



REPUBLIC OF NAURU

SUPPLEMENTARY ESTIMATES OF EXPENDITURE 2025-26

24 October 2025

CIRCULATED BY

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

SUPPLEMENTARY APPROPRIATION No.1 2025-26

OVERVIEW

The Supplementary Appropriation Bill (No.1) 2025-26 recognises 20 million in additional Government revenue and proposed a matching increase in expenditure, resulting in a small surplus of \$21 thousand.

The passing of this bill will bring the total expected revenue for 2025-26 to \$378.6 million, with \$378.5 million earmarked for expenditure.

This Bill reflects updated estimates to:

- Recognise revenue from Department of Home Affairs (Australia) following finalization of the Third Country Resettlement Arrangements
- Allocate expenditures required for fulfilling our commitments under the Third Country Resettlement Arrangements, and to account for new spending decisions made since the original budget was approved in August

Table 1: Budget Aggregates (\$)

	2025-26 Original Budget	2025-26 Supp App 1	2025-26 Revised YTD Budget
Revenue	358,589,594	20,003,200	378,592,794
Expenditure	358,552,862	19,982,351	378,535,213
Balance	36,732	20,849	57,581

REVENUES

This Bill recognises the following changes to revenue.

80 - Internal Affairs	
2025-26 Supplementary 1	
1578 - DJBC - Reimbursable Costs	20,000,000
Total impact on budget	20,000,000

\$20 million is recognised under the Department of Internal Affairs to reflect funds received following activation of the Third Country Resettlement Arrangement.

16 - Finance Other	
2025-26 Supplementary 1	
1015 - Income from Investments and Dividends	3,200
Total impact on budget	3,200

\$3 thousand is recognised as a dividend payout from the Government of Nauru investment in Fiji Airways.

EXPENDITURES

The following expenditure is appropriated.

Expenditure Increases

01 - Presidency

2025-26 Supplementary 1	
2496 - Building and Structure	100,000
Total impact on budget	100,000

\$0.1 million is provided to Presidency for additional investment in the State House.

03 - Chief Secretary Office

2025-26 Supplementary 1	
0301 - Secretariat Division	
2585 - Rations	951,295
Total impact on budget	951,295

\$0.9 million is provided to Chief Secretary Office to fund students school lunches not covered in the original budget.

09 – Electoral Commission

2025-26 Supplementary 1	
2030 – Salaries – Other Contracts	49,341
Total impact on budget	49,341

\$49 thousand is allocated to Electoral Commission to cover additional, unbudgeted costs associated with the 2025 National Elections.

11 – Finance Secretariat

2025-26 Supplementary 1	
1101 – Treasury	
2495 – Plant and Equipment Purchases	68,526
Total impact on budget	68,526

\$69 thousand is allocated to Treasury department to settle outstanding orders with Eigigu Procurement Limited. (EPL).

16 - Finance Other

	2025-26 Supplementary 1
2030 - Salaries - Other Contracts	-
2619 - Grants to SoEs	1,505,000
2650 - Nauru Trust Fund	2,020,323
2652 - Fiscal Cash Buffer	8,461,205
Total impact on budget	11,986,528

\$12 million is allocated to Finance Other for various measures:

- \$1.2 million to cover increased monthly cost for ESC
- \$0.3 million to cover start-up costs for Command Ridge Virtual Asset Authority
- \$2 million to NTF as prepayment of next year's contributions, comprising of 10.1% of revenue in this supplementary, and
- \$8.5 million to the Fiscal Cash Buffer to replenish past withdrawals and to ensure that there is some coverage for urgent and unavoidable expenditures for the remainder of the financial year.

Head 59 - Public Health

	2025-26 Supplementary 1
2015 - Salary Local	688,888
2020 - Salary Expatriate	304,251
Total impact on budget	993,139

\$1 million is allocated to the Department of Public Health to cover salary expenditures resulting from the changed contractual and service arrangements under GMSS, specifically relating to staffing transitions for both local and expatriate personnel.

Head 61 - Health

	2025-26 Supplementary 1
<i>6101 - RON Hospital</i>	
2015 - Salary Local	48,110
2020 - Salary Expatriate	93,089
2026 - Directors Fees	2,800
2030 - Salaries other Contracts	15,000
2205 - R&M Plant	110,964
2040 - Staff Training	86,344
2370 - Membership and Subscription	18,000
2035 - Overtime	25,887
Total impact on budget	400,194

\$0.4 million is allocated to the Department of Health to cover staffing costs and contractual expenses related to the transition under the new GMSS contract.

Head 80 - Internal Affairs

2025-26 Supplementary 1	
2015 - Salary Local	311,965
2025 - Allowances Staff Contract	125,226
2030 - Salary Other Contracts	1,000,000
2035 - Overtime	100,000
2050 - Uniform	20,000
2100 - Entertainment	30,000
2130 - Printing and Stationary	35,000
2135 - Stores	30,000
2185 - R&M Building	1,800,000
2275 - Local Transport	123,750
2495 - Plant and Equipment	1,332,100
2496 - Building and Structure	500,000
Total impact on budget	5,408,041

\$5.4 million is allocated to Department of Internal Affairs to cover infrastructure and operational costs required for hosting of new transferees under the Third Country Resettlement Arrangements.

Head 85 - Lands Committee

2025-26 Supplementary 1	
2185 - R&M Building	25,287
Total impact on budget	25,287

\$25 thousand is provided to Lands Committee to cover essential building works necessary to facilitate a conducive working environment.

House Keeping – Centralization of Bid Contracts

2025-26 Supplementary 1		
<u>Decreases</u>		
Head 18 - NRPCC		
2030 - Salary Other Contracts	-	42,500
Head 44 - Judiciary		
2030 - Salary Other Contracts	-	68,000
Head 51 - Education (various divisions)		
2585 - Rations	-	57,455
Head 61 Health		
2585 - Rations	-	536,736
2072 - Meals and Drinks Staff	-	122,360
Head 81 - Community and Youth		
2030 - Salary Other Contracts	-	2,047,552
Head 91 - Transport		
2030 - Salary Other Contracts	-	36,720
Total Decrease		(2,911,323)

Increases

Head 03 - Chief Secretary

2025-26 Supplementary 1		
<i>0301 - Secretariat</i>		
2030 - Salary Other Contracts		2,194,772
2585 - Rations		594,191
2072 - Meals and Drinks Staff		122,360
Total Increase		2,911,323

\$2.9 million transfer is made to the Chief Secretary's Office, comprising the remaining service and bid contracts budget from various departments. This follows the Government decision to consolidate service and bid contracts such as meals, rations, and security under the Chief Secretary's office to improve contracting and service efficiency and accountability of public funds.

Table 2: 2025-26 Supplementary Appropriation No.1 – Revenues

Description	2025-26 Original Budget	Supp Approp 1	2025-26 Revised Budget
01 - Presidency and State House (including GIO)	60,000		60,000
03 - Chief Secretary Office	35,364		35,364
09 - Electoral Commission	153,500		153,500
15 - Nauru Revenue Office	27,390,954		27,390,954
16 - Finance - Other Payments	66,200,000	3,200	66,203,200
17 - Nauru Customs Office (NCO)	20,808,575		20,808,575
31 - Fisheries	50,530,000		50,530,000
41 - Police	128,712		128,712
42 - Multi Cultural Affairs	183,840,936		183,840,936
43 - Justice - Secretariat	819,992		819,992
44 - Judiciary	47,928		47,928
45 - Border Control	3,206,357		3,206,357
46 - Correctional Services	23,988		23,988
50 - TVET	-		-
53 - Vocational Training and Professional Development	-		-
59 - Public Health	-		-
61 - Health	123,180		123,180
80 - Internal Affairs	1,500,000	20,000,000	21,500,000
81 - Community And Youth	80,000		80,000
83 - Media Bureau	9,408		9,408
84 - Lands & Survey	15,000		15,000
85 - Lands Committee	3,000		3,000
91 - Transport	3,612,700		3,612,700
	358,589,594	20,003,200	378,592,794

Table 3: 2025-26 Supplementary Appropriation No.1 – Expenditures

Description	2025-26 Original Budget	Supp Approp 1	2025-26 Revised Budget
01 - Presidency and State House (including GIO)	15,894,688	100,000	15,994,688
02 - Ministerial	15,602,658		15,602,658
03 - Chief Secretary Office	34,389,688	3,862,618	38,252,306
05 - Audit	365,309		365,309
08 - National Emergency Services	2,456,622		2,456,622
09 - Electoral Commission	631,248	49,341	680,589
11 - Finance Secretariat	3,526,891	68,526	3,595,417
13 - Bureau of Statistics	306,306		306,306
14 - Trade and Commerce	291,738		291,738
15 - Nauru Revenue Office	629,930		629,930
16 - Finance - Other Payments	117,507,184	11,986,528	129,493,712
17 - Nauru Customs Office (NCO)	852,943		852,943
18 - Nauru Regional Processing Centre (NRPCC)	1,376,218	- 42,500	1,333,718
21 - Environment Management & Agriculture (DEMA)	1,281,756		1,281,756
22 - Climate Change & Resilience	518,487		518,487
31 - Fisheries	3,079,737		3,079,737
41 - Police	6,370,720		6,370,720
42 - Multi Cultural Affairs	69,067,815		69,067,815
43 - Justice - Secretariat	2,907,188		2,907,188
44 - Judiciary	1,661,063	- 68,000	1,593,063
45 - Border Control	1,284,083		1,284,083
46 - Correctional Services	1,362,121		1,362,121
47 - Nauru Financial Intelligence Unit	276,253		276,253
50 - TVET	-		-
51 - Education	22,406,823	- 57,455	22,349,368
53 - Vocational Training and Professional Development	2,508,769		2,508,769
59 - Public Health	669,801	993,139	1,662,940
61 - Health	7,221,861	- 258,902	6,962,959
62 - Sports	3,289,744	-	3,289,744
63 - Infrastructure Development	3,438,246	-	3,438,246
71 - Foreign Affairs - Secretariat	1,236,923		1,236,923
72 - Foreign Affairs - Brisbane	1,569,438		1,569,438
73 - Foreign Affairs - Suva	746,320		746,320
74 - Foreign Affairs - New York	2,116,993		2,116,993
76 - Foreign Affairs- Geneva	1,185,348		1,185,348
77 - High Commission India	821,726		821,726
78 - High Commission Canberra	2,858,765		2,858,765
79 - Embassy of Nauru Beijing	1,087,988		1,087,988
80 - Internal Affairs	3,910,715	5,408,041	9,318,756
81 - Community And Youth	3,865,276	- 2,047,552	1,817,724
82 - Women and Social Development Affairs (WASDA)	1,583,836		1,583,836
83 - Media Bureau	820,592		820,592
84 - Lands & Survey	6,851,720		6,851,720
85 - Lands Committee	386,018	25,287	411,305
86 - Land Management	-		-
87 - People Living with Disability (PLD)	764,617		764,617
88 - National Heritage	1,007,996		1,007,996
91 - Transport	3,445,742	- 36,720	3,409,022
95 - ICT	3,017,546		3,017,546
97 - Telecom	99,415		99,415
	358,552,862	19,982,351	378,535,213