REPUBLIC OF NAOERO

Appropriation Bill 2026-2027

No. of 2026

A Bill for an Act to provide for the revenue, withdrawal, and expenditure of funds from the Treasury Fund to meet the expenditure of the Republic for the financial year ending on 30 June 2027.

Certified: [ ]

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Enacted by the Parliament of Naoero as follows:

1 Short title

This Act may be cited as the *Appropriation Act 2026-2027.*

2 Commencement and expiry

(1) This Act commences on certification by the Speaker.

(2) This Act expires at the end of 30 June 2027.

3 Withdrawal of funds from the Treasury Fund

(1) An amount not exceeding **$359,041,193** may be withdrawn from the Treasury Fund and expended as authorised in the 5th column of Schedule 3 and detailed in the Estimates of Revenue and Expenditure presented to Parliament on 20 July 2026.

(2) Where the Cabinet considers it necessary to increase the amount assigned in the estimates to a particular sub-division within a division, the Cabinet may direct that there shall be applied to the aid of that sub-division a further sum out of any surplus arising on any other sub-division within the same division, but so that the total amount withdrawn and expended does not exceed the amount authorised for that division in Schedule 3.

4 Credit of reimbursed funds to the Treasury Fund

(1) Any reimbursable funds may be credited to the sub-division of a division from which such funds were originally expended.

(2) The reimbursed funds credited to a sub-division of a division under subsection (1), may be withdrawn and expended as authorised in Schedule 3.

(3) Any reimbursable funds that are not credited to the sub-division from which they were originally expended, shall be recorded as a receipt of revenue.

(4) In this Section, ***'reimbursed funds'*** means any funds withdrawn from the Treasury Fund and expended as authorised in Schedule 3 that are later wholly or partly reimbursed to the Treasury Fund during the financial year ending 30 June 2027.

Schedule 1

2026-2027 Appropriation Bill Aggregate Summary

	2024-25 Preliminary Actual	2025-26 Original Budget	2025-26 Revised YTD Budget	2025-26 Actual (Preliminary	Percent of Budget	2026-27 Proposed Budget
Revenue	326,527,889	358,589,594	412,342,794	378,152,427	92%	359,198,418
Expenditure	363,699,099	358,552,862	412,285,213	378,082,753	92%	359,041,193
Balance (Surplus/(Deificit)	- 37,171,209	36,732	57,581	69,673		157,225
Less Reserve Re-appropriation	37,600,000					
Net Budget Surplus/Deficit	**428,791**	**36,732**	**57,581**	**69,673**	-	**157,225**

Schedule 2

2026-2027 Appropriation Bill Revenue Details

Department	2024-25 Actual $	2025-26 Approved Budget $	2025-26 Revised Budget $	2025-26 Actual $	2026-27 Proposed Budget $
01 - Presidency and State House (including GIO)	-	60,000	60,000	-	60,000
03 - Chief Secretary Office	70,135	35,364	35,364	76,085	35,364
09 - Electoral Commission	473,160	153,500	153,500	307,135	16,124
11 - Finance Secretariat	43,471	-	-	50	-
15 - Nauru Revenue Office	23,565,933	27,390,954	27,390,954	25,396,172	25,000,000
16 - Finance - Other Payments	34,411,006	66,200,000	66,953,200	40,959,243	43,300,000
17 - Nauru Customs Office (NCO)	19,193,368	20,808,575	20,808,575	21,018,763	21,648,544
21 - Environment Management & Agriculture (DEMA)	4,915	-	-	-	-
31 - Fisheries	51,375,207	50,530,000	52,030,000	60,792,406	49,178,798
41 - Police	124,886	128,712	128,712	140,284	125,000
42 - Multi Cultural Affairs	178,150,754	183,840,936	183,840,936	166,380,802	151,782,807
43 - Justice - Secretariat	1,142,521	819,992	819,992	1,104,581	1,066,644
44 - Judiciary	41,030	47,928	47,928	24,868	47,928
45 - Border Control	3,206,357	3,206,357	3,206,357	4,019,261	3,114,036
46 - Correctional Services	9,567	23,988	23,988	5,388	10,509
50 - TVET	5,978	-	-	533	-
51 - Education	-	-	-	- 285	-
53 - Vocational Training and Professional Development	-	-	-	1,386,272	2,446,000
59 - Public Health	325,600	-	-	364,290	612,000
61 - Health	115,216	123,180	123,180	69,396	-
72 - Foreign Affairs - Brisbane	-	-	-	- 92	-
80 - Internal Affairs	5,373,934	1,500,000	53,000,000	51,500,000	56,425,000
81 - Community And Youth	70,375	80,000	80,000	50,450	53,460
83 - Media Bureau	26,253	9,408	9,408	20,189	13,000
84 - Lands & Survey	19,950	15,000	15,000	13,598	11,892
85 - Lands Committee	3,430	3,000	3,000	2,940	2,000
91 - Transport	4,229,505	3,612,700	3,612,700	4,519,272	4,249,312
93 - Maritime Transport	210	-	-	-	-
95 - ICT	3,300	-	-	825	-
	321,986,062	**358,589,594**	**412,342,794**	**378,152,427**	**359,198,418**

Schedule 3

2026-2027 Appropriation Bill Expenditure Details

Department	2024-25 Actual	2025-26 Approved Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Proposed Budget
	$	$	$	$	$
01 - Presidency and State House (including GIO)	17,925,415	15,894,688	17,588,052	17,019,022	10,315,079
02 - Ministerial	25,204,147	15,602,658	19,127,268	18,890,302	7,469,986
03 - Chief Secretary Office	24,745,386	34,389,688	40,207,753	36,958,832	43,208,949
05 - Audit	353,272	365,309	365,309	361,343	354,491
08 - National Emergency Services	3,068,584	2,456,622	2,534,551	2,458,867	1,992,313
09 - Electoral Commission	421,191	631,248	660,889	639,049	435,654
11 - Finance Secretariat	3,456,847	3,526,891	3,289,043	2,901,944	3,725,962
13 - Bureau of Statistics	206,315	306,306	306,306	259,547	323,924
14 - Trade and Commerce	2,309	291,738	441,738	372,409	543,271
15 - Nauru Revenue Office	619,411	629,930	629,930	626,881	638,538
16 - Finance - Other Payments	120,635,454	117,507,184	150,912,649	141,519,158	120,051,908
17 - Nauru Customs Office (NCO)	648,477	852,943	879,521	711,871	795,419
18 - Nauru Regional Processing Centre (NRPCC)	1,091,914	1,376,218	1,331,218	1,273,653	1,178,360
19 - Command Ridge Virtual Asset Authroity	-	-	-	-	3,342,008
21 - Environment Management & Agriculture (DEMA)	1,371,470	1,281,756	1,223,556	1,187,566	1,128,128
22 - Climate Change & Resilience	574,865	518,487	518,487	457,722	576,415
31 - Fisheries	3,014,792	3,079,737	3,077,417	2,331,480	2,684,626
41 - Police	6,155,771	6,370,720	7,192,979	7,106,402	7,686,887
42 - Multi Cultural Affairs	56,132,682	69,067,815	69,059,152	61,472,146	56,742,772
43 - Justice - Secretariat	2,606,289	2,907,188	2,945,424	2,688,876	2,647,749
44 - Judiciary	1,774,241	1,661,063	1,590,563	1,523,785	2,259,828
45 - Border Control	1,072,101	1,284,083	1,417,931	1,162,022	1,156,680
46 - Correctional Services	1,198,650	1,362,121	1,355,514	1,225,295	1,205,848
47 - Nauru Financial Intelligence Unit	124,528	276,253	276,253	161,707	331,411
50 - TVET	1,521,623	-	-	-	-
51 - Education	18,762,335	22,406,823	17,660,109	16,214,396	17,417,264
52 - Youth Affairs	305,216	-	-	693	-
53 - Vocational Training and Professional Development	3,180	2,508,769	2,437,533	2,060,271	2,363,036
59 - Public Health	4,945,649	669,801	2,982,916	2,899,689	3,620,752
61 - Health	22,129,000	7,221,861	6,826,204	7,914,288	4,209,129
62 - Sports	4,003,696	3,289,744	2,998,794	2,613,006	4,631,304
63 - Infrastructure Development	5,161,703	3,438,246	9,193,920	5,989,974	6,095,208
70 - Foreign Affairs - Guangzhou					349,100
71 - Foreign Affairs - Secretariat	1,477,876	1,236,923	1,236,923	1,121,198	1,416,988
72 - Foreign Affairs - Brisbane	1,361,643	1,569,438	1,646,544	1,526,935	1,709,625
73 - Foreign Affairs - Suva	763,394	746,320	746,320	626,254	817,851
74 - Foreign Affairs - New York	2,198,459	2,116,993	2,116,993	1,888,863	1,822,246
76 - Foreign Affairs- Geneva	1,343,859	1,185,348	1,351,018	1,109,040	1,136,156
77 - High Commission India	781,938	821,726	821,726	740,529	686,046
78 - High Commission Canberra	3,637,425	2,858,765	2,858,765	2,552,830	2,649,892
79 - Embassy of Nauru Beijing	1,452,502	1,087,988	1,087,988	1,024,566	1,146,565
80 - Internal Affairs	584,573	3,910,715	11,433,106	8,480,707	15,758,770
81 - Community And Youth	3,532,053	3,865,276	1,817,724	1,782,606	667,330
82 - Women and Social Development Affairs (WASDA)	729,757	1,583,836	1,579,668	991,190	1,239,018
83 - Media Bureau	885,355	820,592	810,592	719,188	742,491
84 - Lands & Survey	6,562,189	6,851,720	6,851,541	6,287,598	7,022,626
85 - Lands Committee	407,860	386,018	443,544	441,710	572,589
86 - Land Management	159,284	-	-	-	-
87 - People Living with Disability (PLD)	682,471	764,617	761,617	725,638	678,232
88 - National Heritage	1,205,753	1,007,996	1,124,463	1,075,468	1,177,859
91 - Transport	2,954,438	3,445,742	3,383,895	2,854,459	7,744,857
95 - ICT	2,692,324	3,017,546	3,013,093	2,967,638	2,474,962
97 - Telecom	147,373	99,415	168,716	164,143	95,090
	362,797,037	**358,552,862**	**412,285,213**	**378,082,753**	**359,041,193**