



REPUBLIC OF NAURU

SUPPLEMENTARY APPROPRIATION BILL (NO. 4) 2025-2026

SECOND READING SPEECH

His Excellency Honourable David Adeang MP

16 February 2026

Mr Speaker Sir,

I introduce to this August house the *Supplementary Appropriation Bill (No. 4) 2025-2026*.

This Bill reflects updated estimates to account for new revenue and expenditure measures that are priorities for the Government.

Revenue Changes

Mr Speaker Sir,

The revenue changes in this Supplementary Appropriation Bill total **\$1.5 million**. This reflects additional receipts realized from fisheries counterpart companies for development purposes.

Expenditure changes

Mr Speaker, Sir,

Let me now outline the corresponding expenditure. The Bill recognized a matching increase of **\$1.5 million**, which the Government has directed in its entirety toward the Fiscal Cash Buffer.

By making this allocation to the buffer, we ensure these funds are preserved and provide the Cabinet with the necessary fiscal flexibility to address strategic development needs as they arise.

Furthermore, this Bill reflects expenditure reallocations totalling \$3 million between departments. These are fiscally neutral movement that serve three key purposes:

- **The reallocation of identified savings:** \$1 million in identified savings from the Department of Education has been reallocated to "Finance Other" to fund higher-priority government initiatives.
- **The centralization of building works:** \$0.2 million is being transferred to the Department of Infrastructure from various departments. This consolidates the salary budgets for building and

technical personnel, empowering the Department of Infrastructure to effectively execute its centralised building mandate.

- **Accounting corrections:** A \$1.8 million adjustment to correct an earlier transfer from Head 16 Finance to the Department of Infrastructure.

Mr. Speaker, the specific details of these adjustments are provided in the Supplementary Estimates.

With the passing of this Bill, the approved 2025-26 Budget totals remain unchanged from the position established in Supplementary Appropriation No. 3.

Our total revenue stands at **\$378.6 million**, and our total expenditure remains at **\$378.5 million**. This maintains our projected fiscal surplus of **\$58,000**.

Mr Speaker, I commend the Bill to the House.