



REPUBLIC OF NAURU

SUPPLEMENTARY ESTIMATES OF EXPENDITURE 2025-26

16 February 2026

CIRCULATED BY

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

SUPPLEMENTARY APPROPRIATION NO. 4 2025-26

OVERVIEW

The Supplementary Appropriation Bill (No.4) 2025-26 provides for additional revenue measures and priority expenditures that have arisen since the passage of Supplementary Appropriation Bill No 3 in January.

This Bill reflects updated estimates to:

- Recognise \$1.5 million in new revenue from fisheries counterpart companies not previously recorded
- Recognize an equivalent expenditure increase by allocating the \$1.5 million to the Fiscal Cash Buffer account
- Recognize interdepartmental reallocations relating to identified savings to higher priority areas and consolidating salary budgets for building and technical personnel under the Department of Infrastructure to fully operationalize the centralization of building works.

Table 1: Budget Aggregates (\$)

	2025-26 Original Budget	2025-26 Supp App 1	2025-26 Supp App 2	2025-26 Supp App 3	2025-26 Supp App 4	2025-26 Revised YTD Budget
Revenue	358,589,594	20,003,200	0	750,000	1,500,000	380,842,794
Expenditure	358,552,862	19,982,351	0	750,000	1,500,000	380,785,213
Balance	36,732	20,849	0	0	0	57,581

REVENUES

The Bill recognises the following changes to revenue.

Head 31 Fisheries	
2025-26 Supplementary 4	
1475 - Miscellaneous Revenue	1,500,000
Total impact on budget	1,500,000

\$1.5 million in revenue is recognised under Fisheries reflecting new revenue received from fisheries counterpart companies to support development needs of the country.

EXPENDITURES

The following expenditure is appropriated.

Expenditure Increases

Head 16 - Finance Other Payment	
2025-26 Supplementary 4	
2652 - Fiscal Cash Buffer	1,500,000
Total impact on budget	1,500,000

\$1.5 million is allocated to the Fiscal Cash Buffer to ensure there is sufficient budget flexibility to address development needs to be determined by the Cabinet.

Inter-departmental Reallocations

Reallocation of Savings:

2025-26 Supplementary 4	
<u>Decreases</u>	
Head 51-01 Education	
2020 - Salary Expatriates	(700,000)
2440 - Scholarship - School & Trade	(131,000)
Head 51-03 Education	
2030 - Salaries - Other Contracts	(140,000)
Head 51-04 Education	
2030 - Salaries - Other Contracts	(60,000)
<i>Subtotal</i>	<i>(1,031,000)</i>
<u>Increases</u>	
2652 - Fiscal Cash Buffer	1,031,000
<i>Subtotal</i>	<i>1,031,000</i>
Total impact on budget	-

\$1 million in savings has been identified within Department of Education and reallocated to the Fiscal Cash Buffer for higher priority expenditures.

Centralization of Building works:

2025-26 Supplementary 4	
<i>Building Work Salaries</i>	
<i>Decreases</i>	
Head 03 Chief Secretary Office	
2015 - Salary Local	(49,480)
Head 42 Department of Multiculture Affairs	
2015 - Salary Local	(8,663)
Head 51 Education	
2015 - Salary Local	(14,846)
Head 59 Public Health	
2015 - Salary Local	(36,717)
Head 61 Health	
2015 - Salary Local	(37,071)
Head - 82 WASDA	
2015 - Salary Local	(4,168)
Head 91 Transport	
2015 - Salary Local	(45,579)
Head 95 Department of ICT	
2015 - Salary Local	(4,453)
<i>Subtotal</i>	<i>(200,975)</i>
<i>Increases</i>	
Head 63 Department of Infrastructure	
2015 - Salary Local	200,975
<i>Subtotal</i>	<i>200,975</i>
<i>Building Work Adjustments</i>	
Head 63 Department of Infrastructure	
2185 - R&M Building	(1,816,466)
Head 16 - Finance Other Payment	
2495 - Plant & Equipment Purchase	1,816,466
Total Impact on Budget	(0)

\$0.2 million in local salary funds has been transferred from various Departments to the Department of Infrastructure. This realignment supports the operationalization of centralized building works under Infrastructure, in accordance with Cabinet's decision to consolidate technical services.

\$1.8 million is transferred from Department of Infrastructure back to Finance Other to adjust for an earlier transfer.

Table 2: 2025-26 Supplementary Appropriation No.4 – Revenues

Description	2025-26 Original Budget	Supp Approp 1	Supp Approp 2	Supp Approp 3	Supp Approp 4	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				1,500,000	52,030,000
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	1,500,000	380,842,794

Table 3: 2025-26 Supplementary Appropriation No.4 – Expenditures

Description	2025-26 Original Budget	Supp Approp 1	Supp Approp 2	Supp Approp 3	Supp Approp 4	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)		(49,480)	38,097,767
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	4,347,466	129,619,504
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				(8,663)	69,059,153
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)		(1,045,846)	17,660,110
53 - Vocational Training and Professional Development	2,508,769		(71,236)			2,437,533
59 - Public Health	669,801	993,139	721,693		(36,717)	2,347,917
61 - Health	7,221,861	(258,902)	(174,000)		(37,071)	6,751,888
62 - Sports	3,289,744	-	(290,950)			2,998,794
63 - Infrastructure Development	3,438,246	-	7,371,163		(1,615,491)	9,193,917
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				(4,168)	1,579,668
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)		(45,579)	3,308,895
95 - ICT	3,017,546				(4,453)	3,013,093
97 - Telecom	99,415					99,415
	358,552,862	19,982,351	(0)	750,000	1,500,000	380,785,213