



REPUBLIC OF NAURU

SUPPLEMENTARY ESTIMATES OF EXPENDITURE 2025-26

14 January 2026

CIRCULATED BY

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

SUPPLEMENTARY APPROPRIATION No. 3 2025-26

OVERVIEW

The Supplementary Appropriation Bill (No.3) 2025-26 provides for additional revenue measures and priority expenditures that have arisen since the passage of Supplementary Appropriation Bill No 2 in December.

This Bill reflects updated estimates to:

- Recognise \$0.8 million in new revenue from measures not previously accounted for in the budget
- Appropriate \$0.8 million in new expenditures to cover new spending decisions

Table 1: Budget Aggregates (\$)

	2025-26 Original Budget	2025-26 Supp App 1	2025-26 Supp App 2	2024-25 Supp App 3	2025-26 Revised YTD Budget
Revenue	358,589,594	20,003,200	0	750,000	379,342,794
Expenditure	358,552,862	19,982,351	0	750,000	379,285,213
Balance	36,732	20,849	0	0	57,581

REVENUES

This Bill recognises the following changes to revenue.

Head 16 Finance Other Payment	
2025-26 Supplementary 3	
1015 - Income from Investments and Dividends	750,000
Total impact on budget	750,000

\$0.8 million is recognised under Department of Finance Other to reflect dividend revenue anticipated from CENPAC. This income is additional to the projections currently included in the 2025-26 budget.

EXPENDITURES

The following expenditure is appropriated.

Expenditure Increases

Head 16 Finance Other Payment	
2025-26 Supplementary 3	
2652 - Fiscal Cash Buffer	750,000
Total impact on budget	750,000

\$0.8 million is allocated to the Fiscal Cash Buffer to ensure there is sufficient budget flexibility to address urgent and unavoidable expenditure pressures throughout the remained of the financial year.

Table 2: 2025-26 Supplementary Appropriation No.3 – Revenues

Description	2025-26 Original Budget	Supp Approp 1	Supp Approp 2	Supp Approp 3	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		750,000	66,953,200
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	-	750,000	379,342,794

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

Description	2025-26 Original Budget	Supp Approp 1	Supp Approp 2	Supp Approp 3	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)	750,000	125,272,038
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)	750,000	379,285,213