REPUBLIC OF NAURU

SUPPLEMENTARY ESTIMATES OF EXPENDITURE 2025-26

23 December 2025

CIRCULATED BY

HIS EXCELLENCY THE HONOURABLE DAVID ADEANG, MP

PRESIDENT AND MINISTER FOR FINANCE AND SUSTAINABLE DEVELOPMENT

SUPPLEMENTARY APPROPRIATION NO. 2 2025-26

OVERVIEW

The Supplementary Appropriation Bill (No.2) 2025-26 provides for additional priority expenditures that have arisen since the passing of Supplementary Appropriation Bill No 1 in October. The bill also incorporates critical realignment to strengthen financial discipline and operational efficiency.

This Bill reflects updated estimates to:

- Recognise $5.1 million in new expenditures across various departments, fully offset by an equivalent reduction from the Fiscal Cash Buffer
- Execute housekeeping measures to address a $1 million surplus realignment and the centralization of $7.3 million in capital works and building funds from various departments to Department of Infrastructure

Table 1: Budget Aggregates ($)

	2025-26 Original Budget	2025-26 Supp App 1	2025-26 Supp App 2	2025-26 Revised YTD Budget
Revenue	358,589,594	20,003,200	0	378,592,794
Expenditure	358,552,862	19,982,351	0	378,535,213
Balance	36,732	20,849	0	57,581

REVENUES

There are no revenue changes in this Supplementary.

EXPENDITURES

The following expenditure is appropriated.

Expenditure Increases

Head 01 Presidency and State-House	
	2025-26 Supplementary 2
2015 - Salary Local	100,000
2035 - Overtime Local	150,000
2075 - Travel Business	300,000
2100 - Entertainment	100,000
2185 - R&M Building	150,000
2440 - Scholarship - School & Trade	40,000
2495 - Plant & Equipment Purchases	50,000
2617 - Donation Local	100,000
Total impact on budget	**990,000**

$1 million is provided to Presidency and Statehouse to cover increased operational requirements relating to personnel costs, travel, repairs, donations, and others.

Head 02 Ministerial	
	2025-26 Supplementary
2005 - Salaries & Allowances - (MP's)	248,700
2015 - Salary Local	50,000
2031 - Staff Contract - Ministerial	580,000
2035 - Overtime Local	50,000
2055 - Consultant Fees	150,000
2100 - Entertainment	100,000
2185 - R&M Building	150,000
2575 - Local Transport	18,120
Total impact on budget	**1,346,820**

$1.3 million is provided to Ministerial to meet essential operational requirements, specifically addressing increased cost for personnel entitlements, consultancy contracts, maintenance works and other overheads.

Head 14 Commerce and Foreign Investment	
	2025-26 Supplementary 2
2617 - Donation Local	150,000
Total impact on budget	**150,000**

$0.2 million is provided to Commerce and Foreign Investment to operationalize the Nauru Small Business Enterprise Fund. This provision facilitates the disbursement of conditional grants, capped at $25,000 per recipient, to local Nauruan business owners to provide essential capital for business expansion.

Head 16 Finance Other Payment	
	2025-26 Supplementary 2
2619 - Grant to SoE's	1,100,000
Total impact on budget	**1,100,000**

$1.1 million is allocated to Command Ridge Virtual Asset Authority to cover operational costs for the next 3 months.

Head 18 - NRPCC	
	2025-26 Supplementary 2
2030 - Salaries - Other Contracts	30,000
Total impact on budget	**30,000**

$30 thousand is allocated to NRPCC to cover security costs that were previously centralised with Chief Secretary department.

Head 41 Police	
	2025-26 Supplementary 2
2015 - Salary Local	512,796
Total impact on budget	**512,796**

$0.5 million is allocated to Nauru Police Force to settle outstanding salary arrears, including long-standing payments for police reserves deployed between 2004 and 2009.

Head 59 Public Health	
	2025-26 Supplementary 2
2015 - Salary Local	502,767
2020 - Salary Expatriate	119,870
2070 - Staff Travel	93,572
2315 - Utilities	29,740
Total impact on budget	**745,949**

$0.7 million is allocated to Public Health to fund operational costs for the next 3 months following their transition out of the GMSS scope of service.

Head 61 Health	
	2025-26 Supplementary 2
2035 - Overtime Local	26,000
Total impact on budget	**26,000**

$26 thousand is allocated to the Department of Health to cover outstanding overtime for staff, not covered under the GMSS arrangements.

Head 63 - Infrastructure	
	2025-26 Supplementary 2
2575 - Transport Local	72,900
Total impact on budget	**72,900**

$73 thousand is allocated to Department of Infrastructure for additional transportation costs.

Head 88 National Heritage	
8801 - Culture and Language	
	2025-26 Supplementary 2
2100 - Entertainment	119,467
Total impact on budget	**119,467**

$0.1 million is allocated to National Heritage for the 2026 Miss Nauru pageant 2026, scheduled for next month.

Expenditure Decreases

Head 16 Finance Other Payment	
	2025-26 Supplementary
2652 - Fiscal Cash Buffer	(5,093,932)
Total impact on budget	**(5,093,932)**

$5.1 million is reduced from the Fiscal Cash Buffer to fully fund the expenditure increases detailed in the section above.

House Keeping Matters

Surplus Reallocation

	2025-26 Supplementary 2
Decreases	
Head 09 Nauru Electoral Commission	
2030 - Salary Other Contracts	(19,700)
Head 03 Chief Secretary (*0303 Birth Death & Marriag* e)	
2035 - Overtime Local	(41,000)
Head 51 Education (*5106 Community Play Centre*)	
2373 - Media TV Supplies	(891,352)
Total Decrease	**(952,052)**
Increases	
	2025-26 Supplementary 2
Head 03 - Chief Secretary	
0303 - Birth Death & Marriages	
2040 - Staff Training	34,000
Head 16 - Finance Other Payment	
2652 - Fiscal Cash Buffer	918,052
Total impact on budget	**952,052**

$1 million in surplus appropriations is transferred from various departments, to rectify initial budget loading discrepancies. These funds are repatriated to the Fiscal Cash Buffer to provide for future budgetary requirements as they arise.

Centralization of Repairs and Maintenance and Building Works

Decreases	
	2025-26 Supplementary 2
Head 01 Presidency	
2185 - R&M Building	(23,878)
2496 - Building and Structures	(1,257,094)
Head 02 Ministerial	
2185 - R&M Building	(106,546)
Head 03 Chief Secretary Office	
2185 - R&M Building	(98,059)
Head 11 Finance Secretariat	
2496 - Building and Structures	(306,374)
Head 16 Finance - Other Payments	
2496 - Building and Structures	(1,895,794)
Head 18 Nauru Regional Processing Centre (NRPCC)	
2185 - R&M Building	(32,500)
Head 21 Environment Management & Agriculture (DEMA)	
2185 - R&M Building	(58,200)
Head 31 Fisheries	
2185 - R&M Building	(2,320)
Head 41 Police	
2185 - R&M Building	(8,284)
Head 43 Justice Secretariat	
2185 - R&M Building	(1,322)
2496 - Building and Structures	(1,000)
Head 44 Judiciary	
2185 - R&M Building	(2,500)
Head 45 Border Control	
2185 - R&M Building	(9,000)
Head 46 Correctional	
2185 - R&M Building	(53,875)
Head 51 Education	
2185 - R&M Building	(485,016)
2496 - Building and Structures	(2,267,045)
Head 53 Vocational Training & Professional Development	
2185 - R&M Building	(71,236)
Head 59 Public Health	
2185 - R&M Building	(24,256)
Head 61 Health	
2185 - R&M Building	(200,000)
Head 62 Sports	
2185 - R&M Building	(48,170)
2496 - Building and Structures	(242,780)
Head 83 Media Bureau	
2185 - R&M Building	(10,000)
Head 84 Lands & Survey	
2185 - R&M Building	(179)
Head 85 Lands Committee	
2185 - R&M Building	(32,287)
Head 87 People Living with Disablity (PLD)	
2185 - R&M Building	(3,000)
Head 88 National Heritage	
2185 - R&M Building	(3,000)
Head 91 Transport	
2185 - R&M Building	(54,548)
Total Decrease	(7,298,263)

Increases	
Head 63 Infrastructure	
	2025-26 Supplementary 1
2185 - R&M Building	1,328,176
2496 - Building and Structures	5,970,087
Total Decrease	**7,298,263**

$7.3 million is allocated from various departmental provisions for Repairs and Maintenance (Buildings) and Buildings and Structures to the Department of Infrastructure. This transfer implements a recent Cabinet directive to centralized these funds under a single authority, aligning with the Department of Infrastructure mandate to leverage contracting efficiencies and provide enhanced technical oversight of public assets.

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

Description	2025-26 Original Budget	Supp Approp 1	Supp Approp 2	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.2 – Expenditures

Description	2025-26 Original Budget	Supp Approp 1	Supp Approp 2	2025-26 Revised Budget
01 - Presidency and State House (including GIO)	15,894,688	100,000	(290,972)	15,703,716
02 - Ministerial	15,602,658		1,240,274	16,842,932
03 - Chief Secretary Office	34,389,688	3,862,618	(105,059)	38,147,247
05 - Audit	365,309			365,309
08 - National Emergency Services	2,456,622			2,456,622
09 - Electoral Commission	631,248	49,341	(19,700)	660,889
11 - Finance Secretariat	3,526,891	68,526	(306,374)	3,289,043
13 - Bureau of Statistics	306,306			306,306
14 - Trade and Commerce	291,738		150,000	441,738
15 - Nauru Revenue Office	629,930			629,930
16 - Finance - Other Payments	117,507,184	11,986,528	(4,971,674)	124,522,038
17 - Nauru Customs Office (NCO)	852,943			852,943
18 - Nauru Regional Processing Centre (NRPCC)	1,376,218	(42,500)	(2,500)	1,331,218
21 - Environment Management & Agriculture (DEMA)	1,281,756		(58,200)	1,223,556
22 - Climate Change & Resilience	518,487			518,487
31 - Fisheries	3,079,737		(2,320)	3,077,417
41 - Police	6,370,720		504,512	6,875,232
42 - Multi Cultural Affairs	69,067,815			69,067,815
43 - Justice - Secretariat	2,907,188		(2,322)	2,904,866
44 - Judiciary	1,661,063	(68,000)	(2,500)	1,590,563
45 - Border Control	1,284,083		(9,000)	1,275,083
46 - Correctional Services	1,362,121		(53,875)	1,308,246
47 - Nauru Financial Intelligence Unit	276,253			276,253
51 - Education	22,406,823	(57,455)	(3,643,413)	18,705,955
53 - Vocational Training and Professional Development	2,508,769		(71,236)	2,437,533
59 - Public Health	669,801	993,139	721,693	2,384,633
61 - Health	7,221,861	(258,902)	(174,000)	6,788,959
62 - Sports	3,289,744	-	(290,950)	2,998,794
63 - Infrastructure Development	3,438,246	-	7,371,163	10,809,408
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		(10,000)	810,592
84 - Lands & Survey	6,851,720		(179)	6,851,541
85 - Lands Committee	386,018	25,287	(32,287)	379,018
87 - People Living with Disability (PLD)	764,617		(3,000)	761,617
88 - National Heritage	1,007,996		116,467	1,124,463
91 - Transport	3,445,742	(36,720)	(54,548)	3,354,474
95 - ICT	3,017,546			3,017,546
97 - Telecom	99,415			99,415
	358,552,862	**19,982,351**	**(0)**	**378,535,213**