380,397
2020	Salary Expatriate	198,333	219,996	219,996	219,996
2070	Travel - Staff	2,058	6,000	2,335	6,000
2100	Entertainment	12,981	-	-	-
2130	Printing & Stationery	-	3,010	-	3,100
2205	R&M - Plant	10,772	18,800	-	18,800
2275	Purchase of Petrol	-	5,000	5,000	5,000
2565	Insurance	15,500	15,500	15,500	15,500
2575	Local Transport	3,240	-	-	-
Expense Subtotal		750,515	938,223	797,701	648,793
Division : 3105 - Policy & Legal Section					
Expense by Natural Account					
2015	Salary - Local	30,983	33,000	30,429	38,553
Expense Subtotal		30,983	33,000	30,429	38,553

Division : 3106 - Nauru National Fisheries Observer Program					
Expense by Natural Account					
2015	Salary - Local	39,850	71,095	71,095	51,238
2025	Allowances - Staff Contract	139,307	148,208	54,418	208,064
2026	Directors Fees	0	-	-	-
2040	Staff Training	17,038	17,500	10,523	17,500
2330	Telephone / Internet	-	2,520	-	1,900
2495	Plant & Equipment Purchases	-	2,000	1,395	2,000
2565	Insurance	3,893	32,000	20,400	32,000
Expense Subtotal		200,089	273,323	157,831	312,702
Total Expense		3,391,192	3,381,215	3,015,122	3,079,737

The total budget for Fisheries is lower in FY 2025-26, primarily reflecting decreases in Local Salaries and Membership Fees & Subscriptions.

The Fisheries Division has planned several projects for FY 2025–26. These include;

- Purchase of engines and trailers to improve access to pelagic fish for local artisanal fishers, supporting private-sector development of commercial fisheries and sustainable use of marine resources to enhance food security and alternative livelihoods.
- Purchase new vehicles: two each for the Technical Services, Oceanic Fisheries, and Coastal Fisheries Sections, and one for the Corporate Services Section.
- Service fees will be provided to certified hyperbaric chamber operators.

41 POLICE

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1340	Police Clearance	47,850	47,964	53,006	49,716
1475	Miscellaneous Revenue	5,881	6,408	22,545	28,476
1485	Quarantine Fees	-	-	-	-
1596	Traffic Infringements	44,650	42,000	49,335	50,520
Total Revenue		98,381	96,372	124,886	128,712
Division : 0000 - General					
Expense by Natural Account					
2000	Project Expenditure	2,000	-	-	-
2015	Salary - Local	5,235,600	6,108,038	5,432,805	5,535,732
2020	Salary Expatriate	3,002	-	-	-
2030	Salaries - Other Contracts	23,879	9,600	5,743	9,600
2035	Overtime - local	216,027	166,824	138,922	175,520
2040	Staff Training	18,995	13,000	11,811	13,000
2050	Uniforms & Protective Clothing	87,701	69,600	68,886	150,450
2055	Consultants fees	52,809	101,426	84,522	101,424
2072	Meals and Drinks - Staff	9,680	25,000	23,980	10,000
2075	Travel - Business	138,888	-	-	-
2100	Entertainment	3,765	4,000	3,919	4,000
2105	Official Celebrations	32,990	-	-	-
2130	Printing & Stationery	16,800	26,990	26,790	29,990
2135	Stores	12,999	9,280	9,272	9,280
2185	R&M - Buildings	60,878	74,000	69,803	15,000
2190	R&M - Office Equipment	5,799	28,330	25,100	21,000
2205	R&M - Plant	-	8,000	7,640	-
2230	Publicity and Awareness	4,755	10,200	10,200	10,200
2275	Purchase of Petrol	25,884	33,120	33,100	33,120
2315	Utilities	219,337	255,996	176,266	225,996
2330	Telephone / Internet	4,086	5,880	5,809	1,900
2495	Plant & Equipment Purchases	41,523	22,050	21,202	24,508
2575	Local Transport	1,190	-	-	-
Expense Subtotal		6,218,587	6,971,334	6,155,771	6,370,720
Total Expense		6,218,587	6,971,334	6,155,771	6,370,720

The expenditure budget for the Police in FY 2025-26 is lower than in the previous financial year, due to a drop in budget allocations for Local Salaries and Utilities.

The Maritime Search and Rescue Enhancement Initiative aims to improve the effectiveness and efficiency of SAR operations in Nauru's coastal waters. The project will integrate advanced technologies, including drones and real-time tracking systems, to enhance situational awareness. Key activities include a comprehensive needs assessment, training programs for SAR personnel, and a public awareness campaign to promote maritime safety.

42 MULTICULTURAL AFFAIRS (MCA)

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2025-26 Proposed Budget
Revenue by Natural Account					
1015	Income from Investments & Dividends-Other	-	-	-	-
1475	Miscellaneous Revenue	208,000	-	80	-
1495	Service Fees	20,000,002	20,000,004	20,000,004	20,000,004
1577	DJBC - Operations	9,813,522	-	-	-
1578	DJBC - Reimbursable Costs	61,283,331	100,180,000	94,650,673	100,440,924
1580	Visa Fees - RPC Resettlement	368,000	-	100,000	-
1598	Hosting Fee	71,899,998	63,400,008	63,399,997	63,400,008
Total Revenue		163,572,853	183,580,012	178,150,754	183,840,936
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	1,214,977	1,609,900	1,611,054	1,576,703
2020	Salary Expatriate	1,034,603	1,298,000	1,325,932	1,463,600
2030	Salaries - Other Contracts	13,367,341	27,811,257	27,710,484	34,382,331
2040	Staff Training	21,964	30,000	14,790	30,000
2042	APP Upskilling Program	5,640,273	10,121,000	9,705,621	10,000,000
2050	Uniforms & Protective Clothing	17,685	21,000	18,544	35,000
2055	Consultants fees	-	-	-	75,000
2070	Travel - Staff	20,048	10,000	7,013	60,000
2075	Travel - Business	963,951	400,000	397,976	-
2100	Entertainment	67,492	75,000	65,006	75,000
2130	Printing & Stationery	16,335	12,000	9,293	15,000
2135	Stores	9,302	10,000	4,798	32,000
2155	House Rental	493,558	716,200	685,218	540,000
2160	Land Rental	2,267,128	2,893,790	2,888,712	2,623,790
2185	R&M - Buildings	182,873	150,000	100,716	200,000
2190	R&M - Office Equipment	2,624	34,000	-	10,000
2205	R&M - Plant	-	4,670,000	4,474,140	4,860,000
2315	Utilities	320,333	563,834	561,177	1,000,008
2330	Telephone / Internet	194,036	275,758	183,415	341,383
2495	Plant & Equipment Purchases	869,705	2,740,000	2,678,513	9,120,000
2496	Building and Structures	-	1,934,000	1,800,000	-
2575	Local Transport	1,016,530	2,005,900	1,890,280	2,628,000
Expense Subtotal		27,720,759	57,381,640	56,132,682	69,067,815
Total Expense		27,720,759	57,381,640	56,132,682	69,067,815

The total budget allocation for Multicultural Affairs has increased for FY 2025-26 due to increases in salary other contracts (primarily security costs), as well as Plant and Equipment purchases related to CAPEX support for the NRC in support of RPC operations. Local transportation costs have also increased.

The APP Upskilling program will continue into the new financial year with the same level of funding as FY2024-25.

The Alternative Pathway program was initiated as part of the Enduring Capability program by the Department of Multi-Cultural Affairs. The program focuses on developing and enhancing local skills, particularly in Trade and Vocational Education Training (TVET). Originally, it targeted upskilling RPC workers who faced potential redundancy as the RPC arrangement transitioned to ensure they could transition smoothly into new jobs or sectors, and has been expanded to anyone without formal qualifications, including school dropouts. MCA has an MOU with Fiji National University (FNU) to deliver this training. The program's continuation into FY 2025-26 includes an expanded training scope, consolidating resources from various government departments like TVET and Education.

43 JUSTICE

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2025-26 Proposed Budget
Revenue by Natural Account					
1110	Fisheries Revenue - Other	-	-	542	-
1121	Curator fees	94,182	-	57,275	-
1122	Curator Administration & other fees	-	-	5,659	-
1220	Corporation Fees and Licenses	383,600	348,216	318,475	350,000
1225	Licenses-Trading	423,175	31,815	443,740	320,000
1226	Trade mark and Patents Reg Fees	-	-	-	79,992
1240	Licenses-Dogs etc	50	5,004	-	20,000
1475	Miscellaneous Revenue	121,788	116,460	298,440	50,000
Total Revenue		1,022,795	501,495	1,123,047	819,992
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	504,977	743,822	583,884	717,375
2020	Salary Expatriate	1,461,757	1,882,672	1,469,111	1,642,000
2030	Salaries - Other Contracts	65,353	-	-	-
2035	Overtime - local	7,054	-	-	-
2040	Staff Training	16,689	31,000	7,386	10,000
2050	Uniforms & Protective Clothing	34,938	30,000	27,930	20,000
2055	Consultants fees	10,000	-	-	-
2060	Legal Fees - External	38,609	150,000	149,400	150,000
2070	Travel - Staff	20,501	64,100	58,997	80,200
2075	Travel - Business	234,021	-	-	-
2100	Entertainment	153,790	40,000	11,680	10,000
2130	Printing & Stationery	33,879	25,879	25,879	25,739
2135	Stores	15,446	16,046	12,918	19,561
2185	R&M - Buildings	8,130	2,650	2,650	9,225
2190	R&M - Office Equipment	9,801	15,405	10,021	8,405
2330	Telephone / Internet	3,360	5,648	5,630	20,300
2370	Membership Fees & Subscriptions	66,056	69,000	69,000	76,588
2495	Plant & Equipment Purchases	111,000	28,000	23,740	10,000
2496	Building and Structures	562,000	-	-	-
2575	Local Transport	28,760	-	-	-
Expense Subtotal		3,386,119	3,104,222	2,458,226	2,799,393
Division : 4301 - Financial Intelligence Unit (FIU)					
Expense by Natural Account					
2015	Salary - Local	76,928	3,390	3,390	-
2020	Salary Expatriate	43,400	9,328	9,579	-
2075	Travel - Business	25,000	-	-	-
2100	Entertainment	5,000	-	-	-
2370	Membership Fees & Subscriptions	13,792	-	-	-
Expense Subtotal		164,119	12,718	12,969	-
Division : 4302 - Dog Management Unit (DMU)					
Expense by Natural Account					
2015	Salary - Local	54,055	106,287	101,485	81,845
2050	Uniforms & Protective Clothing	14,598	5,040	3,427	500
2100	Entertainment	2,000	2,000	-	500
2130	Printing & Stationery	3,670	3,878	3,878	500
2135	Stores	16,730	21,670	21,667	10,000
2200	R&M - Motor Vehicles	1,735	-	-	-
2330	Telephone / Internet	4,500	-	-	2,400
2495	Plant & Equipment Purchases	21,312	3,630	1,340	11,050
2496	Building and Structures	5,000	1,000	-	1,000
Expense Subtotal		123,599	143,505	131,798	107,795

Division : 4501 - Immigration					
Expense by Natural Account					
2015	Salary - Local	50	-	-	-
Expense Subtotal		50	-	-	-
Total Expense		3,673,887	3,260,445	2,602,992	2,907,188

The total budget for Justice has been slightly reduced in FY 2025-26, primarily due to the transfer of the Financial Intelligence Unit to a new Department Head. Other decreases include a drop in Expatriate Salaries.

44 JUDICIARY

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1490	Court Fines and Fees	74,490	47,928	39,994	47,928
1590	Employment/Non-resident Withholding Tax	9,933	-	1,036	-
Total Revenue		84,423	47,928	41,030	47,928
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	271,715	360,441	319,611	324,940
2020	Salary Expatriate	342,160	344,720	344,443	312,500
2025	Allowances - Staff Contract	1,036,073	40,400	12,185	14,983
2030	Salaries - Other Contracts	102,000	985,707	954,692	903,055
2035	Overtime - local	1,872	10,000	4,048	10,000
2050	Uniforms & Protective Clothing	2,900	7,000	2,525	5,500
2070	Travel - Staff	26,765	16,000	13,005	16,000
2075	Travel - Business	32,068	-	-	-
2100	Entertainment	7,027	62,000	48,281	12,000
2105	Official Celebrations	12,688	-	-	-
2130	Printing & Stationery	5,760	14,651	8,964	9,651
2135	Stores	3,900	5,000	4,787	8,983
2185	R&M - Buildings	16,628	5,500	3,840	2,500
2190	R&M - Office Equipment	871	20,000	9,393	-
2330	Telephone / Internet	13,685	20,580	14,607	10,850
2495	Plant & Equipment Purchases	14,594	28,600	21,621	7,000
2575	Local Transport	3,480	12,000	540	6,100
2605	Library/Periodicals	-	10,000	-	5,000
2625	Family Court Expenses	11,900	12,000	11,700	12,000
Expense Subtotal		1,906,087	1,954,599	1,774,241	1,661,063
Total Expense		1,906,087	1,954,599	1,774,241	1,661,063

The Judiciary budget is lower in FY 2025–26, mainly due to reductions in budget allocations for other contract salaries and entertainment.

45 BORDER CONTROL

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2025-26 Proposed Budget
Revenue by Natural Account					
1325	Passport Fees and Photographs	162,787	145,116	154,682	154,682
1485	Quarantine Fees	217,662	213,768	304,169	304,169
1575	Visa Fees (Other Business)	2,353,204	2,316,500	2,747,506	2,747,506
Total Revenue		2,733,654	2,675,384	3,206,357	3,206,357
Division : 0000 - General					
Expense by Natural Account					
		-	-	-	-
Expense Subtotal		-	-	-	-
Division : 4501 - Immigration					
Expense by Natural Account					
2015	Salary - Local	236,312	300,806	260,506	304,527
2020	Salary Expatriate	- 2,652	-	-	-
2030	Salaries - Other Contracts	-	-	-	-
2035	Overtime - local	191,385	268,996	229,710	195,996
2040	Staff Training	609	1,000	-	-
2050	Uniforms & Protective Clothing	4,446	6,400	6,389	-
2075	Travel - Business	27,999	-	-	-
2100	Entertainment	3,000	3,000	1,500	500
2130	Printing & Stationery	9,674	34,792	34,792	35,579
2135	Stores	-	1,000	999	992
2185	R&M - Buildings	-	6,000	3,780	6,000
2190	R&M - Office Equipment	7,049	10,000	7,200	10,000
2200	R&M - Motor Vehicles	-	4,800	3,990	-
2330	Telephone / Internet	400	1,500	-	3,000
2370	Membership Fees & Subscriptions	1,150	2,500	1,998	2,500
2495	Plant & Equipment Purchases	-	-	-	50,424
2496	Building and Structures	123,000	-	-	-
2600	Postage	-	1,500	-	1,500
2700	Deportee Revomal	4,050	20,000	3,788	5,000
Expense Subtotal		606,422	662,294	554,651	616,018
Division : 4502 - Passport					
Expense by Natural Account					
2015	Salary - Local	79,977	83,282	84,930	83,282
2040	Staff Training	2,960	2,986	2,986	-
2100	Entertainment	1,000	996	486	1,400
2130	Printing & Stationery	13,436	56,936	55,418	98,828
2135	Stores	729	750	750	750
2190	R&M - Office Equipment	-	2,000	450	4,000
2200	R&M - Motor Vehicles	-	2,000	1,030	-
2330	Telephone / Internet	1,580	1,580	1,580	4,200
2350	Freight	-	2,000	-	4,000
2495	Plant & Equipment Purchases	51,800	11,000	10,269	26,799
2496	Building and Structures	650,000	-	-	-
2600	Postage	-	500	251	500
Expense Subtotal		801,481	164,030	158,149	223,759
Division : 4503 - Quarantine					
Expense by Natural Account					
2015	Salary - Local	262,365	320,019	272,821	354,246
2030	Salaries - Other Contracts	3,797	-	-	-
2040	Staff Training	2,989	3,000	3,000	-
2050	Uniforms & Protective Clothing	9,460	13,058	13,055	13,650
2055	Consultants fees	17,722	40,000	30,662	40,000
2075	Travel - Business	4,806	-	-	-
2100	Entertainment	1,000	1,000	1,000	1,000
2130	Printing & Stationery	9,554	8,671	5,670	8,630
2135	Stores	10,938	16,920	13,882	13,080
2185	R&M - Buildings	710	2,500	2,485	3,000
2330	Telephone / Internet	-	2,100	-	-
2495	Plant & Equipment Purchases	15,750	25,600	16,726	10,700
2496	Building and Structures	13,221	-	-	-
Expense Subtotal		352,312	432,868	359,301	444,306
Total Expense		1,760,216	1,259,192	1,072,101	1,284,083

The total budget for Border Control is slightly higher in FY 2025-26. This mainly due to increases in the Purchases of Plants & Equipment's and Printing & Stationery.

For FY 2025–26, a new project is planned to replace the outdated border management system. The current system, designed by an external provider, is unresponsive to update requests, lacks security, and can be accessed from outside Nauru. Following an assessment by UNDP, work is underway with the Department of Justice to implement a new system that will enhance security, enable online visa tracking, and allow monitoring of overstayers without relying on paper copies.

To ensure sufficient passport stock, an order of 3,000 passports will be placed in FY 2025–26.

46 CORRECTIONAL SERVICES

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1501	Sale of Livestock	11,033	10,509	9,567	23,988
Total Revenue		11,033	10,509	9,567	23,988
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	1,014,604	1,029,165	981,823	1,032,743
2030	Salaries - Other Contracts	7,300	7,600	3,654	4,210
2040	Staff Training	6,390	10,500	10,080	10,500
2050	Uniforms & Protective Clothing	40,275	56,139	28,909	56,139
2072	Meals and Drinks - Staff	5,953	5,858	5,850	6,276
2100	Entertainment	2,996	4,000	2,837	5,000
2130	Printing & Stationery	2,974	3,000	2,906	4,549
2135	Stores	4,359	4,608	4,588	6,235
2185	R&M - Buildings	5,999	25,000	19,999	54,125
2190	R&M - Office Equipment	3,000	3,315	-	3,315
2225	Agricultural Supplies	23,449	36,000	26,165	36,000
2495	Plant & Equipment Purchases	3,097	6,656	5,372	32,441
2585	Rations	101,396	100,725	91,545	90,588
2590	Correctional Services Supplies	9,993	15,000	14,921	20,000
Expense Subtotal		1,231,786	1,307,566	1,198,650	1,362,121
Total Expense		1,231,786	1,307,566	1,198,650	1,362,121

The total budget for Correctional Services is slightly higher in FY 2025-26. This is a result of the increases in Plant & Equipment Purchases and R&M Building.

47 NAURU FINANCIAL INTELLIGENCE UNIT

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	-	48,212	31,782	95,593
2020	Salary Expatriate	-	75,000	69,446	75,000
2040	Staff Training	-	-	-	28,000
2050	Uniforms & Protective Clothing	-	-	-	500
2070	Travel - Staff	-	-	-	2,000
2100	Entertainment	-	10,000	8,300	10,000
2130	Printing & Stationery	-	-	-	3,915
2135	Stores	-	-	-	645
2230	Publicity and Awareness	-	-	-	7,000
2330	Telephone / Internet	-	-	-	4,200
2370	Membership Fees & Subscriptions	-	15,000	15,000	23,000
2495	Plant & Equipment Purchases	-	-	-	26,400
Expense Subtotal		-	148,212	124,528	276,253
Total Expense		-	148,212	124,528	276,253

This Department was established towards the end of FY 2024-25 and for FY 2025-26 it was given a budget allocation of \$0.3 million for operation expenses.

50 TVET

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1475	Miscellaneous Revenue	850	-	-	-
1597	TVET Course Fees	9,915	-	5,978	-
Total Revenue		10,765	-	5,978	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	417,246	624,418	623,146	-
2026	Directors Fees	-	2,000	-	-
2030	Salaries - Other Contracts	26,740	57,100	43,603	-
2040	Staff Training	189,377	78,628	5,875	-
2050	Uniforms & Protective Clothing	2,702	20,000	19,598	-
2075	Travel - Business	14,489	-	-	-
2100	Entertainment	8,500	10,000	8,591	-
2105	Official Celebrations	14,000	-	-	-
2130	Printing & Stationery	19,264	6,200	-	-
2132	TVET Supplies	94,781	225,200	184,931	-
2135	Stores	19,030	19,120	18,993	-
2185	R&M - Buildings	18,750	122,000	56,721	-
2190	R&M - Office Equipment	-	-	-	-
2195	R&M - Office Premises	46,278	1,320	-	-
2200	R&M - Motor Vehicles	280	-	-	-
2205	R&M - Plant	11,793	8,053	7,868	-
2230	Publicity and Awareness	3,198	1,400	1,300	-
2315	Utilities	65,000	98,947	98,947	-
2330	Telephone / Internet	66,000	4,800	2,026	-
2370	Membership Fees & Subscriptions	4,349	8,000	6,427	-
2495	Plant & Equipment Purchases	20,269	9,980	6,242	-
2560	Educational Expenses - Special	-	630,517	437,355	-
2575	Local Transport	300	-	-	-
Expense Subtotal		1,042,345	1,927,683	1,521,623	-
Division : 5107 - TVET					
Expense by Natural Account					
2015	Salary - Local	7,145	-	-	-
Expense Subtotal		7,145	-	-	-
Total Expense		1,049,490	1,927,683	1,521,623	-

TVET was abolished towards the end of FY 2024-25; therefore, no budget has been allocated for Head 50.

51 EDUCATION

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2025-26 Proposed Budget
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2030	Salaries - Other Contracts	-	-	-	934,711
2040	Staff Training	-	-	-	6,000
2130	Printing & Stationery	23,000	-	-	-
2575	Local Transport	-	-	-	3,100
Expense Subtotal		23,000	-	-	943,811
Division : 5101 - Head Office					
Expense by Natural Account					
2015	Salary - Local	818,796	1,102,127	1,103,330	1,404,931
2020	Salary Expatriate	362,413	1,288,591	1,045,066	2,149,182
2026	Directors Fees	12,900	50,100	15,400	16,800
2030	Salaries - Other Contracts	9,450	496,825	377,850	152,200
2035	Overtime - local	-	45,130	7,910	11,300
2040	Staff Training	546,463	403,404	245,008	224,856
2055	Consultants fees	-	-	-	210,895
2070	Travel - Staff	319,670	451,982	285,855	379,950
2075	Travel - Business	192,678	48,800	15,230	-
2100	Entertainment	89,972	74,068	74,068	80,700
2130	Printing & Stationery	32,257	25,997	25,696	7,887
2135	Stores	9,956	17,151	17,145	17,501
2155	House Rental	-	137,120	24,360	137,120
2185	R&M - Buildings	1,211,304	535,956	226,620	391,659
2330	Telephone / Internet	-	11,512	1,680	32,812
2370	Membership Fees & Subscriptions	113,482	154,420	147,296	119,420
2440	Scholarships - School & Trade	4,779,666	6,940,376	5,304,538	5,151,491
2460	Medical Expenses	-	13,600	5,600	13,600
2495	Plant & Equipment Purchases	616,980	35,793	32,828	34,838
2496	Building and Structures	590,191	964,119	875,111	2,995,185
2560	Educational Expenses - Special	-	27,200	11,200	27,200
2575	Local Transport	113,850	196,380	185,180	185,600
Expense Subtotal		9,820,028	13,020,651	10,026,970	13,745,127
Division : 5102 - Infant School					
Expense by Natural Account					
2015	Salary - Local	663,398	901,402	795,136	1,030,288
2020	Salary Expatriate	630	-	-	-
2030	Salaries - Other Contracts	53,295	69,268	5,600	9,270
2130	Printing & Stationery	29,868	158,048	158,046	123,908
2135	Stores	28,404	79,330	44,403	49,746
2185	R&M - Buildings	199,137	-	-	-
2205	R&M - Plant	840	2,000	1,990	2,000
2315	Utilities	111,670	125,440	91,135	92,828
2495	Plant & Equipment Purchases	5,314	421,517	420,211	176,424
2496	Building and Structures	31,852	-	-	-
2585	Rations	378,050	485,395	465,775	100,000
2611	Children Education Toys and Learning Suppli	31,085	383,495	383,495	168,976
Expense Subtotal		1,533,544	2,625,895	2,365,790	1,753,440
Division : 5103 - Primary School					
Expense by Natural Account					
2015	Salary - Local	1,611,477	1,387,075	1,210,843	1,207,986
2020	Salary Expatriate	182,538	-	1,176	-
2030	Salaries - Other Contracts	77,106	133,240	34,980	333,500
2130	Printing & Stationery	19,525	296,222	296,199	197,989
2135	Stores	38,068	123,082	84,572	47,858
2185	R&M - Buildings	36,440	-	-	151,659
2205	R&M - Plant	1,803	5,000	4,990	5,000
2315	Utilities	220,184	306,080	244,639	263,920
2495	Plant & Equipment Purchases	-	-	-	263,537
2585	Rations	1,961,320	2,482,806	2,299,738	528,000
2611	Children Education Toys and Learning Suppli	44,290	331,462	204,888	179,129
Expense Subtotal		4,192,751	5,064,967	4,382,026	3,178,579

Division : 5104 - Secondary School					
Expense by Natural Account					
2015	Salary - Local	246,681	304,231	225,798	253,648
2020	Salary Expatriate	735	-	-	-
2030	Salaries - Other Contracts	25,288	48,014	43,722	215,020
2130	Printing & Stationery	15,204	66,313	60,042	59,227
2135	Stores	14,775	32,781	24,241	33,256
2205	R&M - Plant	320	3,750	3,740	3,750
2315	Utilities	120,324	120,324	116,355	111,229
2495	Plant & Equipment Purchases	-	105,750	104,611	100,369
2585	Rations	639,601	810,600	648,513	168,000
2611	Children Education Toys and Learning Suppli	-	79,511	35,125	38,518
2705	NEAT Scheme	256,955	479,364	391,110	675,120
Expense Subtotal		1,319,882	2,050,637	1,653,257	1,658,136
Division : 5105 - Able Disable Centre					
Expense by Natural Account					
2015	Salary - Local	127,043	162,395	135,462	122,530
2030	Salaries - Other Contracts	19,035	21,490	1,400	9,780
2130	Printing & Stationery	1,610	22,335	22,331	13,430
2135	Stores	5,740	16,493	16,468	10,927
2205	R&M - Plant	1,020	1,500	1,080	1,500
2315	Utilities	21,444	25,280	22,807	17,440
2495	Plant & Equipment Purchases	-	16,417	14,984	12,625
2585	Rations	43,018	42,460	42,450	11,000
2611	Children Education Toys and Learning Suppli	-	118,628	77,311	46,246
Expense Subtotal		218,910	426,998	334,292	245,479
Division : 5106 - Community Play Centre					
Expense by Natural Account					
2373	Media TV Supplies	-	-	-	891,352
Expense Subtotal		-	-	-	891,352
Total Expense		17,108,114	23,189,148	18,762,335	22,415,923

The total budget for Education is lower in FY 2025-26, mainly reflecting decreases in Scholarships – School & Trade and Rations.

Education – “Every Student Learning”

The Nauru Government remains steadfast in its commitment to investing in an inclusive and quality education provided for all students. A quality education gives Nauruan children the knowledge and skills they need to face daily life challenges, and take advantage of economic and lifelong learning opportunities.

Government is focusing on Education as its key driver for reducing poverty, fostering economic growth, achieving gender equality, and social development. With increased funding going into Education last three years, the improvements in children’s participation in school is notable and government will continue this effort into the new financial year:

The following programs are targeted for FY 2025-26:

- \$5.2 million is provided for scholarships, for scholarship recipients to pursue high level studies in Australia
- \$0.8 million is allocated for the school feeding program to ensure kids are provided with nutritious school lunches
- \$0.8 million is provided for a back-to-school payment of \$50 per child per term, to cover school items such as uniforms, shoes and stationeries and ensure kids are ‘school ready’

- \$0.2 million toward Training and Capacity development to enable staff to pursue Diploma and higher qualifications courses
- \$0.5 million is allocated to schools for urgent and essential building repairs and maintenance to support a conducive learning environment for students
- \$0.7 million for Neat Scheme – Rewarding students to stay at school and graduate from year 12.

Department of Education will also explore various projects this FY which includes, new classrooms for NSS and Disable school, refurbishment, and reconstructions of community playcentres.

52 YOUTH AFFAIRS

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	168,303	194,802	186,560	-
2030	Salaries - Other Contracts	44,705	62,000	61,825	-
2035	Overtime - local	5,720	6,000	6,000	-
2075	Travel - Business	20,000	-	-	-
2100	Entertainment	27,753	8,000	7,960	-
2105	Official Celebrations	73,184	-	-	-
2130	Printing & Stationery	1,000	1,000	551	-
2135	Stores	949	2,065	1,982	-
2195	R&M - Office Premises	857	900	900	-
2205	R&M - Plant	100	-	-	-
2495	Plant & Equipment Purchases	20,025	3,800	1,658	-
2575	Local Transport	-	37,800	37,780	-
Expense Subtotal		362,596	316,367	305,216	-
Total Expense		362,596	316,367	305,216	-

The Department of Youth Affairs has been transferred to a newly established department from the last financial year, named Community and Youth. As a result, Head 52 has been abolished, with no budget allocation for FY 2025–26.

53 VOCATIONAL TRAINING AND PROFESSIONAL DEVELOPMENT

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1475	Miscellaneous Revenue	-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	-	-	3,180	759,660
2026	Directors Fees	-	-	-	8,800
2030	Salaries - Other Contracts	-	-	-	37,100
2040	Staff Training	-	-	-	109,104
2050	Uniforms & Protective Clothing	-	-	-	230,001
2055	Consultants fees	-	-	-	160,000
2100	Entertainment	-	-	-	13,500
2130	Printing & Stationery	-	-	-	12,662
2132	TVET Supplies	-	-	-	225,200
2135	Stores	-	-	-	12,215
2185	R&M - Buildings	-	-	-	145,000
2315	Utilities	-	-	-	125,000
2330	Telephone / Internet	-	-	-	1,900
2370	Membership Fees & Subscriptions	-	-	-	1,900
2495	Plant & Equipment Purchases	-	-	-	86,727
2560	Educational Expenses - Special	-	-	-	580,000
Expense Subtotal		-	-	3,180	2,508,769
Total Expense		-	-	3,180	2,508,769

The Vocational Training and Professional Development Department was newly established towards the end of the last financial year, and a budget allocation of \$2.5 million has been provided for its operations in FY 2025–26.

59 PUBLIC HEALTH

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1210	Tobacco License	-	-	325,600	-
Total Revenue		-	-	325,600	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	-	1,963,921	1,075,021	298,393
2020	Salary Expatriate	-	518,697	357,242	121,973
2030	Salaries - Other Contracts	-	-	-	-
2035	Overtime - local	-	50,000	22,272	-
2040	Staff Training	-	10,000	8,845	-
2050	Uniforms & Protective Clothing	-	20,000	19,923	-
2055	Consultants fees	-	17,272	16,253	4,110
2070	Travel - Staff	-	130,000	57,699	1,204
2100	Entertainment	-	15,000	12,700	-
2130	Printing & Stationery	-	15,000	14,996	5,715
2135	Stores	-	5,000	4,965	777
2165	Office Rental	-	200	200	-
2185	R&M - Buildings	-	120,212	117,746	26,000
2190	R&M - Office Equipment	-	5,000	2,380	-
2191	R&M Medical Equipment	-	-	-	-
2205	R&M - Plant	-	30,000	2,500	-
2230	Publicity and Awareness	-	-	-	6,450
2275	Purchase of Petrol	-	-	-	3,000
2315	Utilities	-	200,000	94,388	158,581
2330	Telephone / Internet	-	5,000	840	7,700
2370	Membership Fees & Subscriptions	-	2,500	-	-
2461	Primary Health Care Services	-	150,000	149,010	8,954
2462	NCD Control & Health Promotion	-	40,000	38,621	474
2463	Environmental Health and Food safety	-	20,000	19,913	4,270
2464	Management Monitoring & Evaluation	-	-	-	-
2468	Dental Supplies	-	10,000	7,477	-
2471	Medical Consumable	-	5,000	-	-
2472	Laboratory supplies	-	5,000	1,600	-
2474	Clinical Education Supplies	-	-	-	-
2475	Overseas Medical Treatment	-	2,547,579	2,547,579	-
2480	Medical Equipment	-	55,580	55,529	-
2495	Plant & Equipment Purchases	-	520,000	317,950	-
2575	Local Transport	-	-	-	22,200
Expense Subtotal		-	6,460,961	4,945,649	669,801
Division : 6102 - RON Hospital					
Expense by Natural Account					
		-	-	-	-
Expense Subtotal		-	-	-	-
Total Expense		-	6,460,961	4,945,649	669,801

The total budget for Public is lower in FY2025-26 due to the transition to the new Health service contractor, GMSS. The only allocations to be retained within Public Health are utilities and Building works and provisions for other items in the PH budget are intended to cover expenditures during the supply period and a six-month salary budget for local and expatriate salaries. This transition will also involve a shift of staff, anticipated around November and December.

Service contract fees for GMSS are budgeted under Head 16 Finance Other including OMR costs exceeding \$30,000. OMR costs up to \$30,000 will be met by GMSS.

61 HEALTH

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2026-27 Proposed Budget
Revenue by Natural Account					
1330	Visa Check up	17,216	17,088	28,761	28,404
1475	Miscellaneous Revenue	14,257	13,104	53,688	52,308
1520	Food Handler Check up	13,130	13,620	22,520	27,168
1555	Spectacles, Drugs etc	1,735	996	1,350	996
1565	Medical Services	13,245	14,304	8,205	14,304
1590	Employment/Non-resident Withholding	-	-	692	-
Total Revenue		59,583	59,112	115,216	123,180
Division : 6101 - Office of the Secretary					
Expense by Natural Account					
2000	Project Expenditure	0	-	-	-
2015	Salary - Local	4,006,888	3,473,161	3,391,650	1,567,221
2020	Salary Expatriate	2,314,639	2,563,791	2,152,748	1,012,232
2025	Allowances - Staff Contract	59,363	-	-	-
2026	Directors Fees	-	1,500	1,400	-
2030	Salaries - Other Contracts	299,355	70,000	68,741	12,194
2035	Overtime - local	-	80,000	78,021	11,170
2040	Staff Training	293,109	70,000	64,596	10,188
2050	Uniforms & Protective Clothing	5,880	10,000	9,571	914
2055	Consultants fees	34,524	-	-	-
2070	Travel - Staff	308,377	227,000	221,824	56,669
2075	Travel - Business	112,596	-	-	-
2100	Entertainment	24,338	50,000	25,667	2,245
2130	Printing & Stationery	6,734	15,000	14,572	-
2135	Stores	4,269	5,000	3,882	-
2160	Land Rental	95,772	74,750	40,851	-
2185	R&M - Buildings	297,000	128,380	127,210	207,785
2190	R&M - Office Equipment	16,678	25,000	7,629	-
2315	Utilities	2,052,373	1,400,000	1,399,999	2,885,503
2330	Telephone / Internet	15,881	20,000	18,690	2,114
2472	Laboratory supplies	1,272	-	-	-
2474	Clinical Education Supplies	4,757	5,001	1,903	-
2475	Overseas Medical Treatment	9,570,676	11,195,586	11,184,861	-
2495	Plant & Equipment Purchases	61,906	35,000	29,678	1,003
Expense Subtotal		19,586,386	19,449,169	18,843,493	5,769,238
Division : 6102 - RON Hospital					
Expense by Natural Account					
2050	Uniforms & Protective Clothing	12,010	5,000	3,660	-
2072	Meals and Drinks - Staff	182,966	174,740	174,720	158,240
2100	Entertainment	-	-	-	-
2130	Printing & Stationery	15,871	20,000	13,761	-
2135	Stores	5,565	5,000	1,643	-
2185	R&M - Buildings	-	-	-	-
2190	R&M - Office Equipment	-	-	240	-
2191	R&M Medical Equipment	55,854	140,000	123,692	-
2205	R&M - Plant	19,449	3,000	2,016	550
2355	Storage fees	-	-	-	153,346
2467	Drugs and Medicines	1,097,191	900,000	897,216	234,844
2468	Dental Supplies	42,953	40,000	39,418	-
2469	Dialysis Supplies	136,480	300,000	293,704	14,985
2471	Medical Consumable	528,109	500,000	500,000	59,297
2472	Laboratory supplies	472,723	400,000	389,222	69,019
2473	Radiology Supplies	21,811	15,000	1,765	1,242
2480	Medical Equipment	317,154	150,000	115,250	-
2585	Rations	754,315	744,600	729,200	761,100
Expense Subtotal		3,664,040	3,397,340	3,285,507	1,452,623

Division : 6103 - Public Health					
Expense by Natural Account					
2015	Salary - Local	-	-	-	-
2020	Salary Expatriate	-	-	-	-
2050	Uniforms & Protective Clothing	3,000	-	-	-
2130	Printing & Stationery	3,688	-	-	-
2135	Stores	2,398	-	-	-
2461	Primary Health Care Services	105,077	-	-	-
2462	NCD Control & Health Promotion	35,733	-	-	-
2463	Environmental Health and Food safety	15,408	-	-	-
Expense Subtotal		165,303	-	-	-
Total Expense		23,418,421	22,846,509	22,129,000	7,221,861

Like Public Health, the total budget for Health in FY2025-26 is significantly lower at \$7.2 million, compared to \$22.8 million in FY 2024-25. This decrease primarily reflects the transition to the new Health service contractor, GMSS. Except for building and utilities costs, and specific service contracts such as catering and patient meals, GMSS is expected to take over the health operations, hence the reduced allocations Health's budget. This transition will also involve a shift of staff, anticipated around November and December.

This explains reductions in local and expatriate salaries (6-month provision), and the procurement of drugs, medicine, and consumables.

Under the Overseas Medical Referral (OMR) program, GMSS will manage patient screenings and referrals, covering costs up to \$30,000 per patient. Any expenses exceeding this amount will be funded by the Government. The Government contribution for OMR and contract fees for GMSS are budgeted under Head 16 Finance Other.

62 SPORT

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	262,647	283,561	313,486	336,446
2030	Salaries - Other Contracts	8,514	16,000	10,071	6,000
2035	Overtime - local	5,000	-	-	10,000
2040	Staff Training	5,432	10,000	-	2,000
2050	Uniforms & Protective Clothing	1,992	-	-	-
2055	Consultants fees	74,038	160,000	5,000	500,000
2075	Travel - Business	192,198	-	-	-
2100	Entertainment	16,987	10,000	8,615	9,000
2105	Official Celebrations	16,390	-	-	-
2130	Printing & Stationery	12,840	10,000	4,372	5,000
2135	Stores	-	-	-	700
2185	R&M - Buildings	19,825	50,000	50,000	50,000
2190	R&M - Office Equipment	-	-	-	-
2230	Publicity and Awareness	-	-	-	300,000
2370	Membership Fees & Subscriptions	7,078	7,500	-	7,500
2495	Plant & Equipment Purchases	19,439	55,210	54,004	33,598
2496	Building and Structures	3,050,860	2,985,925	2,985,924	1,364,500
2575	Local Transport	35,000	30,000	24,014	15,000
2621	Grants to Sports Federations	1,471,593	654,790	548,210	650,000
Expense Subtotal		5,199,833	4,272,986	4,003,696	3,289,744
Total Expense		5,199,833	4,272,986	4,003,696	3,289,744

The total budget for Sport is lower in FY 2025-26, mainly reflecting a decrease in the Building and Structures.

The Sports Department has planned several initiatives for FY 2025–26. These include the School Attendance Arena Rewards Program, which links education with sport; the Athletes' Special Allowance Fund, designed to provide personal support for athletes preparing for the Micronesian Games 2027; and Federation Development support to cover travel, airfare, and accommodation costs, enabling participation in competitions, training camps, and development programs.

63 DEPARTMENT OF INFRASTRUCTURE DEVELOPMENT

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	353,616	893,822	689,300	862,473
2030	Salaries - Other Contracts	136,030	11,100	7,384	-
2040	Staff Training	9,990	7,000	2,705	6,000
2050	Uniforms & Protective Clothing	3,583	3,600	1,496	3,564
2055	Consultants fees	195,783	-	-	-
2075	Travel - Business	55,442	-	-	30,000
2100	Entertainment	7,597	7,000	6,989	3,000
2130	Printing & Stationery	4,452	5,000	4,565	5,000
2135	Stores	2,712	2,716	2,656	2,716
2160	Land Rental	-	55,860	-	-
2185	R&M - Buildings	14,615	22,100	16,802	22,992
2220	Nauru Community Housing	7,919,900	-	-	-
2221	Smart Housing	2,643,981	-	-	-
2222	Housing	-	3,966,591	3,853,137	1,953,192
2315	Utilities	20,293	90,000	-	-
2330	Telephone / Internet	20,759	15,120	9,187	7,380
2495	Plant & Equipment Purchases	90,212	216,386	201,870	172,200
2496	Building and Structures	781,434	-	-	-
2575	Local Transport	54,900	64,850	61,380	73,000
2580	Public Works	333,911	310,000	304,232	326,729
Expense Subtotal		12,649,210	5,671,144	5,161,703	3,468,246
Division : 9101 - Secretariat					
Expense by Natural Account					
2015	Salary - Local	- 4,238	-	-	-
Expense Subtotal		- 4,238	-	-	-
Total Expense		12,644,972	5,671,144	5,161,703	3,468,246

The total budget for Infrastructure Development is lower in FY 2025-26, reflecting a reduced investment in housing.

In FY 2025–26, the Infrastructure Department will continue with the Government Housing and Red Zone Relocation Program. In addition, the Department will undertake the renewal and construction of approximately 820 linear meters of new safety guardrails along the Airport Ring Road.

71 FOREIGN AFFAIRS

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	780,765	960,794	945,316	907,634
2035	Overtime - local	9,999	15,000	14,969	15,000
2040	Staff Training	99,672	-	-	5,000
2041	Prep & Orientation of Seasonal Workers	9,185	10,065	10,065	5,000
2050	Uniforms & Protective Clothing	-	4,690	4,690	1,200
2055	Consultants fees	5,403	-	-	3,000
2070	Travel - Staff	120,111	171,944	171,944	-
2075	Travel - Business	334,356	-	-	-
2100	Entertainment	26,103	6,814	6,814	19,000
2105	Official Celebrations	9,999	-	-	-
2110	Protocol	91,535	70,052	69,539	70,000
2130	Printing & Stationery	12,438	5,858	5,858	6,980
2135	Stores	8,389	5,268	5,268	16,146
2190	R&M - Office Equipment	892	-	-	2,000
2330	Telephone / Internet	28,001	30,707	30,707	-
2370	Membership Fees & Subscriptions	291,745	259,053	207,591	155,963
2495	Plant & Equipment Purchases	28,175	7,382	5,113	30,000
Expense Subtotal		1,856,767	1,547,627	1,477,876	1,236,923
Total Expense		1,856,767	1,547,627	1,477,876	1,236,923

The total budget for Foreign Affairs is lower in FY 2025-26. There has been an increase in some of the budget lines, however it does not offset the major decrease in Membership Fees & Subscriptions.

72 BRISBANE

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	-	133,200	78,383	120,000
2020	Salary Expatriate	-	557,409	363,062	456,681
2030	Salaries - Other Contracts	-	48,200	24,543	100,710
2040	Staff Training	-	2,800	-	-
2070	Travel - Staff	-	4,419	4,419	5,400
2100	Entertainment	-	8,248	8,248	10,000
2105	Official Celebrations	-	12,432	12,432	10,000
2110	Protocol	-	90,140	90,140	89,000
2130	Printing & Stationery	-	10,158	10,158	5,000
2135	Stores	-	4,000	1,401	8,310
2155	House Rental	-	311,598	130,623	332,800
2165	Office Rental	-	170,000	169,206	197,094
2185	R&M - Buildings	-	4,560	2,100	2,000
2190	R&M - Office Equipment	-	2,000	334	3,400
2200	R&M - Motor Vehicles	-	31,750	10,705	16,150
2275	Purchase of Petrol	-	41,168	11,429	43,550
2315	Utilities	-	14,800	-	-
2330	Telephone / Internet	-	73,800	53,705	60,132
2370	Membership Fees & Subscriptions	-	25,201	25,201	15,332
2495	Plant & Equipment Purchases	-	148,119	52,123	20,000
2560	Educational Expenses - Special	-	12,000	12,000	16,000
2565	Insurance	-	20,700	18,948	25,900
2570	Bank Charges	-	1,358	1,358	996
2575	Local Transport	-	40,469	17,082	29,983
2600	Postage	-	1,000	603	1,000
Expense Subtotal		-	1,769,529	1,098,203	1,569,438
Total Expense		-	1,769,529	1,098,203	1,569,438

The total budget for Brisbane for 2025–26 has decreased due to reductions in Expatriate Salaries, Salaries - Other Contract, and Plant and Equipment purchases.

73 SUVA

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	130,577	197,056	148,965	212,791
2020	Salary Expatriate	44,441	70,130	52,612	100,970
2030	Salaries - Other Contracts	21,947	31,731	26,415	35,972
2050	Uniforms & Protective Clothing	-	2,825	99	2,825
2070	Travel - Staff	-	11,619	10,936	-
2075	Travel - Business	89,883	22,873	35	-
2100	Entertainment	12,465	10,304	10,020	6,356
2105	Official Celebrations	8,129	11,678	11,643	10,000
2130	Printing & Stationery	2,423	8,145	1,180	8,145
2135	Stores	1,875	2,151	1,535	2,151
2155	House Rental	132,662	187,976	149,157	213,974
2185	R&M - Buildings	-	796	-	-
2190	R&M - Office Equipment	2,350	6,687	3,424	5,000
2200	R&M - Motor Vehicles	12,545	38,087	18,602	10,029
2275	Purchase of Petrol	13,169	19,510	13,284	19,170
2280	Purchase of Diesel	25,535	51,707	28,818	10,765
2315	Utilities	19,735	31,089	18,861	11,334
2330	Telephone / Internet	21,156	35,777	31,020	20,252
2460	Medical Expenses	2,692	16,103	11,423	12,655
2495	Plant & Equipment Purchases	45,941	10,024	5,292	-
2496	Building and Structures	556	3,533	3,050	3,531
2560	Educational Expenses - Special	17,444	28,498	13,111	24,260
2565	Insurance	1,783	25,507	3,381	27,363
2570	Bank Charges	-	16	649	848
2600	Postage	629	763	244	763
2618	Donations - overseas	744	2,966	2,401	2,966
2690	Foreign exchange gains/losses	-	4,200	-	4,200
Expense Subtotal		608,663	832,591	565,132	746,320
Total Expense		608,663	832,591	565,132	746,320

The total budget for Suva is slightly lower in FY 2025-26, mainly reflecting a decrease in the allocation for Travel Staff, R&M – Motor Vehicles and Purchase of Diesel.

74 NEW YORK

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	243,087	444,951	316,738	338,606
2020	Salary Expatriate	166,523	234,825	231,759	255,325
2025	Allowances - Staff Contract	21,654	32,018	31,627	41,479
2035	Overtime - local	8,079	17,518	17,256	-
2055	Consultants fees	88,533	172,263	4,502	-
2070	Travel - Staff	-	107,241	11,646	106,791
2075	Travel - Business	159,826	-	-	-
2100	Entertainment	13,340	35,036	34,030	8,095
2105	Official Celebrations	7,796	10,000	5,263	-
2130	Printing & Stationery	8,278	9,635	9,044	10,318
2135	Stores	1,421	3,504	3,086	4,762
2155	House Rental	273,104	433,524	331,931	294,320
2165	Office Rental	179,595	262,774	254,245	293,333
2190	R&M - Office Equipment	-	876	505	951
2200	R&M - Motor Vehicles	3,100	7,387	2,882	7,000
2205	R&M - Plant	7,602	10,511	8,629	11,429
2275	Purchase of Petrol	2,706	14,368	5,073	9,614
2315	Utilities	22,275	45,547	26,796	29,168
2330	Telephone / Internet	51,112	106,317	57,029	42,355
2370	Membership Fees & Subscriptions	65,689	83,255	68,067	96,066
2460	Medical Expenses	26,856	35,036	25,023	145,069
2495	Plant & Equipment Purchases	4,514	11,541	11,541	18,713
2525	Debt Repayments - Loans	-	2,663	2,663	-
2560	Educational Expenses - Special	42,482	58,837	49,283	48,944
2565	Insurance	268,580	358,609	304,330	291,227
2570	Bank Charges	7,967	12,263	11,469	13,333
2600	Postage	692	5,255	1,431	2,000
2620	Lease & Charter Payments	40,195	59,416	53,349	48,095
2690	Foreign exchange gains/losses	-	29,197	-	-
Expense Subtotal		1,715,005	2,604,367	1,879,198	2,116,993
Total Expense		1,715,005	2,604,367	1,879,198	2,116,993

The expenditure for New York is slightly lower in FY 2025-26 reflecting a decrease in Salary Local, Consultant Fees, and House Rentals.

The Office will continue in its effort concerning the International Seabed Authority and deep-sea mining, with a particular focus on finalizing the mining code and implementing the Nauru Seabed Minerals Act of 2015. This work is supported by the Legal Advisor from the Department of Justice, who has been seconded to New York and funded by Nauru Ocean Resources Inc (NORI).

76 GENEVA

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2026-27 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	225,221	366,678	249,609	288,457
2020	Salary Expatriate	131,913	147,706	208,466	137,893
2050	Uniforms & Protective Clothing	4,999	5,000	4,199	5,000
2070	Travel - Staff	23,257	104,923	24,362	19,400
2075	Travel - Business	50,825	-	7,046	-
2100	Entertainment	22,933	7,762	8,175	5,000
2105	Official Celebrations	3,723	2,000	839	10,000
2130	Printing & Stationery	2,844	4,828	1,115	4,828
2135	Stores	5,081	5,000	3,927	5,000
2155	House Rental	239,764	309,120	383,851	327,007
2165	Office Rental	6,795	91,800	33,633	19,800
2190	R&M - Office Equipment	-	1,728	3,926	5,000
2200	R&M - Motor Vehicles	2,401	7,500	6,660	19,000
2275	Purchase of Petrol	3,749	19,304	7,199	14,410
2315	Utilities	3,259	18,000	16,400	4,710
2330	Telephone / Internet	55,229	60,600	99,812	73,577
2370	Membership Fees & Subscriptions	302	302	676	949
2495	Plant & Equipment Purchases	18,071	15,000	8,277	15,000
2560	Educational Expenses - Special	49,207	102,190	86,352	56,934
2565	Insurance	103,596	173,000	176,977	167,883
2570	Bank Charges	986	2,000	4,817	2,000
2600	Postage	1,347	3,500	214	3,500
Expense Subtotal		955,505	1,447,941	1,388,075	1,185,348
Total Expense		955,505	1,447,941	1,388,075	1,185,348

The total budget for Geneva is lower in FY 2025-26, which reflects reductions in Salary Local, Travel Staff, Office Rental and Educational Expenses – Special.

77 INDIA

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2025-26 Proposed Budget
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	74,650	118,495	109,715	118,950
2020	Salary Expatriate	25,636	59,900	54,289	59,900
2030	Salaries - Other Contracts	69,095	101,768	88,370	115,268
2035	Overtime - local	4,807	8,144	8,319	7,800
2050	Uniforms & Protective Clothing	4,000	3,000	3,000	-
2055	Consultants fees	100,342	10,000	463	8,000
2070	Travel - Staff	58,141	22,800	19,181	19,600
2075	Travel - Business	120,025	-	-	-
2100	Entertainment	23,776	37,652	9,127	17,200
2105	Official Celebrations	7,123	10,000	9,590	-
2130	Printing & Stationery	6,112	3,000	2,886	3,000
2135	Stores	3,332	2,900	2,480	2,900
2155	House Rental	249,301	246,000	233,333	243,032
2165	Office Rental	58,333	126,000	128,333	129,332
2185	R&M - Buildings	7,325	3,400	3,020	3,400
2200	R&M - Motor Vehicles	679	2,500	2,420	3,000
2275	Purchase of Petrol	1,595	3,280	2,666	6,780
2315	Utilities	12,511	23,400	14,915	8,968
2330	Telephone / Internet	11,410	15,396	12,224	15,396
2495	Plant & Equipment Purchases	101,833	4,000	9,350	4,000
2560	Educational Expenses - Special	4,000	8,000	8,000	16,000
2565	Insurance	29,567	33,000	31,881	35,000
2570	Bank Charges	490	1,200	221	1,200
2600	Postage	-	1,500	-	1,500
2690	Foreign exchange gains/losses	312	1,500	-	1,500
Expense Subtotal		974,395	846,835	735,084	821,726
Total Expense		974,395	846,835	735,084	821,726

The total budget for India is lower in FY 2025-26, reflecting decreased Entertainment and Utilities.

78 CANBERRA

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2025-26 Proposed Budget
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	154,456	246,340	218,425	235,182
2020	Salary Expatriate	110,560	221,093	190,791	155,540
2025	Allowances - Staff Contract	12,812	9,914	9,914	37,390
2050	Uniforms & Protective Clothing	2,484	-	396	5,000
2055	Consultants fees	12,815	38,332	4,104	50,000
2070	Travel - Staff	14,251	44,500	16,423	39,500
2075	Travel - Business	67,426	-	-	-
2100	Entertainment	5,813	10,000	8,436	15,000
2105	Official Celebrations	3,553	10,000	4,350	10,000
2110	Protocol	3,862	6,000	3,176	6,000
2130	Printing & Stationery	1,307	3,600	2,907	3,600
2135	Stores	2,408	2,003	2,003	2,400
2155	House Rental	146,225	315,016	230,120	269,762
2165	Office Rental	81,870	138,390	138,390	133,030
2185	R&M - Buildings	-	2,000	-	2,000
2190	R&M - Office Equipment	320	3,000	1,332	3,000
2200	R&M - Motor Vehicles	7,871	20,460	10,506	20,460
2275	Purchase of Petrol	21,283	34,320	31,142	34,000
2315	Utilities	16,667	23,400	19,181	11,838
2330	Telephone / Internet	19,605	28,380	26,108	28,380
2370	Membership Fees & Subscriptions	2,184	6,744	4,497	6,744
2460	Medical Expenses	1,097	25,117	25,117	13,000
2495	Plant & Equipment Purchases	1,195	-	-	87,318
2496	Building and Structures	-	2,600,000	2,600,000	1,576,121
2560	Educational Expenses - Special	29,110	47,000	36,616	47,000
2565	Insurance	23,826	62,000	37,984	62,500
2570	Bank Charges	121	2,000	256	2,000
2600	Postage	1,366	2,000	893	2,000
Expense Subtotal		744,487	3,901,609	3,623,068	2,858,765
Total Expense		744,487	3,901,609	3,623,068	2,858,765

The total budget for Canberra is lower in FY 2025-26, primarily due to a decrease in the allocation for Building and Structures related to the second milestone payment for the new Chancery. The Chancery project's total estimated cost is \$4.1 million. \$2.5 million was paid in FY 2024-25 and the remaining balance of \$1.6 million is expected to be claimed by the contractor in FY2025-26 upon completion of the remaining works.

79 EMBASSY OF NAURU BEIJING

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2025-26 Proposed Budget
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	-	169,540	156,889	200,000
2020	Salary Expatriate	-	84,584	55,962	146,510
2030	Salaries - Other Contracts	-	47,289	47,289	39,300
2050	Uniforms & Protective Clothing	-	9,222	9,222	5,000
2070	Travel - Staff	-	82,145	82,145	22,800
2100	Entertainment	-	41,283	41,283	10,000
2105	Official Celebrations	-	10,000	-	10,000
2130	Printing & Stationery	-	2,500	1,682	2,500
2135	Stores	-	2,500	1,625	2,500
2155	House Rental	-	281,543	219,478	200,702
2165	Office Rental	-	184,600	170,491	128,889
2190	R&M - Office Equipment	-	1,000	-	1,000
2200	R&M - Motor Vehicles	-	2,000	4	2,000
2275	Purchase of Petrol	-	5,400	4,831	6,000
2315	Utilities	-	6,000	2,020	4,987
2330	Telephone / Internet	-	37,000	2,561	46,800
2460	Medical Expenses	-	20,000	511	10,000
2495	Plant & Equipment Purchases	-	172,224	172,224	5,000
2560	Educational Expenses - Special	-	113,644	113,644	160,000
2565	Insurance	-	105,153	105,153	80,000
2570	Bank Charges	-	17,328	17,328	1,000
2600	Postage	-	1,945	1,945	500
2690	Foreign exchange gains/losses	-	1,000	-	2,500
Expense Subtotal		-	1,397,900	1,206,290	1,087,988
Total Expense		-	1,397,900	1,206,290	1,087,988

The Embassy of Nauru to the People's Republic of China (Beijing) has been allocated \$1.0 million for FY 2025–26, which is slightly lower than the allocation for FY 2024–25. This reflects reductions in plant and equipment purchases relating to office furnishing and fittings that are not expected to be repeated in the new financial year. Insurance, Travel staff and office rental has also reduced while there has been increases to local and expatriate salary.

80 INTERNAL AFFAIRS

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1578	DJBC - Reimbursable Costs	-	5,375,000	5,373,934	1,500,000
Total Revenue		-	5,375,000	5,373,934	1,500,000
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	-	165,241	30,598	254,512
2020	Salary Expatriate	-	9,000	-	180,000
2030	Salaries - Other Contracts	-	400,000	258,021	3,066,003
2040	Staff Training	-	-	-	45,000
2050	Uniforms & Protective Clothing	-	-	-	2,500
2075	Travel - Business	-	270,000	266,635	-
2100	Entertainment	-	-	-	18,000
2130	Printing & Stationery	-	-	-	5,000
2135	Stores	-	2,000	2,000	3,000
2230	Publicity and Awareness	-	40,000	3,000	35,000
2275	Purchase of Petrol	-	3,500	-	5,700
2280	Purchase of Diesel	-	3,500	-	-
2315	Utilities	-	18,000	-	-
2495	Plant & Equipment Purchases	-	48,759	19,419	40,500
2575	Local Transport	-	40,000	4,900	255,500
Expense Subtotal		-	1,000,000	584,573	3,910,715
Total Expense		-	1,000,000	584,573	3,910,715

Internal Affairs manages the Third Country Resettlement Arrangement in conjunction with Department of Home Affairs Australia. The FY 2025-26 budget for Internal Affairs has increased significantly, marking its first full year of operations. Security costs represents the largest portion of the Internal Affairs budget (76%) and covers personnel security associated with the transferees who will be granted long term (30-year) visas to remain in Nauru.

Discussions are ongoing to finalize the Third Country Resettlement Arrangement, and revenue and expenditure budget for the department are subject to change during the financial year.

81 COMMUNITY AND YOUTH

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2025-26 Proposed Budget
Revenue by Natural Account					
1235	Gaming / Bingo Licenses	63,913	80,000	69,875	80,000
1475	Miscellaneous Revenue	8,618	-	500	-
Total Revenue		72,532	80,000	70,375	80,000
Division : 8101 - Office of the Secretariat					
Expense by Natural Account					
2015	Salary - Local	136,369	141,232	141,231	216,971
2020	Salary Expatriate	16,153	-	0	-
2030	Salaries - Other Contracts	73,052	64,320	60,445	1
2035	Overtime - local	7,988	8,000	7,992	7,000
2040	Staff Training	3,058	-	-	-
2050	Uniforms & Protective Clothing	1,647	6,000	5,997	6,000
2075	Travel - Business	129,262	-	-	-
2100	Entertainment	5,000	5,435	4,050	2,700
2105	Official Celebrations	89,453	-	-	-
2135	Stores	1,500	1,500	1,491	1,000
2185	R&M - Buildings	18,607	-	-	-
2230	Publicity and Awareness	-	-	-	3,520
2330	Telephone / Internet	-	0	-	2,386
2495	Plant & Equipment Purchases	43,393	18,250	17,540	15,000
2575	Local Transport	12,980	5,600	5,600	-
Expense Subtotal		538,461	250,337	244,347	254,577
Division : 8102 - Culture & Language Bureau					
Expense by Natural Account					
2015	Salary - Local	268,016	- 3	18,244	-
2030	Salaries - Other Contracts	43,600	-	-	-
2035	Overtime - local	2,000	-	-	-
2100	Entertainment	7,990	-	-	-
2105	Official Celebrations	14,391	-	-	-
2135	Stores	8,230	-	-	-
2185	R&M - Buildings	30,002	-	-	-
2200	R&M - Motor Vehicles	5,790	-	-	-
2230	Publicity and Awareness	10,000	-	-	-
Expense Subtotal		390,018	- 3	18,244	-
Division : 8104 - Family & Community Services					
Expense by Natural Account					
2015	Salary - Local	45,696	69,782	62,926	80,517
2105	Official Celebrations	4,646	-	-	-
2130	Printing & Stationery	4,199	7,500	7,500	4,550
2135	Stores	600	-	-	-
2230	Publicity and Awareness	1,500	-	-	-
Expense Subtotal		56,641	77,282	70,426	85,067
Division : 8105 - Clean & Green					
Expense by Natural Account					
2015	Salary - Local	40,392	49,061	39,917	59,188
2030	Salaries - Other Contracts	3,114,521	3,120,000	3,120,000	3,120,000
2100	Entertainment	4,990	-	-	2,000
2105	Official Celebrations	9,860	-	-	-
2130	Printing & Stationery	447	-	-	-
2135	Stores	200	-	-	-
2205	R&M - Plant	950	-	-	2,000
2230	Publicity and Awareness	900	25,405	25,405	33,600
2495	Plant & Equipment Purchases	935	-	-	-
Expense Subtotal		3,173,194	3,194,466	3,185,322	3,216,788

Division : 8109 - Youth Division					
Expense by Natural Account					
2015	Salary - Local	-	-	13,714	180,467
2030	Salaries - Other Contracts	-	-	-	69,500
2035	Overtime - local	-	-	-	3,000
2075	Travel - Business	-	-	-	1,000
2100	Entertainment	-	-	-	1,500
2130	Printing & Stationery	-	-	-	700
2135	Stores	-	-	-	300
2495	Plant & Equipment Purchases	-	-	-	7,500
2575	Local Transport	-	-	-	44,877
Expense Subtotal		-	-	13,714	308,844
Division : 8203 - Gender Maintreaming Unit (GMU)					
Expense by Natural Account					
2015	Salary - Local	525	-	-	-
Expense Subtotal		525	-	-	-
Total Expense		4,158,839	3,522,082	3,532,053	3,865,276

The FY 2025-26 budget for Internal Affairs has increased due to higher salary provisions and the merger with Youth Affairs. The increased provision includes funding for rental cars and new computers for the Youth division.

82 WOMEN'S AND SOCIAL DEVELOPMENT AFFAIRS

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2026-27 Proposed Budget
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	112,298	156,800	122,736	126,690
2030	Salaries - Other Contracts	101,072	-	-	336,750
2035	Overtime - local	13,900	10,000	6,128	5,000
2070	Travel - Staff	4,929	-	-	-
2075	Travel - Business	348,732	-	-	-
2100	Entertainment	447,541	16,700	2,000	42,000
2105	Official Celebrations	134,100	45,000	45,000	45,000
2130	Printing & Stationery	30,510	15,670	15,638	8,000
2135	Stores	7,700	6,000	5,999	2,000
2165	Office Rental	-	-	-	120,000
2185	R&M - Buildings	108,000	-	-	-
2190	R&M - Office Equipment	6,000	6,000	-	-
2200	R&M - Motor Vehicles	14,333	-	-	-
2230	Publicity and Awareness	285,988	-	-	76,040
2330	Telephone / Internet	3,000	2,188	2,188	3,960
2350	Freight	100,804	-	-	-
2495	Plant & Equipment Purchases	33,661	5,000	5,000	2,500
2496	Building and Structures	127,719	-	-	-
2630	Safe House	93,600	95,000	35,536	95,000
Expense Subtotal		1,973,887	358,358	240,224	862,940
Division : 8201 - Secretariat					
Expense by Natural Account					
2015	Salary - Local	45,143	70,213	61,698	80,706
2020	Salary Expatriate	127,862	140,000	139,746	140,000
2030	Salaries - Other Contracts	432	-	-	-
2035	Overtime - local	29,532	15,000	6,648	15,000
2075	Travel - Business	136,974	-	-	-
2100	Entertainment	79,000	10,000	-	123,040
2105	Official Celebrations	20,000	-	-	-
2130	Printing & Stationery	30,000	10,000	9,999	3,000
2135	Stores	9,000	9,000	8,998	9,000
2190	R&M - Office Equipment	5,000	6,000	5,122	-
2230	Publicity and Awareness	49,963	-	-	-
2330	Telephone / Internet	5,300	-	-	-
Expense Subtotal		538,206	260,213	232,210	370,746
Division : 8202 - Child Protection					
Expense by Natural Account					
2015	Salary - Local	144,180	152,695	131,999	136,317
2035	Overtime - local	24,973	30,000	29,997	20,000
2075	Travel - Business	119,870	-	-	-
2100	Entertainment	15,000	-	-	-
2105	Official Celebrations	62,000	-	-	-
2130	Printing & Stationery	30,425	10,540	10,502	3,000
2135	Stores	13,500	1,000	943	1,000
2205	R&M - Plant	479	-	-	-
2230	Publicity and Awareness	83,950	27,500	88	2,500
2495	Plant & Equipment Purchases	6,711	6,711	6,711	6,711
2630	Safe House	22,393	100,000	1,804	100,000
Expense Subtotal		523,481	328,446	182,043	269,528

Division : 8203 - Gender Maintreaming Unit (GMU)					
Expense by Natural Account					
2015	Salary - Local	50,595	65,463	64,672	65,463
2035	Overtime - local	4,632	5,000	496	2,000
2075	Travel - Business	72,000	-	-	-
2100	Entertainment	17,735	13,000	-	8,000
2105	Official Celebrations	10,100	-	-	-
2130	Printing & Stationery	4,625	4,625	4,624	2,625
2135	Stores	524	524	496	524
2495	Plant & Equipment Purchases	5,950	5,960	3,768	2,010
Expense Subtotal		166,161	94,572	74,056	80,622
Total Expense		3,201,735	1,041,588	729,757	1,583,836

The Women's Affairs budget has increased in FY 2025-26 and mainly reflects increased provision for Entertainment and Office rental.

The following new activities fundings were provided to WASDA:

- \$118,000 to host a Regional Working Group meeting in Nauru focused on strengthening legal frameworks and regional cooperation to combat domestic violence under the Family protection act.
- \$332,000 for collaborative program with the Department of Education to improve school attendance, child protection and community awareness of legal responsibilities under the Education Act 2011 and Child Protection and Welfare Act 2016. This program is aimed at ensuring school enrolment, attendance, reintegration of absentee students.

83 MEDIA

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1540	Advertising Revenue	19,722	9,408	26,253	9,408
Total Revenue		19,722	9,408	26,253	9,408
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	586,536	559,074	630,556	613,801
2030	Salaries - Other Contracts	5,000	-	-	-
2035	Overtime - local	32,000	40,000	31,116	26,000
2040	Staff Training	2,215	59,481	59,481	-
2050	Uniforms & Protective Clothing	4,775	5,040	3,429	7,000
2055	Consultants fees	43,990	-	-	-
2072	Meals and Drinks - Staff	-	2,000	-	-
2075	Travel - Business	120,682	-	-	-
2100	Entertainment	2,000	8,960	6,080	2,000
2105	Official Celebrations	13,382	-	-	-
2130	Printing & Stationery	11,271	13,638	13,502	8,818
2135	Stores	6,420	5,933	5,628	1,000
2185	R&M - Buildings	-	-	-	10,000
2190	R&M - Office Equipment	20,196	22,252	22,196	2,550
2330	Telephone / Internet	1,829	2,088	2,067	11,920
2370	Membership Fees & Subscriptions	2,215	3,000	2,142	3,000
2372	Nauru Radio Supplies	4,992	5,190	5,190	4,824
2373	Media TV Supplies	47,837	66,814	66,308	14,181
2495	Plant & Equipment Purchases	290,592	45,200	37,660	115,498
2496	Building and Structures	50,469	-	-	-
Expense Subtotal		1,246,402	838,669	885,355	820,592
Total Expense					
		1,246,402	838,669	885,355	820,592

The Media budget is higher in FY 2025-26, mainly due to increased funding for local salaries and plant and equipment purchases This increase offset reductions to office equipment repairs and media tv supplies.

84 LANDS AND SURVEY

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1500	Sale of Maps	9,605	8,112	19,374	15,000
1590	Employment/Non-resident Withholding Tax	577	-	576	-
Total Revenue		10,182	8,112	19,950	15,000
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	396,944	467,553	440,978	691,660
2020	Salary Expatriate	163,101	182,000	184,474	182,000
2035	Overtime - local	18,282	15,000	14,936	15,000
2040	Staff Training	-	25,500	6,550	10,000
2050	Uniforms & Protective Clothing	2,915	4,000	3,673	4,000
2055	Consultants fees	-	-	-	57,500
2070	Travel - Staff	4,000	10,000	5,456	10,000
2075	Travel - Business	25,469	-	-	-
2105	Official Celebrations	2,000	-	-	-
2130	Printing & Stationery	5,817	25,000	24,941	12,000
2135	Stores	3,914	5,000	4,999	15,000
2160	Land Rental	5,585,923	5,978,566	5,716,565	5,730,663
2185	R&M - Buildings	18,000	10,000	9,964	1,000
2230	Publicity and Awareness	20,638	32,000	31,800	16,000
2495	Plant & Equipment Purchases	262,905	17,000	16,835	22,683
2496	Building and Structures	-	195,000	74,985	-
2575	Local Transport	22,500	6,200	6,000	1,000
2610	Survey Supplies	1,492	20,004	20,001	26,214
Expense Subtotal		6,533,899	6,992,822	6,562,159	6,794,720
Total Expense		6,533,899	6,992,822	6,562,159	6,794,720

The Lands and Survey budget is slightly higher in FY 2025-26, primarily due to increased land rentals from new leases, building and structure, and staff training initiatives. Head 86 (Lands Management) has been merged with Head 84, effective FY2025-26.

85 LANDS COMMITTEE

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1495	Service Fees	2,985	2,000	3,430	3,000
Total Revenue		2,985	2,000	3,430	3,000
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	195,289	204,757	204,757	170,485
2025	Allowances - Staff Contract	145,541	143,606	147,269	176,979
2100	Entertainment	1,963	2,000	1,994	2,000
2130	Printing & Stationery	5,985	5,108	3,787	5,248
2135	Stores	3,142	2,048	2,048	3,579
2185	R&M - Buildings	4,989	62,800	37,430	7,000
2230	Publicity and Awareness	1,990	5,500	1,600	3,500
2495	Plant & Equipment Purchases	8,684	11,106	8,976	17,227
Expense Subtotal		367,583	436,926	407,860	386,018
Total Expense		367,583	436,926	407,860	386,018

The Lands Committee's total budget is lower in FY2025-26 than in FY 2024-25 due to reduced funding for R&M Building and local salaries. This decreases offsets increases in Allowances Staff Contract.

86 DEPARTMENT OF LAND MANAGEMENT

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	121,347	101,995	149,464	-
2040	Staff Training	-	20,500	-	-
2075	Travel - Business	2,253	-	-	-
2105	Official Celebrations	1,000	-	-	-
2130	Printing & Stationery	1,841	2,000	2,000	-
2135	Stores	1,103	8,000	7,150	-
2185	R&M - Buildings	999	1,000	670	-
2495	Plant & Equipment Purchases	13,814	-	-	-
Expense Subtotal		142,356	133,495	159,284	-
Total Expense		142,356	133,495	159,284	-

The Department of Land Management's budget has been zeroed out in FY 2025-26, following a decision to merge it with Head 84 Department of Lands and Survey, to streamline budget operations.

87 PEOPLE LIVING WITH A DISABILITY

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	108,264	150,852	152,097	169,443
2035	Overtime - local	2,608	4,000	3,968	4,000
2040	Staff Training	-	-	-	1,350
2050	Uniforms & Protective Clothing	840	1,200	1,165	1,200
2055	Consultants fees	5,340	9,500	4,900	9,500
2075	Travel - Business	3,646	-	-	-
2100	Entertainment	2,000	-	-	-
2105	Official Celebrations	14,000	-	-	4,000
2130	Printing & Stationery	1,803	2,094	2,094	1,424
2135	Stores	1,602	1,310	1,308	1,310
2185	R&M - Buildings	24,456	12,602	12,602	3,000
2190	R&M - Office Equipment	-	500	-	500
2220	Nauru Community Housing	499,988	500,000	494,633	500,000
2315	Utilities	-	7,200	-	-
2495	Plant & Equipment Purchases	12,010	9,824	9,704	68,890
Expense Subtotal		676,557	699,082	682,471	764,617
Total Expense		676,557	699,082	682,471	764,617

The Disability department total budget is higher in 2024-25, primarily due to salary increased. Funding for Nauru Community Housing remains at the level, ensuring continued support for disabled individuals through accessible housing modifications.

88 NATIONAL HERITAGE

Natural_Account	Description	2023-24 Prior Year Actual	2024-25 Revised Budget	2024-25 Actual + Commitment	2026-27 Proposed Budget
Division : 8801 - Culture and Language					
Expense by Natural Account					
2015	Salary - Local	-	433,866	444,169	451,059
2035	Overtime - local	-	10,000	7,800	-
2040	Staff Training	-	22,697	-	4,000
2055	Consultants fees	-	25,000	-	5,000
2100	Entertainment	-	10,000	-	2,000
2105	Official Celebrations	-	97,342	92,012	159,094
2130	Printing & Stationery	-	5,284	2,897	3,450
2135	Stores	-	6,000	5,213	1,000
2165	Office Rental	-	37,200	-	-
2185	R&M - Buildings	-	270	270	1,000
2205	R&M - Plant	-	2,000	-	2,000
2495	Plant & Equipment Purchases	-	52,639	42,069	19,608
Expense Subtotal		-	702,298	594,429	648,211
Division : 8802 - Nauru Museum					
Expense by Natural Account					
2015	Salary - Local	-	164,634	142,075	164,634
2040	Staff Training	-	35,444	-	-
2055	Consultants fees	-	30,499	4,128	-
2100	Entertainment	-	9,359	1,859	1,000
2130	Printing & Stationery	-	5,000	4,873	4,000
2135	Stores	-	2,000	1,846	2,000
2136	Museum Artefacts	-	5,000	2,924	5,691
2155	House Rental	-	3,330	3,330	-
2200	R&M - Motor Vehicles	-	13,923	13,923	13,923
2230	Publicity and Awareness	-	7,250	7,250	-
2330	Telephone / Internet	-	2,988	1,295	2,088
2370	Membership Fees & Subscriptions	-	500	10	100
2495	Plant & Equipment Purchases	-	47,275	22,430	30,000
2496	Building and Structures	-	226,489	127,915	0
2575	Local Transport	-	36,500	30,120	-
Expense Subtotal		-	590,191	363,979	223,436
Division : 8803 - Nauru Tourism					
Expense by Natural Account					
2015	Salary - Local	-	94,719	49,595	65,619
2020	Salary Expatriate	-	35,000	-	-
2035	Overtime - local	-	18,800	-	800
2040	Staff Training	-	4,000	-	500
2050	Uniforms & Protective Clothing	-	500	-	500
2070	Travel - Staff	-	7,500	-	-
2072	Meals and Drinks - Staff	-	4,800	-	-
2100	Entertainment	-	14,400	-	2,000
2105	Official Celebrations	-	474,600	170,124	-
2130	Printing & Stationery	-	12,000	1,049	5,000
2135	Stores	-	4,800	1,030	2,400
2165	Office Rental	-	28,800	5,300	28,800
2185	R&M - Buildings	-	12,000	-	2,000
2205	R&M - Plant	-	3,200	900	3,200
2230	Publicity and Awareness	-	13,000	3,700	3,191
2280	Purchase of Diesel	-	4,800	-	4,800
2315	Utilities	-	9,600	4,000	9,600
2330	Telephone / Internet	-	14,958	-	7,938
2350	Freight	-	12,000	-	-
2370	Membership Fees & Subscriptions	-	10,860	-	-
2495	Plant & Equipment Purchases	-	35,000	9,110	-
2651	GON Contributions	-	5,062	-	-
Expense Subtotal		-	820,399	244,808	136,348
Total Expense		-	2,115,424	1,205,753	1,007,996

The total budget for the Head 88 – National Heritage is \$1 million, lower than 2024-25 due to reductions to Official celebrations and elimination of one-time building costs associated with establishing the office.

91 TRANSPORT

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1300	Registration Fees-Motor Cars	140,758	147,324	136,224	147,324
1305	Registration Fees-Motorcycles	24,650	25,344	23,965	25,344
1310	Vehicle/Insurance Fees	443,848	458,964	419,970	458,964
1360	D.C.A-Pax Levy	835,400	822,264	1,040,250	960,000
1365	D.C.A.-Departure Taxes	596,975	597,672	819,600	600,000
1370	D.C.A.-Air Navigation Fees	565,422	505,368	624,920	480,000
1375	D.C.A.-Landing Fees	621,020	602,568	1,679,605	660,000
1380	D.C.A.-Rental Fees	158,270	156,852	251,994	120,000
1385	Rental Property Fees (Suva)	-	-	13,050	-
1475	Miscellaneous Revenue	154,085	160,068	156,032	160,068
1480	Bus Services	7,175	7,824	2,965	1,000
Total Revenue		3,547,603	3,484,248	5,168,575	3,612,700
Division : 9101 - Secretariat					
Expense by Natural Account					
2015	Salary - Local	101,937	217,108	217,520	201,888
2020	Salary Expatriate	62,669	90,000	92,512	90,000
2026	Directors Fees	400	2,079	1,200	2,400
2050	Uniforms & Protective Clothing	1,000	1,000	723	1,000
2070	Travel - Staff	11,588	7,477	7,477	17,000
2075	Travel - Business	28,413	-	-	-
2100	Entertainment	913	7,000	6,984	3,000
2105	Official Celebrations	11,769	-	-	-
2130	Printing & Stationery	25,995	14,000	13,980	14,000
2135	Stores	16,097	34,000	29,806	24,000
2165	Office Rental	-	45,000	41,000	45,000
2185	R&M - Buildings	12,897	10,000	-	10,000
2230	Publicity and Awareness	-	2,000	59	2,800
2315	Utilities	11,072	24,600	12,000	24,600
2330	Telephone / Internet	4,413	2,278	2,278	1,900
2370	Membership Fees & Subscriptions	7,000	7,900	7,229	7,900
2495	Plant & Equipment Purchases	4,899	2,446	2,446	11,000
Expense Subtotal		301,061	466,888	435,214	456,488
Division : 9102 - DCA					
Expense by Natural Account					
2015	Salary - Local	950,232	1,193,566	994,827	1,180,951
2030	Salaries - Other Contracts	45,865	52,800	21,666	52,800
2035	Overtime - local	332,878	312,000	272,739	312,000
2040	Staff Training	39,423	35,550	34,026	47,838
2050	Uniforms & Protective Clothing	7,336	26,800	26,792	21,800
2055	Consultants fees	18,645	35,700	180	5,000
2100	Entertainment	3,000	3,000	2,997	1,000
2105	Official Celebrations	1,976	-	-	-
2130	Printing & Stationery	6,533	16,540	16,540	6,540
2135	Stores	11,990	20,000	19,996	20,000
2185	R&M - Buildings	54,264	72,000	69,363	60,000
2205	R&M - Plant	-	2,070	1,230	2,070
2210	R&M - Aerodrome	58,956	34,000	1,961	60,000
2230	Publicity and Awareness	-	2,000	2,000	-
2315	Utilities	313,981	387,000	182,860	336,000
2330	Telephone / Internet	660	2,520	21	1,900
2370	Membership Fees & Subscriptions	91,673	112,973	112,973	122,924
2495	Plant & Equipment Purchases	33,835	182,541	180,522	26,541
Expense Subtotal		1,971,245	2,491,059	1,940,694	2,257,363

Division : 9103 - Land Transport					
Expense by Natural Account					
2015	Salary - Local	434,492	459,920	374,416	418,827
2020	Salary Expatriate	5,360	-	-	-
2030	Salaries - Other Contracts	58,320	56,160	54,504	56,160
2035	Overtime - local	50,936	60,000	49,142	48,000
2050	Uniforms & Protective Clothing	4,684	4,700	2,531	4,700
2100	Entertainment	600	1,500	970	1,200
2105	Official Celebrations	773	-	-	-
2130	Printing & Stationery	2,477	10,000	8,619	5,000
2135	Stores	1,431	5,004	4,971	5,004
2185	R&M - Buildings	-	5,000	4,707	1,800
2190	R&M - Office Equipment	205	1,800	-	1,800
2200	R&M - Motor Vehicles	91,381	100,000	47,847	96,400
2315	Utilities	16,996	77,000	17,686	77,000
2495	Plant & Equipment Purchases	125,747	22,500	9,963	16,000
Expense Subtotal		793,402	803,584	575,355	731,891
Total Expense		3,065,708	3,761,531	2,951,263	3,445,742

The total Transport budget for FY 2025-26 is slightly reduced reflecting decreased spending on salaries, R&M Motor Vehicle and Plant and Equipment purchases.

95 ICT

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
1475	Miscellaneous Revenue	26,938	35,000	3,300	-
Total Revenue		26,938	35,000	3,300	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	442,077	454,508	409,117	488,240
2020	Salary Expatriate	43,211	48,000	48,000	57,600
2030	Salaries - Other Contracts	310	-	-	-
2035	Overtime - local	2,944	4,000	3,424	9,450
2040	Staff Training	23,777	25,550	25,463	67,425
2050	Uniforms & Protective Clothing	7,738	7,775	7,774	2,000
2055	Consultants fees	-	-	-	19,000
2072	Meals and Drinks - Staff	1,800	-	-	1,820
2075	Travel - Business	43,408	-	-	-
2100	Entertainment	6,741	10,800	1,615	2,000
2130	Printing & Stationery	8,248	5,250	5,235	4,400
2135	Stores	6,939	3,220	3,217	3,220
2190	R&M - Office Equipment	12,960	7,397	7,392	5,200
2195	R&M - Office Premises	3,100	20,108	20,108	-
2330	Telephone / Internet	2,439,698	2,024,885	2,024,758	2,217,586
2370	Membership Fees & Subscriptions	32,930	60,000	59,667	60,000
2375	ICT Supplies	34,624	52,805	52,759	61,745
2495	Plant & Equipment Purchases	91,612	97,971	23,795	17,860
Expense Subtotal		3,202,116	2,822,269	2,692,324	3,017,546
Total Expense		3,202,116	2,822,269	2,692,324	3,017,546

The total ICT budget for 2025-26 is slightly higher than in 2024-25, primarily due to increased telephone/internet costs related to the transition from Digicel to CENPAC/NEOTEL and outstanding contractual obligations to Digicel.

97 TELECOM

<i>Natural_Account</i>	<i>Description</i>	<i>2023-24 Prior Year Actual</i>	<i>2024-25 Revised Budget</i>	<i>2024-25 Actual + Commitment</i>	<i>2025-26 Proposed Budget</i>
Revenue by Natural Account					
		-	-	-	-
Total Revenue		-	-	-	-
Division : 0000 - General					
Expense by Natural Account					
2015	Salary - Local	15,481	46,735	39,401	75,061
2026	Directors Fees	3,000	1,200	1,000	4,800
2055	Consultants fees	-	50,000	46,038	2,000
2100	Entertainment	-	1,500	800	900
2130	Printing & Stationery	-	500	-	340
2135	Stores	-	300	-	300
2185	R&M - Buildings	-	14,550	10,050	-
2330	Telephone / Internet	-	-	-	3,000
2370	Membership Fees & Subscriptions	-	50,090	50,084	8,348
2495	Plant & Equipment Purchases	-	3,760	-	4,666
Expense Subtotal		18,481	168,635	147,373	99,415
Total Expense		18,481	168,635	147,373	99,415

The total budget for Telecom is lesser in FY 2025-26, mainly reflecting reduced allocations for Consultancy fees and Membership Fees, more than offset increases in local Salaries.