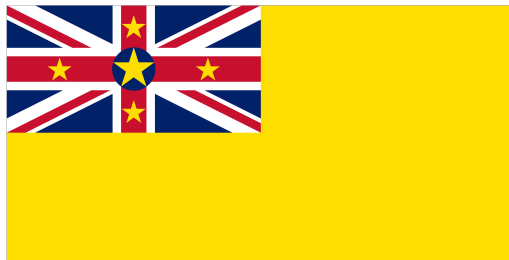


GOVERNMENT OF NIUE

FISCAL STRATEGY AND NATIONAL BUDGET OVERVIEW FINANCIAL YEAR 2026 - 2027

BOOK 2

June 2026



FAKATUFONO NIUE

FATIFATIAGA TUPE FAKAGAHUA MOE TUPE MOUA TAU 2026-2027

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1 CENTRAL AGENCIES

1.1 OFFICE OF PRIME MINISTER AND CABINET

Table 1. PRIME MINISTER AND CABINET Department Budget Summary

PRIME MINISTER AND CABINET			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	0	0	0
Summary of Vote Expenditure			
Corporate	684,053	567,008	647,356
Cabinet Services	930,353	711,981	959,400
Total	1,614,406	1,278,990	1,606,756
Summary of Expenditure			
Personnel	872,656	666,830	871,856
Subsidies & Welfare	120,000	103,716	120,000
Maintenance	102,000	64,075	86,000
Materials	136,000	15,997	112,000
Travel	234,000	339,624	291,000
Other Costs	149,750	88,748	125,900
Total	1,614,406	1,278,990	1,606,756
Source of Finance			
Niue	1,614,406	1,278,990	1,606,756
New Zealand	0	0	0
Other Donors	0	0	0
Total	1,614,406	1,278,990	1,606,756
Summary of Staff			
Executive Management	7	7	7
Professional/Technical	0	0	0
Support Staff	15	15	15
Total	22	22	22

Table 2. PRIME MINISTER AND CABINET Vote Budget Summary For CORPORATE SERVICES (100)

PRIME MINISTER AND CABINET			
Vote: Corporate Services (100)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	256,053	321,613	259,856
Subsidies & Welfare	110,000	99,735	110,000
Maintenance	91,000	59,366	78,000
Materials	118,000	9,520	100,000
Travel	10,000	10,318	13,000
Other Costs	99,000	66,457	86,500
Total	684,053	567,008	647,356
Sources of Finance			
Niue	684,053	567,008	647,356
New Zealand	0	0	0
Other Donor	0	0	0
Total	684,053	567,008	647,356
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	8	8	8
Total	9	9	9

Table 3. PRIME MINISTER AND CABINET Vote Budget Summary For OFFICE OF THE PM & CABINET SERVICES (102)

PRIME MINISTER AND CABINET			
Vote: Office of the PM & Cabinet Services (102)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	616,603	345,217	612,000
Subsidies & Welfare	10,000	3,981	10,000
Maintenance	11,000	4,709	8,000
Materials	18,000	6,478	12,000
Travel	224,000	329,306	278,000
Other Costs	50,750	22,291	39,400
Total	930,353	711,981	959,400
Sources of Finance			
Niue	930,353	711,981	959,400
New Zealand	0	0	0
Other Donor	0	0	0
Total	930,353	711,981	959,400
Summary of Staff			
Executive Management	6	6	6
Professional/Technical	0	0	0
Support Staff & Others	7	7	7
Total	13	13	13

1.2 NIUE ASSEMBLY

Table 4. NIUE ASSEMBLY (104) Department Budget Summary

NIUE ASSEMBLY (104)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	0	0	0
Summary of Vote Expenditure			
Niue Assembly	1,337,371	1,062,062	1,370,673
Summary of Expenditure			
Personnel	1,098,871	977,751	1,119,673
Subsidies & Welfare	0	0	0
Maintenance	19,500	10,191	22,000
Materials	68,000	8,518	58,000
Travel	70,500	36,208	76,500
Other Costs	80,500	29,394	94,500
Total	1,337,371	1,062,062	1,370,673
Source of Finance			
Niue	1,337,371	1,062,062	1,370,673
New Zealand	0	0	0
Other Donors	0	0	0
Total	1,337,371	1,062,062	1,370,673
Summary of Staff			
Executive Management	16	16	16
Professional/Technical	0	0	0
Support Staff	5	5	5
Total	21	21	21

1.3 OFFICE OF SECRETARY TO GOVERNMENT

Table 5. OFFICE OF SECRETARY TO GOVERNMENT Department Budget Summary

OFFICE OF SECRETARY TO GOVERNMENT			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	1,000	238	1,000
Summary of Vote Expenditure			
Secretary of Government	336,000	312,412	336,000
Technical	115,000	4,172	115,000
External Affairs	603,200	1,263,974	760,600
Niue High Commission	262,000	220,705	262,000
Total	1,316,200	1,801,263	1,473,600
Summary of Expenditure			
Personnel	742,000	479,858	748,000
Subsidies & Welfare	30,000	9,066	35,000
Maintenance	32,300	13,693	33,200
Materials	23,100	18,138	17,100
Travel	58,300	52,829	59,300
Other Costs	430,500	1,227,679	581,000
Total	1,316,200	1,801,263	1,473,600
Source of Finance			
Niue	1,316,200	1,801,263	1,473,600
New Zealand	0	0	0
Other Donors	0	0	0
Total	1,316,200	1,801,263	1,473,600
Summary of Staff			
Executive Management	4	3	4
Professional/Technical	0	0	0
Support Staff	6	6	6
Total	10	9	10

Table 6. OFFICE OF SECRETARY OF GOVERNMENT Vote Budget Summary For SECRETARY OF GOVERNMENT (134)

OFFICE OF SECRETARY OF GOVERNMENT			
Vote: Secretary of Government (134)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	296,000	254,958	296,000
Subsidies & Welfare	10,000	4,159	10,000
Maintenance	11,000	0	10,000
Materials	2,500	2,508	3,000
Travel	3,000	15,896	4,000
Other Costs	13,500	34,890	13,000
Total	336,000	312,412	336,000
Sources of Finance			
Niue	336,000	312,412	336,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	336,000	312,412	336,000
Summary of Staff			
Executive Management	2	2	2
Professional/Technical	0	0	0
Support Staff & Others	2	2	2
Total	4	4	4

Table 7. OFFICE OF SECRETARY OF GOVERNMENT Vote Budget Summary For TECHNICAL (136)

OFFICE OF SECRETARY OF GOVERNMENT			
Vote: Technical (136)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	98,000	330	101,000
Subsidies & Welfare	0	0	0
Maintenance	0	0	0
Materials	5,000	660	1,500
Travel	6,000	2,959	6,000
Other Costs	6,000	223	6,500
Total	115,000	4,172	115,000
Sources of Finance			
Niue	115,000	4,172	115,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	115,000	4,172	115,000
Summary of Staff			
Executive Management	0	0	0
Professional/Technical	0	0	0
Support Staff & Others	0	0	0
Total	0	0	0

Table 8. OFFICE OF SECRETARY OF GOVERNMENT Vote Budget Summary For FOREIGN AFFAIRS (110)

OFFICE OF SECRETARY OF GOVERNMENT			
Vote: Foreign Affairs (110)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	185,000	130,588	188,000
Subsidies & Welfare	15,000	3,706	20,000
Maintenance	3,300	114	5,200
Materials	7,600	7,136	4,600
Travel	31,300	21,220	31,300
Other Costs	361,000	1,101,210	511,500
Total	603,200	1,263,974	760,600
Sources of Finance			
Niue	603,200	1,263,974	760,600
New Zealand	0	0	0
Other Donor	0	0	0
Total	603,200	1,263,974	760,600
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	3	3	3
Total	4	4	4

Table 9. OFFICE OF SECRETARY OF GOVERNMENT Vote Budget Summary For NIUE HIGH COMMISSION (108)

OFFICE OF SECRETARY OF GOVERNMENT			
Vote: Niue High Commission (108)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	1,000	238	1,000
Total	1,000	238	1,000
Summary of Expenditure			
Personnel	163,000	93,982	163,000
Subsidies & Welfare	5,000	1,200	5,000
Maintenance	18,000	13,579	18,000
Materials	8,000	7,834	8,000
Travel	18,000	12,755	18,000
Other Costs	50,000	91,356	50,000
Total	262,000	220,705	262,000
Sources of Finance			
Niue	262,000	262,000	262,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	262,000	262,000	262,000
Summary of Staff			
Executive Management	1	0	1
Professional/Technical	0	0	0
Support Staff & Others	1	1	1
Total	2	1	2

1.4 CROWN LAW

Table 10. CROWN LAW (104) Department Budget Summary

CROWN LAW (104)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	0	17,800	0
Summary of Vote Expenditure			
Administration	521,810	344,425	534,810
Total	521,810	344,425	534,810
Summary of Expenditure			
Personnel	378,610	263,873	380,610
Subsidies & Welfare	4,000	1,197	4,000
Maintenance	2,500	0	4,500
Materials	30,000	7,063	32,000
Travel	4,500	8,934	12,000
Other Costs	102,200	63,358	101,700
Total	521,810	344,425	534,810
Source of Finance			
Niue	521,810	344,425	534,810
New Zealand	0	0	0
Other Donors	0	0	0
Total	521,810	344,425	534,810
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	1	1	1
Support Staff	4	4	4
Total	6	6	6

1.5 NIUE PUBLIC SERVICE COMMISSION

Table 11. NIUE PUBLIC SERVICE COMMISSION Department Budget Summary

NIUE PUBLIC SERVICE COMMISSION			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	8,000	2,500	5,000
Summary of Vote Expenditure			
Corporate Services	1,560,000	742,424	1,553,000
Human Resource Development	227,000	62,704	227,000
Employment Arrangement & Relations	73,000	130,458	73,000
Strategic Human Resource	83,000	24,812	83,000
Manpower Supplementation	340,000	151,397	340,000
Centre of Excellence in Information Technology	171,500	128,634	178,500
Total	2,454,500	1,240,429	2,454,500
Summary of Expenditure			
Personnel	1,870,000	1,003,186	1,871,000
Subsidies & Welfare	163,000	30,610	162,000
Maintenance	29,000	3,342	29,000
Materials	29,000	22,229	29,000
Travel	304,000	152,245	304,000
Other Costs	59,500	28,817	59,500
Total	2,454,500	1,240,429	2,454,500
Source of Finance			
Niue	2,454,500	1,240,429	2,454,500
New Zealand	0	0	0
Other Donors	0	0	0
Total	2,454,500	1,240,429	2,454,500
Summary of Staff			
Executive Management	10	10	10
Professional/Technical	0	0	0
Support Staff	13	13	13
Total	23	23	23

Table 12. PUBLIC SERVICE COMMISSION Vote Budget Summary For CORPORATE SERVICES (120)

PUBLIC SERVICE COMMISSION			
Vote: Corporate Services (120)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	3,000	0	0
Total	3,000	0	0
Summary of Expenditure			
Personnel	1,485,000	706,273	1,478,000
Subsidies & Welfare	1,000	0	1,000
Maintenance	17,000	2,737	17,000
Materials	22,000	20,614	22,000
Travel	14,000	3,541	14,000
Other Costs	21,000	9,259	21,000
Total	1,560,000	742,424	1,553,000
Sources of Finance			
Niue	1,560,000	742,424	1,553,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	1,560,000	742,424	1,553,000
Summary of Staff			
Executive Management	7	7	7
Professional/Technical	0	0	0
Support Staff & Others	8	8	8
Total	15	15	15

Table 13. PUBLIC SERVICE COMMISSION Vote Budget Summary For HUMAN RESOURCE DEVELOPMENT (124)

PUBLIC SERVICE COMMISSION			
Vote: Human Resource Development (124)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	122,000	38,364	123,000
Subsidies & Welfare	104,000	24,012	103,000
Maintenance	0	0	0
Materials	0	0	0
Travel	0	0	0
Other Costs	1,000	328	1,000
Total	227,000	62,704	227,000
Sources of Finance			
Niue	227,000	62,704	227,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	227,000	62,704	227,000
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	1	1	1
Total	2	2	2

Table 14. PUBLIC SERVICE COMMISSION Vote Budget Summary For EMPLOYMENT ARRANGEMENT AND RELATIONS (126)

PUBLIC SERVICE COMMISSION			
Vote: Employment Arrangement and Relations (126)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	73,000	130,458	73,000
Subsidies & Welfare	0	0	0
Maintenance	0	0	0
Materials	0	0	0
Travel	0	0	0
Other Costs	0	0	0
Total	73,000	130,458	73,000
Sources of Finance			
Niue	73,000	130,458	73,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	73,000	130,458	73,000
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	1	1	1
Total	2	2	2

Table 15. PUBLIC SERVICE COMMISSION Vote Budget Summary For STRATEGIC HUMAN RESOURCE MANAGEMENT (130)

PUBLIC SERVICE COMMISSION			
Vote: Strategic Human Resource Management (130)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	70,000	17,448	70,000
Subsidies & Welfare	9,000	4,500	9,000
Maintenance	0	0	0
Materials	1,000	0	1,000
Travel	0	0	0
Other Costs	3,000	2,864	3,000
Total	83,000	24,812	83,000
Sources of Finance			
Niue	83,000	24,812	83,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	83,000	24,812	83,000
Summary of Staff			
Executive Management	0	0	0
Professional/Technical	0	0	0
Support Staff & Others	1	1	1
Total	1	1	1

Table 16. PUBLIC SERVICE COMMISSION Vote Budget Summary For MANPOWER SUPPLEMENTATION (132)

PUBLIC SERVICE COMMISSION			
Vote: Manpower Supplementation (132)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	13,000	1,747	13,000
Subsidies & Welfare	42,000	1,800	42,000
Maintenance	0	0	0
Materials	0	0	0
Travel	285,000	147,850	285,000
Other Costs	0	0	0
Total	340,000	151,397	340,000
Sources of Finance			
Niue	340,000	151,397	340,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	340,000	151,397	340,000
Summary of Staff			
Executive Management	0		0
Professional/Technical	0		0
Support Staff & Others	0		0
Total	0		0

Table 17. PUBLIC SERVICE COMMISSION Vote Budget Summary For CENTRE OF EXCELLENCE IN INFORMATION TECHNOLOGY (128)

PUBLIC SERVICE COMMISSION			
Vote: Centre of Excellence in information Technology (128)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	5,000	2,500	5,000
Total	5,000	2,500	5,000
Summary of Expenditure			
Personnel	107,000	108,896	114,000
Subsidies & Welfare	7,000	298	7,000
Maintenance	12,000	605	12,000
Materials	6,000	1,615	6,000
Travel	5,000	854	5,000
Other Costs	34,500	16,366	34,500
Total	171,500	128,634	178,500
Sources of Finance			
Niue	171,500	128,634	178,500
New Zealand	0	0	0
Other Donor	0	0	0
Total	171,500	128,634	178,500
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	2	2	2
Total	3	3	3

1.6 NIUE POLICE

Table 18. NIUE POLICE Department Budget Summary

NIUE POLICE			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	121,000	124,684	160,568
Summary of Vote Expenditure			
Police Administration	588,700	578,371	490,552
NDMO	196,000	204,308	196,000
Prison	86,100	55,642	71,920
Total	870,800	838,321	758,472
Summary of Expenditure			
Personnel	702,000	712,544	591,664
Subsidies & Welfare	0	11,216	150
Maintenance	47,000	11,400	86,358
Materials	28,100	3,599	13,871
Travel	51,000	50,816	47,541
Other Costs	42,700	48,746	18,888
Total	870,800	838,321	758,472
Source of Finance			
Niue	870,800	838,321	758,472
New Zealand	0	0	0
Other Donors	0	0	0
Total	870,800	838,321	758,472
Summary of Staff			
Executive Management	3	3	3
Professional/Technical	0	0	0
Support Staff	15	15	16
Total	18	18	19

Table 19. NIUE POLICE Vote Budget Summary For ADMINISTRATION (240)

NIUE POLICE			
Vote: Administration (240)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	121,000	124,684	160,568
Total	121,000	124,684	160,568
Summary of Expenditure			
Personnel	484,000	492,270	385,354
Subsidies & Welfare	0	11,216	150
Maintenance	24,000	8,484	63,358
Materials	18,200	2,902	6,571
Travel	35,000	42,929	31,541
Other Costs	27,500	20,570	3,578
Total	588,700	578,371	490,552
Sources of Finance			
Niue	588,700	578,371	490,552
New Zealand	0	0	0
Other Donor	0	0	0
Total	588,700	578,371	490,552
Summary of Staff			
Executive Management	2	2	2
Professional/Technical	0	0	0
Support Staff & Others	13	13	13
Total	15	15	15

Table 20. NIUE POLICE Vote Budget Summary For NATIONAL DISASTER MANAGEMENT (246)

NIUE POLICE			
Vote: National Disaster Management (246)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	146,000	168,510	146,000
Subsidies & Welfare	0	0	0
Maintenance	18,000	1,808	18,000
Materials	5,000	0	5,000
Travel	14,000	6,257	14,000
Other Costs	13,000	27,733	13,000
Total	196,000	204,308	196,000
Sources of Finance			
Niue	196,000	204,308	196,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	196,000	204,308	196,000
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	2	2	3
Total	3	3	4

Table 21. NIUE POLICE Vote Budget Summary For PRISON (242)

NIUE POLICE			
Vote: Prison (242)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	72,000	51,764	60,310
Subsidies & Welfare	0	0	0
Maintenance	5,000	1,108	5,000
Materials	4,900	697	2,300
Travel	2,000	1,630	2,000
Other Costs	2,200	443	2,310
Total	86,100	55,642	71,920
Sources of Finance			
Niue	86,100	55,642	71,920
New Zealand	0	0	0
Other Donor	0	0	0
Total	86,100	55,642	71,920
Summary of Staff			
Executive Management	0	0	0
Professional/Technical	0	0	0
Support Staff & Others	0	0	0
Total	0	0	0

2 MINISTRY OF FINANCE

2.1 TREASURY & CORPORATE SERVICES

Table 22. TREASURY Department Budget Summary

TREASURY			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	10,030,000	10,550,050	10,500,000
Summary of Vote Expenditure			
Corporate Services	125,336	84,362	144,220
Finance	913,673	735,331	1,088,932
Total	1,039,009	819,693	1,233,152
Summary of Expenditure			
Personnel Costs	514,509	408,427	596,652
Subsidies & Welfare	164,000	36,863	358,000
Maintenance	60,000	97,036	75,500
Materials	29,000	5,771	18,000
Travel	22,500	15,987	25,000
Other Costs	249,000	255,610	160,000
Total	1,039,009	819,693	1,233,152
Source of Finance			
Niue	1,039,009	819,693	1,233,152
New Zealand	0	0	0
Other Donors	0	0	0
Total	1,039,009	819,693	1,233,152
Summary of Staff			
Executive Management	1	1	2
Professional/Technical	2	2	2
Support Staff	13	13	15
Total	16	16	19

Table 23. TREASURY Vote Budget Summary For CORPORATE SERVICES (141)

TREASURY			
Vote: Corporate Services (141)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel Costs	33,836	4,198	72,720
Subsidies & Welfare	10,000	0	8,000
Maintenance	15,000	49,891	15,500
Materials	29,000	5,771	18,000
Travel	22,500	12,658	20,000
Other Costs	15,000	11,844	10,000
Total	125,336	84,362	144,220
Sources of Finance			
Niue	125,336	84,362	144,220
New Zealand	0	0	0
Other Donor	0	0	0
Total	125,336	84,362	144,220
Summary of Staff			
Executive Management	0	0	1
Professional/Technical	0	0	0
Support Staff & Others	1	1	1
Total	1	1	2

Table 24. TREASURY Vote Budget Summary For TREASURY (140)

TREASURY			
Vote: Treasury (140)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	10,030,000	10,550,050	10,500,000
Total	10,030,000	10,550,050	10,500,000
Summary of Expenditure			
Personnel Costs	480,673	404,229	523,932
Subsidies & Welfare	154,000	36,863	350,000
Maintenance	45,000	47,145	60,000
Materials	0	0	0
Travel	0	3,329	5,000
Other Costs	234,000	243,765	150,000
Total	913,673	735,331	1,088,932
Sources of Finance			
Niue	913,673	735,331	1,088,932
New Zealand	0	0	0
Other Donor	0	0	0
Total	913,673	735,331	1,088,932
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	2	2	2
Support Staff & Others	12	12	14
Total	15	15	17

2.2 TAX & CUSTOMS

Table 25. TAX & CUSTOMS Department Budget Summary

TAX & CUSTOMS			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	11,085,783	15,221,555	15,295,560
Summary of Vote Expenditure			
Taxation	264,607	159,881	250,407
Customs	395,500	179,239	430,280
Total	660,107	339,120	680,687
Summary of Expenditure			
Personnel Costs	508,407	318,134	563,907
Subsidies & Welfare	50,000	0	0
Maintenance	27,000	955	59,780
Materials	17,600	3,252	15,000
Travel	25,500	6,146	32,000
Other Costs	31,600	10,632	10,000
Total	660,107	339,120	680,687
Source of Finance			
Niue	660,107	339,120	680,687
New Zealand	0	0	0
Other Donors	0	0	0
Total	660,107	339,120	680,687
Summary of Staff			
Executive Management	2	2	2
Professional/Technical	1	1	2
Support Staff	10	10	10
Total	13	13	14

Table 26. TAX & CUSTOMS Vote Budget Summary For TAX (142)

TAX & CUSTOMS			
Vote: Tax (142)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	6,585,783	8,795,562	8,795,560
Total	6,585,783	8,795,562	8,795,560
Summary of Expenditure			
Personnel Costs	228,407	155,516	225,907
Subsidies & Welfare	0	0	0
Maintenance	7,000	0	3,000
Materials	7,600	2,081	8,000
Travel	13,000	890.4	9,500
Other Costs	8,600	1,393	4,000
Total	264,607	159,881	250,407
Sources of Finance			
Niue	264,607	159,881	250,407
New Zealand	0	0	0
Other Donor	0	0	0
Total	264,607	159,881	250,407
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	1	1	1
Support Staff & Others	5	5	5
Total	7	7	7

Table 27. TAX & CUSTOMS Vote Budget Summary For CUSTOMS (144)

TAX & CUSTOMS			
Vote: Customs (144)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	4,500,000	6,425,993	6,500,000
Total	4,500,000	6,425,993	6,500,000
Summary of Expenditure			
Personnel Costs	280,000	162,618	338,000
Subsidies & Welfare	50,000	0	0
Maintenance	20,000	955	56,780
Materials	10,000	1,171	7,000
Travel	12,500	5,256	22,500
Other Costs	23,000	9,239	6,000
Total	395,500	179,239	430,280
Sources of Finance			
Niue	395,500	179,239	430,280
New Zealand	0	0	0
Other Donor	0	0	0
Total	395,500	179,239	430,280
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	1
Support Staff & Others	5	5	5
Total	6	6	7

2.3 ECONOMIC DEVELOPMENT, TRADE & INVESTMENT, IMMIGRATION, STATISTICS

Table 28. ECONOMIC DEVELOPMENT, TRADE & INVESTMENT, IMMIGRATION, STATISTICS Department Budget Summary

ECONOMIC DEVELOPMENT, TRADE & INVESTMENT, IMMIGRATION, STATISTICS			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	60,000	65,897	72,000
Summary of Vote Expenditure			
Economic Development & Planning	119,000	43,511	217,500
Trade & Investment	190,500	89,073	175,000
Immigration	238,169	160,656	237,169
Statistics	228,500	129,477	228,500
Total	776,169	422,717	858,169
Summary of Expenditure			
Personnel Costs	600,169	370,450	558,169
Subsidies & Welfare	0	0	0
Maintenance	27,500	861	16,000
Materials	31,000	7,156	40,000
Travel	44,500	21,982	39,500
Other Costs	73,000	22,267	204,500
Total	776,169	422,717	858,169
Source of Finance			
Niue	776,169	422,717	765,619
New Zealand	0	0	0
Other Donors	0	0	0
Total	776,169	422,717	765,619
Summary of Staff			
Executive Management	3	3	3
Professional/Technical	1	1	1
Support Staff	9	11	11
Total	13	15	15

Table 29. ECONOMIC DEVELOPMENT, TRADE & INVESTMENT, IMMIGRATION & STATISTICS Vote Budget Summary For ECONOMIC DEVELOPMENT & PLANNING (112)

ECONOMIC DEVELOPMENT, TRADE & INVESTMENT, IMMIGRATION & STATISTICS			
Vote: Economic Development & Planning (112)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	2,000	2,000
Total	0	2,000	2,000
Summary of Expenditure			
Personnel Costs	82,000	25,029	40,000
Subsidies & Welfare	0	0	0
Maintenance	5,000	0	0
Materials	5,000	84	16,000
Travel	12,000	11,043	13,000
Other Costs	15,000	7,355	148,500
Total	119,000	43,511	217,500
Sources of Finance			
Niue	119,000	43,511	124,950
New Zealand	0	0	0
Other Donor	0	0	0
Total	119,000	43,511	124,950
Summary of Staff			
Executive Management	0	0	0
Professional/Technical	0	0	0
Support Staff & Others	2	2	2
Total	2	2	2

Table 30. ECONOMIC DEVELOPMENT, TRADE & INVESTMENT, IMMIGRATION & STATISTICS Vote Budget Summary For TRADE & INVESTMENT (145)

ECONOMIC DEVELOPMENT, TRADE & INVESTMENT, IMMIGRATION & STATISTICS			
Vote: Trade & Investment (145)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel Costs	150,000	74,828	150,000
Subsidies & Welfare	0	0	0
Maintenance	6,500	594	0
Materials	5,000	910	3,000
Travel	20,000	5,640	15,000
Other Costs	9,000	7,100	7,000
Total	190,500	89,073	175,000
Sources of Finance			
Niue	190,500	89,073	175,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	190,500	89,073	175,000
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	1	2	2
Total	2	3	3

Table 31. ECONOMIC DEVELOPMENT, TRADE & INVESTMENT, IMMIGRATION & STATISTICS Vote Budget Summary For IMMIGRATION (244)

ECONOMIC DEVELOPMENT, TRADE & INVESTMENT, IMMIGRATION & STATISTICS			
Vote: Immigration (244)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	60,000	63,897	70,000
Total	60,000	63,897	70,000
Summary of Expenditure			
Personnel Costs	188,169	148,744	188,169
Subsidies & Welfare	0	0	0
Maintenance	11,000	267	11,000
Materials	16,000	5,002	16,000
Travel	9,000	3,325	8,000
Other Costs	14,000	3,318	14,000
Total	238,169	160,656	237,169
Sources of Finance			
Niue	238,169	160,656	237,169
New Zealand	0	0	0
Other Donor	0	0	0
Total	238,169	160,656	237,169
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	3	4	4
Total	4	5	5

Table 32. ECONOMIC DEVELOPMENT, TRADE & INVESTMENT, IMMIGRATION & STATISTICS Vote Budget Summary For STATISTICS (143)

ECONOMIC DEVELOPMENT, TRADE & INVESTMENT, IMMIGRATION & STATISTICS			
Vote: Statistics (143)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel Costs	180,000	121,849	180,000
Subsidies & Welfare	0	0	0
Maintenance	5,000	0	5,000
Materials	5,000	1,160	5,000
Travel	3,500	1,974	3,500
Other Costs	35,000	4,494	35,000
Total	228,500	129,477	228,500
Sources of Finance			
Niue	228,500	129,477	228,500
New Zealand	0	0	0
Other Donor	0	0	0
Total	228,500	129,477	228,500
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	1	1	1
Support Staff & Others	3	3	3
Total	5	5	5

2.4 PROJECT MANAGEMENT COORDINATION UNIT

Table 33. PROJECT MANAGEMENT COORDINATION UNIT (146) Department Budget Summary

PROJECT MANAGEMENT COORDINATION UNIT (146)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	0	0	0
Summary of Vote Expenditure			
Administration	307,500	292,125	301,500
Total	307,500	292,125	301,500
Summary of Expenditure			
Personnel	250,000	237,500	250,000
Subsidies & Welfare	12,000	11,400	12,000
Maintenance	9,500	9,025	9,500
Materials	15,000	14,250	10,000
Travel	6,000	5,700	6,000
Other Costs	15,000	14,250	14,000
Total	307,500	292,125	301,500
Source of Finance			
Niue	307,500	292,125	301,500
New Zealand	0	0	0
Other Donors	0	0	0
Total	307,500	292,125	301,500
Summary of Staff			
Executive Management	3	1	1
Professional/Technical	4	0	0
Support Staff	4	7	7
Total	11	8	8

3 MINISTRY OF SOCIAL SERVICES

3.1 EDUCATION

Table 34. EDUCATION Department Budget Summary

EDUCATION			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	306,000	300,654	3,000
Summary of Vote Expenditure			
Administration	1,105,000	957,158	1,156,000
Niue Primary School	1,069,946	806,576	1,131,096
Niue High School	1,845,428	1,719,665	1,979,000
Niue Library	63,500	0	63,500
Ofaga Tolotolopulu	336,400	238,186	385,100
Total	4,420,274	3,721,586	4,714,696
Summary of Expenditure			
Personnel	3,117,308	2,712,594	3,351,250
Subsidies & Welfare	125,000	123,346	140,000
Maintenance	166,080	48,998	182,420
Materials	209,000	91,329	209,000
Travel	629,860	570,944	649,000
Other Costs	173,026	174,374	183,026
Total	4,420,274	3,721,586	4,714,696
Source of Finance			
Niue	4,420,274	3,721,586	4,714,696
New Zealand	0	0	0
Other Donors	0	0	0
Total	4,420,274	3,721,586	4,714,696
Summary of Staff			
Executive Management	5	5	5
Professional/Technical	1	1	1
Support Staff	92	91	93
Total	98	97	99

Table 35. EDUCATION Vote Budget Summary For ADMINISTRATION (160)

EDUCATION			
Vote: Administration (160)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	103,000	100,550	0
Total	103,000	100,550	0
Summary of Expenditure			
Personnel	359,000	236,846	389,000
Subsidies & Welfare	50,000	59,913	65,000
Maintenance	30,500	4,970	30,500
Materials	23,000	12,203	23,000
Travel	567,000	538,584	568,000
Other Costs	75,500	104,642	80,500
Total	1,105,000	957,158	1,156,000
Sources of Finance			
Niue	1,105,000	957,158	1,156,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	1,105,000	957,158	1,156,000
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	1	1	1
Support Staff & Others	4	4	4
Total	6	6	6

Table 36. EDUCATION Vote Budget Summary For NIUE PRIMARY SCHOOL (162)

EDUCATION			
Vote: Niue Primary School (162)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	100,000	100,000	0
Total	100,000	100,000	0
Summary of Expenditure			
Personnel	878,880	714,616	929,750
Subsidies & Welfare	30,000	19,309	30,000
Maintenance	51,180	15,532	60,320
Materials	40,000	17,059	41,000
Travel	26,860	9,225	27,000
Other Costs	43,026	30,835	43,026
Total	1,069,946	806,576	1,131,096
Sources of Finance			
Niue	1,069,946	806,576	1,131,096
New Zealand	0	0	0
Other Donor	0	0	0
Total	1,069,946	806,576	1,131,096
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	33	33	33
Total	34	34	34

Table 37. EDUCATION Vote Budget Summary For NIUE HIGH SCHOOL (164)

EDUCATION			
Vote: Niue High School (164)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	103,000	100,104	3,000
Total	103,000	100,104	3,000
Summary of Expenditure			
Personnel	1,562,928	1,551,773	1,676,000
Subsidies & Welfare	40,000	36,409	40,000
Maintenance	60,000	20,854	62,000
Materials	118,000	54,409	117,000
Travel	23,000	20,908	38,000
Other Costs	41,500	35,313	46,000
Total	1,845,428	1,719,665	1,979,000
Sources of Finance			
Niue	1,845,428	1,719,665	1,979,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	1,845,428	1,719,665	1,979,000
Summary of Staff			
Executive Management	2	2	2
Professional/Technical	0	0	0
Support Staff & Others	42	41	43
Total	44	43	45

Table 38. EDUCATION Vote Budget Summary For LIBRARY (154)

EDUCATION			
Vote: Library (154)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	38,500	0	38,500
Subsidies & Welfare	1,000	0	1,000
Maintenance	3,000	0	3,000
Materials	12,000	0	12,000
Travel	4,000	0	4,000
Other Costs	5,000	0	5,000
Total	63,500	0	63,500
Sources of Finance			
Niue	63,500	0	63,500
New Zealand	0	0	0
Other Donor	0	0	0
Total	63,500	0	63,500
Summary of Staff			
Executive Management	0	0	0
Professional/Technical	0	0	0
Support Staff & Others	1	1	1
Total	1	1	1

Table 39. EDUCATION Vote Budget Summary For AOGA OFAGA TOLOTOLOPULU (166)

EDUCATION			
Vote: Aoga Ofaga Tolotolopulu (166)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	278,000	209,359	318,000
Subsidies & Welfare	4,000	7,716	4,000
Maintenance	21,400	7,642	26,600
Materials	16,000	7,658	16,000
Travel	9,000	2,228	12,000
Other Costs	8,000	3,584	8,500
Total	336,400	238,186	385,100
Sources of Finance			
Niue	336,400	238,186	385,100
New Zealand	0	0	0
Other Donor	0	0	0
Total	336,400	238,186	385,100
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	12	12	12
Total	13	13	13

3.2 HEALTH

Table 40. HEALTH Department Budget Summary

HEALTH			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	354,940	266,719	113,500
Summary of Vote Expenditure			
Administration	1,728,610	1,426,802	1,776,040
Medical	1,246,274	1,679,721	1,322,808
Nursing	585,888	518,345	629,558
Public Health	485,459	459,537	520,442
Dental	268,187	286,450	362,000
Total	4,314,418	4,370,856	4,610,848
Summary of Expenditure			
Personnel	2,561,690	2,438,891	2,736,911
Subsidies & Welfare	8,000	1,514	24,000
Maintenance	227,000	82,309	189,950
Materials	648,950	571,553	722,200
Travel	26,000	40,479	57,000
Other Costs	842,777	1,236,109	880,787
Total	4,314,418	4,370,856	4,610,848
Source of Finance			
Niue	4,314,418	4,396,778	4,610,848
New Zealand	0	0	0
Other Donors	0	0	0
Total	4,314,418	4,396,778	4,610,848
Summary of Staff			
Executive Management	6	6	6
Professional/Technical	0	0	0
Support Staff	68	68	68
Total	74	74	74

Table 41. HEALTH Vote Budget Summary For ADMINISTRATION (210)

HEALTH			
Vote: Administration (210)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	340,000	261,176	100,000
Total	340,000	261,176	100,000
Summary of Expenditure			
Personnel	711,160	649,099	754,090
Subsidies & Welfare	8,000	378	14,000
Maintenance	227,000	78,874	175,750
Materials	588,450	526,924	654,200
Travel	26,000	35,727	50,000
Other Costs	168,000	135,800	128,000
Total	1,728,610	1,426,802	1,776,040
Sources of Finance			
Niue	1,728,610	1,426,802	1,776,040
New Zealand	0	0	0
Other Donor	0	0	0
Total	1,728,610	1,426,802	1,776,040
Summary of Staff			
Executive Management	2	2	2
Professional/Technical	0	0	0
Support Staff & Others	14	14	14
Total	16	16	16

Table 42. HEALTH Vote Budget Summary For MEDICAL (212)

HEALTH			
Vote: Medical (212)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	13,000	1,343	13,000
Total	13,000	1,343	13,000
Summary of Expenditure			
Personnel	546,496	583,303	573,821
Subsidies & Welfare	0	0	0
Maintenance	0	0	4,200
Materials	32,000	2,590	5,000
Travel	0	0	1,000
Other Costs	667,777	1,093,829	738,787
Total	1,246,274	1,679,721	1,322,808
Sources of Finance			
Niue	1,246,274	1,679,721	1,322,808
New Zealand	0	0	0
Other Donor	0	0	0
Total	1,246,274	1,679,721	1,322,808
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	11	11	11
Total	12	12	12

Table 43. HEALTH Vote Budget Summary For NURSING (214)

HEALTH			
Vote: Nursing (214)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	583,388	514,522	612,558
Subsidies & Welfare	0	0	0
Maintenance	0	0	0
Materials	2,500	1,992	15,000
Travel	0	1,831	2,000
Other Costs	0	0	0
Total	585,888	518,345	629,558
Sources of Finance			
Niue	585,888	518,345	629,558
New Zealand	0	0	0
Other Donor	0	0	0
Total	585,888	518,345	629,558
Support Staff & Others			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	15	15	15
Total	16	16	16

Table 44. HEALTH Vote Budget Summary For PUBLIC HEALTH (216)

HEALTH			
Vote: Public Health (216)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	640	4,129	0
Total	640	4,129	0
Summary of Expenditure			
Personnel	472,459	435,096	499,442
Subsidies & Welfare	0	1,136	0
Maintenance	0	124	0
Materials	6,000	15,245	9,000
Travel	0	1,456	0
Other Costs	7,000	6,480	12,000
Total	485,459	459,537	520,442
Sources of Finance			
Niue	485,459	485,459	520,442
New Zealand	0	0	0
Other Donor	0	0	0
Total	485,459	485,459	520,442
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	19	19	19
Total	20	20	20

Table 45. HEALTH Vote Budget Summary For DENTAL (218)

HEALTH			
Vote: Dental (218)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	1,300	71	500
Total	1,300	71	500
Summary of Expenditure			
Personnel	248,187	256,872	297,000
Subsidies & Welfare	0	0	10,000
Maintenance	0	3,311	10,000
Materials	20,000	24,802	39,000
Travel	0	1,465	4,000
Other Costs	0	0	2,000
Total	268,187	286,450	362,000
Sources of Finance			
Niue	268,187	286,450	362,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	268,187	286,450	362,000
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	9	9	9
Total	10	10	10

3.3 JUSTICE, LANDS & SURVEY, COMMUNITY AFFAIRS

Table 46. JUSTICE, LANDS & SURVEY, COMMUNITY AFFAIRS Department Budget Summary

JUSTICE, LANDS & SURVEY, COMMUNITY AFFAIRS			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	88,000	60,908	83,000
Summary of Vote Expenditure			
Administration & Registry	186,287	184,205	232,439
Civil & Criminal Courts	94,498	85,019	103,785
Land Courts	143,853	125,904	144,353
Land Management	422,071	324,938	778,206
Community Affairs - Administration	632,199	350,343	791,802
Community Development & Social Welfare	5,543,200	5,000,414	5,543,200
Total	7,022,108	6,070,823	7,593,785
Summary of Expenditure			
Personnel	620,608	610,810	749,070
Subsidies & Welfare	6,055,200	5,267,859	6,177,450
Maintenance	31,800	7,914	42,565
Materials	25,000	15,681	24,500
Travel	25,000	23,112	33,200
Other Costs	264,500	145,448	567,000
Total	7,022,108	6,070,823	7,593,785
Source of Finance			
Niue	7,022,108	6,070,823	7,593,785
New Zealand	0	0	0
Other Donors	0	0	0
Total	7,022,108	6,070,823	7,593,785
Summary of Staff			
Executive Management	3	3	3
Professional/Technical	0	0	0
Support Staff	15	15	15
Total	18	18	18

Table 47. JUSTICE, LANDS & SURVEY Vote Budget Summary For ADMINISTRATION & REGISTRY (230)

JUSTICE, LANDS & SURVEY			
Vote: Administration & Registry (230)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	25,000	29,806	20,000
Total	25,000	29,806	20,000
Summary of Expenditure			
Personnel	130,287	137,651	133,074
Subsidies & Welfare	0	6,516	25,000
Maintenance	10,000	3,217	20,365
Materials	14,000	11,032	14,000
Travel	13,000	11,820	21,000
Other Costs	19,000	13,970	19,000
Total	186,287	184,205	232,439
Sources of Finance			
Niue	186,287	184,205	232,439
New Zealand	0	0	0
Other Donor	0	0	0
Total	186,287	184,205	232,439
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	2	2	2
Total	3	3	3

Table 48. JUSTICE, LANDS & SURVEY Vote Budget Summary For CIVIL & CRIMINAL COURTS (232)

JUSTICE, LANDS & SURVEY			
Vote: Civil & Criminal Courts (232)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	6,000	3,529	6,000
Total	6,000	3,529	6,000
Summary of Expenditure			
Personnel	70,498	70,483	79,285
Subsidies & Welfare	0	0	0
Maintenance	0	0	0
Materials	0	0	0
Travel	4,000	3,120	4,000
Other Costs	20,000	11,416	20,500
Total	94,498	85,019	103,785
Sources of Finance			
Niue	94,498	85,019	103,785
New Zealand	0	0	0
Other Donor	0	0	0
Total	94,498	85,019	103,785
Summary of Staff			
Executive Management	0	0	0
Professional/Technical	0	0	0
Support Staff & Others	2	2	2
Total	2	2	2

Table 49. JUSTICE, LANDS & SURVEY Vote Budget Summary For LAND COURT (234)

JUSTICE, LANDS & SURVEY			
Vote: Land Court (234)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	15,000	4,765	15,000
Total	15,000	4,765	15,000
Summary of Expenditure			
Personnel	120,353	116,114	120,353
Subsidies & Welfare	0	0	0
Maintenance	0	0	0
Materials	0	203	0
Travel	0	0	0
Other Costs	23,500	9,587	24,000
Total	143,853	125,904	144,353
Sources of Finance			
Niue	143,853	125,904	144,353
New Zealand	0	0	0
Other Donor	0	0	0
Total	143,853	125,904	144,353
Summary of Staff			
Executive Management	0	0	0
Professional/Technical	0	0	0
Support Staff & Others	3	3	3
Total	3	3	3

Table 50. JUSTICE, LANDS & SURVEY Vote Budget Summary For LAND MANAGEMENT (236)

JUSTICE, LANDS & SURVEY			
Vote: Land Management (236)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	42,000	22,808	42,000
Total	42,000	22,808	42,000
Summary of Expenditure			
Personnel	203,771	205,687	258,906
Subsidies & Welfare	0	0	0
Maintenance	8,300	3,540	8,300
Materials	6,000	737	6,000
Travel	4,000	4,917	4,000
Other Costs	200,000	110,056	501,000
Total	422,071	324,938	778,206
Sources of Finance			
Niue	422,071	324,938	778,206
New Zealand	0	0	0
Other Donor	0	0	0
Total	422,071	324,938	778,206
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	5	5	5
Total	6	6	6

Table 51. JUSTICE, LANDS & SURVEY Vote Budget Summary For COMMUNITY AFFAIRS ADMINSTRATON (150)

JUSTICE, LANDS & SURVEY			
Vote: Community Affairs Adminstraton (150)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	95,699	80,155	157,452
Subsidies & Welfare	512,000	261,649	609,250
Maintenance	13,500	1,157	13,900
Materials	5,000	3,709	4,500
Travel	4,000	3,255	4,200
Other Costs	2,000	419.3	2,500
Total	632,199	350,343	791,802
Sources of Finance			
Niue	632,199	350,343	791,802
New Zealand	0	0	0
Other Donor	0	0	0
Total	632,199	350,343	791,802
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	3	3	3
Total	4	4	4

Table 52. JUSTICE, LANDS & SURVEY Vote Budget Summary For COMMUNITY DEVELOPMENT & SOCIAL WELFARE (152)

JUSTICE, LANDS & SURVEY			
Vote: Community Development & Social Welfare (152)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	0	720	0
Subsidies & Welfare	5,543,200	4,999,694	5,543,200
Maintenance	0	0	0
Materials	0	0	0
Travel	0	0	0
Other Costs	0	0	0
Total	5,543,200	5,000,414	5,543,200
Sources of Finance			
Niue	5,543,200	5,000,414	5,543,200
New Zealand	0	0	0
Other Donor	0	0	0
Total	5,543,200	5,000,414	5,543,200
Summary of Staff			
Executive Management	0	0	0
Professional/Technical	0	0	0
Support Staff & Others	0	0	0
Total	0	0	0

3.4 TAOGA NIUE

Table 53. TAOGA NIUE (170) Department Budget Summary

TAOGA NIUE (170)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	20,000	10,375	25,000
Summary of Vote Expenditure			
Administration	392,000	312,632	392,000
Total	392,000	312,632	392,000
Summary of Expenditure			
Personnel	220,000	154,275	220,000
Subsidies & Welfare	75,000	67,645	75,000
Maintenance	39,000	29,592	39,000
Materials	20,000	4,795	20,000
Travel	3,000	4,860	3,000
Other Costs	35,000	51,464	35,000
Total	392,000	312,632	392,000
Source of Finance			
Niue	392,000	312,632	392,000
New Zealand	0	0	0
Other Donors	0	0	0
Total	392,000	312,632	392,000
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff	5	5	5
Total	6	6	6

4 MINISTRY OF NATURAL RESOURCES

4.1 DEPARTMENT OF AGRICULTURE, FISHERIES AND FORESTRY

Table 54. AGRICULTURE, FISHERIES AND FORESTRY Department Budget Summary

AGRICULTURE, FISHERIES AND FORESTRY			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	2,591,000	2,188,137	2,596,000
Summary of Vote Expenditure			
Administration	459,836	309,006	459,836
Fisheries	188,715	173,427	189,915
Crop Research & Animal Health	262,919	203,453	262,919
Quarantine	187,807	145,074	187,807
Crop Extension	95,042	79,616	115,042
Forestry	135,000	129,814	135,000
Total	1,329,319	1,040,389	1,350,519
Summary of Expenditure			
Personnel	1,033,619	853,356	1,054,819
Subsidies & Welfare	15,000	8,519	15,000
Maintenance	52,500	35,724	52,500
Materials	87,000	21,448	87,000
Travel	95,700	94,504	95,700
Other Costs	45,500	26,837	45,500
Total	1,329,319	1,040,389	1,350,519
Source of Finance			
Niue	1,329,319	1,040,389	1,350,519
New Zealand	0	0	0
Other Donors	0	0	0
Total	1,329,319	1,040,389	1,350,519
Summary of Staff			
Executive Management	4	4	4
Professional/Technical	1	1	1
Support Staff	22	22	22
Total	27	27	27

Table 55. AGRICULTURE, FISHERIES & FORESTRY Vote Budget Summary For ADMINISTRATION (180)

AGRICULTURE, FISHERIES & FORESTRY			
Vote: Administration (180)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	20,000	3,104	20,000
Total	20,000	3,104	20,000
Summary of Expenditure			
Personnel	364,836	238,460	364,836
Subsidies & Welfare	10,000	7,026	10,000
Maintenance	10,000	4,838	10,000
Materials	23,000	5,286	23,000
Travel	30,000	32,287	30,000
Other Costs	22,000	21,109	22,000
Total	459,836	309,006	459,836
Sources of Finance			
Niue	459,836	309,006	459,836
New Zealand	0	0	0
Other Donor	0	0	0
Total	459,836	309,006	459,836
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	1	1	1
Support Staff & Others	5	5	5
Total	7	7	7

Table 56. AGRICULTURE, FISHERIES & FORESTRY Vote Budget Summary For FISHERIES (182)

AGRICULTURE, FISHERIES & FORESTRY			
Vote: Fisheries (182)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	2,500,000	2,119,952	2,500,000
Total	2,500,000	2,119,952	2,500,000
Summary of Expenditure			
Personnel	156,715	157,126	157,915
Subsidies & Welfare	0	1,493	0
Maintenance	10,000	3,438	10,000
Materials	2,000	647	2,000
Travel	15,000	9,525	15,000
Other Costs	5,000	1,197	5,000
Total	188,715	173,427	189,915
Sources of Finance			
Niue	188,715	173,427	189,915
New Zealand	0	0	0
Other Donor	0	0	0
Total	188,715	173,427	189,915
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	4	4	4
Total	5	5	5

Table 57. AGRICULTURE, FISHERIES & FORESTRY Vote Budget Summary For CROP RESEARCH & ANIMAL HEALTH (184)

AGRICULTURE, FISHERIES & FORESTRY			
Vote: Crop Research & Animal Health (184)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	5,000	1,898	5,000
Total	5,000	1,898	5,000
Summary of Expenditure			
Personnel	205,419	166,277	205,419
Subsidies & Welfare	5,000	0	5,000
Maintenance	12,000	12,637	12,000
Materials	28,000	9,476	28,000
Travel	10,000	12,996	10,000
Other Costs	2,500	2,067	2,500
Total	262,919	203,453	262,919
Sources of Finance			
Niue	262,919	203,453	262,919
New Zealand	0	0	0
Other Donor	0	0	0
Total	262,919	203,453	262,919
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	5	5	5
Total	6	6	6

Table 58. AGRICULTURE, FISHERIES & FORESTRY Vote Budget Summary For QUARANTINE (186)

AGRICULTURE, FISHERIES & FORESTRY			
Vote: Quarantine (186)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	60,000	62,705	65,000
Total	60,000	62,705	65,000
Summary of Expenditure			
Personnel	143,807	123,836	143,807
Subsidies & Welfare	0	0	0
Maintenance	7,000	655	7,000
Materials	15,000	4,850	15,000
Travel	7,000	13,268	7,000
Other Costs	15,000	2,464	15,000
Total	187,807	145,074	187,807
Sources of Finance			
Niue	187,807	145,074	187,807
New Zealand	0	0	0
Other Donor	0	0	0
Total	187,807	145,074	187,807
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	4	4	4
Total	5	5	5

Table 59. AGRICULTURE, FISHERIES & FORESTRY Vote Budget Summary For CROP EXTENSION (188)

AGRICULTURE, FISHERIES & FORESTRY			
Vote: Crop Extension (188)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	3,000	0	3,000
Total	3,000	0	3,000
Summary of Expenditure			
Personnel	66,842	63,709	86,842
Subsidies & Welfare	0	0	0
Maintenance	5,500	10,370	5,500
Materials	14,000	1,189	14,000
Travel	8,700	4,348	8,700
Other Costs	0	0	0
Total	95,042	79,616	115,042
Sources of Finance			
Niue	95,042	79,616	115,042
New Zealand	0	0	0
Other Donor	0	0	0
Total	95,042	79,616	115,042
Summary of Staff			
Executive Management	0	0	0
Professional/Technical	0	0	0
Support Staff & Others	1	1	1
Total	1	1	1

Table 60. AGRICULTURE, FISHERIES & FORESTRY Vote Budget Summary For FORESTY (190)

AGRICULTURE, FISHERIES & FORESTRY			
Vote: Forestry (190)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	3,000	478	3,000
Total	3,000	478	3,000
Summary of Expenditure			
Personnel	96,000	103,948	96,000
Subsidies & Welfare	0	0	0
Maintenance	8,000	3,786	8,000
Materials	5,000	0	5,000
Travel	25,000	22,080	25,000
Other Costs	1,000	0	1,000
Total	135,000	129,814	135,000
Sources of Finance			
Niue	135,000	129,814	135,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	135,000	129,814	135,000
Summary of Staff			
Executive Management	0	0	0
Professional/Technical	0	0	0
Support Staff & Others	3	3	3
Total	3	3	3

4.2 ENVIRONMENT

Table 61. ENVIRONMENT (195) Department Budget Summary

ENVIRONMENT (195)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	6,000	8,446	8,500
Summary of Vote Expenditure			
Administration	697,655	528,720	729,790
Total	697,655	528,720	729,790
Summary of Expenditure			
Personnel	555,055	411,628	548,190
Subsidies & Welfare	0	0	0
Maintenance	42,000	18,539	67,600
Materials	9,100	4,183	8,000
Travel	78,000	80,596	91,000
Other Costs	13,500	13,775	15,000
Total	697,655	528,720	729,790
Source of Finance			
Niue	697,655	528,720	729,790
New Zealand	0	0	0
Other Donors	0	0	0
Total	697,655	528,720	729,790
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff	12	12	12
Total	13	13	13

4.3 NIUE METEOROLOGICAL

Table 62. NIUE METEOROLOGICAL (200) Department Budget Summary

NIUE METEOROLOGICAL (200)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	0	0	0
Summary of Vote Expenditure			
Administration	290,470	141,724	220,270
Total	290,470	141,724	220,270
Summary of Expenditure			
Personnel	170,000	118,018	170,000
Subsidies & Welfare	0	0	0
Maintenance	78,000	773	7,800
Materials	3,600	605	3,600
Travel	9,400	2,887	9,400
Other Costs	29,470	19,441	29,470
Total	290,470	141,724	220,270
Source of Finance			
Niue	290,470	141,724	220,270
New Zealand	0	0	0
Other Donors	0	0	0
Total	290,470	141,724	220,270
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff	6	6	6
Total	7	7	7

5 MINISTRY OF INFRASTRUCTURE

5.1 UTILITIES

Table 63. UTILITIES Department Budget Summary

UTILITIES			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	12,000	18,887	11,000
Summary of Vote Expenditure			
Corporate Services	181,177	78,520	181,177
Regulatory Compliance Unit	415,475	202,442	415,475
Water	693,480	487,822	693,480
Total	1,290,132	768,784	1,290,132
Summary of Expenditure			
Personnel	710,861	461,435	710,861
Subsidies & Welfare	0	0	0
Maintenance	207,000	36,506	207,000
Materials	72,403	5,145	72,403
Travel	70,868	45,768	70,868
Other Costs	229,000	219,930	229,000
Total	1,290,132	768,784	1,290,132
Source of Finance			
Niue	1,290,132	768,784	1,290,132
New Zealand	0	0	0
Other Donors	0	0	0
Total	1,290,132	768,784	1,290,132
Summary of Staff			
Executive Management	4	4	4
Professional/Technical	0	0	0
Support Staff	14	14	14
Total	18	18	18

Table 64. UTILITIES Vote Budget Summary For CORPORATE SERVICES (250)

UTILITIES			
Vote: Corporate Services (250)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	1,000	0	0
Total	1,000	0	0
Summary of Expenditure			
Personnel	144,677	64,184	144,677
Subsidies & Welfare	0	0	0
Maintenance	10,000	396	10,000
Materials	5,000	1,596	5,000
Travel	12,000	8,287	12,000
Other Costs	9,500	4,056	9,500
Total	181,177	78,520	181,177
Sources of Finance			
Niue	181,177	78,520	181,177
New Zealand	0	0	0
Other Donor	0	0	0
Total	181,177	78,520	181,177
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	2	2	2
Total	3	3	3

Table 65. UTILITIES Vote Budget Summary For REGULATORY & COMPLIANCE UNIT (252)

UTILITIES			
Vote: Regulatory & Compliance Unit (252)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	1,000	1,775	1,000
Total	1,000	1,775	1,000
Summary of Expenditure			
Personnel	210,204	183,819	210,204
Subsidies & Welfare	0	0	0
Maintenance	127,000	4,531	127,000
Materials	36,903	3,209	36,903
Travel	18,868	3,900	18,868
Other Costs	22,500	6,983	22,500
Total	415,475	202,442	415,475
Sources of Finance			
Niue	415,475	202,442	415,475
New Zealand	0	0	0
Other Donor	0	0	0
Total	415,475	202,442	415,475
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	5	5	5
Total	6	6	6

Table 66. UTILITIES Vote Budget Summary For WATER DIVISION (256)

UTILITIES			
Vote: Water Division (256)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	10,000	17,112	10,000
Total	10,000	17,112	10,000
Summary of Expenditure			
Personnel	355,980	213,431	355,980
Subsidies & Welfare	0	0	0
Maintenance	70,000	31,579	70,000
Materials	30,500	340	30,500
Travel	40,000	33,581	40,000
Other Costs	197,000	208,891	197,000
Total	693,480	487,822	693,480
Sources of Finance			
Niue	693,480	487,822	693,480
New Zealand	0	0	0
Other Donor	0	0	0
Total	693,480	487,822	693,480
Summary of Staff			
Executive Management	2	2	2
Professional/Technical	0	0	0
Support Staff & Others	7	7	7
Total	9	9	9

5.2 CIVIL & QUARRY

Table 67. CIVIL & QUARRY Department Budget Summary

CIVIL & QUARRY			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	500,000	508,724	500,000
Summary of Vote Expenditure			
Civil	1,394,428	1,262,449	1,394,428
Quarry	833,620	616,738	833,620
Total	2,228,048	1,879,187	2,228,048
Summary of Expenditure			
Personnel	1,086,048	1,050,641	1,086,048
Subsidies & Welfare	0	0	0
Maintenance	427,000	238,340	427,000
Materials	18,000	8,298	18,000
Travel	275,000	483,525	275,000
Other Costs	422,000	98,383	422,000
Total	2,228,048	1,879,187	2,228,048
Source of Finance			
Niue	2,228,048	1,879,187	2,228,048
New Zealand	0	0	0
Other Donors	0	0	0
Total	2,228,048	1,879,187	2,228,048
Summary of Staff			
Executive Management	2	2	2
Professional/Technical	0	0	0
Support Staff	21	21	21
Total	23	23	23

Civil

Table 68. CIVIL & QUARRY Vote Budget Summary For CIVIL (254)

CIVIL & QUARRY			
Vote: Civil (254)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	200,000	294,986	200,000
Total	200,000	294,986	200,000
Summary of Expenditure			
Personnel	774,428	655,207	774,428
Subsidies & Welfare	0	0	0
Maintenance	347,000	212,533	347,000
Materials	11,000	5,831	11,000
Travel	175,000	304,031	175,000
Other Costs	87,000	84,847	87,000
Total	1,394,428	1,262,449	1,394,428
Niue			
New Zealand	0	0	0
Other Donor	0	0	0
Total	1,394,428	1,262,449	1,394,428
Summary of Staff			
Executive Management			
Professional/Technical	0	0	0
Support Staff & Others	12	12	12
Total	13	13	13
Sources of Finance			

Quarry

Table 69. CIVIL & QUARRY Vote Budget Summary For QUARRY (350)

CIVIL & QUARRY			
Vote: Quarry (350)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	300,000	213,738	300,000
Total	300,000	213,738	300,000
Summary of Expenditure			
Personnel	311,620	395,434	311,620
Subsidies & Welfare	0	0	0
Maintenance	80,000	25,807	80,000
Materials	7,000	2,467	7,000
Travel	100,000	179,494	100,000
Other Costs	335,000	13,536	335,000
Total	833,620	616,738	833,620
Sources of Finance			
Niue	833,620	616,738	833,620
New Zealand	0	0	0
Other Donor	0	0	0
Total	833,620	616,738	833,620
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	9	9	9
Total	10	10	10

5.3 NIUE POWER

Table 70. NIUE POWER Department Budget Summary

NIUE POWER			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	2,080,000	2,130,749	2,080,000
Summary of Vote Expenditure			
Administration	183,280	104,579	185,668
Production	4,384,999	5,190,312	4,255,134
Reticulation	637,568	422,070	765,045
Total	5,205,847	5,716,961	5,205,847
Summary of Expenditure			
Personnel	862,347	794,024	862,347
Subsidies & Welfare	0	0	0
Maintenance	369,000	95,240	745,651
Materials	66,500	7,982	302,011
Travel	113,000	91,702	113,434
Other Costs	3,795,000	4,728,013	3,182,405
Total	5,205,847	5,716,961	5,205,847
Source of Finance			
Niue	5,205,847	5,716,961	5,205,847
New Zealand	0	0	0
Other Donors	0	0	0
Total	5,205,847	5,716,961	5,205,847
Summary of Staff			
Executive Management	3	3	3
Professional/Technical	1	1	1
Support Staff	14	14	14
Total	18	18	18

Table 71. NIUE POWER Vote Budget Summary For ADMINISTRATION (310)

NIUE POWER			
Vote: Administration (310)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	106,280	84,479	106,280
Subsidies & Welfare	0	0	0
Maintenance	22,000	2,107	22,682
Materials	13,500	3,995	13,919
Travel	14,000	5,062	14,434
Other Costs	27,500	8,937	28,353
Total	183,280	104,579	185,668
Sources of Finance			
Niue	183,280	104,579	185,668
New Zealand	0	0	0
Other Donor	0	0	0
Total	183,280	104,579	185,668
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	1	1	0
Support Staff & Others	2	2	2
Total	4	4	3

Table 72. NIUE POWER Vote Budget Summary For PRODUCTION (312)

NIUE POWER			
Vote: Production (312)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	2,000,000	2,089,672	2,000,000
Total	2,000,000	2,089,672	2,000,000
Summary of Expenditure			
Personnel	398,499	428,718	398,499
Subsidies & Welfare	0	0	0
Maintenance	195,000	69,869	566,257
Materials	23,500	3,038	136,927
Travel	36,000	29,702	36,000
Other Costs	3,732,000	4,658,985	3,117,451
Total	4,384,999	5,190,312	4,255,134
Sources of Finance			
Niue	4,384,999	5,190,312	4,255,134
New Zealand	0	0	0
Other Donor	0	0	0
Total	4,384,999	5,190,312	4,255,134
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	1
Support Staff & Others	5	5	5
Total	6	6	7

Table 73. NIUE POWER Vote Budget Summary For RETICULATION (314)

NIUE POWER			
Vote: Reticulation (314)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	80,000	41,077	80,000
Total	80,000	41,077	80,000
Summary of Expenditure			
Personnel	357,568	280,828	357,568
Subsidies & Welfare	0	0	0
Maintenance	152,000	23,264	156,712
Materials	29,500	949	151,165
Travel	63,000	56,939	63,000
Other Costs	35,500	60,091	36,601
Total	637,568	422,070	765,045
Sources of Finance			
Niue	637,568	422,070	765,045
New Zealand	0	0	0
Other Donor	0	0	0
Total	637,568	422,070	765,045
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	7	7	7
Total	8	8	8

5.4 TRANSPORT

Table 74. TRANSPORT Department Budget Summary

TRANSPORT			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	1,426,000	1,317,984	1,646,000
Summary of Vote Expenditure			
Corporate Services	254,388	140,953	286,088
Civil Aviation	518,000	341,364	713,000
Rescue Fire	420,000	390,980	446,000
Maritime	120,320	117,921	139,370
Outside Services	918,372	689,123	908,500
Heavy Plant	450,000	342,888	478,500
Summary of Expenditure			
Personnel	1,725,140	1,446,715	1,836,038
Subsidies & Welfare	1,500	0	10,500
Maintenance	397,500	101,018	475,500
Materials	62,500	25,731	42,500
Travel	376,000	367,052	434,300
Other Costs	118,440	82,714	172,620
Total	2,681,080	2,023,229	2,971,458
Source of Finance			
Niue	2,681,080	2,023,229	2,971,458
New Zealand	0	0	0
Other Donors	0	0	0
Total	2,681,080	2,023,229	2,971,458
Summary of Staff			
Executive Management	6	6	6
Professional/Technical	0	0	0
Support Staff	29	29	29
Total	35	35	35

Table 75. TRANSPORT Vote Budget Summary For CORPORATE SERVICES (356)

TRANSPORT			
Vote: Corporate Services (356)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	0	0	0
Total	0	0	0
Summary of Expenditure			
Personnel	214,888	102,323	219,888
Subsidies & Welfare	0	0	0
Maintenance	7,000	2,308	4,000
Materials	14,000	4,881	14,000
Travel	9,500	22,595	13,500
Other Costs	9,000	8,846	34,700
Total	254,388	140,953	286,088
Sources of Finance			
Niue	254,388	140,953	286,088
New Zealand	0	0	0
Other Donor	0	0	0
Total	254,388	140,953	286,088
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	4	4	4
Total	5	5	5

Table 76. TRANSPORT Vote Budget Summary For CIVIL AVIATION (114)

TRANSPORT			
Vote: Civil Aviation (114)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	340,000	353,200	400,000
Total	340,000	353,200	400,000
Summary of Expenditure			
Personnel	215,000	217,112	312,000
Subsidies & Welfare	0	0	2,000
Maintenance	182,000	39,412	244,000
Materials	9,000	1,801	3,000
Travel	42,000	47,200	61,000
Other Costs	70,000	35,839	91,000
Total	518,000	341,364	713,000
Sources of Finance			
Niue	518,000	341,364	713,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	518,000	341,364	713,000
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	3	3	3
Total	4	4	4

Table 77. TRANSPORT Vote Budget Summary For RESCUE FIRE SERVICES (116)

TRANSPORT			
Vote: Rescue Fire Services (116)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	20,000	1,822	20,000
Total	20,000	1,822	20,000
Summary of Expenditure			
Personnel	307,000	293,217	317,000
Subsidies & Welfare	0	0	2,000
Maintenance	30,000	16,529	36,500
Materials	7,000	2,189	8,500
Travel	70,000	74,533	72,000
Other Costs	6,000	4,512	10,000
Total	420,000	390,980	446,000
Sources of Finance			
Niue	420,000	390,980	446,000
New Zealand	0	0	0
Other Donor	0	0	0
Total	420,000	390,980	446,000
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	8	8	8
Total	9	9	9

Table 78. TRANSPORT Vote Budget Summary For MARITIME (258)

TRANSPORT			
Vote: Maritime (258)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	206,000	33,618	206,000
Total	206,000	33,618	206,000
Summary of Expenditure			
Personnel	85,400	85,808	101,150
Subsidies & Welfare	1,500	0	1,500
Maintenance	2,000	2,593	3,000
Materials	2,000	1,626	2,000
Travel	4,500	6,028	7,800
Other Costs	24,920	21,866	23,920
Total	120,320	117,921	139,370
Sources of Finance			
Niue	120,320	117,921	139,370
New Zealand	0	0	0
Other Donor	0	0	0
Total	120,320	117,921	139,370
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	1	1	1
Total	2	2	2

Table 79. TRANSPORT Vote Budget Summary For OUTSIDE SERVICES (352)

TRANSPORT			
Vote: Outside Services (352)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	840,000	915,904	1,000,000
Total	840,000	915,904	1,000,000
Summary of Expenditure			
Personnel	617,852	488,011	582,000
Subsidies & Welfare	0	0	5,000
Maintenance	116,500	24,460	120,000
Materials	500	3,824	3,500
Travel	180,000	164,737	191,000
Other Costs	3,520	8,091	7,000
Total	918,372	689,123	908,500
Sources of Finance			
Niue	918,372	689,123	908,500
New Zealand	0	0	0
Other Donor	0	0	0
Total	918,372	689,123	908,500
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	7	7	7
Total	8	8	8

Table 80. TRANSPORT Vote Budget Summary For HEAVY PLANT (354)

TRANSPORT			
Vote: Heavy Plant (354)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue			
Revenue	20,000	13,440	20,000
Total	20,000	13,440	20,000
Summary of Expenditure			
Personnel	285,000	260,243	304,000
Subsidies & Welfare	0	0	0
Maintenance	60,000	15,716	68,000
Materials	30,000	11,410	11,500
Travel	70,000	51,961	89,000
Other Costs	5,000	3,559	6,000
Total	450,000	342,888	478,500
Sources of Finance			
Niue	450,000	342,888	478,500
New Zealand	0	0	0
Other Donor	0	0	0
Total	450,000	342,888	478,500
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff & Others	6	6	6
Total	7	7	7

6 COMMERCIAL AND TRADING

6.1 NIUE TOURISM

Table 81. NIUE TOURISM (260) Department Budget Summary

NIUE TOURISM (260)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	75,000	93,393	100,000
Summary of Vote Expenditure			
Administration	797,500	667,403	747,600
Total	797,500	667,403	747,600
Summary of Expenditure			
Personnel	334,500	306,074	334,500
Subsidies & Welfare	20,000	41,717	20,000
Maintenance	222,000	176,952	235,000
Materials	41,400	15,887	13,000
Travel	47,000	27,319	25,000
Other Costs	132,600	99,455	120,100
Total	797,500	667,403	747,600
Source of Finance			
Niue	797,500	667,403	747,600
New Zealand	0	0	0
Other Donors	0	0	0
Total	797,500	667,403	747,600
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	3	3	3
Support Staff	9	9	9
Total	13	13	13

6.2 BULK FUEL

Table 82. BULK FUEL (320) Department Budget Summary

BULK FUEL (320)			
	2025-2026		2026-2027
	Budget	Actual	Budget
Summary of Revenue	7,508,000	11,325,794	11,067,000
Summary of Vote Expenditure			
Administration	5,817,000	5,817,000	8,853,000
Total	5,817,000	5,817,000	8,853,000
Summary of Expenditure			
Personnel	463,000	383,544	463,000
Subsidies & Welfare	0	0	0
Maintenance	333,000	120,395	333,000
Materials	25,000	0	25,000
Travel	178,000	305,954	187,000
Other Costs	4,818,000	10,320,043	7,845,000
Total	5,817,000	11,129,936	8,853,000
Source of Finance			
Niue	5,817,000	11,129,936	8,853,000
New Zealand	0	0	0
Other Donors	0	0	0
Total	5,817,000	11,129,936	8,853,000
Summary of Staff			
Executive Management	1	1	1
Professional/Technical	0	0	0
Support Staff	8	8	8
Total	9	9	9