REPUBLIC OF NAURU

Supplementary Appropriation Bill (No.2) 2025-2026

No. …… of 2025

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

Certified: [ ]

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Enacted by the Parliament of Nauru as follows:

1 Short title

This Act may be cited as the ***Supplementary Appropriation Act (No.2) 2025-2026.***

2 Commencement and expiry

(1) This Act commences on the day it is certified by the Speaker.

(2) This Act shall cease to have effect on 30 June 2026.

3 Withdrawal of funds from the Treasury Fund

(1) Recognizes an additional **$5,093,932** in expenditure for the specific purposes identified in the fourth column of Schedule 2 as detailed in the Supplementary Estimates of Expenditure presented to Parliament on 23 December 2025.

(2) To facilitate the additional expenditure referred to in subsection (1) above, an equivalent sum of **$5,093,932** shall be reallocated from the Fiscal Cash Buffer (Head 16 - Finance Other), resulting in a net-zero impact on the total approved budget for the 2025-2026 financial year.

(3) An amount not exceeding **$5,093,932** may be withdrawn from the Treasury Fund and expended as authorised in the fourth column of Schedule 2 and detailed in the Supplementary Estimates of Expenditure presented to Parliament on 23 December 2025.

(4) The amounts in the respective Schedules are in addition to and not in substitution for the amounts previously authorised for withdrawal under the *Appropriation Act 2025-2026*.

(5) Where the Cabinet considers it necessary to increase the amount assigned in the estimates to a particular subhead within a Head, the Cabinet may direct that there shall be applied to the aid of that subhead a further sum out of any surplus arising on any other subhead within the same Head, but so that the total amount withdrawn and expended does not exceed the amount authorised for that Head in the Schedule to this Act.

Schedule 1

Revenue Details

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

Schedule 2

Expenditure Details

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
50 - TVET	-			-
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
86 - Land Management	-			-
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**