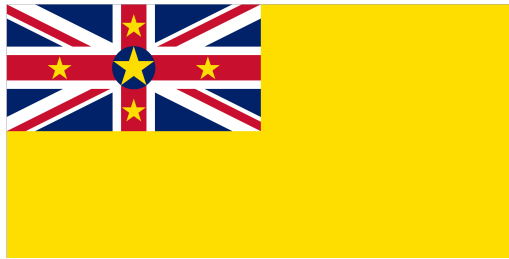


GOVERNMENT OF NIUE

FISCAL STRATEGY AND NATIONAL BUDGET OVERVIEW FINANCIAL YEAR 2025 - 2026

June 2025



FAKATUFONO NIUE

FATIFATIAGA TUPE FAKAGAHUA MOE TUPE MOUA TAU 2025-2026

Iuni 2025



FOREWORD

I am honoured to present to the Fono Ekepule and the people of Niue the 2025/2026 National Budget in accordance with the Constitution of Niue and Public Revenue Ordinance 1959.

This Budget builds upon the foundations we have carefully laid in recent years — a commitment to prudent financial management, fiscal sustainability, and investing in the future wellbeing of our people.

Niue's economic environment remains fragile yet resilient. Our isolation, small population base, and exposure to external shocks continue to pose risks to economic stability. However, through careful planning, disciplined expenditure, and the unwavering support of the Government of New Zealand, we have maintained a sound fiscal position without resorting to debt financing. This remains a cornerstone of our fiscal strategy: living within our means and protecting the financial independence of future generations.

The 2025/26 Budget reflects a balance between realism and ambition. We have continued to align expenditure with the resources available to us, with a particular focus on priority sectors including health, education, infrastructure maintenance, and climate resilience. We have also continued to invest in public sector reforms, improving the quality of governance, financial management, and service delivery to our people.

In framing this year's Budget, we faced the reality of rising costs, aging infrastructure, and the growing demands on government services. We have made hard decisions to reprioritise funding towards critical needs, ensuring that essential services are maintained while positioning Niue to meet future challenges.

We are deeply grateful to the Government and people of New Zealand, whose ongoing grant funding continues to underpin the delivery of core services. Their support allows us to preserve our fiscal independence, implement our national development plans, and invest in building a stronger, more resilient Niue. As always, we remain committed to accountability, transparency, and effective stewardship of this support.

The 2025/26 Budget also reflects our determination to strengthen domestic revenue streams where appropriate, improve the efficiency of government operations, and seek innovative ways to deliver value for money. Reforms to public financial management are ongoing, and our focus remains firmly on building robust systems that ensure every dollar is directed towards priority outcomes.

Looking ahead, we recognise the importance of growing the economy sustainably. Continued support for key sectors — tourism, fisheries, renewable energy and water — remains central to our economic strategy. At the same time, we are investing in education and skills development to empower our people to seize new opportunities.

While we are mindful of the risks, including the impacts of climate change and the volatility of external economic conditions, we approach the future with cautious optimism. Niue has shown remarkable resilience, and through continued collaboration — within government, with our communities, and with our development partners — we will build a stronger, more secure future for all Niueans.

In closing, I would like to thank my Cabinet colleagues, the Financial Secretary and the staff of the Treasury Department, and all public servants for their dedication in preparing this Budget. The Appropriation (2025/26) Bill is not just a statement of accounts; it is a statement of intent — an expression of our shared commitment to good governance, responsible management, and a brighter future for Niue.

I commend this Budget to the Fono Ekepule and the people of Niue.

Kia monuina and God Bless Niue

Hon. Crossley Tatui

Minister for Finance, Planning and Economic Development

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1 FISCAL STRATEGY

Niue's 2025-2026 fiscal strategy is anchored in the Government's commitment to long-term fiscal sustainability, prudent expenditure management, and strengthened resilience to economic and climate-related shocks. In the current global environment of uncertainty, these objectives remain critical to protecting Niue's sovereignty, social wellbeing, and development aspirations.

Through prudent management, strategic investment, and close partnership with New Zealand and other development partners, Niue aims to maintain a stable fiscal footing while advancing national development goals. The Government remains committed to safeguarding Niue's financial sustainability, resilience, and wellbeing for present and future generations.

Economic Context

The global economy continues to experience heightened volatility, driven by inflationary pressures, geopolitical tensions, and climate change impacts. Although Niue has largely sustained its economic recovery from the COVID-19 pandemic, challenges remain, particularly for tourism, supply chain reliability, and commodity prices. Domestically, cost pressures are being felt across government operations, energy supply, and households, necessitating careful prioritization of public spending.

Fiscal Outlook

Niue's small, open economy and limited revenue base continue to require ongoing support through grants, particularly from New Zealand. The 2025-2026 Budget will once again be partially grant funded, consistent with the Government's policy not to pursue debt financing. Budget support from New Zealand remains critical to maintaining service delivery standards and progressing development goals.

Locally generated revenues, while stable, remain modest relative to expenditure needs. Strengthening domestic revenue systems, improving compliance, and diversifying the economic base are

medium-term priorities to support greater fiscal autonomy over time.

Strategic Priorities

The 2025-2026 Budget will focus on:

1. Preserving core services in health, education, infrastructure, and public safety.
2. Investing in climate resilience initiatives, including renewable energy, water and disaster risk management.
3. Supporting sustainable tourism, fisheries, agriculture and broader economic diversification.
4. Enhancing public financial management (PFM) through continued reforms to planning, budgeting, and reporting systems.
5. Improving operational efficiency across ministries and agencies to ensure that available resources deliver maximum impact, including advanced asset management planning.

Expenditure Management

Disciplined expenditure control remains essential. All agencies are expected to operate within budget appropriations and demonstrate value for money in their programmes. New spending initiatives will be tightly scrutinized, with a clear emphasis on alignment to national priorities, readiness to implement, and demonstrable benefits. The Government will also continue to strengthen its financial reporting and performance monitoring frameworks, ensuring accountability to both domestic stakeholders and external development partners.

Risk Management

Risks to the fiscal position include external shocks (natural disasters, economic downturns in key partner economies), cost escalations, and delays in project implementation. The Government is strengthening its contingency planning, including asset maintenance reserves and engagement with development partners to ensure rapid access to support in times of need.

2 ECONOMIC OUTLOOK

2.1 International

The outlook for global economy remains subdued, due to uncertainty from the trade war between the US and China. Global growth has slowed, with the International Monetary Fund (IMF) projecting 0.5 percent lower global growth in 2025 and 0.3 percent lower in 2026. High interest rates in advanced economies, continue to dampen investment and consumer demand. Global inflation is gradually easing, but remains above historical norms.

New Zealand, Niue’s closest economic partner, has experienced a mild recession with real GDP at the end of 2024 still lower than two years early. However, the NZ economy is forecast to return to moderate growth over the next two years. Early signs of a recovery in international tourism, particularly outbound travel from New Zealand and Australia, are encouraging for Niue’s key sectors.

Commodity prices are more stable after the shocks of recent years. Crude oil prices have declined from their 2022 peaks and are expected to continue trending down modestly. While global food prices are easing, supply disruptions and climate events could still pose risks.

Figure 1. Global GDP Growth (Annual %)

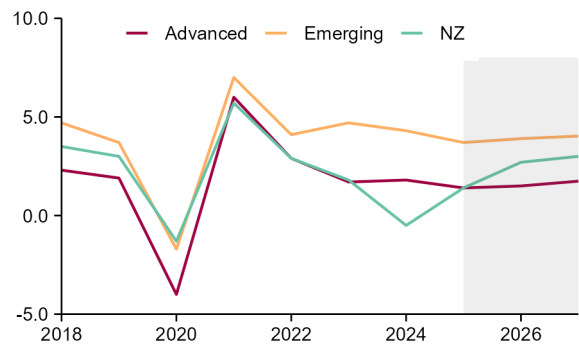
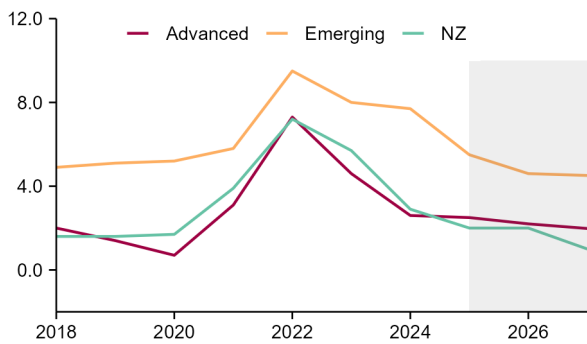


Figure 2. Global Inflation (Annual %)



2.2 Niue

Niue’s economy is expected to grow by 2.7 percent in 2025, easing from an estimated 8.7 percent in 2024 and 6.1 percent in 2023 (Figure 3). This will add \$1.2 million to GDP in 2025, following from \$3.5 million in 2024 (Figure 4). This continues the recovery from the COVID19 pandemic, where the economy had contracted by 2.1 percent in 2021 and 6.8 percent in 2022.

Niue Key Economic Statistics

Population	1,564 (2023)
Nominal GDP	\$49.8 mil. (2024)
GDP per Capita	\$31,810
Real GDP Growth	8.7% (2024)
Annual Inflation Rate	1.6% (2024)
Unemployment Rate	2.98% (2020)

The high growth rates in 2023 and 2024 reflects the combined stimulus of the airport projects, road project, and the tourism recovery. This was especially prominent in the Private Formal sector which was affected the most by the pandemic, as the tourism industry effectively closed (Figure 6). The Government Trading sector also saw significant recovery, driven primarily by Bond Store, Quarry and Transport.

Easing expansion in 2025 reflect the conclusion of the infrastructure projects, as well as the recovering tourism sector which has not yet returned to pre-pandemic capacity (Figure 5). The Niue economy is likely reaching its short term structural limitations, as current GDP levels have surpassed the pre-pandemic output high of \$41.3 million.

New financing initiatives for small to medium businesses announced earlier this year, should help with this bottleneck. While an initial boost to private construction is expected relatively quickly, increases in accommodation capacity from this initiative are not likely to be seen until early 2026.

Looking forward, growth is expected to fall below 2 percent for 2026 and 2027. This subdued outlook is primarily due to the limitations in tourism accommodation. These estimates assume that by 2027, visitor arrivals should be close to pre-pandemic levels as additional capacity becomes available.

The greatest risk to the outlook is the tourism recovery stagnating, either from reduced demand from abroad and/or a failure to sufficiently invest in accommodation.

Opportunities to improve the outlook for the next two years include the timely execution of the renewable energy and other infrastructure projects.

Longer term, Niue needs to expand exports of agriculture or fisheries in order to broaden its economic portfolio. This is critical to provide economic stimulus during economic downturns. The greatest long term challenges for Niue are capacity and population constraints. With improvements in internet connectivity, new opportunities for remote employment are now available, which can help alleviate some of these issues.

Figure 3. Niue GDP Growth (%)

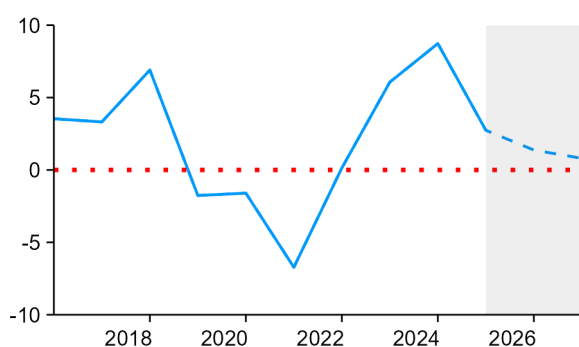


Figure 4. Niue GDP (constant 2019, \$ mil.)

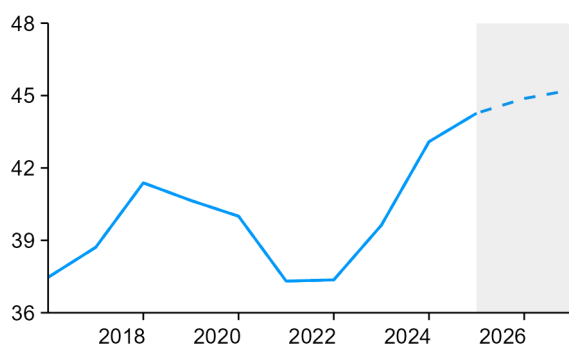


Figure 5. Annual Non-resident Visitor Arrivals

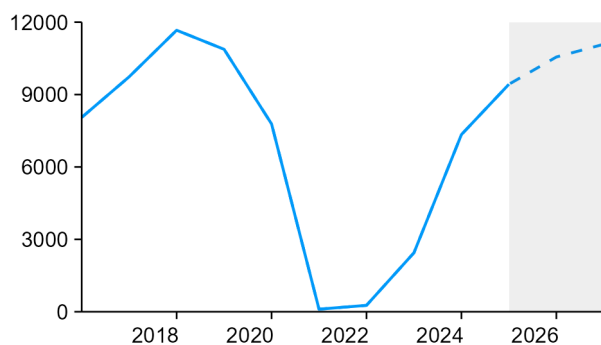


Figure 6. GDP by Sector (constant 2019, \$ mil.)

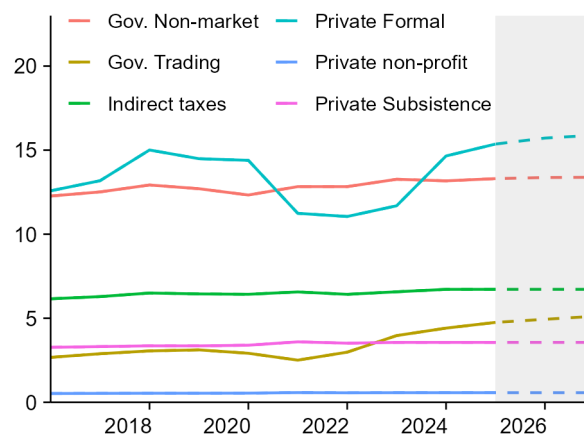


Figure 7. Annual Inflation (%)

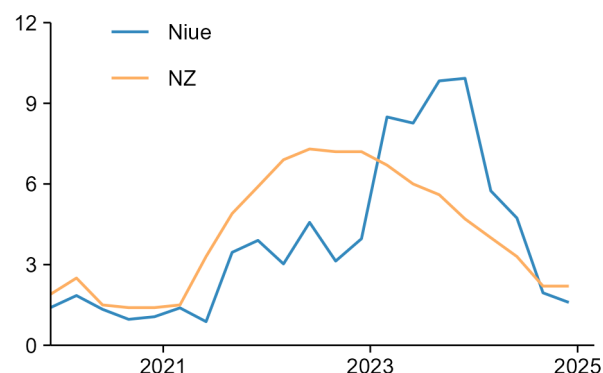


Figure 8. Monthly EFTPOS Spending (\$ mil.)

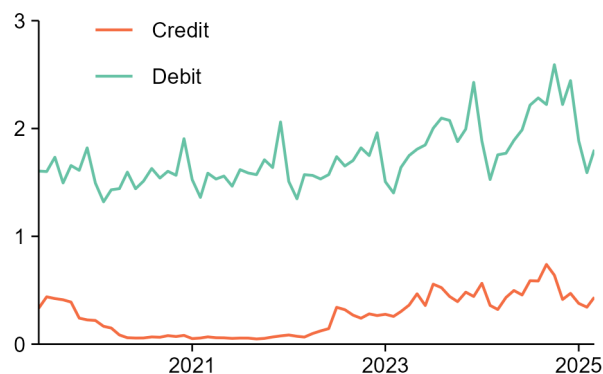
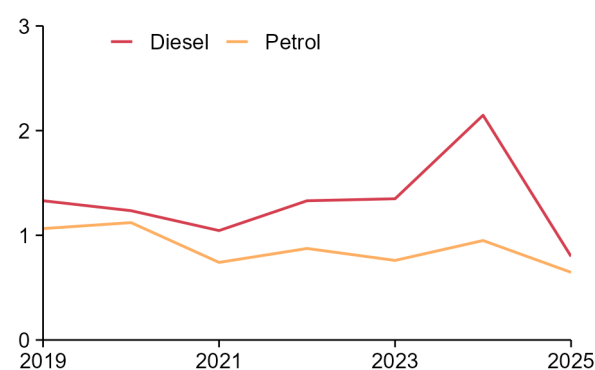


Figure 9. Annual Fuel Imports (million liters)



3 KEY BUDGET HIGHLIGHTS

3.1 Overall

- Total appropriated expenditure is \$68.2 million, and total estimated revenue is \$55.7 million for the 2025-2026 National Budget. This means there is a shortfall or deficit of \$12.5 million.
- Total budgeted expenditure has decreased by \$1.6 million (2 percent), total expected revenue has also decreased by \$1.3 million (2 percent), and the deficit has decreased by \$0.3 million (2 percent) from the previous financial year.

3.2 Expenditure

- The increase in total expenditure includes \$3.3 million (7 percent) increase in Recurrent Expenditure, and a \$4.8 million (22 percent) decrease in total Investment and Development.
- Niue expects to realise a \$1.9 million (31 percent) decrease in bulk fuel recurrent expenditure as a result of our investment in renewable energy.
- Across the board increases in personnel costs due to cost of living adjustments and superannuation costs have seen an overall increase in personnel and pensions.
- Total Investment & Development is \$17.3 million, with \$1.4 million being domestically funded, \$4 million from NZ Aid and the remaining \$11.9 million from Other Donors.
- The Ministry of Social Services has the highest share of recurrent expenditure at 34.1 per-

cent, followed by the Ministry of Infrastructure at 24.1 percent, and Central Agencies at 17.1 percent.

- The Personnel costs category make up 43.9 percent of the budgeted expenses for all ministries.
- Subsidies & Welfare for pension, disability and hardship payments makes up 14.6 percent of expenditure.
- Prioritized Capital Investment expenditure items worth \$3.5 million have been included in the appropriated budget.
- An estimated \$1.5 million in Climate related expenditures was identified in the budget estimates for 2025-2026.

3.3 Revenue

- Total revenue has decreased by \$1.3 million (2 percent) from the prior year, largely due to the reduction in bulk fuel revenues due to the transition to renewable energy.
- The Ministry of Finance has the highest share of budgeted revenue at 58.4 percent, followed by Commercial and Trading at 21 percent, and the Ministry of Infrastructure at 11 percent.
- The Ministry of Finance has the largest revenue increase from previous year of \$0.93 million (4.6 percent), followed by Infrastructure at \$0.25 million (6.5 percent) and Commercial and Trading dropping by at \$2.66 million (26 percent).

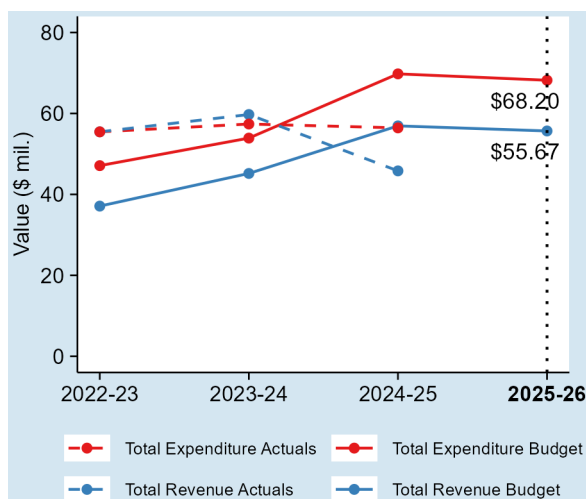
4 BUDGET OVERVIEW

KEY FIGURES

Total Expenditure	\$68.2 mil.
Recurrent	\$47.4 mil.
Capital Investment	\$3.5 mil.
Investment & Development	\$1.4 mil.
NZ Investment & Development	\$4.0 mil.
Donor Investment & Development	\$11.9 mil.
Total Revenue	\$55.7 mil.
Recurrent	\$36.3 mil.
NZ Investment & Development	\$4.0 mil.
Donor Investment & Development	\$15.4 mil.
Total Deficit	\$12.5 mil.

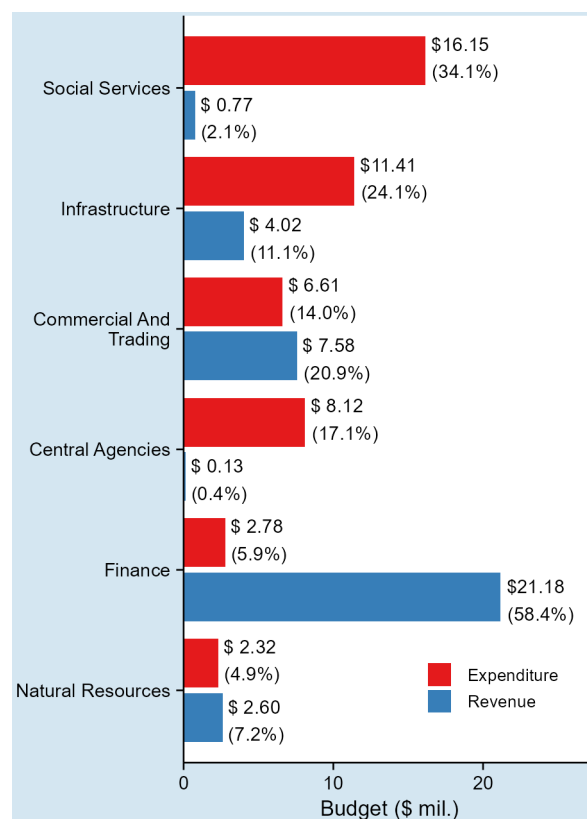
Notes: A budget deficit means that expenditures are higher than revenues. In contrast, a budget surplus means that expenditures are less than revenues. A balanced budget means that expenditure and revenue are equal. Figure 18 and Figure 19 illustrate these figures over the last four budget cycles, and Table 2 provides a comprehensive outline of these summary figures.

Figure 10. 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 11. 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 12 shows the same measurements shown here, but at the department level.

The total appropriated expenditure for the 2025-2026 National Budget is \$68.2 million, and total estimated revenue is \$55.7 million. This means there is a shortfall or deficit of \$12.5 million for the 2025-2026 National Budget.

This budget represents a decrease in appropriated expenditures of \$1.57 million (or 2.3 percent), a decrease in expected revenue of \$1.26 million (or 2.2 percent), and an increase in the deficit of \$0.32 million (or 2.5 percent) from the previous 2024-2025 Budget.

Prioritized Capital Investment expenditure items worth \$3.5 million have been included in the appropriated budget (See Appendix A). This represents the scale and value of capital investment required to maintain current standards of service.

KEY CHANGES FROM 2024-25 BUDGET

- denotes a decrease, increases otherwise

TOTALS

Expenditure	\$-1.57 mil. (-2.3%)
Revenue	\$-1.26 mil. (-2.2%)
Deficit	\$ 0.32 mil. (2.5%)

EXPENDITURE

Recurrent	\$ 3.27 mil. (7.4%)
Total Invest. & Dev.	\$-4.80 mil. (-21.7%)

Recurrent

Natural Resources	\$ 0.49 mil. (27.0%)
Central Agencies	\$ 1.43 mil. (21.5%)
Social Services	\$ 2.28 mil. (16.5%)
Infrastructure	\$ 0.85 mil. (8.0%)
Finance	\$ 0.10 mil. (3.7%)
Comm. & Trading	\$-1.89 mil. (-22.3%)

Investment & Development

Invest. & Dev.	\$-1.47 mil. (-50.9%)
NZ Invest. & Dev.	\$ 0.14 mil. (3.5%)
Donor Invest. & Dev.	\$-3.46 mil. (-22.5%)

REVENUE

Recurrent	\$-1.43 mil. (-3.8%)
Total Invest. & Dev.	\$ 0.17 mil. (0.9%)

Recurrent

Social Services	\$ 0.08 mil. (11.0%)
Infrastructure	\$ 0.25 mil. (6.5%)
Finance	\$ 0.93 mil. (4.6%)
Natural Resources	\$ 0.00 mil. (0.0%)
Central Agencies	\$-0.02 mil. (-13.9%)
Comm. & Trading	\$-2.66 mil. (-26.0%)

Investment & Development

NZ Invest. & Dev.	\$ 0.14 mil. (3.5%)
Donor Invest. & Dev.	\$ 0.04 mil. (0.2%)

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 14 and Figure 15 illustrate in graphical form these changes from the 2023-2024 budget by Ministry. Similarly, Figure 20 and Figure 21 illustrate the changes from the 2023-2024 budget by Department.

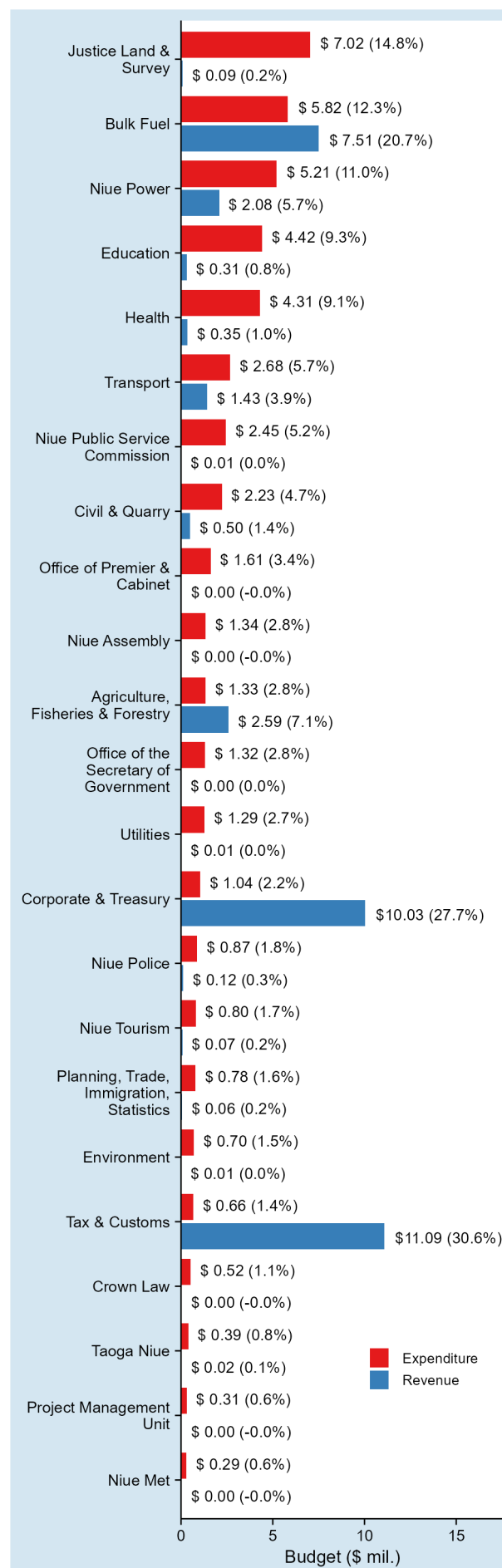
Figure 12. BUDGET by DEPARTMENT

Figure 10 illustrates BUDGETED and ACTUAL expenditures and revenues of the Niue Government for the past four budget cycles. The dotted ACTUAL lines demonstrate that in practice government expenditure is generally in line with actual received revenues. However, actual revenue received in the last financial year has fallen short of expenditure.

4.1 Expenditures

The overall decrease in total expenditure is due primarily to a \$4.8 million reduction in planned Investment and Development Expenditure, which more than offset the increase of \$3.27 million in recurrent Recurrent Expenditure.

Increases in Recurrent Expenditure have been budgeted for Central Agencies at \$1.43 million (21.5 percent), the Ministry of Natural Resources at \$0.49 million (27 percent), the Ministry of Social Services at \$2.28 million (16.5 percent), the Ministry of Infrastructure at \$0.85 million (8 percent) and the Ministry of Finance at \$0.10 million (3.7 percent). The large bulk of these increases are for personnel salary increases.

Decreases in recurrent expenditure has only been budgeted for Commercial and Trading at \$1.89 million (22.3 percent), primarily due to reduction in fuel imports due to improved renewable generation.

As two major infrastructure projects have wrapped up, the primary decrease in Investment & Development consists of \$3.46 million (22.5 percent) from Donor funded initiatives. There is also a \$1.47 million (50.9 percent) decrease for Niue Funded Investment & Development. The only increase is \$0.14 million (3.5 percent) for NZ funded investment and development.

Overall the ranking of Ministries by expenditures is similar to last year, with the highest expenditures for Social Services, Infrastructure, and Central Agencies.

The Ministry of Social Services has \$16.15 million, or 34.1 percent of total expenditure (Figure 11). 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 12). All three departments have increases from the previous year, while Taoga Niue remains the same.

INVESTMENT & DEVELOPMENT

RECURRENT BUDGET

Niue Funded	\$4.92 mil.
Capital Expenditure	\$3.50 mil.
Other Community Projects	\$0.38 mil.
Community Development - Bathroom & Amenities	\$0.20 mil.
Airport Maintenance	\$0.15 mil.
Public Private Partnership	\$0.15 mil.
Waste Management	\$0.08 mil.
Niue Growers Association	\$0.06 mil.
Renewable Energy Project	\$0.05 mil.
50th Constitution Celebration	\$0.05 mil.
Feral Pig Management	\$0.03 mil.
Niue Island Organic Farmers Association	\$0.03 mil.

NZ Funded	\$3.98 mil.
Administrative Support	\$1.90 mil.
Tourism Support	\$0.68 mil.
Niue Health Development Program	\$0.51 mil.
Education Support Program	\$0.50 mil.
Private Sector Development	\$0.40 mil.

DONOR BUDGET

NZ Funded	\$8.55 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	\$0.15 mil.
Capacity Support Programme	\$0.15 mil.
NZAID: Barge Repairs	\$0.15 mil.

Donor Funded	\$6.83 mil.
GEF - ACCELERATING RENEWABLE ENERGY EFFICIENCY APPLICATIONS	\$3.34 mil.
OTHER DONOR PROJECTS	\$1.50 mil.
AUSAID	\$1.40 mil.
GREEN CLIMATE FUND - READINESS	\$0.29 mil.
FFA	\$0.25 mil.
UNESCO	\$0.05 mil.

The Ministry of Infrastructure has the second highest budgeted expenditure at \$11.45 million or 24.2 percent of total expenditure. In order of expenditure rank, this ministry consists of Niue Power, Transport, Civil & Quarry, and Utilities (Table 8). Expenditures for Niue Power was high last year due to 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.

Central Agencies ranks third with expenditure of \$8.12 million or 17.1 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 Prime Minister, the Office of the Secretary of Government, Niue Assembly, Police, and Crown Law (Table 3).

Commercial & Trading ranks fourth at \$6.61 million or 14 percent share of total expenditure. This ministry consists of only 2 agencies, Bulk Fuel and the Tourism Authority (Table 8). Bulk Fuel has the second highest agency expenditures overall accounting for 12.3 percent of total expenditure, owing to Niue's high reliance on imported fossil fuels.

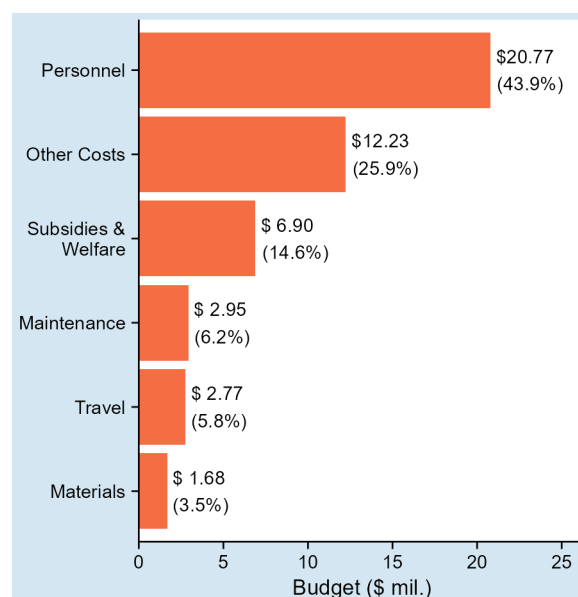
The Ministry of Finance ranks fifth at \$2.78 million or 5.9 percent share of total expenditure. There are 4 agencies in this ministry. By order of expenditure rank they are Corporate & Treasury, Economic Development, Trade & Investment, Immigration and Statistics, Tax & Customs, and the Project Management and Coordination Unit (Table 3).

The Ministry of Natural resources has the least share of budgeted expenditure at \$2.32 million or 4.9 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 7).

Figure 14 provides additional information on 2024-2025 Budgeted and Actual ministry expenditures, and Figure 20 provides additional informa-

tion for 2024-2025 Budgeted and Actual Department expenditures.

Figure 13. 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 17 shows the same measurements provided here, but at the ministry level for this proposed 2024-2025 Budget.

Looking at expenditure type (Figure 13 and 17), Personnel makes up the majority of the budgeted expenses for all ministries at \$20.77 million or 43.9 percent. This expenditure category is particularly high for Social Services and Central Agencies. Other Costs which account for \$12.23 or 25.9 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 \$6.9 million or 14.6 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 the second time, government has carried out a climate tagging exercise in an effort towards clearly articulating these costs. Infrastructure costs associated with climate change are expected to be incorpo-

rated in the next cycle.

Figure 16 shows the results of this exercise at the department level, with the first number noting the amount, and the second the share of its budget. Agriculture, Forestry and Fisheries and Niue Power both reported the highest impacts with \$0.17 million, followed by Transport with \$0.16 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 \$1.5 million. See Appendix B for more details.

4.2 Revenue

The decrease in total revenue is driven by a \$1.43 million (3.8 percent) reduction in recurrent expenditure, which offset a \$0.17 million (0.9 percent) increase in Donor Investment and Development.

At the Ministry level, this decrease is almost all from Commercial & Trading with \$2.66 million or 26 percent from the previous year as renewable energy initiatives have reduced the need for diesel power generation. On the other hand, Finance is expecting to improve revenue by \$0.93 million or 4.6 percent over last year. These increases are from continued improvements in expected collections for Customs and Taxation as well as Corporate and Treasury budget support revenue. Infrastructure is also expected to improve revenue by \$0.25 million or 6.5 percent.

The Ministry of Finance ranks first for budgeted revenues at \$21.18 million or 58.4 percent, more than half of total revenue for the country (Figure 11). Tax & Customs are the primary internal revenue collecting agencies of the government with a share of 30.6 percent. Corporate & Treasury channels donor support into the government, with the second highest department revenue share of 27.7 percent (Figure 12). The other departments in the ministry are not revenue collecting in nature and have negligible revenue streams (Table 6).

Commercial & Trading ranks second in budgeted revenue at \$6.61 million or 14 percent, reflecting in majority the share of Bulk Fuel which is the third highest contributor to revenue with approximately 20.7 percent of total share (Table 8). Bulk fuel resells diesel, petrol and jet fuel. The Tourism Authority does not collect revenues directly.

Figure 14. Ministry EXPENDITURE Budget

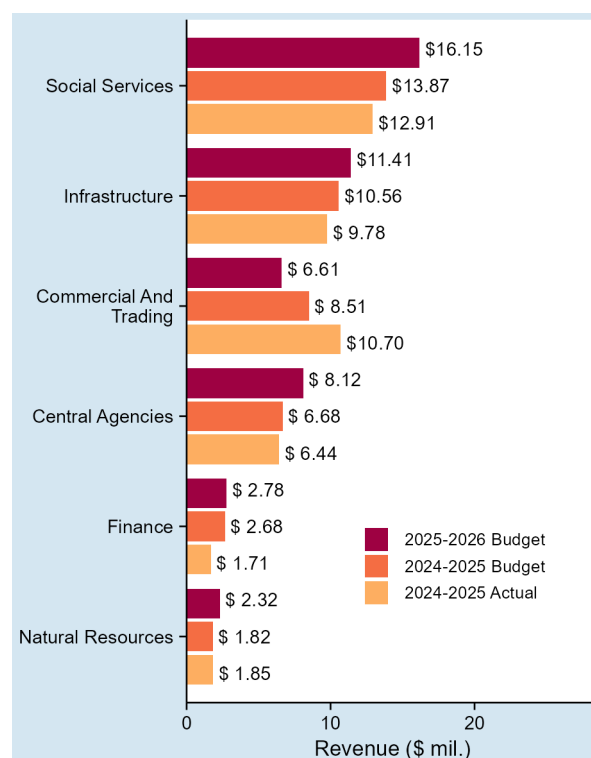


Figure 15. Ministry REVENUE Budget

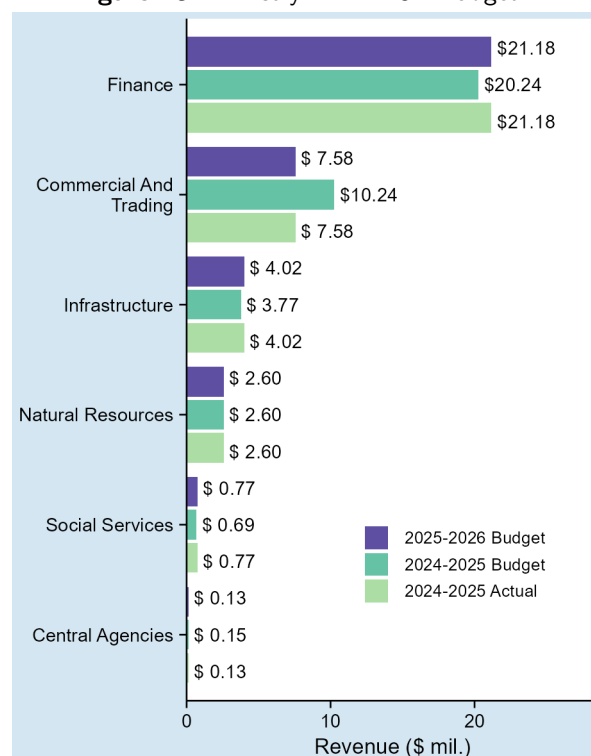
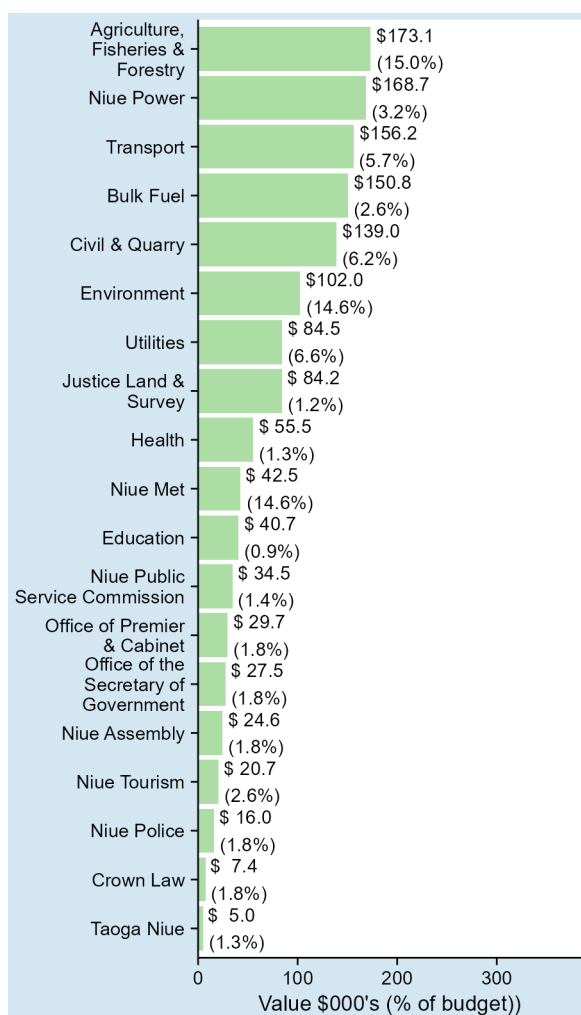


Figure 16. CLIMATE TAGGED EXPENDITURE

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.

The Ministry of Infrastructure has the third highest budgeted revenue at \$4.02 million or 11.1 per cent, reflecting the contributions of Niue Power, Transport, Civil & Quarry, and Utilities who all generate revenue from the provision of utilities, services and materials (Table 8).

The Ministry of Natural resources has the fourth highest share of budgeted revenues at \$2.6 million or 7.2 percent, made up of primarily fishing license revenues through the Department of Agriculture, Forestry and Fisheries (Table 7).

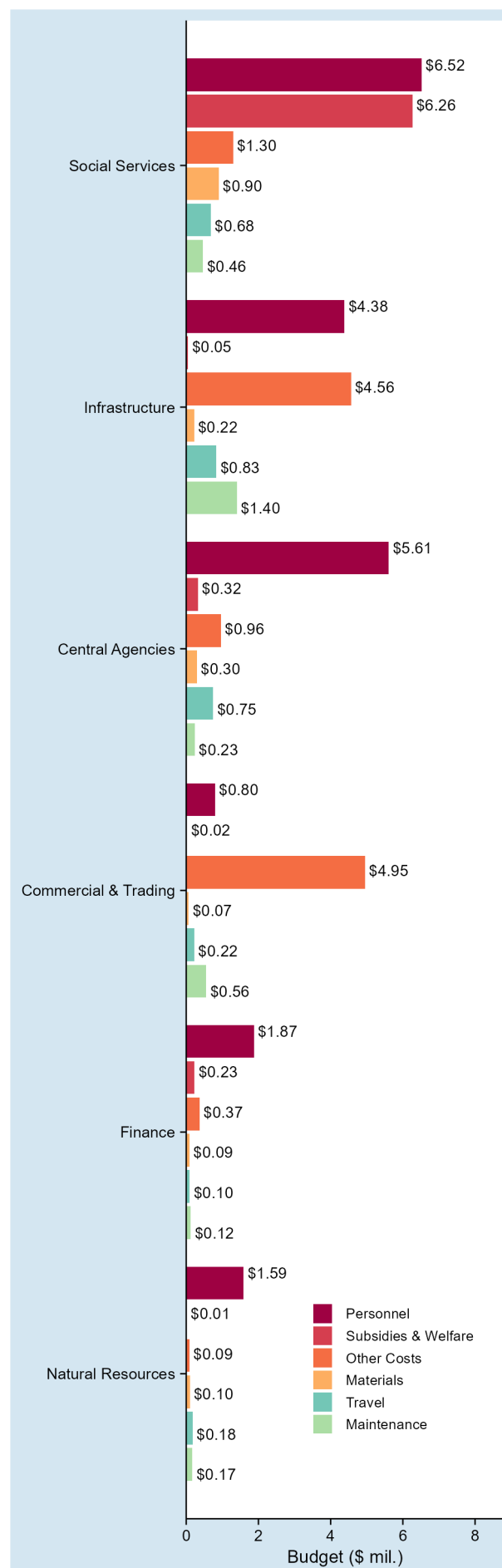
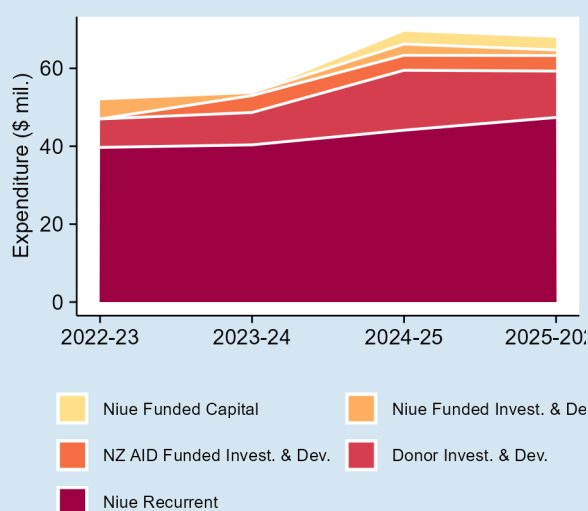
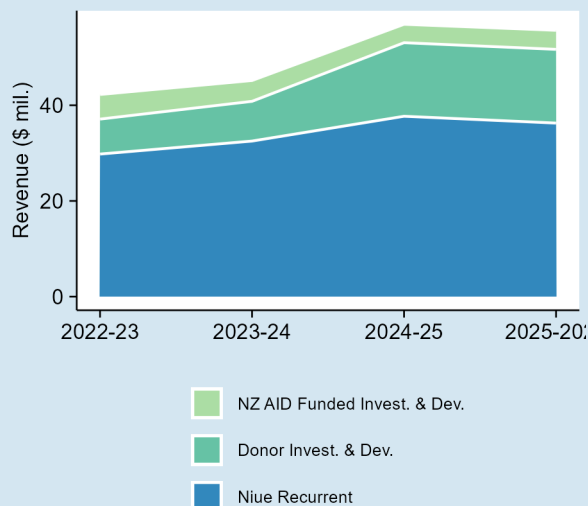
Figure 17. 2024-2025 EXPENDITURE TYPE

Figure 18. Budget EXPENDITURES by Source**Figure 19.** Budget REVENUES by Source

The Ministry of Social Services has budgeted revenue of \$0.77 million or 2.1 percent (Figure 11). This reflects the welfare mandate of the Department of Justice, Lands & Survey, the Department of Education, the Department of Health and Taoga Niue (Table 7).

Finally, Central Agencies has the lowest share of budgeted revenue, with \$0.13 million or 0.4 percent (Table 6). This reflects the service provision mandate of the six departments that makes up the ministry (Table 6).

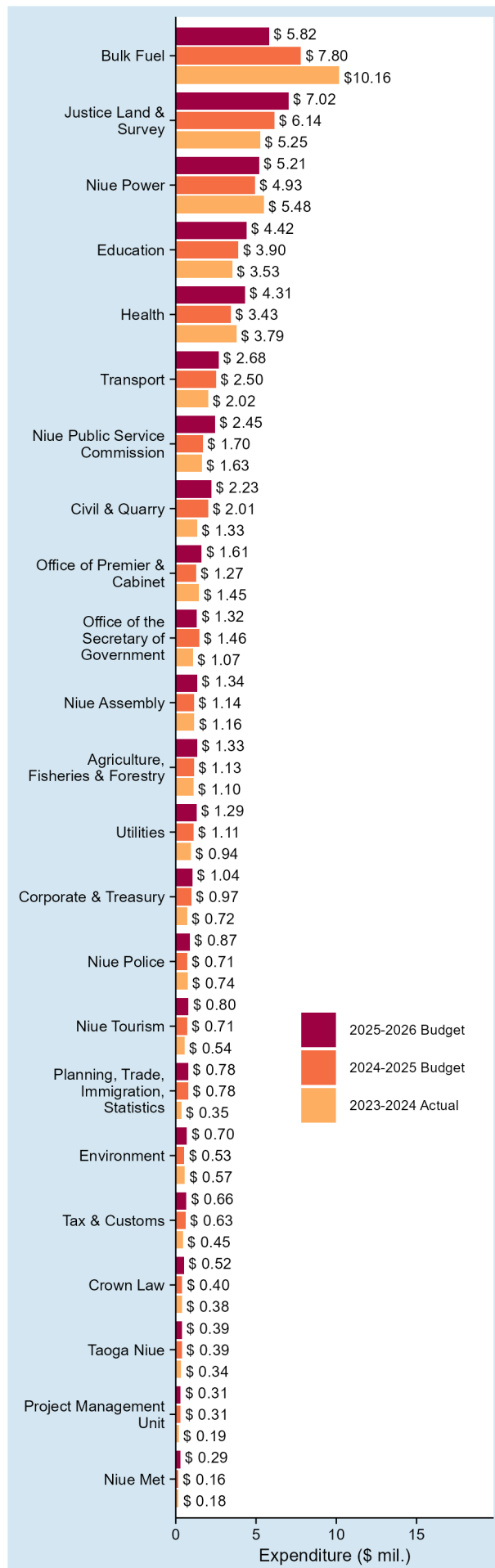
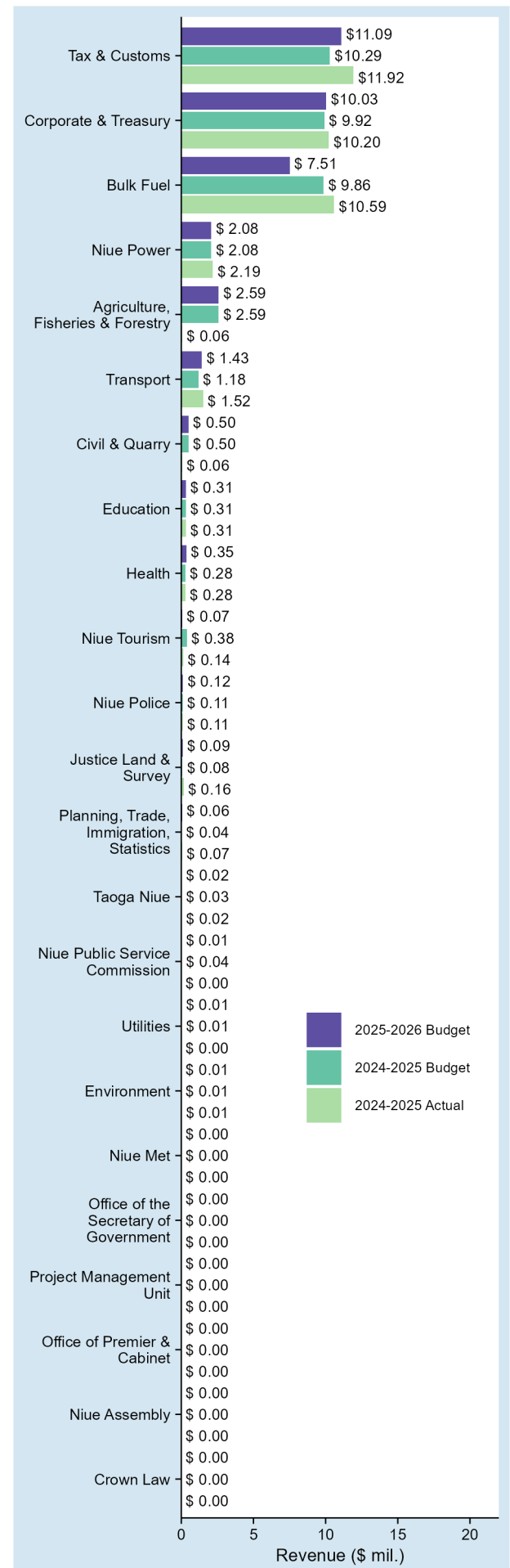
Figure 15 provides additional information on current financial year 2024-2025 budgeted and actual ministry expenditures, and Figure 21 provides additional information for 2024-2025 Budgeted and Actual Department revenues.

4.3 Funding Source

The National Budget can be broken up into 5 high level funding categories for expenditure (Figure 18), and 3 high level funding categories for revenue (Figure 19).

For this budget cycle, the Recurrent Expenditure category remains the highest, followed by Donor Investment and Development, Niue funded Investment and Development (including Capital Expenditures), 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 20. Department EXPENDITURE Budget**Figure 21. Department REVENUE Budget**

5 SCHEDULE A

Schedule A is the Table 2 on the next page. The expenditure summary from Schedule C is provided here only as reference to the numbers in the Appropriation Bill.

APPROPRIATED EXPENDITURE SUMMARY	
Niue Recurrent Expenditure	47,383,723
Niue Funded Capital Expenditure	3,500,000
Niue Funded Investment & Development Expenditure	1,420,000
NZ Aid Funded Investment & Development Expenditure	3,985,000
Total Recurrent, Capital Project, Investment & Development Appropriated Expenditure	56,288,723
Donor Investment & Development Expenditure	11,912,254
Total Appropriated Expenditure	68,200,977

Table 2. SCHEDULE A: Government of Niue Budget Summary for FY 2025-2026

SCHEDULE A: Summary Totals (000's)	2022-2023		2023-2024		2024-2025		2025-2026
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Total Niue Recurrent Revenue	29,796	47,535	32,515	47,535	37,699	37,650	36,273
Total Niue Recurrent Expenditure	39,694	40,184	40,351	40,184	44,119	43,373	47,384
Total Niue Funded Capital Expenditure	100	186	100	186	3,540	429	3,500
Niue Funded Investment & Development Expenditure	5,150	3,643	800	3,643	2,890	3,722	1,420
NZ AID Funded Investment & Development Revenue	5,150	3,889	4,350	3,889	3,850	3,985	3,985
NZ AID Funded Investment & Development Expenditure	0	5,062	4,350	5,062	3,850	2,917	3,985
Total Recurrent, Investment & Development Expenditure	0	8,705	5,150	8,705	6,740	6,639	5,405
Niue Budget Surplus/Deficit	-9,998	2,348	-8,736	2,348	-12,850	-8,806	-16,031
Donor Investment & Development Revenue	7,308	4,033	8,308	8,308	15,377	4,172	15,412
Donor Investment & Development Expenditure	7,308	6,379	8,308	8,308	15,377	5,991	11,912
Total Estimated Revenue	37,104	55,457	45,173	59,732	56,926	45,808	55,670
Total Appropriated Expenditure	47,102	55,455	53,909	57,384	69,776	56,433	68,201
Surplus / Deficit	-9,998	1	-8,736	2,348	-12,850	-10,626	-12,531

6 SCHEDULE B

Table 3. SCHEDULE B (Part 1 of 6): Government of Niue MINISTRY EXPENDITURES Budget Summary for FY 2025-2026

SCHEDULE B (Part 1 of 6): Ministry Expenditures	2022-2023		2023-2024		2024-2025		2025-2026
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
CENTRAL AGENCIES							
Office of the PM & Cabinet Services	1,496,128	761,572	1,496,128	761,572	1,266,000	1,450,915	1,614,406
Niue Assembly	1,119,604	1,023,045	1,119,604	1,023,045	1,136,648	1,158,373	1,337,371
Office of the Secretary of Government	1,296,100	1,160,768	1,296,100	1,160,768	1,458,500	1,070,779	1,316,200
Crown Law	412,401	330,495	412,401	330,495	402,600	382,537	521,810
Niue Public Service Commission & Secretariat	1,644,100	1,424,050	1,644,100	1,424,050	1,704,600	1,630,303	2,454,500
Police	799,200	498,547	799,200	498,547	712,400	743,381	870,800
Sub Total: Central Agencies	6,767,533	5,198,477	6,767,533	5,198,477	6,680,748	6,436,288	8,115,087
MINISTRY OF FINANCE							
Corporate & Treasury	1,349,937	1,177,555	1,349,937	1,177,555	973,373	720,692	1,039,009
Tax & Customs	758,248	662,822	758,248	662,822	626,500	451,839	660,107
Economic Development, Trade & Investment, Immigration, Statistics	1,118,838	426,338	1,118,838	426,338	776,169	345,531	776,169
Project Management Coordination Unit	405,900	207,823	405,900	207,823	306,900	188,861	307,500
Sub Total: Ministry of Finance	3,227,023	2,266,715	3,632,923	2,474,538	2,682,942	1,706,923	2,782,785

Table 4. SCHEDULE B (Part 2 of 6): Government of Niue MINISTRY EXPENDITURES Budget Summary for FY 2025-2026

SCHEDULE B (Part 2 of 6): Ministry Expenditures	2022-2023		2023-2024		2024-2025		2025-2026
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
MINISTRY OF SOCIAL SERVICES							
Education Department	3,751,754	3,330,849	3,751,754	3,330,849	3,904,053	3,525,587	4,420,274
Health Department	3,515,128	3,548,786	3,515,128	3,548,786	3,426,503	3,790,965	4,314,418
Justice Department (Incl. Community Affairs)	5,301,240	4,842,038	5,301,240	4,842,038	6,144,343	5,251,236	7,022,108
Taoga Niue	433,000	304,251	433,000	304,251	392,000	337,516	392,000
Sub Total: Ministry of Social Services	13,001,122	12,025,924	13,001,122	12,025,924	13,866,899	12,905,304	16,148,800
MINISTRY OF NATURAL RESOURCES							
Agriculture, Fisheries & Forestry	1,130,418	937,876	1,130,418	937,876	1,127,595	1,100,077	1,329,319
Environment Department	437,358	406,189	437,358	406,189	532,900	569,368	697,655
Met Office	130,760	106,075	130,760	106,075	163,870	176,495	290,470
Sub Total: Ministry of Natural Resources	1,698,536	1,450,140	1,698,536	1,450,140	1,824,365	1,845,940	2,317,444

Table 5. SCHEDULE B (Part 3 of 6): Government of Niue MINISTRY EXPENDITURES Budget Summary for FY 2025-2026

SCHEDULE B (Part 3 of 6): Ministry Expenditures	2022-2023		2023-2024		2024-2025		2025-2026
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
MINISTRY OF INFRASTRUCTURE							
Utilities	1,118,600	796,785	1,118,600	796,785	1,112,870	942,801	1,290,132
Transport	2,257,010	2,110,487	2,257,010	2,110,487	2,504,740	2,019,945	2,681,080
Civil & Quarry	1,501,400	1,348,112	1,501,400	1,348,112	2,010,459	1,329,121	2,228,048
Niue Power	3,218,785	4,954,423	3,218,785	4,954,423	4,928,170	5,484,287	5,205,847
Sub Total: Ministry of Infrastruture	8,095,795	9,209,807	8,095,795	9,209,807	10,556,239	9,776,155	11,405,107
COMMERCIAL AND TRADING							
Niue Tourism Authority	400,000	417,107	400,000	417,107	711,000	540,675	797,500
Bulk Fuel	6,755,000	9,408,440	6,755,000	9,408,440	7,797,000	10,162,089	5,817,000
Sub Total: Commercial and Trading	7,155,000	9,825,547	7,155,000	9,825,547	8,508,000	10,702,764	6,614,500

Table 6. SCHEDULE B (Part 4 of 6): Government of Niue MINISTRY REVENUES Budget Summary for FY 2025-2026

SCHEDULE B (Part 4 of 6): Ministry Revenues	2022-2023		2023-2024		2024-2025		2025-2026
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
CENTRAL AGENCIES							
Office of the Premier & Cabinet Services	0	2,178	0	2,178	0	0	0
Niue Assembly	0	0	0	0	0	0	0
Office of the Secretary of Government	0	1,061	0	1,061	1,000	1,586	1,000
Crown Law	0	0	0	0	0	0	0
Niue Public Service Commission & Secretariat	8,000	2,318	8,000	2,318	38,000	733	8,000
Police	110,000	161,559	110,000	161,559	112,000	113,549	121,000
Sub Total: Central Agencies	118,000	167,116	118,000	167,116	151,000	115,869	130,000
Corporate & Treasury	8,708,000	16,094,329	8,708,000	16,094,329	9,920,000	10,196,421	10,030,000
MINISTRY OF FINANCE							
Tax & Customs	8,831,761	12,742,137	8,831,761	12,742,137	10,289,463	11,922,887	11,085,783
Economic Development, Trade, Investment, Immigration, Statistics	26,000	42,662	26,000	42,662	35,000	72,595	60,000
Project Management Coordination Unit	0	0	0	0	0	0	0
Sub Total: Ministry of Finance	17,565,761	28,879,128	17,565,761	28,879,128	20,244,463	22,191,903	21,175,783

Table 7. SCHEDULE B (Part 5 of 6): Government of Niue MINISTRY REVENUE Budget Summary for FY 2025-2026

SCHEDULE B (Part 5 of 6): Ministry Revenue	2022-2023		2023-2024		2024-2025		2025-2026
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
MINISTRY OF SOCIAL SERVICES							
Education Department	257,000	256,250	257,000	256,250	309,000	305,875	306,000
Health Department	276,950	286,621	276,950	286,621	276,940	278,319	354,940
Justice Department (Incl. Community Affairs)	82,000	53,353	82,000	53,353	82,000	161,424	88,000
Taoga Niue	20,000	22,254	20,000	22,254	25,000	20,021	20,000
Sub Total: Ministry of Social Services	635,950	618,478	635,950	618,478	692,940	765,639	768,940
MINISTRY OF NATURAL RESOURCES							
Agriculture, Fisheries & Forestry	1,117,575	2,091,656	1,117,575	2,091,656	2,591,000	59,959	2,591,000
Environment Department	5,000	5,890	5,000	5,890	6,000	7,389	6,000
Met Office	0	800	0	800	0	4,800	0
Sub Total: Ministry of Natural Resources	1,122,575	2,098,346	1,122,575	2,098,346	2,597,000	72,148	2,597,000

Table 8. SCHEDULE B (Part 6 of 6): Government of Niue MINISTRY REVENUE Budget Summary for FY 2025-2026

SCHEDULE B (Part 6 of 6): Ministry Revenue	2022-2023		2023-2024		2024-2025		2025-2026
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
MINISTRY OF INFRASTRUCTURE							
Utilities	12,750	4,562	12,750	4,562	12,000	973	12,000
Transport	1,160,000	1,338,256	1,160,000	1,338,256	1,180,000	1,520,544	1,426,000
Civil & Quarry	500,000	111,582	500,000	111,582	500,000	56,265	500,000
Niue Power	2,280,000	2,086,047	2,280,000	2,086,047	2,080,000	2,194,252	2,080,000
Sub Total: Ministry of Infrastruture	3,952,750	3,540,447	3,952,750	3,540,447	3,772,000	3,772,035	4,018,000
COMMERCIAL AND TRADING							
Niue Tourism Authority	303,000	444,209	303,000	444,209	380,500	143,485	75,000
Bulk Fuel	8,817,000	11,787,121	8,817,000	11,787,121	9,861,000	10,589,144	7,508,000
Sub Total: Commercial and Trading	9,120,000	12,231,330	9,120,000	12,231,330	10,241,500	10,732,629	7,583,000

7 SCHEDULE C

Table 9. SCHEDULE C EXPENDITURES

NIUE NATIONAL BUDGET 2025-2026		
RECURRENT EXPENDITURE BY DEPARTMENT AND VOTE		
DEPARTMENT	VOTE	BUDGET
OFFICE OF PREMIER & CABINET		
Office Of Prime Minister & Cabinet	Corporate Services	684,053
Office Of Prime Minister & Cabinet	Cabinet Services	930,353
SUBTOTAL		1,614,406
NIUE ASSEMBLY		
Niue Assembly	Legislative	1,337,371
SUBTOTAL		1,337,371
OFFICE OF SECRETARY OF GOVERNMENT		
Office Of Secretary Of Government	Secretary Of Government	336,000
Office Of Secretary Of Government	Technicals	115,000
Office Of Secretary Of Government	Foreign Affairs	603,200
Office Of Secretary Of Government	Niue High Commission	262,000
SUBTOTAL		1,316,200
CROWN LAW		
Crown Law	Administration	521,810
SUBTOTAL		521,810
NIUE PUBLIC SERVICE COMMISSION		
Niue Public Service Commission	Corporate Services/Hrmis	1,560,000
Niue Public Service Commission	Human Resource Development	227,000
Niue Public Service Commission	Employment Relations	73,000
Niue Public Service Commission	Strategic Human Resource	83,000
Niue Public Service Commission	Manpower Supplementation	340,000
Niue Public Service Commission	Centre Of Excellence In Information Technology	171,500
SUBTOTAL		2,454,500
POLICE		
Police	Administration	588,700
Police	Disaster Management	196,000
Police	Prison	86,100
SUBTOTAL		870,800
CORPORATE & TREASURY		
Corporate & Treasury	Corporate	125,336
Corporate & Treasury	Treasury	913,673
SUBTOTAL		1,039,009
TAX & CUSTOMS		
Tax & Customs	Tax	264,607
Tax & Customs	Customs	395,500

SUBTOTAL		660,107
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
PROJECT MANAGEMENT COORDINATION UNIT		
Project Management Coordination Unit	Administration	307,500
SUBTOTAL		307,500
EDUCATION		
Education	Administration	1,105,000
Education	Niue Primary School	1,069,946
Education	Niue High School	1,845,428
Education	Library	63,500
Education	Aoga Ofaga Tolotolopulu	336,400
SUBTOTAL		4,420,274
HEALTH		
Health	Administration	1,728,610
Health	Medical	1,246,274
Health	Nursing	585,888
Health	Public Health	485,459
Health	Dental	268,187
SUBTOTAL		4,314,418
JUSTICE, LANDS & SURVEY, COMMUNITY AFFAIRS		
Justice, Lands & Survey, Community Affairs	Administraton & Registry	186,287
Justice, Lands & Survey, Community Affairs	Civil/Criminal Court	94,498
Justice, Lands & Survey, Community Affairs	Land Court	143,853
Justice, Lands & Survey, Community Affairs	Land Management	422,071
Justice, Lands & Survey, Community Affairs	Com. Aff. Administration	632,199
Justice, Lands & Survey, Community Affairs	Community Devel. & Social Welfare	5,543,200
SUBTOTAL		7,022,108
TAOGA NIUE		
Taoga Niue	Administration	392,000
SUBTOTAL		392,000
AGRICULTURE, FISHERIES & FORESTRY		
Agriculture, Fisheries & Forestry	Administration	459,836
Agriculture, Fisheries & Forestry	Fisheries	188,715
Agriculture, Fisheries & Forestry	Crop Research & Animal Health	262,919
Agriculture, Fisheries & Forestry	Quarantine	187,807

Agriculture, Fisheries & Forestry	Crop Extension Services	95,042
Agriculture, Fisheries & Forestry	Forestry	135,000
SUBTOTAL		1,329,319
ENVIRONMENT		
Environment	Administration	697,655
SUBTOTAL		697,655
NIUE METEOROLOGICAL SERVICE		
Niue Meteorological Service	Administration	290,470
SUBTOTAL		290,470
UTILITIES		
Utilities	Corporate Services	181,177
Utilities	Regulatory And Compliance Unit	415,475
Utilities	Water Supply	693,480
SUBTOTAL		1,290,132
CIVIL & QUARRY		
Civil & Quarry	Civil Work	1,394,428
Civil & Quarry	Quarry	833,620
SUBTOTAL		2,228,048
NIUE POWER		
Niue Power	Energy Administration	183,280
Niue Power	Energy Production	4,384,999
Niue Power	Energy Reticulation	637,568
SUBTOTAL		5,205,847
TRANSPORT		
Transport	Corporate Services	254,388
Transport	Civil Aviation	518,000
Transport	Rescue Fire Services	420,000
Transport	Maritime	120,320
Transport	Outside Services	918,372
Transport	Heavy Plant	450,000
SUBTOTAL		2,681,080
TOURISM		
Tourism	Administration	797,500
SUBTOTAL		797,500
BULK FUEL		
Bulk Fuel	Administration	5,817,000
SUBTOTAL		5,817,000
TOTAL RECURRENT EXPENDITURE		47,383,723

EXPENDITURE SUMMARY	
Total Niue Recurrent Expenditure	47,383,723
Total Niue Funded Capital Expenditure	3,500,000
Niue Funded Investment & Development Expenditure	1,420,000

NZ Aid Funded Investment & Development Expenditure	3,985,000
Total Recurrent, Capital Project, Investment & Development Appropriated Expenditure	56,288,723
Donor Investment & Development Expenditure	11,912,254
Total Appropriated Expenditure	68,200,977

INVESTMENT & DEVELOPMENT EXPENDITURE		
DEPARTMENT	TITLE	BUDGET
NIUE FUNDED CAPITAL INVESTMENT		
Treasury	Capital Expenditure	\$3,500,000
TOTAL NIUE FUNDED INVESTMENT AND DEVELOPMENT		\$3,500,000
NIUE FUNDED INVESTMENT AND DEVELOPMENT		
Community Affairs	Other Community Projects	\$ 380,000
Community Affairs	Community Development - Bathroom & Amenities	\$ 200,000
Agriculture, Fisheries & Forestry	Niue Island Organic Farmers Association	\$ 30,000
Agriculture, Fisheries & Forestry	Niue Growers Association	\$ 60,000
Environment	Waste Management	\$ 80,000
Environment	Feral Pig Management	\$ 30,000
Niue Power	Renewable Energy Project	\$ 50,000
Transport	Airport Maintenance	\$ 150,000
Treasury	50th Constitution Celebration	\$ 50,000
Treasury	Court House Project	\$ 50,000
Treasury	Public Private Partnership	\$ 150,000
Treasury	Niue Superannuation	\$ 190,000
TOTAL NIUE FUNDED INVESTMENT AND DEVELOPMENT		\$1,420,000
NZ FUNDED INVESTMENT AND DEVELOPMENT		
Education	Education Support Program	\$ 500,000
External Affairs	Private Sector Development	\$ 400,000
Health	Niue Health Development Program	\$ 510,000
Public Service Commission	Administrative Support	\$1,900,000
Tourism	Tourism Support	\$ 675,000
TOTAL NZ FUNDED INVESTMENT AND DEVELOPMENT		\$3,985,000
DONOR FUNDED INVESTMENT & DEVELOPMENT EXPENDITURE		
Agriculture, Fisheries & Forestry	FFA	\$ 250,000
PMCU	GREEN CLIMATE FUND - READINESS	\$ 1,000,000

PMCU	GEF - ACCELERATING RENEWABLE ENERGY EFFICIENCY APPLICATIONS	\$ 1,755,000
PMCU	UNEP CIS PAC5 - CLIMATE CHANGE	\$ 1,157,254
PMCU	REGIONAL TUNA FISHERIES	\$ 1,500,000
PMCU	SPREP - LOSS AND DAMAGE	\$ 800,000
Public Service Commission	NZAID: Strengthen Governance: Capability	\$ 500,000
Treasury	NZAID: Flexible Finance Capacity Support Programme	\$ 2,600,000
Treasury	FISCAP Phase 2	\$ 450,000
Treasury	OTHER DONOR PROJECTS	\$ 500,000
Utilities	AUSAID	\$ 1,400,000
TOTAL DONOR FUNDED INVESTMENT AND DEVELOPMENT		\$11,912,254

APPROPRIATED EXPENDITURE SUMMARY	
Niue Recurrent Expenditure	47,383,723
Niue Funded Capital Expenditure	3,500,000
Niue Funded Investment & Development Expenditure	1,420,000
NZ Aid Funded Investment & Development Expenditure	3,985,000
Total Recurrent, Capital Project, Investment & Development Appropriated Expenditure	56,288,723
Donor Investment & Development Expenditure	11,912,254
Total Appropriated Expenditure	68,200,977

Table 12. SCHEDULE C REVENUES

NIUE NATIONAL BUDGET 2024-2025		
RECURRENT REVENUES BY DEPARTMENT AND VOTE		
DEPARTMENT	VOTE	BUDGET
OFFICE OF PREMIER & CABINET		
Office Of Prime Minister & Cabinet	Corporate Services	0
Office Of Prime Minister & 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	Foreign Affairs	0
Office Of Secretary Of Government	Niue High Commission	1,000
SUBTOTAL		1,000
CROWN LAW		
Crown Law	Administration	0
SUBTOTAL		0
NIUE PUBLIC SERVICE COMMISSION		
Niue Public Service Commission	Corporate Services/Hrmis	3,000
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	5,000
SUBTOTAL		8,000
POLICE		
Police	Administration	121,000
Police	Disaster Management	0
Police	Prison	0
SUBTOTAL		121,000
CORPORATE & TREASURY		
Corporate & Treasury	Corporate	0
Corporate & Treasury	Treasury	10,030,000
SUBTOTAL		10,030,000
TAX & CUSTOMS		
Tax & Customs	Tax	6,585,783
Tax & Customs	Customs	4,500,000
SUBTOTAL		11,085,783
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	60,000
Economic Development, Trade & Investment, Immigration, Statistics	Statistics	0
SUBTOTAL		60,000
PROJECT MANAGEMENT COORDINATION UNIT		
Project Management Coordination Unit	Administration	0
SUBTOTAL		0
EDUCATION		
Education	Administration	103,000
Education	Niue Primary School	100,000
Education	Niue High School	103,000
Education	Library	0
Education	Aoga Ofaga Tolotolopulu	0
SUBTOTAL		306,000
HEALTH		
Health	Administration	340,000
Health	Medical	13,000
Health	Nursing	0
Health	Public Health	640
Health	Dental	1,300
SUBTOTAL		354,940
JUSTICE, LANDS & SURVEY, COMMUNITY AFFAIRS		
Justice, Lands & Survey, Community Affairs	Administraton & Registry	25,000
Justice, Lands & Survey, Community Affairs	Civil/Criminal Court	6,000
Justice, Lands & Survey, Community Affairs	Land Court	15,000
Justice, Lands & Survey, Community Affairs	Land Management	42,000
Justice, Lands & Survey, Community Affairs	Com. Aff. Administration	0
Justice, Lands & Survey, Community Affairs	Community Devel. & Social Welfare	0
SUBTOTAL		88,000
TAOGA NIUE		
Taoga Niue	Administration	20,000
SUBTOTAL		20,000
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	206,000
Transport	Outside Services	840,000
Transport	Heavy Plant	20,000
SUBTOTAL		1,426,000
TOURISM		
Tourism	Administration	75,000
SUBTOTAL		75,000
BULK FUEL		
Bulk Fuel	Administration	7,508,000
SUBTOTAL		7,508,000
TOTAL RECURRENT REVENUE		36,272,723

REVENUE SUMMARY	
Total Niue Recurrent Operational Revenue	36,272,723
Recurrent Investment & Development Revenue	3,985,000
Total Recurrent Revenue	40,257,723
Donor Investment & Development Revenue	15,412,254
Total Appropriated Revenue	55,669,977

Appendix A PRIORITISED CAPITAL EXPENDITURE LIST

To ensure good levels of service across infrastructure, social services and natural resources, investment in renewal and replacement of key assets is essential. This has to be balanced with fiscal constraints, and while more capital expenditure bids were received than were included, a thorough prioritisation process needed to be followed.

Using a risk-based approach, urgency and importance were both weighed and scored out of ten. The sum of urgency and risk gave an overall prioritisation score, and only projects with greater than ten (out of a possible twenty) were considered for inclusion. Factors considered in the assessment were:

1. statutory requirements, where failure to remediate/replace had negative legal implications on operations
2. audit requirements (where failure to address audits would result in stopping provision of services)
3. economic losses
4. health and safety
5. continuity of operations

These prioritised CAPEX have been separated into Projects (Table 14), Equipment (Table 15), Vehicles (Table 16) and Minor (Table 17). Table 13 summarises these categories. These CAPEX are expected to be planned, programmed and carried out by departments in the coming financial year.

The inclusion of projects, equipment and vehicles in this list does not negate the requirement for departments to follow procurement policy or seek cabinet approval. However, it does provide the basis for judicious, well planned use of public funds to address national priorities.

Table 13. Prioritised Capital Expenditure List Summary

TYPE	VALUE
Projects	1,670,000
Equipment	1,400,000
Vehicle	380,000
Minor Asset	50,000
TOTAL	3,500,000

Table 14. Prioritised Capital Expenditure PROJECTS List

DEPARTMENT	TYPE	NATURE OF PROBLEM	ASSET NAME	CABINET AP-PROVAL	DONOR FUNDING	RECURRENT FUNDED
Bulk fuel	Project	The NiSERM recognises the need to provide safe facilities for filling LPG cylinders. This project has commenced (EDF9 LPG project and requires urgent completion	Safe facilities for filling LPG cylinders.			50000
Bulk fuel	Project	As per CM(17)544 a number of audit findings from both Shell and Air New Zealand are required to be addressed in order for continued safe operation. Statutory obligations require these to be addressed in a timely manner.	Electrical inspection/ repair work.			50000
Bulk fuel	Project	As per CM(17)544 a number of audit findings from both Shell and Air New Zealand are required to be addressed in order for continued safe operation. Statutory obligations require these to be addressed in a timely manner.	Address the Aviation Audit Findings.			50000
Education Head Office	Project	Niue High School requires shutters for protection of teaching resources in bad weather.	Shutters and Storage			20000
Education Head Office	Project	Based on a report by the Department of Utilities in May 2024, there is an urgent need to install gutters and drainage around NHS to prevent flooding and rotting to the buildings.	Gutter Rain-water System and Drainage			30000
Outside Services	Project	Intent is for Kaz Aremka to survey what is required, March 2025.	Replace Dumb Barge		500000	
Outside Services	Project	As per the Asset Management Plan, the tug is getting two new engines.	Tug engines		250000	
Regulatory & Compliance	Project	Currently half the building has been demolished and DOT, DOU, DAFF have moved out to temporary accommodation. To accommodate 3 Departments . Department of Transport (DoT), Department Agriculture Forestry and Fisheries (DAFF) and Department of Utilities (DoU). Plans completed.	Ex-PWD Building - Refurbishment	Approved		700000
Education Head Office	Project	Extension of Fencing of Ofaga Tolotolopulu compound	Ofaga Fence			20000

Table 15. Prioritised Capital Expenditure EQUIPMENT List

DEPARTMENT	TYPE	NATURE OF PROBLEM	ASSET NAME	CABINET AP-PROVAL	DONOR FUNDING	RECURRENT FUNDED
Bulk fuel	Equipment	To refuel smaller aircrafts, right now a 5m overwing hose is connected to the main refuelling hose. This poses considerable risks. For example, nozzle seal damage. This would require a 90 min delay to replace, test before refuelling can start. The refuelling cart presents a more stable unit for connection and ease in maneuvering the refuelling hose around smaller aircraft.	Overwing re-fuelling cart			10000
Civil and Quarry	Equipment	This equipment is for more efficient sealing and maintenance of roads rather than using a hand spraying lance alone. The specifications have been designed and this can be outfitted in Hamilton, New Zealand.	Emulsion Sealing trailer	Approved		90000
Civil and Quarry	Equipment	To cover all machinery	Machine shelter			100000
Civil and Quarry	Equipment	For cleaning machines	Portabel water blaster			10000
Civil and Quarry	Equipment	For clearing underside of crusher and screening plant conveyors	4T Excavator			50000
Civil and Quarry	Equipment	This can replace the existing crusher plant and is more efficient. Can purchase Screenworks Machine. Including \$50K spares.	Mobile secondary crusher	Approved		300000
Civil and Quarry	Equipment	Replace existing CAT138 with CAT148. Over 12 years old. Could transfer CAT138 to Civil works. Approved purchase from Screenworks.	Front end loader	Approved		200000
Civil and Quarry	Equipment	For increased production of raw rock	Excavator 21T	Approved		180000
Civil and Quarry	Equipment	For machinery and plant cleaning	Portable water blaster			10000
Corporate & Treasury	Equipment	Government IT equipment	Government IT equipment			100000

Environment	Equipment	The Department of Environment staff have limited and ad hoc access to safety gears which goes against the core functions in waste management, invasive species, inspections and other field based operations which require safety PPE and other technical equipment to operate efficiently.	Safety Gears for staff			10000
Fisheries	Equipment	The tractor mower in the department has at the moment is very old and is costing more to maintain.	Tractor Mower	Approved		70000
Health	Equipment	Replacement of current system.	A-dec 200 System			30000
Health	Equipment	Replacement of old Aircon units	Hospital			10000
Outside Services	Equipment	Procure replacements in 2 - 3 years. Continue maintenance.	Maintenance on cranes		110000	
Water	Equipment	This is for testing bore and booster pumps. The equipment includes controls. Having pumps sitting around before using is not recommended. Equipment would be used to test pumps we receive from overseas.	Workshop - pumping test station.			10000
Water	Equipment	For power outages and also off grid constructions. Power for tank cleaning. Water quality issues now more prevalent	Trailerised portable generators (3)			100000
Water	Equipment	For tank cleaning.	Portable water blaster			10000

Table 16. Prioritised Capital Expenditure VEHICLE List

DEPARTMENT	TYPE	NATURE OF PROBLEM	ASSET NAME	CABINET AP-PROVAL	DONOR FUNDING	RECURRENT FUNDED
Civil and Quarry	Vehicle	For bulldozer supervisor. Carry fuel tanker so better manage fuel allocation across three bulldozers as well as water blasting gear. Currently leasing a vehicle.	Vehicle - landcruiser UTE			70000
Civil and Quarry	Vehicle	Replacement of old MOTU truck, over 15years old. For deliveries.	7 ton tipper truck			150000
Niue Power	Vehicle	Reticulation team. Currently hiring one utility. Ideally need three vehicles to respond better to callouts and carry out more regular servicing.	Vehicle - Utilities (2)			60000
Niue Power	Vehicle	For line excavations and transformer box construction. Possible to share with Water Supply.	4T excavator plus trailer			40000
Water	Vehicle	For water monitoring, maintenance, repairs and projects. Currently hiring one service vehicle.	Vehicle - Utilities			60000

Table 17. Prioritised Capital Expenditure MINOR List

DEPARTMENT	TYPE	NATURE OF PROBLEM	PROJECT NAME	CABINET AP-PROVAL	DONOR FUNDING	RECURRENT FUNDED
Education Head Office	Minor Asset	Installation of aircons in learning spaces at Ofaga Tolopulu	Aircon Unit			14000
Education Head Office	Minor Asset	The PE department at NHS needs storage space for equipment. We recommend removing the wall in the storeroom to enlarge storage.	Additional storage			10000
Education Head Office	Minor Asset	We need to replace faulty TV screens used for student and learning and teaching purposes	4 x 65inch TV Screens			10000
Health	Minor Asset	Replacement of current signage	New signage			16000

Appendix B CLIMATE TAGGED EXPENDITURES

Table 18. 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 PM & Cabinet	Corporate Services	684,053	29,736
Office Of PM & Cabinet	Cabinet Services	930,353	0
SUBTOTAL		1,614,406	29,736
NIUE ASSEMBLY			
Niue Assembly	Legislative	1,337,371	24,633
SUBTOTAL		1,337,371	24,633
OFFICE OF SECRETARY OF GOVERNMENT			
Office Of Secretary Of Government	Secretary Of Government	336,000	27,509
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		1,493,500	27,509
CROWN LAW			
Crown Law	Administration	402,600	7,416
SUBTOTAL		402,600	7,416
NIUE PUBLIC SERVICE COMMISSION			
Niue Public Service Commission	Corporate Services/Hrmis	1,560,000	0
Niue Public Service Commission	Human Resource Development	227,000	0
Niue Public Service Commission	Employment Relations	73,000	0
Niue Public Service Commission	Strategic Human Resource	83,000	0
Niue Public Service Commission	Manpower Supplementation	340,000	34,527
Niue Public Service Commission	Centre Of Excellence In Information Technology	171,500	0
SUBTOTAL		2,454,500	34,527
POLICE			
Police	Administration	588,700	0
Police	Disaster Management	196,000	16,040
Police	Prison	86,100	0
SUBTOTAL		870,800	16,040
CORPORATE & TREASURY			
Corporate & Treasury	Corporate	125,336	0
Corporate & Treasury	Treasury	913,673	0
SUBTOTAL		1,039,009	0
TAX & CUSTOMS			
Tax & Customs	Tax	264,607	0

Tax & Customs	Customs	395,500	0
SUBTOTAL		660,107	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
PROJECT MANAGEMENT COORDINATION UNIT			
Project Management Coordination Unit	Administration	307,500	0
SUBTOTAL		307,500	0
EDUCATION			
Education	Administration	1,105,000	NA
Education	Niue Primary School	1,069,946	13,962
Education	Niue High School	1,845,428	24,102
Education	Library	63,500	0
Education	Aoga Ofaga Tolotolopulu	336,400	2,632
SUBTOTAL		4,420,274	40,695
HEALTH			
Health	Administration	1,728,610	55,548
Health	Medical	1,246,274	0
Health	Nursing	585,888	0
Health	Public Health	485,459	0
Health	Dental	268,187	0
SUBTOTAL		4,314,418	55,548
JUSTICE			
Justice	Administraton & Registry	186,287	0
Justice	Civil/Criminal Court	75,998	0
Justice	Land Court	143,853	0
Justice	Land Management	422,071	84,247
Community Affairs	Administration	632,199	0
Community Affairs	Community Devel. & Social Welfare	5,543,200	0
SUBTOTAL		7,003,608	84,247
TAOGA NIUE			
Taoga Niue	Administration	392,000	5,047
SUBTOTAL		392,000	5,047
AGRICULTURE, FISHERIES & FORESTRY			
Agriculture, Fisheries & Forestry	Administration	459,836	60,344
Agriculture, Fisheries & Forestry	Fisheries	47,615	24,282
Agriculture, Fisheries & Forestry	Crop Research & Animal Health	262,919	26,266

Agriculture, Fisheries & Forestry	Quarantine	187,807	24,088
Agriculture, Fisheries & Forestry	Crop Extension Services	95,042	17,337
Agriculture, Fisheries & Forestry	Forestry	98,843	20,814
SUBTOTAL		1,152,062	173,131
ENVIRONMENT			
Environment	Administration	697,655	102,029
SUBTOTAL		697,655	102,029
NIUE METEOROLOGICAL SERVICE			
Niue Meteorological Service	Administration	290,470	42,480
SUBTOTAL		290,470	42,480
UTILITIES			
Utilities	Corporate Services	181,177	12,544
Utilities	Regulatory And Compliance Unit	415,475	28,193
Utilities	Water Supply	693,480	43,790
SUBTOTAL		1,290,132	84,527
CIVIL & QUARRY			
Civil & Quarry	Civil Work	1,394,428	99,193
Civil & Quarry	Quarry	833,620	39,791
SUBTOTAL		2,228,048	138,984
NIUE POWER			
Niue Power	Energy Administration	183,280	6,582
Niue Power	Energy Production	4,384,999	137,776
Niue Power	Energy Reticulation	637,568	24,364
SUBTOTAL		5,205,847	168,721
TRANSPORT			
Transport	Corporate Services	254,388	15,979
Transport	Civil Aviation	523,000	21,565
Transport	Rescue Fire Services	450,000	23,114
Transport	Maritime	117,240	5,568
Transport	Outside Services	918,372	59,953
Transport	Heavy Plant	465,000	30,017
SUBTOTAL		2,728,000	156,196
TOURISM			
Tourism	Administration	797,500	20,669
SUBTOTAL		797,500	20,669
BULK FUEL			
Bulk Fuel	Administration	5,817,000	150,757
TOTAL RECURRENT EXPENDITURE		47,292,976	1,447,575