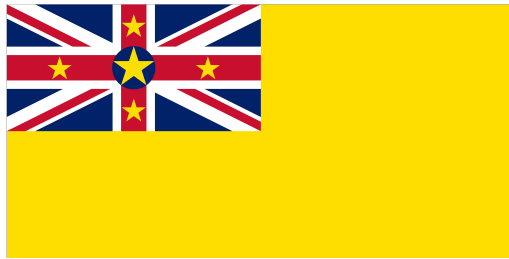


GOVERNMENT OF NIUE

FISCAL STRATEGY AND NATIONAL BUDGET OVERVIEW FINANCIAL YEAR 2024 - 2025

JUNE 2024



FAKATUFONO NIUE

FATIFATIAGA TUPE FAKAGAHUA MOE TUPE MOUA TAU 2024-2025

IUNI 2024



FOREWORD

It is my honour, to present to the Niue Assembly and People of Niue, the 2024/2025 National Budget in accordance with the Constitution of Niue and Public Revenue Ordinance 1959.

On this 50th year of self governance, this 2024/2025 National Budget continues our efforts to recover and rebuild our economy after the COVID19 pandemic. This budget builds on the steady economic recovery so far, attempting to balance responsible expenditure with cautious optimism.

Significant challenges remain for the global economy. Chief among them is inflation, which continues to negatively affect our own small economy and people. Global efforts to alleviate these pressures continue, which have in turn tempered expectations for global growth, as well as economic growth expectations for our close development partners.

Overall, appropriated expenditure has increased by 31 percent, and revenue has increased by 27 percent. This difference has resulted in an increase of the deficit by 47 percent, compared to the previous year.

These increases in expenditure reflect investments and ongoing maintenance in our infrastructure, which complement and build on the significant progress we have made with the road and airport upgrades. Sound and robust national infrastructure is a necessary requirement for a stable economy to build upon, particularly in this recovery phase of our economy. Notably, this budget incorporates \$3.5 million in prioritized capital investment items, costs previously not accounted for in the budget, as part of efforts to improve our financial accountability practices.

As we have become accustomed to in recent budget cycles, some of these expenditure increases account for elevated cost of fuel and transport costs which continue to impact costs of providing services. Government understands the hardships resulting from persistently high inflation, and have earmarked modest increases in support for the most vulnerable in our community through the Ministry of Social Services. Government intends to review the minimum wage for low income families and standardization of the pension for elderly.

Inevitably, some reductions in appropriated expenditures have also been necessary to maintain fiscal responsibility and the reality of our economic situation. The majority have been from the Ministry of Finance, freeing up resources from re-prioritized initiatives.

Modest increases are expected in our revenue streams over the next year. This reflects in part the strengthening economy, but also the successful reforms within our key revenue collecting agencies Tax and Customs beginning to bear fruit. The government continues to build on these public finance management reforms in the wider Ministry of Finance, as well as whole of government reform commitments.

Climate change costs are very important considerations for Niue's immediate and long term planning and economic sustainability. For the first time, this budget incorporates a pilot exercise to begin identification of climate change related costs. A total of \$1.38 million was identified as costs associated with climate change mitigation or adaptation activities. Future budgets will expand on this exercise so that these costs can be clearly articulated and accounted for.

We continue to face sustainability challenges from population decline and human resource development, waste management, biodiversity loss, land use, health and education issues, and climate change.

With this budget, we continue a strategic path to position and build a Niue that is resilient, beautiful and healthy in nature.

Kia monuina, and God Bless Niue.

Hon. Crossley Tatui
Minister for Finance, Planning and Economic Development

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1 FISCAL STRATEGY

1.1 The economic outlook remains challenging

Several challenges shape the fiscal strategy for 2024/25 National Budget. These include:

- A weak starting point and modest outlook for the economy
- Increased cost of living and infrastructure costs that are higher than expected
- A transition towards renewables that holds promise, but with increasing maintenance and operational costs for existing systems

Structural headwinds include sustaining population growth on the island and meeting increasing impacts on the fiscal position from climate change. This makes for a starting point an economy that is spending more money than it earns.

Substantial deficit budgets were passed for the 2021/22, 2022/23 and the 2023/24 financial years. However, realized expenditure has been restrained overall. Expect public sector costs and new infrastructure to drive increases in expenditure in the medium term. For these reason, a prudent approach to spending should be maintained.

1.2 A prudent fiscal strategy is needed

Today's environment requires thinking carefully about trade-offs and placing limits on what is affordable.

The Government's Budget Expenditure appropriation policy tries to take a balanced budget approach, matching expenditure with revenue in every budget. However, the 2024/25 budget contains additional expenditure items from ministries that cannot be implemented from within existing baselines without reducing expenditure elsewhere.

Efforts to increase the collection of customs and taxation revenue continue, as well as unlocking non-tax revenue streams outside of tourism.

1.3 Structural challenges remain

Maintaining the population on island is an ongoing challenge. Inflation has hit the cost of living and the public sector report difficulty in finding labour. These have impacted service provision, adding to

ongoing challenges in utilities and infrastructure.

1.4 Prioritising Public Financial Management

To drive value for our spending, commitments have been made to improving Public Financial Management at all levels of government. Government continues to aim for prudent levels of spending consistent with the macroeconomic environment.

Achieving these goals will not be easy, but initial steps to lift the level of scrutiny and supporting information on larger project and programmes will be sustained to help enable better resource allocation.

To improve the transparency, accountability, and accuracy of the budget, particular attention has been paid to including and prioritising capital expenditure into this budget for the first time. Integrating this information into the budget provides a more comprehensive picture of government spending, allowing for better policy decisions which add value to our community.

1.5 A closer look at Climate Change

For the first time, this budget includes the results of a pilot that seeks to map the fiscal costs of climate change. Ministries identified associated proportions of salaries that shows climate change is exacerbating challenges to the fiscal position.

Climate change mitigation and adaptation costs matter for both the current and future fiscal positions. Across the Pacific, the IMF estimates the cost of making infrastructure resilient to climate change over the next ten years are likely to average 9 percent of GDP per year for the next decade. Prudent fiscal management should account for these costs in a transparent manner.

Costs of climate change also cuts across standard reporting lines. For example, increased maintenance costs and the cost of making infrastructure investment more resilient to extreme weather events falls across many ministries.

Ultimately, this is not about the impact of greater vulnerability to disasters from a higher frequency and probability of extreme weather events. These are the costs of preparing and maintaining infrastructure to withstand these impacts.

2 ECONOMIC CONTEXT

2.1 International

Despite a moderate recovery after COVID, the global economy is uncertain. Global Growth is expected to ease over the next 3-5 years (Figure 1), in response to tight monetary policy that is targeting high levels of inflation that is more stubborn than expected (Figure 2).

The global outlook affects economies across the Pacific including New Zealand. Most recent data show a small recession for New Zealand but relatively strong future growth is expected (Figure 1). The pace of New Zealand’s economic growth helps determine consumption that might be expected to drive demand for tourism. Recent data suggests early signs of a recovery in outbound tourism from New Zealand to locations through the Pacific and in other markets.

Global inflation has persisted for much longer than expected. The war in Ukraine has lifted the cost of commodities, but the IMF expects these pressures to ease. Importantly for countries like Niue, where the costs of imported fuel are a large component of the trade balance, the price of oil is expected to fall by a little under 20 percent over the next 2-3 years.

Figure 1. Global GDP Growth

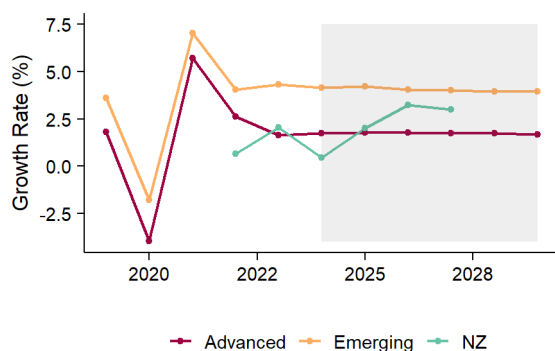
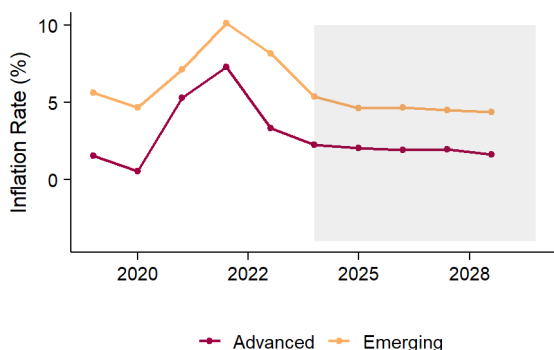


Figure 2. Global Inflation



2.2 Niue

The COVID19 pandemic severely impacted Niue’s economy, and recovery is still in progress. Real GDP growth fell from 6.5 percent in 2018, to -2.1 percent in 2022 (Fig. 3). Similarly Real GDP fell from 39.7 million in 2019, to 36.1 million in 2022 (Fig. 4). While easing, inflation is also still high at 8.7 percent in December 2023 (Fig. 5).

Niue Key Economic Statistics

Population	1,681 (2022)
Nominal GDP	\$36.1 mil. (2022)
GDP per Capita	\$22,323 (2022)
Real GDP Growth	-2.1 % (2022)
Unemployment Rate	2.98 % (2020)
Annual Inflation Rate	8.7 % (2023)

2.2.1 Economic Recovery in Progress

The steep decline in tourism has yet to recover. Arrivals in 2023 are 40 percent below 2019 levels (Fig. 6). Twice weekly flights have resumed, but further investment is required to bring accommodation levels back up. This may require lending policy adjustments to encourage more private sector engagement.

Spending has seen strong growth, surpassing pre-pandemic levels (Fig. 7). EFTPOS spending in 2023 was 19 percent higher than for 2022, and 18 percent higher than in 2019. Credit spending was particularly strong with a 53 percent increase in 2023 compared to 2022. This has led to a return to the pre-pandemic pattern of tourist driven spending peaks during the third quarter of the year.

Imports in 2023 were up 32 percent from 2022. Diesel fuel imports in particular increased significantly, while petrol imports were flat and below pre-pandemic levels (Fig. 8). This suggests that economic activity was mainly focused in the construction sector, which is consistent with the large airport and road projects being completed.

2.3 Niue Economic Outlook

The outlook for the rest of 2024 is generally positive, with arrivals and particularly spending continuing to grow. With the twice weekly flights, economic activity should continue building towards

the tourist season and the 50th Constitution celebrations in October. For 2025, the outlook will be dependent on investment into tourism, and the performance of NZ and the wider global economy.

On the other hand, completion of the airport and road projects are expected to temper economic activity in 2024, as the data indicates they have made significant contributions to the economy.

Tight labour market conditions also persist, as recruitment remains very difficult for government. This reflects the challenges to Niue’s population retention overall.

Figure 3. Niue GDP Growth

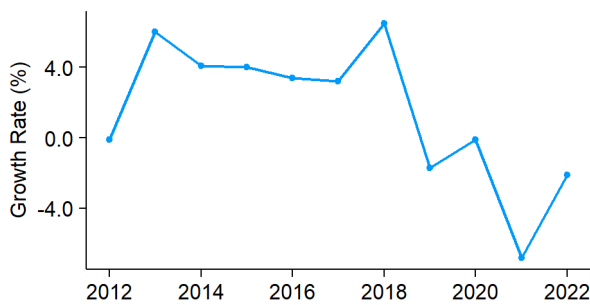


Figure 4. Niue GDP

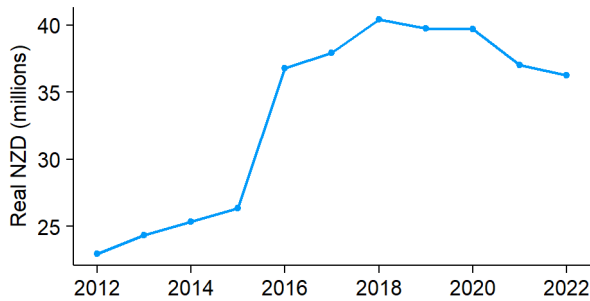


Figure 5. Inflation

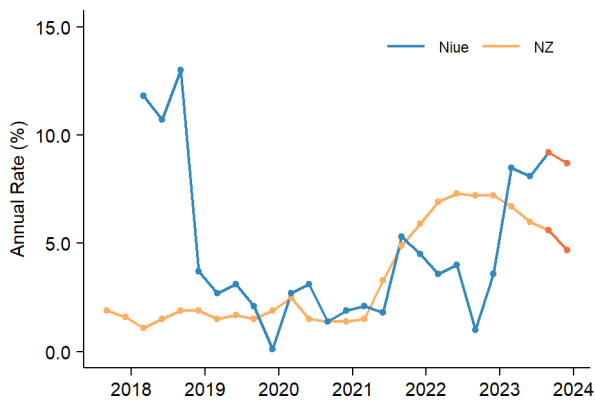


Figure 6. Niue Passenger Arrivals

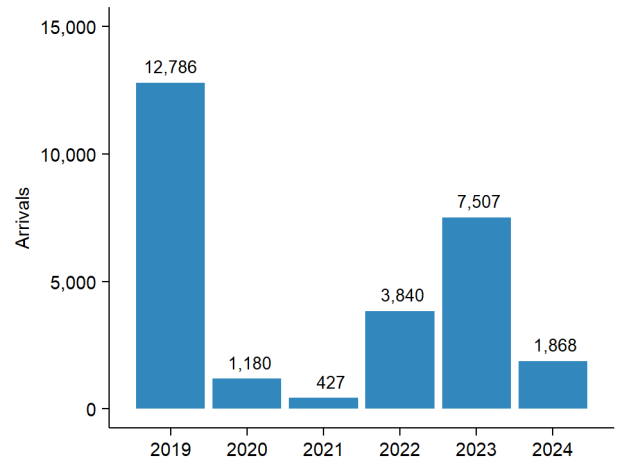


Figure 7. Spending

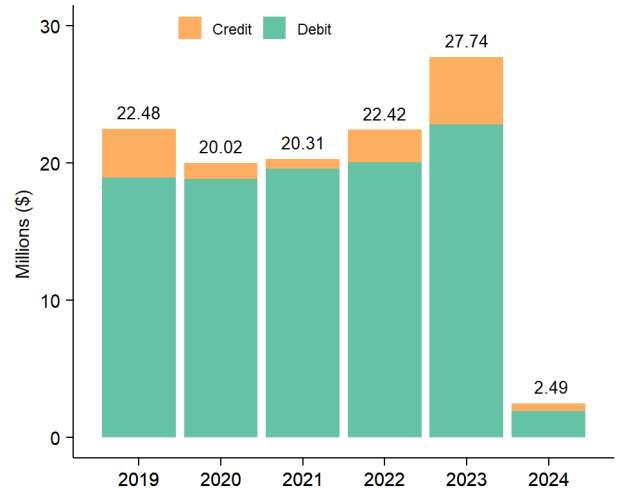
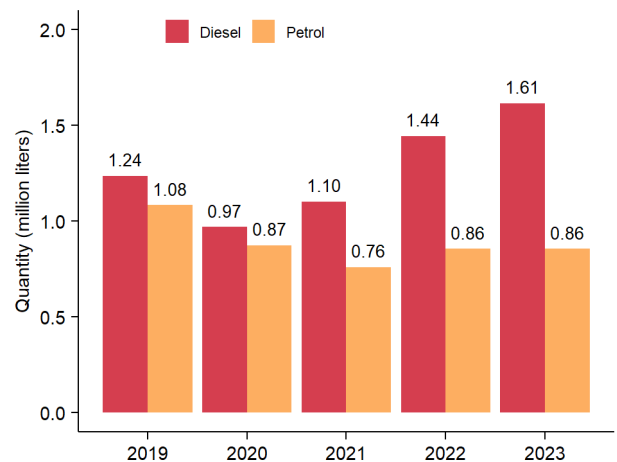


Figure 8. Fuel Imports



3 KEY BUDGET HIGHLIGHTS

3.1 Overall

- Total appropriated expenditure is \$69.8 million, and total estimated revenue is \$56.9 million for the 2024-2025 National Budget. This means there is a shortfall or deficit of \$12.8 million.
- Total budgeted expenditure has increased by \$16.37 million (31 percent), total expected revenue has increased by \$12.25 million (27 percent), and the deficit has increased by \$4.11 million (47 percent) from the previous financial year.

3.2 Expenditure

- The increase in total expenditure consists of \$3.77 million (9 percent) increase in Recurrent Expenditure, and a \$9.16 million (71 percent) increase in total Investment and Development.
- There are increases in recurrent expenditure for the Ministry of Infrastructure (30 percent), Commercial and Trading (19 percent), Natural Resources (7 percent) and Social Services (7 percent).
- There are decreases in recurrent expenditure for the Ministry of Finance (-26 percent), and the Ministry of Central Agencies (-3 percent).
- The overall increase in Investment & Development consists of a \$7.07 million (85 percent) increase for Other Donor, a \$2.09 million (261 percent) increase for Niue funded initiatives. NZ AID commitments for this category has not changed.
- The Ministry of Social Services has the highest share of recurrent expenditure at 31.4 percent, followed by the Ministry of Infrastructure at 23.9 percent, and Commercial and Trading at 19.3 percent.
- Bulk Fuel has the highest department share of recurrent expenditure at 17.7 percent, followed by Justice Lands & Survey at 13.9 percent, and Niue Power at 11.2 percent.

- The Personnel costs category make up 40.3 percent of the budgeted expenses for all ministries, however this is especially higher for the Ministry of Social services and Central Agencies.
- The Other costs category makes up 31.6 percent of overall budget, and is significantly higher for Commercial & Trading (fuel) and for the Ministry of Infrastructure (materials).
- Subsidies & Welfare for pension, disability and hardship payments makes up 13.3 percent of expenditure through the Ministry of Social services.
- Prioritized Capital Investment expenditure items worth \$3.54 million have been included in the appropriated budget for the first time.
- An estimated \$1.38 million in Climate related expenditures was identified from a pilot also introduced into this budget cycle for the first time.

3.3 Revenue

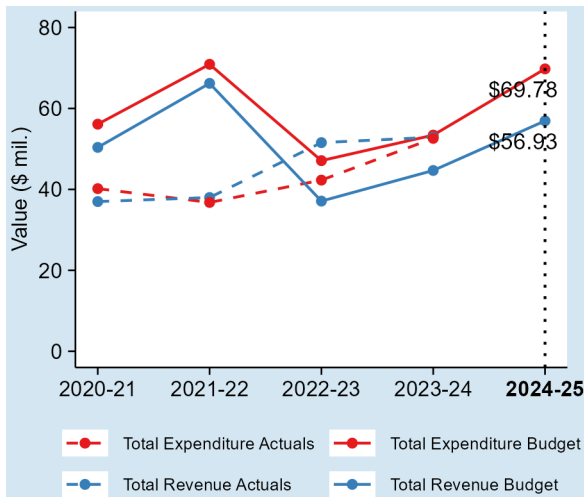
- The increase in total revenue consists of \$5.18 million (16 percent) increase in recurrent expenditure, and a \$7.07 million (58 percent) increase in Investment and Development.
- The Ministry of Finance has the highest share of budgeted revenue at 53.7 percent, followed by Commercial and Trading at 27.2 percent, and the Ministry of Infrastructure at 10 percent.
- The Ministry of Finance has the largest revenue increase from previous year of \$2.68 million (15 percent), followed by Natural Resources at \$1.47 million (131 percent) and Commercial and Trading at \$1.12 million (12 percent).
- There are modest increases of less than 0.07 million for other ministries.

4 BUDGET OVERVIEW

KEY FIGURES	
Total Expenditure	\$69.8 mil.
Recurrent	\$44.1 mil.
Capital Investment	\$3.5 mil.
Investment & Development	\$2.9 mil.
NZ Investment & Development	\$3.9 mil.
Donor Investment & Development	\$15.4 mil.
Total Revenue	\$56.9 mil.
Recurrent	\$37.6 mil.
NZ Investment & Development	\$3.9 mil.
Donor Investment & Development	\$15.4 mil.
Total Deficit	\$12.8 mil.

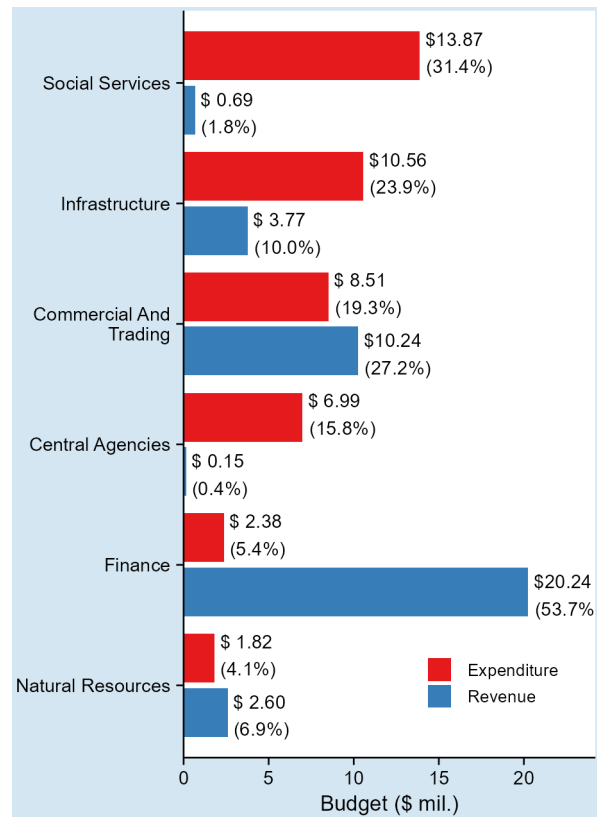
Notes: A budget deficit means that expenditures are higher than revenues. In contrast, a budget surplus means that expenditures are less than revenues. A balanced budget means that expenditure and revenue are equal. Figure 17 and Figure 18 illustrate these figures over the last four budget cycles, and Table 5 provides a comprehensive outline of these summary figures.

Figure 9. Total BUDGET vs. ACTUALS



Notes: The solid red and blue BUDGET lines represent planned expenditure and expected revenue over the last 4 budget cycles, as well as this new budget cycle. In contrast, the dashed red and blue ACTUAL lines represent realized revenue and expenditure, which are only available up to the previous 2023-2024 budget cycle. The difference between BUDGETED and ACTUAL values (also referred to as variance) can have many causes, such as overestimated revenues or unexpected expenditures. This is the case for the figures shown here, as a result of the pandemic negatively affecting revenues.

Figure 10. Proposed BUDGET by MINISTRY



Notes: The first number at the end of each bar is the total allocation in millions of dollars, and the second number in brackets is the percentage share for each ministry out of the total for expenditure or revenue. The ministries are ordered by rank of budgeted expenditures. Figure 11 shows the same measurements shown here, but at the department level.

The total appropriated expenditure for the 2024-2025 National Budget is \$69.8 million, and total estimated revenue is \$56.9 million. This means there is a shortfall or deficit of \$12.8 million for the 2024-2025 National Budget.

This budget represents an increase in appropriated expenditures of \$16.37 million (or 31 percent), an increase in expected revenue of \$12.25 million (or 27 percent), and a increase in the deficit of \$4.11 million (or 47 percent) from the previous financial year 2023-2024 Budget.

For the first time, prioritized Capital Investment expenditure items worth \$3.54 million have been included in the appropriated budget. This represents the scale and value of capital investment required to maintain current standards of service.

KEY CHANGES FROM 2023-24 BUDGET

- denotes a decrease, increases otherwise

TOTALS

Expenditure	\$16.37 mil. (31%)
Revenue	\$12.25 mil. (27%)
Deficit	\$4.11 mil. (47%)

EXPENDITURE

Recurrent	\$ 3.77 mil. (9%)
Total Invest. & Dev.	\$ 9.16 mil. (71%)

Recurrent

Infrastructure	\$ 2.46 mil. (30%)
Comm. & Trading	\$ 1.35 mil. (19%)
Natural Resources	\$ 0.13 mil. (7%)
Social Services	\$ 0.87 mil. (7%)
Central Agencies	\$-0.19 mil. (-3%)
Finance	\$-0.85 mil. (-26%)

Investment & Development

Invest. & Dev.	\$ 2.09 mil. (261%)
NZ Invest. & Dev.	\$ 0.00 mil. (0%)
Donor Invest. & Dev.	\$ 7.07 mil. (85%)

REVENUE

Recurrent	\$ 5.18 mil. (16%)
Total Invest. & Dev.	\$ 7.07 mil. (58%)

Recurrent

Natural Resources	\$ 1.47 mil. (131%)
Central Agencies	\$ 0.03 mil. (28%)
Finance	\$ 2.68 mil. (15%)
Comm. & Trading	\$ 1.12 mil. (12%)
Social Services	\$ 0.06 mil. (9%)

Investment & Development

Infrastructure	\$-0.18 mil. (-5%)
NZ Invest. & Dev.	\$ 0.00 mil. (0%)
Donor Invest. & Dev.	\$ 7.07 mil. (85%)

Notes: These numbers represent the change (or difference) in each item from the previous 2023-2024 Budget to the proposed 2024-2025 Budget. Change is measured in dollar values shown first, and percentage values shown second in brackets. A '+' at the front of the dollar value indicates an increase, a '-' indicates a decrease.

Not all items are shown, and items which have very small or no changes are not included.

Figure 13 and Figure 14 illustrate in graphical form these changes from the 2023-2024 budget by Ministry. Similarly, Figure 19 and Figure 20 illustrate the changes from the 2023-2024 budget by Department.

Figure 11. BUDGET by DEPARTMENT

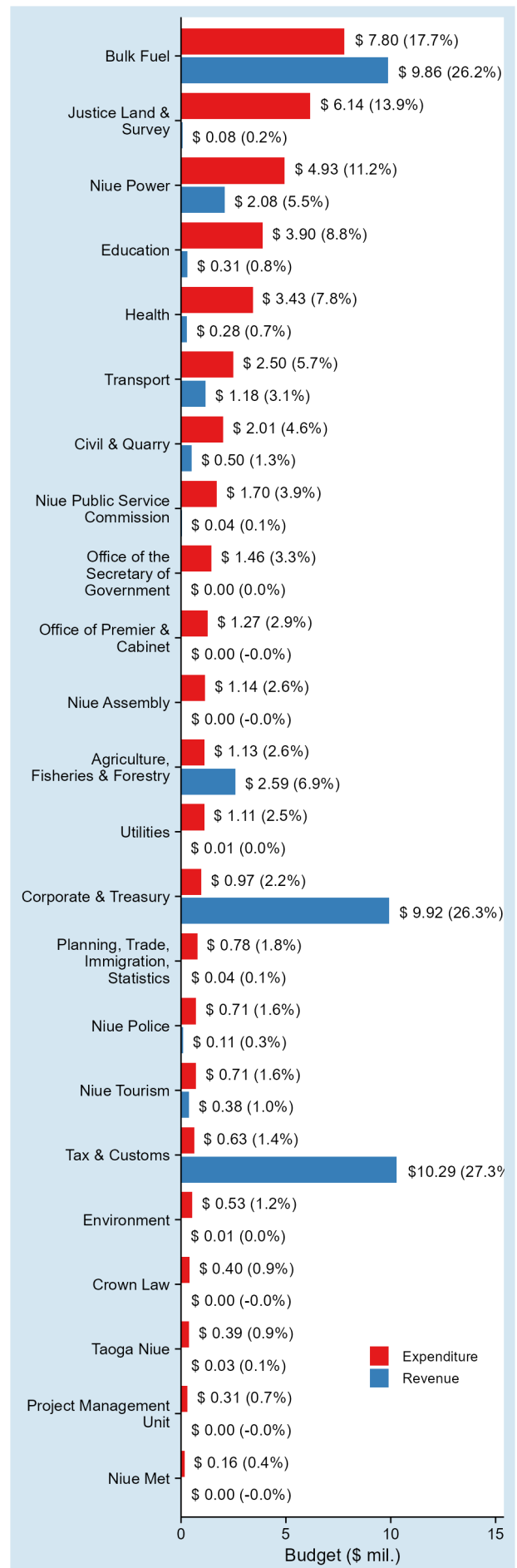


Figure 9 illustrates BUDGETED and ACTUAL expenditures and revenues of the Niue Government for the past four budget cycles. This shows that from the 2020-2021 National Budget cycle the government passed budgeted deficits in response to the COVID-19 pandemic. However, the dotted ACTUAL lines demonstrate that in practice government expenditure is prudent, and generally in line with actual received revenues.

4.1 Expenditures

The increase in total expenditure consists of \$3.77 million (9 percent) increase in Recurrent Expenditure, and a \$9.16 million (71 percent) increase in Investment and Development.

Increases in recurrent expenditure have been made for the Ministry of Infrastructure at \$2.46 million (30 percent), Commercial and Trading at \$1.35 million (19 percent), Natural Resources \$0.13 million (7 percent), and Social Services at \$0.87 million (7 percent). The decreases in recurrent expenditure is for the Ministry of Finance at \$0.85 million (-26 percent) and Central Agencies at \$0.19 million (-3 percent).

The increase in Investment & Development consists of a \$2.09 million (261 percent) increase for Niue funded initiatives, and \$7.07 million (79.7 percent) for Other Donors. There are no changes for NZ funded investment and development.

Overall the ranking of Ministries by expenditures is similar to last year, the only change being Commercial and Trading moving up to third and switching places with Central Agencies.

The Ministry of Social Services has the highest share of budgeted expenditures at \$13.87 million, or 31.4 percent of total expenditure (Figure 10). This ministry contains 3 of the top 5 ranked agencies in budgeted expenditures. They are the Department of Justice, Lands & Survey, the Department of Education, and the Department of Health (Figure 11). Justice, Lands & Survey and Education have increases from last year, while the Department of Health has a slight reduction. Subsidies & Welfare (pension, disability and hardship payments) paid through Justice, Lands & Survey is the main reason why this ministry is highest in expenditure (Figure 16). The last department in this ministry is Taoga Niue.

INVESTMENT & DEVELOPMENT

RECURRENT BUDGET

Niue Funded	\$6.43 mil.
Capital Expenditure	\$3.54 mil.
50th Constitution Celebration	\$1.00 mil.
Road Upgrade Project	\$0.72 mil.
Other Community Projects	\$0.38 mil.
Community Development - Bathroom & Amenities	\$0.20 mil.
Renewable Energy Project	\$0.20 mil.
Waste Management	\$0.10 mil.
Airport Maintenance	\$0.10 mil.
Niue Growers Association	\$0.06 mil.
Vanilla Maintenance	\$0.05 mil.
Niue Island Organic Farmers Association	\$0.05 mil.
Feral Pig Management	\$0.03 mil.

NZ Funded	\$3.85 mil.
Administrative Support	\$1.90 mil.
Tourism Support	\$0.85 mil.
Private Sector Development	\$0.40 mil.
Niue Health Development Program	\$0.40 mil.
Education Support Program	\$0.30 mil.

DONOR BUDGET

NZ Funded	\$8.50 mil.
NZAID: Renewable Energy	\$6.00 mil.
NZAID: Asset Maintenance	\$1.30 mil.
NZAID: Strengthen Governance: Capability	\$0.50 mil.
FISCAP Phase 2	\$0.45 mil.
NZAID: Flexible Finance Capacity Support Programme	\$0.15 mil.
NZAID: Barge Repairs	\$0.15 mil.

Donor Funded	\$6.83 mil.
GEF - AREAN	\$3.34 mil.
OTHER DONOR PROJECTS	\$1.50 mil.
AUSAID	\$1.40 mil.
GCF - READINESS	\$0.29 mil.
FFA	\$0.25 mil.
UNESCO	\$0.05 mil.

The Ministry of Infrastructure has the second highest budgeted expenditure at \$10.56 million or 23.9 percent of total expenditure. In order of expenditure rank, this ministry consists of Niue Power, Transport, Civil & Quarry, and Utilities (Table 4). Expenditures for Niue Power was especially high last year due to a number of challenges with the power station and limited supplementation from solar.

RECURRENT CAPITAL INVESTMENT	
Niue Funded	\$3.54 mil.
Projects	\$1.61 mil.
Equipment	\$1.18 mil.
Vehicle Replacements	\$0.72 mil.
Minor Capex	\$0.03 mil.
Computer Replacements	\$0.00 mil.
By Ministry	\$3.54 mil.
Ministry of Infrastructure	\$2.36 mil.
Commercial and Trading	\$0.50 mil.
Ministry of Social Services	\$0.32 mil.
Ministry of Natural Resources	\$0.20 mil.
Ministry of Finance	\$0.15 mil.
Central Agencies	\$0.00 mil.

Commercial & Trading ranks third at \$8.51 million or 19.3 percent share of total expenditure. This ministry consists of only 2 agencies, Bulk Fuel and the Tourism Authority (Table 4). Bulk Fuel has the highest agency expenditures overall accounting for 17.7 percent of total expenditure, owing to Niue’s high reliance on imported fossil fuels.

Central Agencies ranks fourth with expenditure of \$6.99 million or 15.8 percent share of total expenditure. There are 6 agencies within this ministry. In order of expenditure rank they are the Niue Public Service Commission, the Office of the Secretary of Government, the Office of Premier, Niue Assembly, Police, and Crown Law (Table 2).

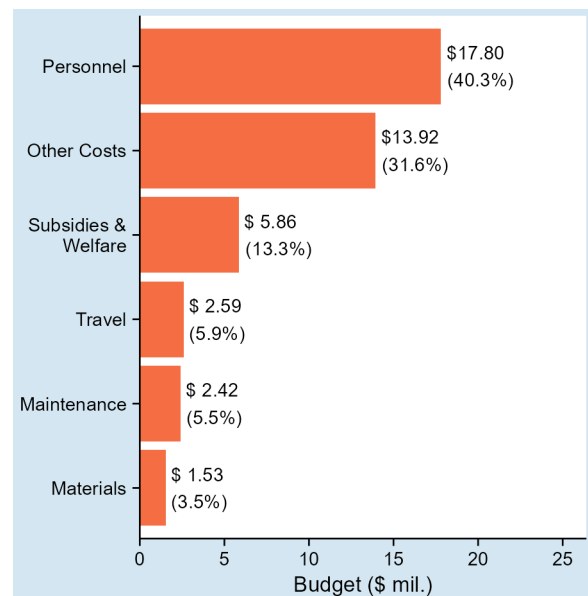
The Ministry of Finance ranks fifth at \$2.38 million or 5.4 percent share of total expenditure. There are 4 agencies in this ministry. By order of expenditure rank they are Corporate & Treasury, Economic Development, Trade & Investment, Immigration and Statistics, Tax & Customs, and the Project Management and Coordination Unit (Ta-

ble 2).

The Ministry of Natural resources has the least share of budgeted expenditure at \$1.82 million or 4.1 percent. In order of expenditure rank the departments in this ministry are the Department of Agriculture, Forestry and Fisheries (DAFF), the Department of Environment, and the Meteorological Office (Table 3).

Figure 13 provides additional information on 2023-2024 Budgeted and Actual ministry expenditures, and Figure 19 provides additional information for 2023-2024 Budgeted and Actual Department expenditures.

Figure 12. EXPENDITURE by TYPE



Notes: The bars in this figure show the proposed total recurrent expenditures, by expenditure type for this budget cycle. The first number at the end of each bar is the total allocation in millions of dollars, and the second number in brackets is the percentage share for each expenditure out of the total recurrent expenditure. Figure 16 shows the same measurements provided here, but at the ministry level for this proposed 2024-2025 Budget.

Looking at expenditure type (Figure 12 and 16), Personnel makes up the majority of the budgeted expenses for all ministries at 40.3 percent. This expenditure category is particularly high for Social Services and Central Agencies. Other costs which account for 31.6 percent of the budget are significant for Commercial & Trading (fuel) and for the Ministry of Infrastructure (materials). Subsidies & Welfare costs is the third highest type at 13.3 percent. This category is high for the Ministry of

Social services, required for pension, disability and hardship payments.

4.1.1 Climate Change Expenditure

The impacts of climate change have clear cost implications for government expenditures. For this budget cycle, government is piloting a climate tagging exercise as a first step towards clearly articulating these costs. For this pilot, infrastructure costs associated with climate change were not assessed but are expected to be incorporated in the next cycle.

Figure 15 shows the results of this initial exercise at the department level, with the first number noting the amount, and the second the share of its budget. Civil and Quarry reported the highest impacts with \$0.27 million, followed by Niue Tourism with \$0.22 million, and Niue Power with \$0.19 million. These are related to cost item such as repairing sea tracks and fish aggregator devices in the wake of more frequent storms and cyclones.

Overall, the estimated cost of climate impacts is \$1.38 million or 1.98 percent of expenditures. See Appendix A for more details.

4.2 Revenues

The increase in total revenue consists of \$5.1 million (16 percent) increase in recurrent expenditure, and a \$7.07 million (58 percent) increase in Donor Investment and Development.

This overall increase is reflected at the Ministry level, with the Ministry of Finance increasing its revenue forecast by \$2.68 million (15 percent) compared to last year. These increases are from Corporate and Treasury budget support revenue and improvements in expected collections for Customs and Taxation. Natural Resources at 1.47 million (131 percent) and Commercial and Trading at \$1.12 million (12.3 percent) are the only other ministries with significant increase from the previous year .

The Ministry of Finance ranks first for budgeted revenues at \$20.24 million or 53.7 percent, more than half of total revenue for the country (Figure 10). Tax & Customs are the primary internal revenue collecting agencies of the government with a share of 27.3 percent. Corporate & Treasury channels donor support into the government, with the second highest department revenue share of 26.3 percent (Figure 11). The other departments in the ministry are not revenue collecting in nature and have negligible revenue streams (Table 5).

Figure 13. Ministry EXPENDITURE Budget

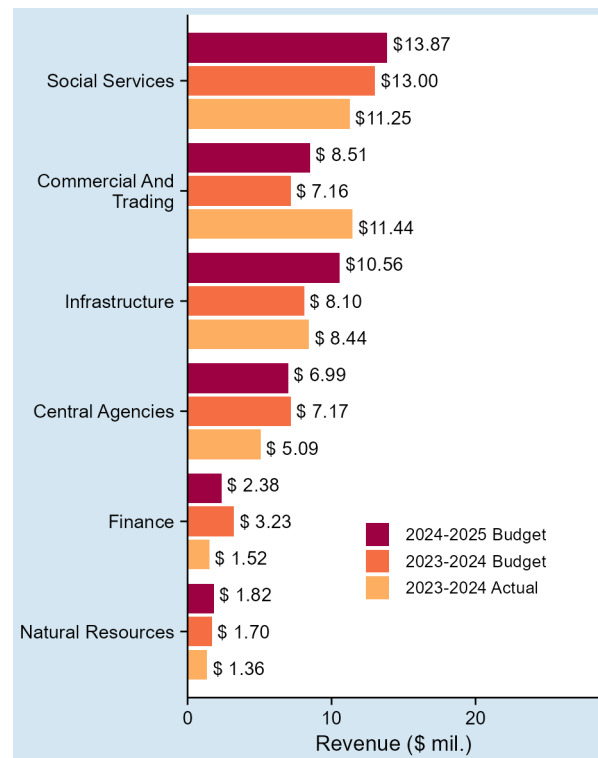


Figure 14. Ministry REVENUE Budget

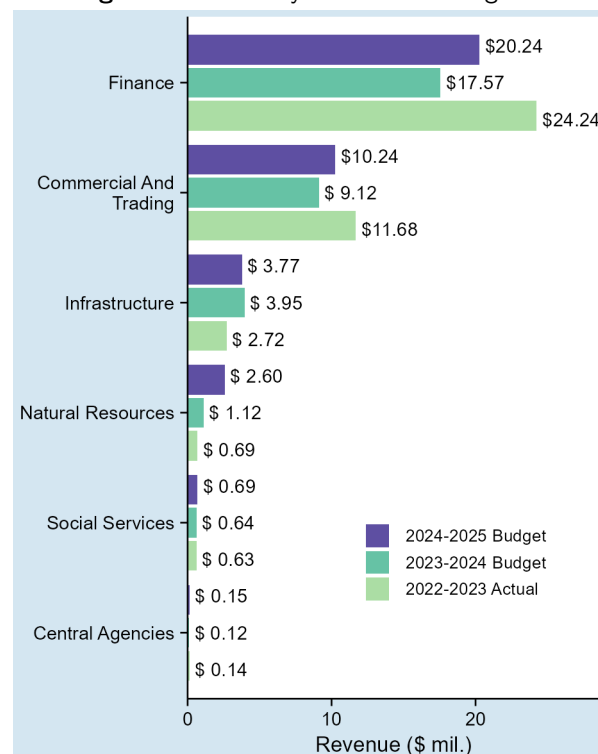
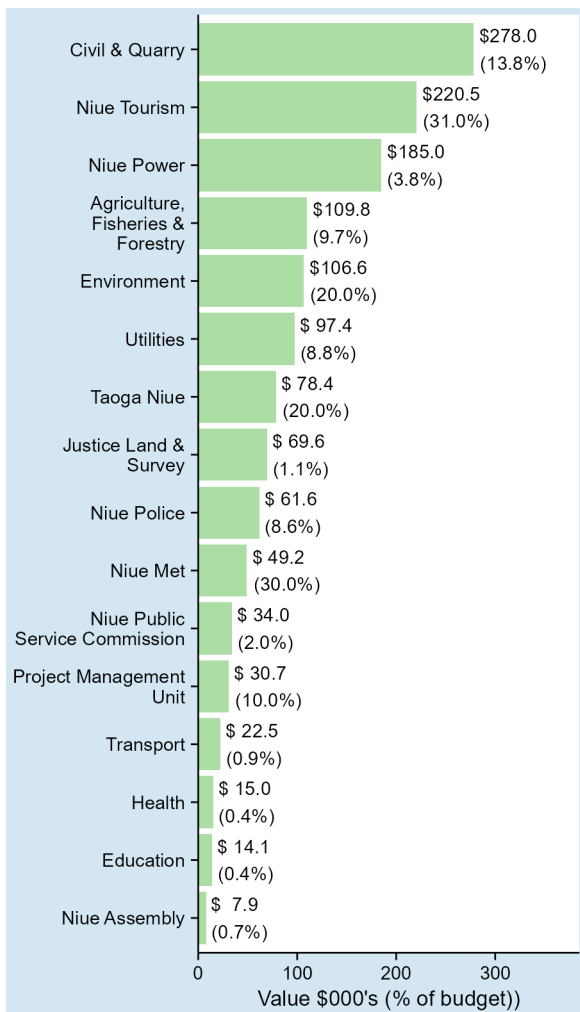


Figure 15. CLIMATE TAGGED EXPENDITURE



Notes: This figure illustrates budget allocation for each department tagged as related to climate change. The first number at the end of each bar is the value in thousands of dollars, and the second number in brackets is the percentage share out of total budget for each department.

Commercial & Trading ranks second in budgeted revenue at \$10.24 million or 27.2 percent, reflecting in majority the share of Bulk Fuel which is the third highest contributor to revenue with approximately 26.2 percent of total share (Table 7). Bulk fuel resells diesel, petrol and jet fuel. The Tourism Authority does not collect revenues directly.

The Ministry of Infrastructure has the third highest budgeted revenue at \$3.77 million or 10 percent, reflecting the contributions of Niue Power, Transport, Civil & Quarry, and Utilities who all generate revenue from the provision of utilities, services and materials (Table 7).

Figure 16. 2024-2025 EXPENDITURE TYPE

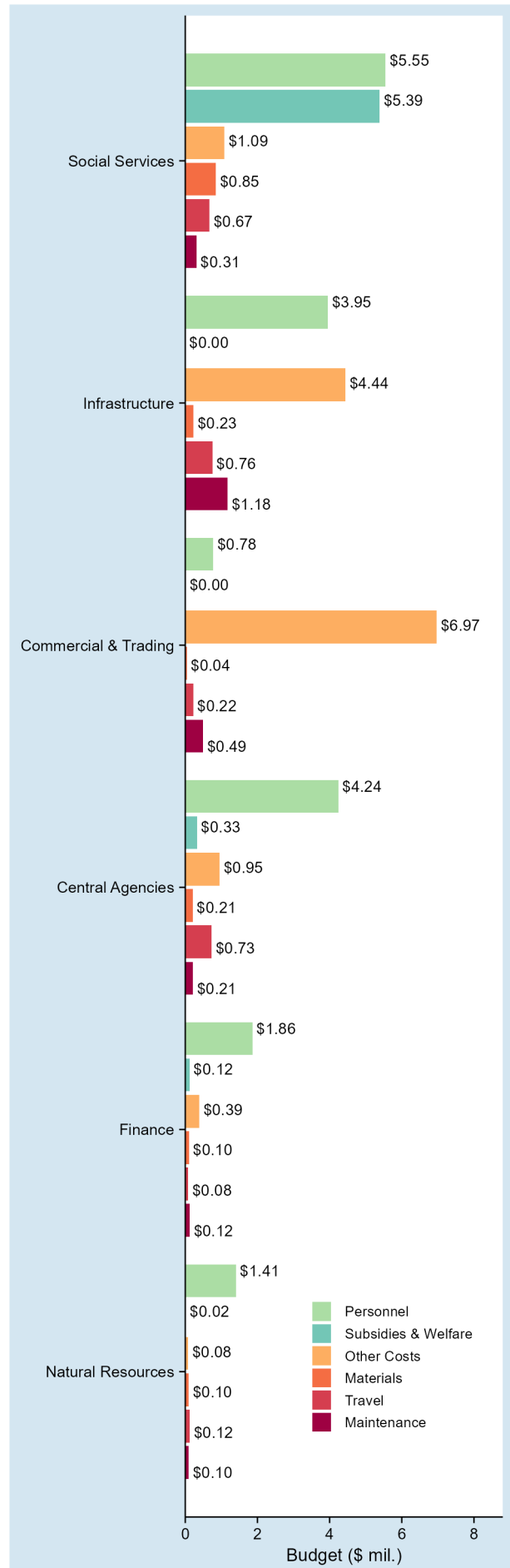


Figure 17. Budget EXPENDITURES by Source

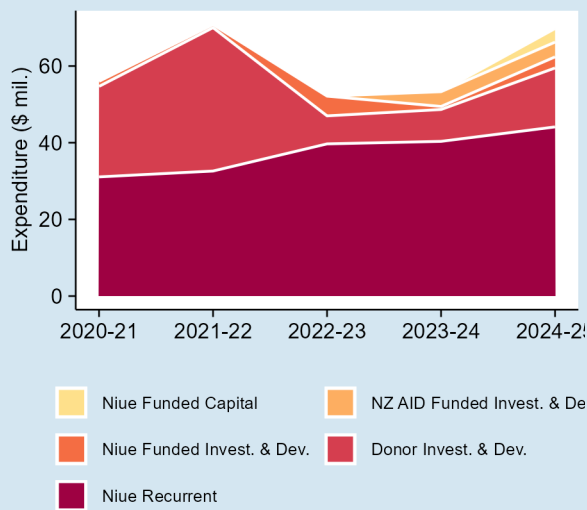
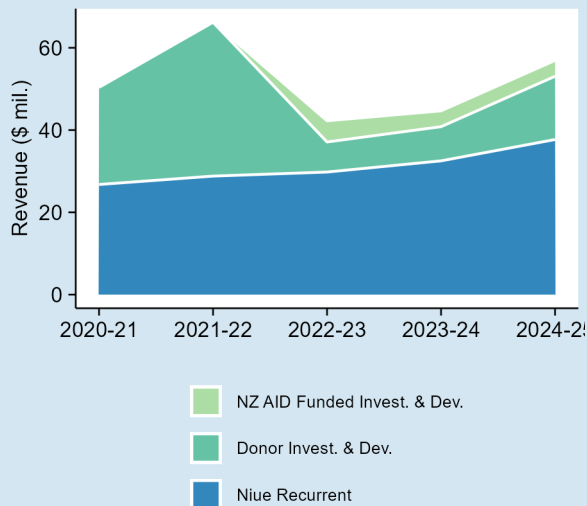


Figure 18. Budget REVENUES by Source



The Ministry of Natural resources has the fourth highest share of budgeted revenues at \$2.6 million or 6.9 percent, made up of primarily fishing license revenues through the Department of Agriculture, Forestry and Fisheries (Table 6).

The Ministry of Social Services has budgeted revenue of \$0.69 million or 1.8 percent (Figure 10). This reflects the welfare mandate of the Department of Justice, Lands & Survey, the Department of Education, the Department of Health and Taoga Niue (Table 6).

Finally, Central Agencies has the lowest share of budgeted revenue, with \$0.15 million or 0.4 percent (Table 5). This reflects the service provision mandate of the six departments that makes up the ministry (Table 5).

Figure 14 provides additional information on current financial year 2023-2024 budgeted and actual ministry expenditures, and Figure 20 provides additional information for 2023-2024 Budgeted and Actual Department revenues.

4.3 Funding Source

The National Budget can be broken up into 5 high level funding categories for expenditure (Figure 17), and 3 high level funding categories for revenue (Figure 18).

For this budget cycle, the Recurrent Expenditure category remains the highest, followed by Donor Investment and Development, Niue funded Investment and Development, and finally NZ funded Investment and Development.

For budgeted revenues, the Niue Recurrent category is highest, followed by Donor Investment and Development Revenue, and NZ Funded Investment and Development Revenue.

Figure 19. Department EXPENDITURE Budget

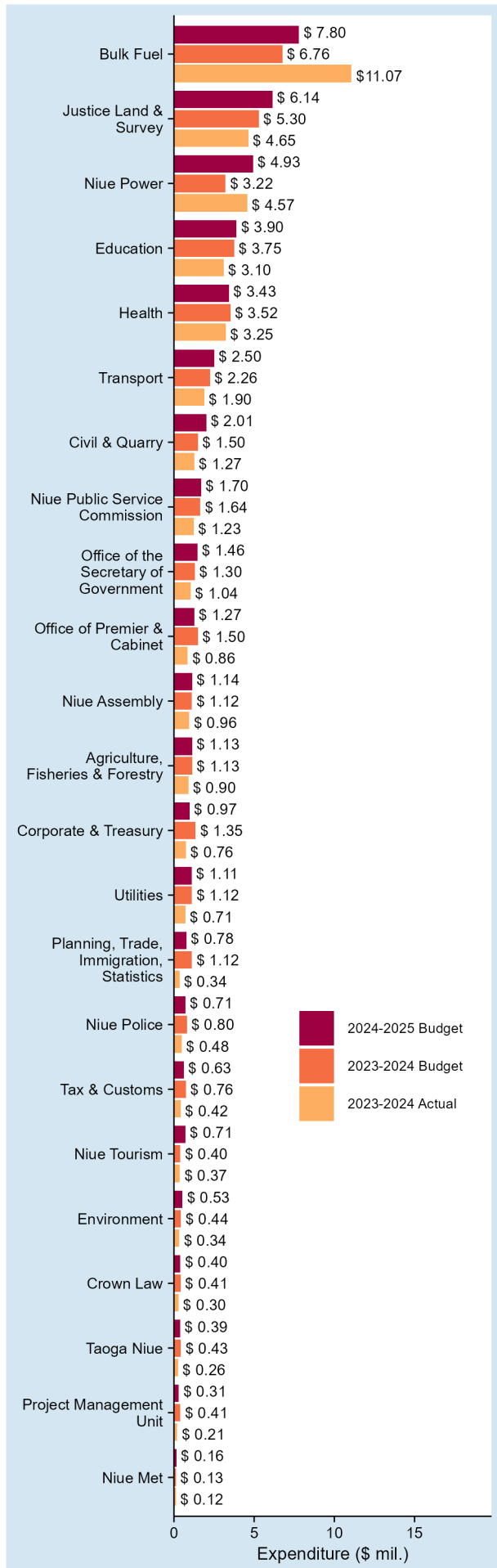
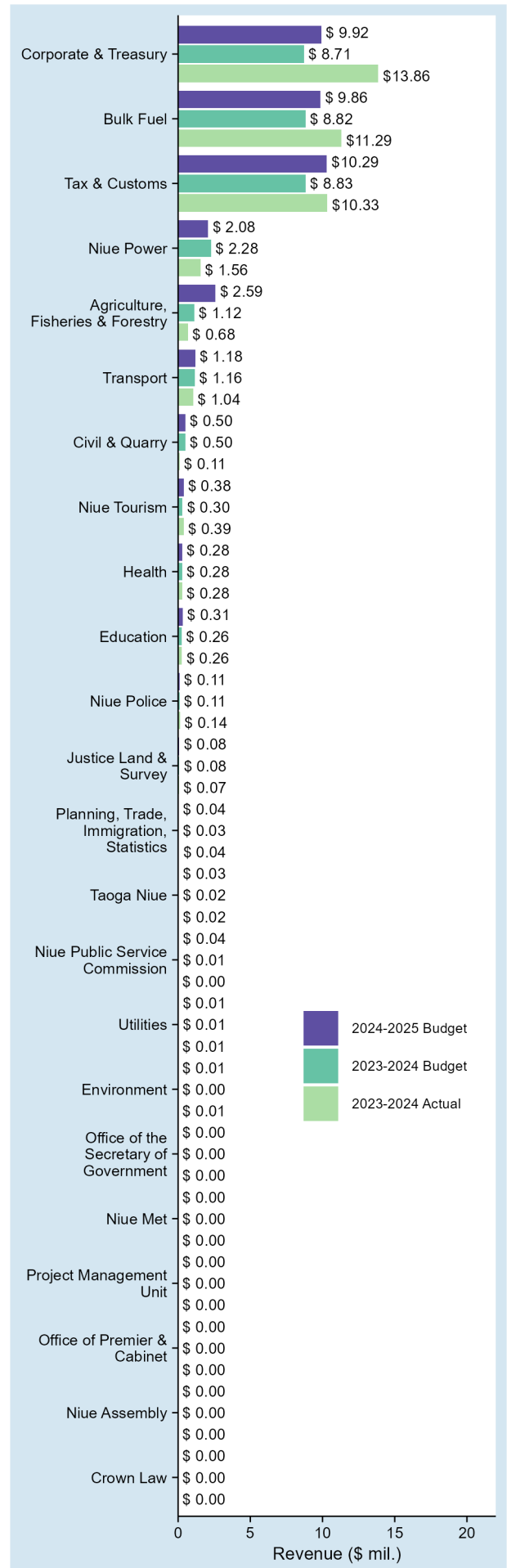


Figure 20. Department REVENUE Budget



5 SCHEDULE A

Table 1. SCHEDULE A: Government of Niue Budget Summary for FY 2024-2025

SCHEDULE A: Summary Totals (000's)	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Total Niue Recurrent Revenue	26,770	25,012	28,810	24,609	29,796	43,097	32,515	40,099	37,699
Total Niue Recurrent Expenditure	31,082	27,600	32,612	26,728	39,694	29,116	40,351	39,096	44,119
Total Niue Funded Capital Expenditure	100	40	100	201	100	212	100	48	3,540
Niue Funded Investment & Development Expenditure	1,322	565	800	841	5,150	601	800	800	2,890
NZ AID Funded Investment & Development Revenue	0	0	0	0	5,150	3,850	3,850	4,483	3,850
NZ AID Funded Investment & Development Expenditure	0	0	0	0	0	5,942	3,850	4,351	3,850
Total Recurrent, Capital, and Investment & Development Expenditure	1,322	565	800	841	0	6,543	4,650	5,151	54,399
Niue Budget Surplus/Deficit	-5,734	-3,193	-4,702	-3,162	-9,998	11,076	-8,736	287	-12,850
Donor Investment & Development Revenue	23,608	11,979	37,392	13,382	7,308	4,607	8,308	8,308	15,377
Donor Investment & Development Expenditure	23,608	11,979	37,392	9,008	7,308	6,418	8,308	8,308	15,377
Total Estimated Revenue	50,378	36,991	66,202	37,991	37,104	51,555	44,673	52,890	56,926
Total Appropriated Expenditure	56,112	40,184	70,904	36,778	47,102	42,290	53,409	52,603	69,776
Surplus / Deficit	-5,734	-3,193	-4,702	1,212	-9,998	9,265	-8,736	287	-12,850

6 SCHEDULE B

Table 2. SCHEDULE B (Part 1 of 6): Government of Niue MINISTRY EXPENDITURES Budget Summary for FY 2024-2025

SCHEDULE B (Part 1 of 6): Ministry Expenditures	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
CENTRAL AGENCIES									
Office of the Premier & Cabinet Services	944,000	531,292	1,164,900	813,455	1,454,368	1,260,808	1,496,128	861,203	1,266,000
Niue Assembly	889,000	924,121	950,000	776,400	1,103,104	948,760	1,119,604	960,513	1,136,648
Office of the Secretary of Government	862,000	694,255	1,048,500	772,121	1,092,500	959,251	1,296,100	1,043,465	1,458,500
Project Management Coordination Unit	349,650	182,346	344,000	250,386	371,100	226,161	405,900	207,706	306,900
Crown Law	408,000	208,458	419,780	252,502	474,315	258,471	412,401	299,385	402,600
Niue Public Service Commission & Secretariat	1,325,000	1,456,543	1,544,400	1,403,375	1,644,700	1,345,414	1,644,100	1,232,698	1,704,600
Police	649,700	608,731	752,287	563,237	820,534	481,156	799,200	482,192	712,400
Sub Total: Central Agencies	5,427,350	4,605,745	6,223,867	4,831,476	6,960,621	5,480,021	7,173,433	5,087,161	6,987,648
MINISTRY OF FINANCE									
Corporate & Treasury	1,210,500	1,263,525	1,326,700	464,144	1,443,980	941,369	1,349,937	757,381	973,373
Tax & Customs	388,000	406,927	446,734	372,601	602,890	421,719	758,248	418,201	626,500
Economic Development, Trade & Investment, Immigration, Statistics	235,500	227,481	273,100	237,885	979,838	373,451	1,118,838	341,547	776,169
Sub Total: Ministry of Finance	1,834,000	1,897,933	2,046,534	1,074,630	3,026,708	1,736,539	3,227,023	1,517,129	2,376,042

Table 3. SCHEDULE B (Part 2 of 6): Government of Niue MINISTRY EXPENDITURES Budget Summary for FY 2024-2025

SCHEDULE B (Part 2 of 6): Ministry Expenditures	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
MINISTRY OF SOCIAL SERVICES									
Education Department	3,179,600	3,109,822	3,285,540	2,829,567	3,813,414	3,210,900	3,751,754	3,102,655	3,904,053
Health Department	2,755,000	2,950,103	3,216,456	2,720,192	3,511,120	3,078,322	3,515,128	3,245,484	3,426,503
Justice Department (Incl. Community Affairs)	5,288,860	4,379,249	5,465,293	4,038,473	5,905,333	4,816,591	5,301,240	4,649,030	6,144,343
Taoga Niue	343,500	280,232	377,000	279,166	377,000	267,029	433,000	256,604	392,000
Sub Total: Ministry of Social Services	11,566,960	10,719,405	12,344,289	9,867,398	13,606,867	11,372,842	13,001,122	11,253,773	13,866,899
MINISTRY OF NATURAL RESOURCES									
Agriculture, Fisheries & Forestry	958,500	863,639	965,110	828,167	1,148,792	988,451	1,130,418	899,184	1,127,595
Environment Department	322,000	358,539	304,500	313,558	555,030	472,970	437,358	336,081	532,900
Met Office	249,000	200,638	251,868	176,403	251,868	210,019	130,760	123,902	163,870
Sub Total: Ministry of Natural Resources	1,529,500	1,422,816	1,521,478	1,318,128	1,955,690	1,671,440	1,698,536	1,359,167	1,824,365

Table 4. SCHEDULE B (Part 3 of 6): Government of Niue MINISTRY EXPENDITURES Budget Summary for FY 2024-2025

SCHEDULE B (Part 3 of 6): Ministry Expenditures	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
MINISTRY OF INFRASTRUCTURE									
Utilities	828,000	934,387	924,440	698,277	1,233,165	774,865	1,118,600	708,630	1,112,870
Transport	1,584,000	1,256,553	1,924,500	1,309,808	2,371,250	1,926,431	2,257,010	1,897,810	2,504,740
Civil & Quarry	650,500	729,423	1,421,598	1,048,425	1,570,470	1,053,846	1,501,400	1,269,116	2,010,459
Niue Power	1,904,000	2,069,073	1,861,300	1,964,274	2,138,500	3,969,845	3,218,785	4,566,407	4,928,170
Sub Total: Ministry of Infrastructure	4,966,500	4,989,436	6,131,838	5,020,784	7,313,385	7,724,987	8,095,795	8,441,962	10,556,239
COMMERCIAL AND TRADING									
Niue Tourism Authority	393,000	260,328	429,950	196,364	534,000	285,857	400,000	368,264	711,000
Bulk Fuel	5,365,000	3,704,705	3,914,000	4,419,382	6,147,000	844,641	6,755,000	11,068,468	7,797,000
Sub Total: Commercial and Trading	5,758,000	3,965,033	4,343,950	4,615,746	6,681,000	1,130,498	7,155,000	11,436,732	8,508,000

Table 5. SCHEDULE B (Part 4 of 6): Government of Niue MINISTRY REVENUES Budget Summary for FY 2024-2025

SCHEDULE B (Part 4 of 6): Ministry Revenues	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
CENTRAL AGENCIES									
Office of the Premier & Cabinet Services	1,000	16,565	2,000	3,479	0	2,873	0	0	0
Niue Assembly	1,000	1,050	1,000	0	0	0	0	0	0
Office of the Secretary of Government	10,000	1,480	10,000	31,013	2,000	-396	0	973	1,000
Project Management Coordination Unit	0	16,565	0	0	0	0	0	0	0
Crown Law	1,000	70	50,000	0	150	1,674	0	0	0
Niue Public Service Commission & Secretariat	0	850	15,000	3,550	5,000	5,350	8,000	2,062	38,000
Police	173,000	169,304	161,000	110,332	105,000	141,952	110,000	136,032	112,000
Sub Total: Central Agencies	186,000	205,884	239,000	148,374	112,150	151,453	118,000	139,067	151,000
MINISTRY OF FINANCE									
Corporate & Treasury	10,503,000	8,993,405	13,170,000	10,757,594	8,751,000	17,699,647	8,708,000	13,858,580	9,920,000
Tax & Customs	4,978,000	6,542,886	5,933,000	5,910,745	6,210,995	10,065,957	8,831,761	10,333,563	10,289,463
Economic Development, Trade, Investment, Immigration, Statistics	41,000	25,278	51,000	19,907	35,000	42,662	26,000	44,442	35,000
Sub Total: Ministry of Finance	15,522,000	15,561,569	19,154,000	16,688,246	14,996,995	27,808,266	17,565,761	24,236,585	20,244,463

Table 6. SCHEDULE B (Part 5 of 6): Government of Niue MINISTRY REVENUES Budget Summary for FY 2024-2025

SCHEDULE B (Part 5 of 6): Ministry Revenues	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
MINISTRY OF SOCIAL SERVICES									
Education Department	3,000	7,769	4,000	7,160	257,000	267,201	257,000	264,270	309,000
Health Department	50,000	28,621	7,500	109,146	271,500	291,180	276,950	277,003	276,940
Justice Department (Incl. Community Affairs)	82,000	69,090	82,000	37,327	82,000	61,259	82,000	72,066	82,000
Taoga Niue	20,000	2,681	12,000	3,607	12,000	16,002	20,000	20,317	25,000
Sub Total: Ministry of Social Services	155,000	108,161	105,500	157,240	622,500	635,642	635,950	633,656	692,940
MINISTRY OF NATURAL RESOURCES									
Agriculture, Fisheries & Forestry	1,119,000	1,621,975	1,118,025	902,046	1,120,095	1,708,256	1,117,575	679,924	2,591,000
Environment Department	8,000	8,710	4,000	7,550	4,000	7,485	5,000	5,890	6,000
Met Office	0	0	0	0	0	1,500	0	960	0
Sub Total: Ministry of Natural Resources	1,127,000	1,630,685	1,122,025	909,596	1,124,095	1,717,241	1,122,575	686,774	2,597,000

Table 7. SCHEDULE B (Part 6 of 6): Government of Niue MINISTRY REVENUES Budget Summary for FY 2024-2025

SCHEDULE B (Part 6 of 6): Ministry Revenues	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
MINISTRY OF INFRASTRUCTURE									
Utilities	10,000	23,240	11,000	41,376	13,750	13,114	12,750	5,061	12,000
Transport	1,040,000	679,414	1,250,000	724,906	1,070,000	1,266,940	1,160,000	1,041,497	1,180,000
Civil & Quarry	500,000	228,674	700,000	176,016	500,000	155,409	500,000	114,537	500,000
Niue Power	2,205,000	2,099,282	2,275,000	1,756,021	2,280,000	2,050,355	2,280,000	1,561,101	2,080,000
Sub Total: Ministry of Infrastructure	3,755,000	3,030,611	4,236,000	2,698,319	3,863,750	3,485,818	3,952,750	2,722,197	3,772,000
COMMERCIAL AND TRADING									
Niue Tourism Authority	38,000	1,073	10,000	2,563	301,500	374,742	303,000	387,753	380,500
Bulk Fuel	5,987,000	4,474,067	3,943,000	4,004,524	8,775,000	8,923,997	8,817,000	11,293,410	9,861,000
Sub Total: Commercial and Trading	6,025,000	4,475,140	3,953,000	4,007,087	9,076,500	9,298,739	9,120,000	11,681,163	10,241,500

7 SCHEDULE C

NIUE NATIONAL BUDGET 2024-2025		
RECURRENT EXPENDITURE BY DEPARTMENT AND VOTE		
DEPARTMENT	VOTE	BUDGET
OFFICE OF PREMIER & CABINET		
Office Of Premier & Cabinet	Corporate Services	525,000
Office Of Premier & Cabinet	Cabinet Services	741,000
SUBTOTAL		1,266,000
NIUE ASSEMBLY		
Niue Assembly	Legislative	1,136,648
SUBTOTAL		1,136,648
OFFICE OF SECRETARY OF GOVERNMENT		
Office Of Secretary Of Government	Secretary Of Government	301,000
Office Of Secretary Of Government	Technicals	115,000
Office Of Secretary Of Government	External Affairs	780,500
Office Of Secretary Of Government	Niue High Commission	262,000
SUBTOTAL		1,458,500
PROJECT MANAGEMENT COORDINATION UNIT		
Project Management Coordination Unit	Administration	306,900
SUBTOTAL		306,900
CROWN LAW		
Crown Law	Administration	402,600
SUBTOTAL		402,600
NIUE PUBLIC SERVICE COMMISSION		
Niue Public Service Commission	Corporate Services/Hrmis	864,000
Niue Public Service Commission	Human Resource Development	210,000
Niue Public Service Commission	Employment Relations	69,000
Niue Public Service Commission	Strategic Human Resource	73,000
Niue Public Service Commission	Manpower Supplementation	340,000
Niue Public Service Commission	Centre Of Excellence In Information Technology	148,600
SUBTOTAL		1,704,600
POLICE		
Police	Administration	484,200
Police	Disaster Management	154,000
Police	Prison	74,200
SUBTOTAL		712,400
CORPORATE & TREASURY		
Corporate & Treasury	Corporate	143,700
Corporate & Treasury	Treasury	829,673
SUBTOTAL		973,373
TAX & CUSTOMS		

Tax & Customs	Tax	231,000
Tax & Customs	Customs	395,500
SUBTOTAL		626,500
ECONOMIC DEVELOPMENT, TRADE & INVESTMENT, IMMIGRATION, STATISTICS		
Economic Development, Trade & Investment, Immigration, Statistics	Economic Development & Planning	119,000
Economic Development, Trade & Investment, Immigration, Statistics	Trade & Investment	190,500
Economic Development, Trade & Investment, Immigration, Statistics	Immigration	238,169
Economic Development, Trade & Investment, Immigration, Statistics	Statistics	228,500
SUBTOTAL		776,169
EDUCATION		
Education	Administration	1,029,500
Education	Niue Primary School	964,053
Education	Niue High School	1,586,500
Education	Library	61,000
Education	Aoga Ofaga Tolotolopulu	263,000
SUBTOTAL		3,904,053
HEALTH		
Health	Administration	1,241,503
Health	Medical	1,022,000
Health	Nursing	502,000
Health	Public Health	395,000
Health	Dental	266,000
SUBTOTAL		3,426,503
JUSTICE		
Justice	Administraton & Registry	171,000
Justice	Civil/Criminal Court	94,090
Justice	Land Court	138,500
Justice	Land Management	459,300
Community Affairs	Administration	619,453
Community Affairs	Community Devel. & Social Welfare	4,662,000
SUBTOTAL		6,144,343
TAOGA NIUE		
Taoga Niue	Administration	392,000
SUBTOTAL		392,000
AGRICULTURE, FISHERIES & FORESTRY		
Agriculture, Fisheries & Forestry	Administration	380,000
Agriculture, Fisheries & Forestry	Fisheries	167,791
Agriculture, Fisheries & Forestry	Crop Research & Animal Health	208,490
Agriculture, Fisheries & Forestry	Quarantine	164,114
Agriculture, Fisheries & Forestry	Crop Extension Services	78,200

Agriculture, Fisheries & Forestry	Forestry	129,000
SUBTOTAL		1,127,595
ENVIRONMENT		
Environment	Administration	532,900
SUBTOTAL		532,900
NIUE METEOROLOGICAL SERVICE		
Niue Meteorological Service	Administration	163,870
SUBTOTAL		163,870
UTILITIES		
Utilities	Corporate Services	172,870
Utilities	Regulatory And Compliance Unit	340,500
Utilities	Water Supply	599,500
SUBTOTAL		1,112,870
CIVIL & QUARRY		
Civil & Quarry	Civil Work	1,183,960
Civil & Quarry	Quarry	826,499
SUBTOTAL		2,010,459
NIUE POWER		
Niue Power	Energy Administration	154,064
Niue Power	Energy Production	4,212,549
Niue Power	Energy Reticulation	561,557
SUBTOTAL		4,928,170
TRANSPORT		
Transport	Corporate Services	254,388
Transport	Civil Aviation	436,615
Transport	Rescue Fire Services	344,000
Transport	Maritime	117,240
Transport	Outside Services	891,667
Transport	Heavy Plant	460,830
SUBTOTAL		2,504,740
TOURISM		
Tourism	Administration	711,000
SUBTOTAL		711,000
BULK FUEL		
Bulk Fuel	Administration	7,797,000
SUBTOTAL		7,797,000
TOTAL RECURRENT EXPENDITURE		44,119,193

ADDENDUM TO SCHEDULE C

NIUE NATIONAL BUDGET 2024-2025		
INVESTMENT & DEVELOPMENT EXPENDITURE		
DEPARTMENT	TITLE	BUDGET
NIUE FUNDED CAPITAL INVESTMENT		
Treasury	Capital Expenditure	3,540,000
TOTAL NIUE FUNDED CAPITAL INVESTMENT		3,540,000
NIUE FUNDED INVESTMENT AND DEVELOPMENT		
Treasury	50th Constitution Celebration	1,000,000
Community Affairs	Other Community Projects	380,000
Community Affairs	Community Development - Bathroom & Amenities	200,000
Environment	Waste Management	100,000
Environment	Feral Pig Management	30,000
Agriculture, Forestry and Fishery	Vanilla Maintenance	50,000
Agriculture, Forestry and Fishery	Niue Island Organic Farmers Association	50,000
Agriculture, Forestry and Fishery	Niue Growers Association	60,000
Civil	Road Upgrade Project	720,000
Niue Power	Renewable Energy Project	200,000
Transport	Airport Maintenance	100,000
TOTAL NIUE FUNDED INVESTMENT AND DEVELOPMENT		2,890,000
NZ FUNDED INVESTMENT AND DEVELOPMENT		
Tourism	Tourism Support	850,000
External Affairs	Private Sector Development	400,000
Health	Niue Health Development Program	400,000
Public Service Commission	Administrative Support	1,900,000
Education	Education Support Program	300,000
TOTAL NZ FUNDED INVESTMENT AND DEVELOPMENT		3,850,000

NIUE NATIONAL BUDGET 2024-2025		
INVESTMENT & DEVELOPMENT EXPENDITURE		
DEPARTMENT	TITLE	BUDGET
DONOR FUNDED INVESTMENT & DEVELOPMENT EXPENDITURE		
Public Service Commission	NZAID: Strengthen Governance: Capability	500,000
Transport	NZAID: Barge Repairs	150,000
Treasury	NZAID: Asset Maintenance	1,300,000
Treasury	NZAID: Renewable Energy	6,000,000
Treasury	NZAID: Flexible Finance Capacity Support Programme	150,000
Treasury	FISCAP Phase 2	450,000
Treasury	FFA	250,000
Treasury	UNESCO	50,000
Treasury	AUSAID	1,400,000
Treasury	GCF - Readiness	287,240
Treasury	GEF - AREAN	3,340,000
Treasury	Other Donor Projects	1,500,000
TOTAL DONOR FUNDED INVESTMENT AND DEVELOPMENT		15,377,240

EXPENDITURE SUMMARY	
Total Niue Recurrent Expenditure	44,119,193
Total Niue Funded Capital Expenditure	3,540,000
Niue Funded Investment & Development Expenditure	2,890,000
NZ Aid Funded Investment & Development Expenditure	3,850,000
Total Recurrent, Capital Project, Investment & Development Appropriated Expenditure	54,399,193
Donor Investment & Development Expenditure	15,377,240
Total Appropriated Expenditure	69,776,433

Table 9. SCHEDULE C REVENUES

NIUE NATIONAL BUDGET 2024-2025		
RECURRENT REVENUES BY DEPARTMENT AND VOTE		
DEPARTMENT	VOTE	BUDGET
OFFICE OF PREMIER & CABINET		
Office Of Premier & Cabinet	Corporate Services	0
Office Of Premier & Cabinet	Cabinet Services	0
SUBTOTAL		0
NIUE ASSEMBLY		
Niue Assembly	Legislative	0
SUBTOTAL		0
OFFICE OF SECRETARY OF GOVERNMENT		
Office Of Secretary Of Government	Secretary Of Government	0
Office Of Secretary Of Government	Technicals	0
Office Of Secretary Of Government	External Affairs	0
Office Of Secretary Of Government	Niue High Commission	1,000
SUBTOTAL		1,000
PROJECT MANAGEMENT COORDINATION UNIT		
Project Management Coordination Unit	Administration	0
SUBTOTAL		0
CROWN LAW		
Crown Law	Administration	0
SUBTOTAL		0
NIUE PUBLIC SERVICE COMMISSION		
Niue Public Service Commission	Corporate Services/HRMIS	30,000
Niue Public Service Commission	Human Resource Development	0
Niue Public Service Commission	Employment Relations	0
Niue Public Service Commission	Strategic Human Resource	0
Niue Public Service Commission	Manpower Supplementation	0
Niue Public Service Commission	Centre Of Excellence In Information Technology	8,000
SUBTOTAL		38,000
POLICE		
Police	Administration	112,000
Police	Disaster Management	0
Police	Prison	0
SUBTOTAL		112,000
CORPORATE & TREASURY		
Corporate & Treasury	Corporate	0
Corporate & Treasury	Treasury	9,920,000
SUBTOTAL		9,920,000

TAX & CUSTOMS		
Tax & Customs	Tax	5,789,463
Tax & Customs	Customs	4,500,000
SUBTOTAL		10,289,463
ECONOMIC DEVELOPMENT, TRADE & INVESTMENT, IMMIGRATION, STATISTICS		
Economic Development, Trade & Investment, Immigration, Statistics	Economic Development & Planning	0
Economic Development, Trade & Investment, Immigration, Statistics	Trade & Investment	0
Economic Development, Trade & Investment, Immigration, Statistics	Immigration	35,000
Economic Development, Trade & Investment, Immigration, Statistics	Statistics	0
SUBTOTAL		35,000
EDUCATION		
Education	Administration	103,000
Education	Niue Primary School	103,000
Education	Niue High School	103,000
Education	Library	0
Education	Aoga Ofaga Tolotolopulu	0
SUBTOTAL		309,000
HEALTH		
Health	Administration	262,000
Health	Medical	13,000
Health	Nursing	0
Health	Public Health	640
Health	Dental	1,300
SUBTOTAL		276,940
JUSTICE		
Justice	Administraton & Registry	20,000
Justice	Civil/Criminal Court	6,000
Justice	Land Court	15,000
Justice	Land Management	41,000
Community Affairs	Administration	0
Community Affairs	Community Devel. & Social Welfare	0
SUBTOTAL		82,000
TAOGA NIUE		
Taoga Niue	Administration	25,000
SUBTOTAL		25,000
AGRICULTURE, FISHERIES & FORESTRY		
Agriculture, Fisheries & Forestry	Administration	20,000
Agriculture, Fisheries & Forestry	Fisheries	2,500,000
Agriculture, Fisheries & Forestry	Crop Research & Animal Health	5,000

Agriculture, Fisheries & Forestry	Quarantine	60,000
Agriculture, Fisheries & Forestry	Crop Extension Services	3,000
Agriculture, Fisheries & Forestry	Forestry	3,000
SUBTOTAL		2,591,000
ENVIRONMENT		
Environment	Administration	6,000
SUBTOTAL		6,000
NIUE METEOROLOGICAL SERVICE		
Niue Meteorological Service	Administration	0
SUBTOTAL		0
UTILITIES		
Utilities	Corporate Services	1,000
Utilities	Regulatory And Compliance Unit	1,000
Utilities	Water Supply	10,000
SUBTOTAL		12,000
CIVIL & QUARRY		
Civil & Quarry	Civil Work	200,000
Civil & Quarry	Quarry	300,000
SUBTOTAL		500,000
NIUE POWER		
Niue Power	Administration	0
Niue Power	Energy Production	2,000,000
Niue Power	Energy Reticulation	80,000
SUBTOTAL		2,080,000
TRANSPORT		
Transport	Corporate Services	0
Transport	Civil Aviation	340,000
Transport	Rescue Fire Services	20,000
Transport	Maritime	0
Transport	Outside Services	800,000
Transport	Heavy Plant	20,000
SUBTOTAL		1,180,000
TOURISM		
Tourism	Administration	380,500
SUBTOTAL		380,500
BULK FUEL		
Bulk Fuel	Administration	9,861,000
SUBTOTAL		9,861,000
TOTAL RECURRENT REVENUE		37,698,903

REVENUE SUMMARY	
Total Niue Recurrent Operational Revenue	37,698,903
Recurrent Investment & Development Revenue	3,850,000
Total Recurrent Revenue	41,548,903
Donor Investment & Development Revenue	15,377,240
Total Appropriated Revenue	56,926,143

Appendix A CLIMATE TAGGED EXPENDITURES

Table 10. Climate Change Tagged Expenditures

NIUE NATIONAL BUDGET 2024-2025			
RECURRENT EXPENDITURE BY DEPARTMENT AND VOTE			
DEPARTMENT	VOTE	BUDGET	CLIMATE TAGGED
OFFICE OF PREMIER & CABINET			
Office Of Premier & Cabinet	Corporate Services	525,000	0
Office Of Premier & Cabinet	Cabinet Services	741,000	0
SUBTOTAL		1,266,000	0
NIUE ASSEMBLY			
Niue Assembly	Legislative	1,136,648	7,900
SUBTOTAL		1,136,648	7,900
OFFICE OF SECRETARY OF GOVERNMENT			
Office Of Secretary Of Government	Secretary Of Government	301,000	0
Office Of Secretary Of Government	Technicals	115,000	0
Office Of Secretary Of Government	External Affairs	780,500	0
Office Of Secretary Of Government	Niue High Commission	262,000	0
SUBTOTAL		1,458,500	0
PROJECT MANAGEMENT COORDINATION UNIT			
Project Management Coordination Unit	Administration	306,900	30,690
SUBTOTAL		306,900	30,690
CROWN LAW			
Crown Law	Administration	402,600	0
SUBTOTAL		402,600	0
NIUE PUBLIC SERVICE COMMISSION			
Niue Public Service Commission	Corporate Services/HRMIS	864,000	0
Niue Public Service Commission	Human Resource Development	210,000	0
Niue Public Service Commission	Employment Relations	69,000	0
Niue Public Service Commission	Strategic Human Resource	73,000	0
Niue Public Service Commission	Manpower Supplementation	340,000	34,000
Niue Public Service Commission	Centre Of Excellence In Information Technology	148,600	0
SUBTOTAL		1,704,600	34,000
POLICE			
Police	Administration	484,200	0
Police	Disaster Management	154,000	61,600
Police	Prison	74,200	0
SUBTOTAL		712,400	61,600
CORPORATE & TREASURY			
Corporate & Treasury	Corporate	143,700	0
Corporate & Treasury	Treasury	829,673	0

SUBTOTAL		973,373	0
TAX & CUSTOMS			
Tax & Customs	Tax	231,000	0
Tax & Customs	Customs	395,500	0
SUBTOTAL		626,500	0
ECONOMIC DEVELOPMENT, TRADE & INVESTMENT, IMMIGRATION, STATISTICS			
Economic Development, Trade & Investment, Immigration, Statistics	Economic Development & Planning	119,000	0
Economic Development, Trade & Investment, Immigration, Statistics	Trade & Investment	190,500	0
Economic Development, Trade & Investment, Immigration, Statistics	Immigration	238,169	0
Economic Development, Trade & Investment, Immigration, Statistics	Statistics	228,500	0
SUBTOTAL		776,169	0
EDUCATION			
Education	Administration	1,029,500	0
Education	Niue Primary School	964,053	4,820
Education	Niue High School	1,586,500	7,932
Education	Library	61,000	0
Education	Aoga Ofaga Tolotolopulu	263,000	1,315
SUBTOTAL		3,904,053	14,068
HEALTH			
Health	Administration	1,241,503	15,000
Health	Medical	1,022,000	0
Health	Nursing	502,000	0
Health	Public Health	395,000	0
Health	Dental	266,000	0
SUBTOTAL		3,426,503	15,000
JUSTICE			
Justice	Administraton & Registry	171,000	0
Justice	Civil/Criminal Court	94,090	0
Justice	Land Court	138,500	0
Justice	Land Management	459,300	22,965
Community Affairs	Administration	619,453	0
Community Affairs	Community Devel. & Social Welfare	4,662,000	46,620
SUBTOTAL		6,144,343	69,585
TAOGA NIUE			
Taoga Niue	Administration	392,000	78,400
SUBTOTAL		392,000	78,400
AGRICULTURE, FISHERIES & FORESTRY			
Agriculture, Fisheries & Forestry	Administration	380,000	38,000
Agriculture, Fisheries & Forestry	Fisheries	167,791	25,169
Agriculture, Fisheries & Forestry	Crop Research & Animal Health	208,490	20,849

Agriculture, Fisheries & Forestry	Quarantine	164,114	0
Agriculture, Fisheries & Forestry	Crop Extension Services	78,200	0
Agriculture, Fisheries & Forestry	Forestry	129,000	25,800
SUBTOTAL		1,127,595	109,818
ENVIRONMENT			
Environment	Administration	532,900	106,580
SUBTOTAL		532,900	106,580
NIUE METEOROLOGICAL SERVICE			
Niue Meteorological Service	Administration	163,870	49,161
SUBTOTAL		163,870	49,161
UTILITIES			
Utilities	Corporate Services	172,870	1,000
Utilities	Regulatory And Compliance Unit	340,500	6,500
Utilities	Water Supply	599,500	89,925
SUBTOTAL		1,112,870	97,425
CIVIL & QUARRY			
Civil & Quarry	Civil Work	1,183,960	203,000
Civil & Quarry	Quarry	826,499	75,000
SUBTOTAL		2,010,459	278,000
NIUE POWER			
Niue Power	Energy Administration	154,064	0
Niue Power	Energy Production	4,212,549	150,000
Niue Power	Energy Reticulation	561,557	35,000
SUBTOTAL		4,928,170	185,000
TRANSPORT			
Transport	Corporate Services	254,388	0
Transport	Civil Aviation	436,615	4,366
Transport	Rescue Fire Services	344,000	3,440
Transport	Maritime	117,240	1,172
Transport	Outside Services	891,667	8,917
Transport	Heavy Plant	460,830	4,608
SUBTOTAL		2,504,740	22,504
TOURISM			
Tourism	Administration	711,000	220,500
SUBTOTAL		711,000	220,500
BULK FUEL			
Bulk Fuel	Administration	7,797,000	0
SUBTOTAL		7,797,000	0
TOTAL RECURRENT EXPENDITURE		44,119,193	1,380,230