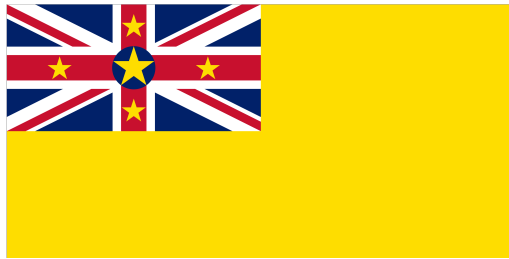


# GOVERNMENT OF NIUE

## FISCAL STRATEGY AND NATIONAL BUDGET OVERVIEW FINANCIAL YEAR 2026 - 2027

June 2026



## FAKATUFONO NIUE

### FATIFATIAGA TUPE FAKAGAHUA MOE TUPE MOUA TAU 2026-2027

Iuni 2026





## FOREWORD

I am honoured to present the Government of Niue Fiscal Strategy and National Budget Overview for the Financial Year 2026–2027 to the Fono Ekepule and to the people of Niue.

This Budget has been prepared in accordance with the Constitution of Niue and reflects the Government's steadfast commitment to fiscal responsibility, economic resilience, and the long-term wellbeing of our nation. In an environment marked by global uncertainty, climate-related vulnerability, and the structural constraints of a small island economy, this Budget sets out a prudent and disciplined approach to managing public resources. It balances the need to sustain essential public services with the imperative to invest strategically in the foundations of future growth.

The 2026–2027 Budget continues to prioritise health, education, infrastructure, public utilities, and community wellbeing, while also advancing investment in climate resilience, renewable energy, and the systems needed to strengthen public financial management. It recognises that sustainable development for Niue depends not only on sound budgeting, but also on careful planning, efficient service delivery, and the responsible stewardship of public funds.

The Government remains committed to maintaining fiscal stability without reliance on debt financing. This principle continues to guide our decision-making and reflects our responsibility to safeguard the interests of our future generations. At the same time, we are focused on strengthening domestic revenue performance, improving expenditure discipline, and ensuring that public investment delivers clear and lasting value for our people.

This Budget also acknowledges the significant partnership between Niue and New Zealand, alongside the valued support of our development partners. Their continued assistance enables us to maintain core services, respond to national priorities, and progress strategic investments that build resilience and opportunity across our nation. We remain committed to transparency, accountability, and the effective management of all public resources entrusted to Government.

As we approach the completion of the current Niue National Strategic Plan 2016–2026, this Budget also serves as a bridge to the next phase of our national development including the implementation of Niue Ko Kaina Development Plan. It supports continuity in key reforms, reinforces institutional capability, infrastructure resilience and prepares the ground for the priorities that will shape Niue's future in the years ahead.

While challenges remain, this Budget demonstrates our determination to govern with care, discipline, and foresight. It is a Budget that protects what is essential, invests where it matters most, and positions Niue to move forward with confidence, resilience, and purpose.

I commend this Budget to the Assembly and to the people of Niue.

**Hon. Dalton Tagelagi**  
**Minister for Finance, Planning and Economic Development**

## TABLE OF CONTENTS

<b>1 FISCAL STRATEGY</b>	<b>1</b>
1.1 Revenue Policy and Projections . . . . .	1
<b>2 ECONOMIC OUTLOOK</b>	<b>3</b>
2.1 International . . . . .	3
2.2 Niue . . . . .	3
<b>3 KEY BUDGET HIGHLIGHTS</b>	<b>5</b>
3.1 Overall . . . . .	5
3.2 Expenditure . . . . .	5
3.3 Revenue . . . . .	5
<b>4 BUDGET OVERVIEW</b>	<b>6</b>
4.1 Expenditures . . . . .	8
4.2 Revenue . . . . .	10
4.3 Funding Source . . . . .	12
<b>5 SCHEDULE A</b>	<b>14</b>
<b>6 SCHEDULE B</b>	<b>16</b>
<b>7 SCHEDULE C</b>	<b>23</b>
<b>A PRIORITISED CAPITAL EXPENDITURE LIST</b>	<b>33</b>

## LIST OF TABLES

2	SCHEDULE A: Government of Niue Budget Summary for FY 2026-2027 . . . . .	15
3	SCHEDULE B (Part 1 of 6): Government of Niue MINISTRY EXPENDITURES Budget Summary for FY 2026-2027 . . . . .	17
4	SCHEDULE B (Part 2 of 6): Government of Niue MINISTRY EXPENDITURES Budget Summary for FY 2026-2027 . . . . .	18
5	SCHEDULE B (Part 3 of 6): Government of Niue MINISTRY EXPENDITURES Budget Summary for FY 2026-2027 . . . . .	19
6	SCHEDULE B (Part 4 of 6): Government of Niue MINISTRY REVENUES Budget Summary for FY 2026-2027 . . . . .	20
7	SCHEDULE B (Part 2 of 6): Government of Niue MINISTRY REVENUE Budget Summary for FY 2026-2027 . . . . .	21
8	SCHEDULE B (Part 3 of 6): Government of Niue MINISTRY REVENUE Budget Summary for FY 2026-2027 . . . . .	22
9	SCHEDULE C EXPENDITURES . . . . .	23
12	SCHEDULE C REVENUES . . . . .	29
13	Prioritised Capital Expenditure List Summary . . . . .	33
14	Prioritised Capital Expenditure PROJECTS List . . . . .	34
15	Prioritised Capital Expenditure EQUIPMENT List . . . . .	35
16	Prioritised Capital Expenditure VEHICLE List . . . . .	35
17	Prioritised Capital Expenditure BUILDING List . . . . .	35
18	Prioritised Capital Expenditure MINOR List . . . . .	36

## LIST OF FIGURES

1	Global GDP Growth (Annual %)	3
2	Global Inflation (Annual %)	3
3	Niue GDP Growth (%)	4
4	Niue GDP (constant 2019, \$ mil.)	4
5	Annual Non-resident Visitor Arrivals	4
6	GDP by Sector (constant 2019, \$ mil.)	4
7	Annual Inflation (%)	4
8	Monthly EFTPOS Spending (\$ mil.)	4
9	Total BUDGET vs. ACTUALS	6
10	RECURRENT BUDGET by MINISTRY	6
11	RECURRENT BUDGET by DEPARTMENT	7
12	EXPENDITURE by TYPE	10
13	Ministry EXPENDITURE Budget	11
14	Ministry REVENUE Budget	11
15	CLIMATE TAGGED EXPENDITURE	11
16	EXPENDITURE TYPE	12
17	Budget EXPENDITURES by Source	12
18	Budget REVENUES by Source	12
19	Department EXPENDITURE Budget	13
20	Department REVENUE Budget	13

# 1 FISCAL STRATEGY

Niue's Fiscal Strategy for 2026-2027 is a statement of the Government's continued commitment to fiscal resilience, economic strengthening, and prudent budget management. These objectives are critical to maintaining and furthering Niue's long-term resilience and development objectives and advancing the economic and social wellbeing of Niueans.

In line with the Niue National Strategic Plan, this Fiscal Strategy establishes the economic context, operational guidelines and strategic priorities of the 2026-2027 Budget. The Government remains committed to public financial management reforms including careful expenditure management, rigorous revenue development, and sustainable financing, and to working in close partnership with New Zealand and other development partners to advance national development priorities.

## Global and Regional Context

The global economy continues to manage headwinds relating to international economic policy uncertainty, geopolitical tensions, and the impacts of climate change. Interest rates are beginning to ease in major economies as inflation returns to target bands. Energy price volatility, ongoing conflicts, and supply chain disruptions are continuing risks to global growth. For Pacific countries, slow growth in tourism source markets may weaken tourism demand, and commodity prices and supply-chain issues remain challenging.

## Fiscal Outlook

Niue's status as a small Pacific Islands country with a small open economy and limited economic base means that development cooperation continues to be an important aspect of fiscal strategy. The 2026-2027 Budget will once again include grant financing from New Zealand as well as development support from other partners, which remains critical to delivering public services and development objectives.

Niue's comparatively few financing options, including its policy of not pursuing debt financing, mean that prudent expenditure management and sustained revenue development continue to be important priorities. Strengthening domestic revenue, including improving collection processes and compliance, continues to be an important fiscal policy priority. Expenditure management, including ad-

herence to fiscal anchors and ceilings, remains important for the formulation of a balanced and sustainable budget.

## Strategic Priorities

The 2026-2027 Budget will focus on:

1. Supporting economic development and livelihoods growth via tourism and private-sector development.
2. Investing in climate resilience and renewable energy sources.
3. Maintaining expenditures on key service delivery areas like health, education, public utilities and infrastructure.
4. The completion of priorities from the Niue National Strategic Plan 2016 – 2026.
5. Strengthening public financial management through ongoing improvement and reform, including fiscal anchors and expenditure ceilings, and continued commitment to delivering audits.
6. Improving the performance and efficiency of public administration to ensure available resources are used as effectively as possible, improving through strengthened planning and budgeting processes.

### 1.1 Revenue Policy and Projections

The 2026-27 budget will continue efforts to broaden the revenue base and strengthen revenue administration, ensuring that Niue generates adequate funds to sustain essential services and public investments. The government aims to move to a revenue-to-GDP ratio of 30–35%. Key revenue strategies include:

1. Improving tax collection efficiency by enhancing compliance measures and digitalizing tax administration systems.
2. Maximising non-tax revenue streams, including fees, licenses, tourism-related charges, and state-owned enterprise (SOE) contributions.
3. Enhancing donor coordination to ensure that external grants and development assistance align with Niue's strategic priorities.

4. Exploring new revenue opportunities, such as climate finance mechanisms and digital economy initiatives, to reduce dependency on traditional funding sources.

### Expenditure Policy and Fiscal Discipline

The expenditure framework for 2026-27 focuses on controlling recurrent spending while prioritizing capital investments that drive economic growth and service delivery improvements. The government will ensure that the expenditure-to-GDP ratio moves closer to the target 35–40%, maintaining a sustainable balance between operating and capital expenditures.

Key expenditure priorities include:

1. Ensuring adequate funding for health, education, and public sector services, aligning with national development goals.
2. Prioritizing capital investment in infrastructure, including transport, water security, renewable energy, and digital transformation projects.
3. Containing the public sector wage bill within sustainable limits by enhancing workforce efficiency and optimizing public administration costs.
4. Strengthening fiscal controls and expenditure ceilings to prevent overspending and ensure budget predictability.
5. Integrating climate resilience into budget planning, ensuring that public investments support sustainability and disaster risk management.

### Prudent Risk Management

Risks to Niue's fiscal and economic outcomes include external shocks (such as natural disasters or significant economic shifts), challenges to project delivery, and disruptions to, or changes in the cost profile of, supply chains. In order to mitigate the impacts of risks, the Government is increasing its focus on strategic planning at the sector level to identify and mitigate risks to delivery and implementation. The Government is also aligning with development partners on strategic risk management to ensure resources are in place to manage challenges if they arise. Risk Assessment and Mitigation Strategies

Recognizing Niue's vulnerability to external shocks, climate risks, and economic fluctuations, the 2026-27 fiscal policy incorporates proactive risk management measures.

1. Contingency Planning: Planning for a fiscal buffer equivalent to 3–5% of GDP to manage unexpected expenditure shocks, revenue shortfalls, or disaster-related costs.
2. SOE Oversight and Contingent Liabilities: Strengthening financial reporting and governance mechanisms for SOEs to prevent fiscal risks and reduce reliance on government subsidies.
3. Macroeconomic Risk Monitoring: Enhancing exchange rate risk assessment, inflation tracking, and scenario planning to improve budget forecasting and fiscal response capacity.
4. Climate Resilience Financing: Developing innovative financing mechanisms, including climate adaptation funds and blue economy initiatives, to attract additional investment in sustainability projects.

### Public Financial Management (PFM) Reforms

The 2026-27 fiscal framework incorporates key PFM reforms, ensuring that budget planning and execution align with international best practices and PEFA recommendations.

1. Medium-Term Budgeting: Continuing the transition from an annual budget cycle to a medium-term fiscal framework of three-year rolling budgets, enhancing fiscal predictability and long-term planning.
2. Performance-Based Budgeting: Linking budget allocations to measurable outcomes, ensuring that government spending is efficient, effective, and transparent.
3. Expenditure Oversight: Implementing stricter financial controls, sectoral spending caps, expenditure ceilings and mid-year budget reviews to improve expenditure discipline.
4. Legislative Budget Scrutiny: Enhancing Cabinet and parliamentary oversight of budget decisions, ensuring alignment with national priorities and fiscal responsibility principles.

## 2 ECONOMIC OUTLOOK

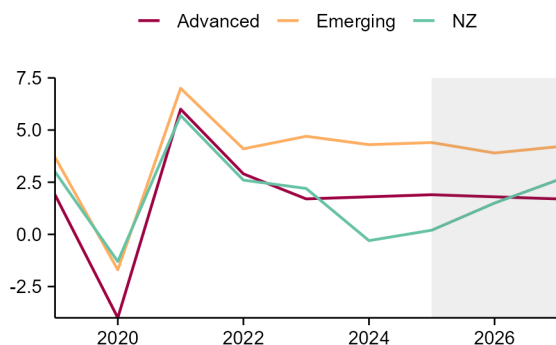
### 2.1 International

The outlook for global economy is uncertain as the war in the middle east continues to threaten global energy markets. The International Monetary Fund (IMF) expects 3.6 percent growth for the global economy in 2026, and 3.2 percent in 2027 which is to be driven mainly by emerging economies. So far, the global economy has avoided a major energy crisis, however the situation is fluid and global risks weigh heavily on the downside.

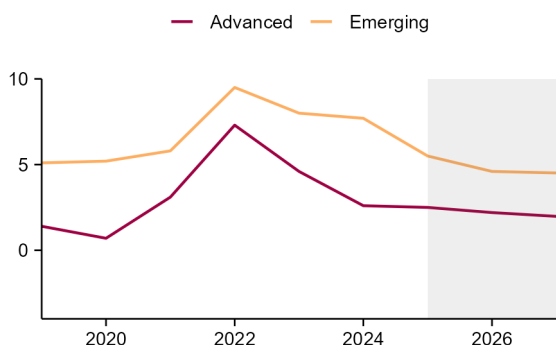
Signs of a recovery in international tourism appear to be faltering, as uncertainties around fuel supply chains remain elevated. These uncertainties have impacted consumer prices globally, driving inflationary pressures which pose significant risk to the global economy. Despite these challenges, overall the global economy has shown resilience and appears to be buoyed in part by the large investments into AI and technology.

New Zealand, Niue’s closest economic partner, is recovering from a mild recession and is expected to continue moderate growth over the next two years.

**Figure 1.** Global GDP Growth (Annual %)



**Figure 2.** Global Inflation (Annual %)



### 2.2 Niue

Niue’s economy is expected to grow by 0.4 percent in 2026, easing from an estimated 2 percent in 2025 and 7 percent in 2024 (Figure 3). This will bring GDP to \$44.1 million in 2026 as the recovery from the COVID19 pandemic effectively peaks, far exceeding its pre-pandemic output high of \$41.3 million (Figure 4).

#### Niue GDP Estimates

			Forecast		
	2024	2025	2026	2027	2028
GDP Growth (%)	7	2	0.4	-1.5	-0.3
GDP (\$ mil.)	43.1	43.9	44.1	43.5	43.3

Years ending June. GDP output in constant 2019 dollars.  
2026, 2027, 2028 Treasury estimates.

Post pandemic the Niue economy has been driven by large infrastructure projects and tourism. The infrastructure projects primarily act through the construction and associated industries, both private and public. The renewable energy project has provided the latest boost to the economy, and once online is expected to help buffer a potential fuel shortage. Tourism has broader impacts through smaller scale investments and general spending in the wider economy.

While the tourism sector has done well to recover, total passenger arrivals for 2026 so far (July 2025 to April 2026) was lower than the same period the previous year. Official tourist figures for this period are not available, however credit card spending data which is generally associated with tourist was stronger than the previous year (Figure 8). Taken together, and with the backdrop of global risks from energy and inflation, tourism demand this season is expected to be subdued which will carryover to the 2027 financial year (Figure 5).

Looking forward, the economy is expected to contract by 1.5 percent in 2026 and 0.3 percent in 2028. This outlook reflects the expected softening in tourism demand, but more importantly the conclusion of the solar energy project. Even factoring in a recovery in tourism arrivals projected for 2028, the impact of large infrastructure projects is so significant that this will not be enough to offset the immediate drop in economic activity.

The greatest risk to the outlook is worsening of the energy crisis driving prices higher. This will directly affect tourism, economic activity and cost of living on Niue. It is vital for current investments in

the tourism sector to continue, as there are limited scenarios for future growth in the tourism sector without investment to improve the capacity of the local economy to absorb tourists.

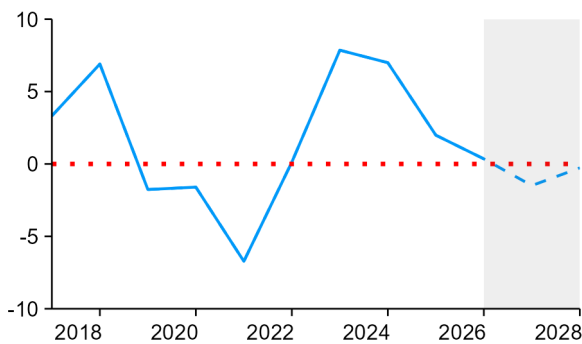
Outside of tourism investment, there are limited short term opportunities to significantly improve the outlook for the next two years, aside from introduction of other large infrastructure projects.

Longer term, Niue needs to expand agriculture and fisheries production for both export and the domestic market in order to broaden its economic portfolio, as well as provide food security to hedge against high consumer prices. This is also critical to provide economic stimulus during economic downturns with low tourism demand.

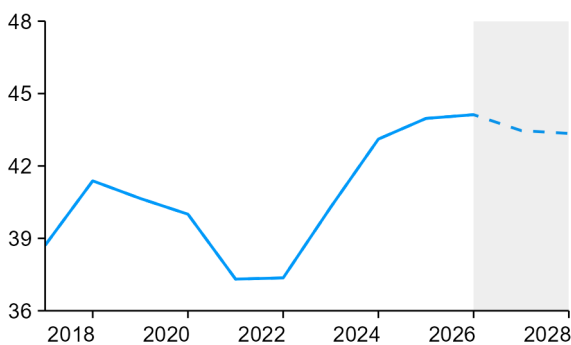
The greatest challenge for Niue in both the short and longer term is the low population, constraining the supply of labour for production as well as the demand for the output of that production.

With significant improvements in internet connectivity, opportunities for remote or online employment are readily accessible. Paired with advancements in AI technology, Niue has an opportunity to offset and supplement skill shortages. This can also help advance areas such as perpetuating Vagahau Niue through large scale language translations of teaching materials.

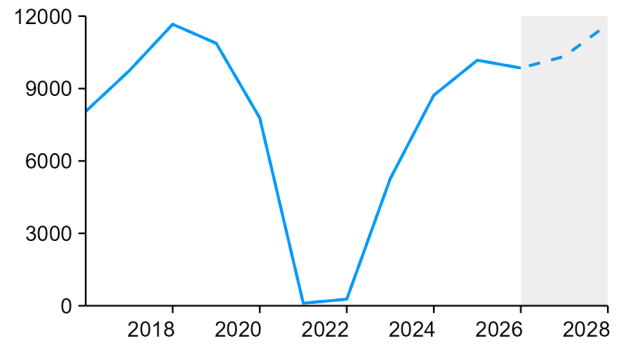
**Figure 3. Niue GDP Growth (%)**



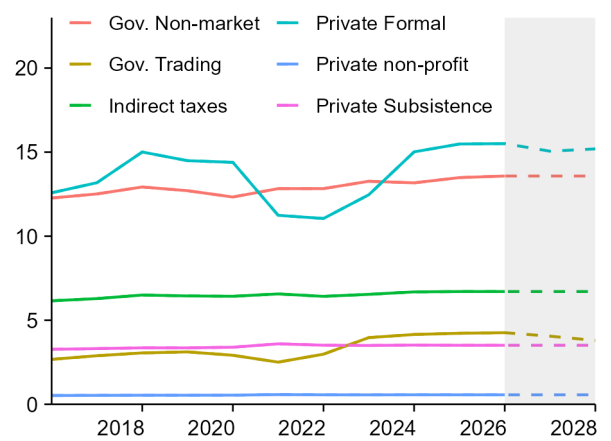
**Figure 4. Niue GDP (constant 2019, \$ mil.)**



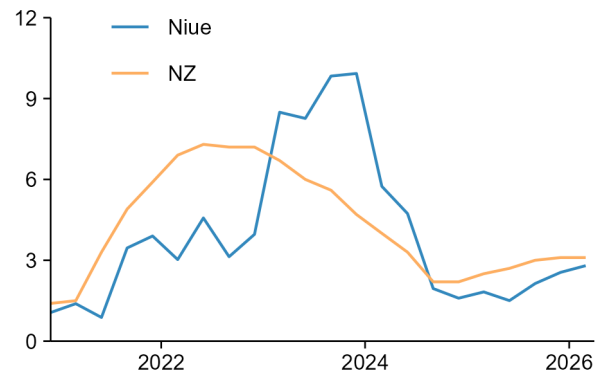
**Figure 5. Annual Non-resident Visitor Arrivals**



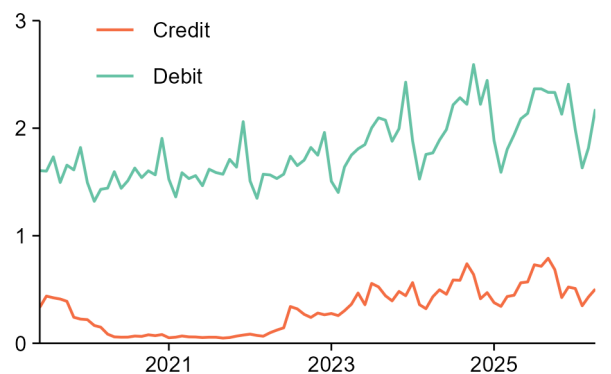
**Figure 6. GDP by Sector (constant 2019, \$ mil.)**



**Figure 7. Annual Inflation (%)**



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



## 3 KEY BUDGET HIGHLIGHTS

### 3.1 Overall

- Total appropriated expenditure is \$83.4 million, and total estimated revenue is \$65.8 million for the 2026-2027 National Budget. This means there is a shortfall or deficit of \$17.6 million.
- Total budgeted expenditure has increased by \$15.61 million (23 percent), total expected revenue has also increased by \$10.87 million (19.8 percent), and the deficit has increased by \$4.74 million (36.9 percent) from the previous financial year.

### 3.2 Expenditure

- The increase in total expenditure includes \$4.8 million (10.1 percent) increase in Recurrent Expenditure, and a \$11.53 million (68.4 percent) increase in total Investment and Development.
- Total Investment & Development is \$28.4 million, with \$4.3 million being domestically funded, \$4.5 million from NZ Aid and the remaining \$19.6 million from Other Donors.
- The Ministry of Social Services has the highest share of recurrent expenditure at 33.2 per-

cent, followed by the Ministry of Infrastructure at 22.4 percent, and Commercial and Trading at 18.4 percent.

- The Personnel costs category make up 41.5 percent of the budgeted expenses for all ministries.
- Subsidies & Welfare for pension, disability and hardship payments makes up 13.7 percent of expenditure.
- Prioritized Capital Investment expenditure items worth \$2.78 million have been included in the appropriated budget.

### 3.3 Revenue

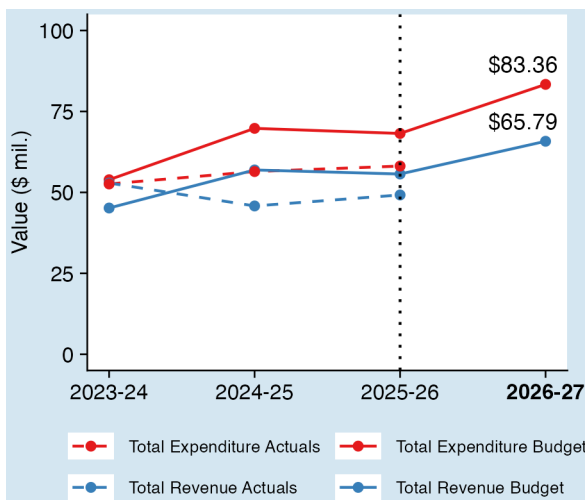
- Total revenue has increased by \$10.87 million (19.8 percent) from the prior year, largely due to the increases in internal revenue generation and expected fuel price increases, as well as donor investment and development.
- The Ministry of Finance has the highest share of budgeted revenue at 58.4 percent, followed by Commercial and Trading at 25.2 percent, and the Ministry of Infrastructure at 9.6 percent.

## 4 BUDGET OVERVIEW

KEY FIGURES	
<b>Total Expenditure</b>	<b>\$ 83.4 mil.</b>
Recurrent	\$ 52.2 mil.
Capital Investment	\$ 2.8 mil.
Investment & Development	\$ 4.3 mil.
NZ Investment & Development	\$ 4.5 mil.
Donor Investment & Development	\$ 19.6 mil.
<b>Total Revenue</b>	<b>\$ 65.8 mil.</b>
Recurrent Revenue	\$ 44.3 mil.
NZ Investment & Development	\$ 4.5 mil.
Donor Investment & Development	\$ 17.0 mil.
<b>Total Deficit</b>	<b>-\$17.6 mil.</b>

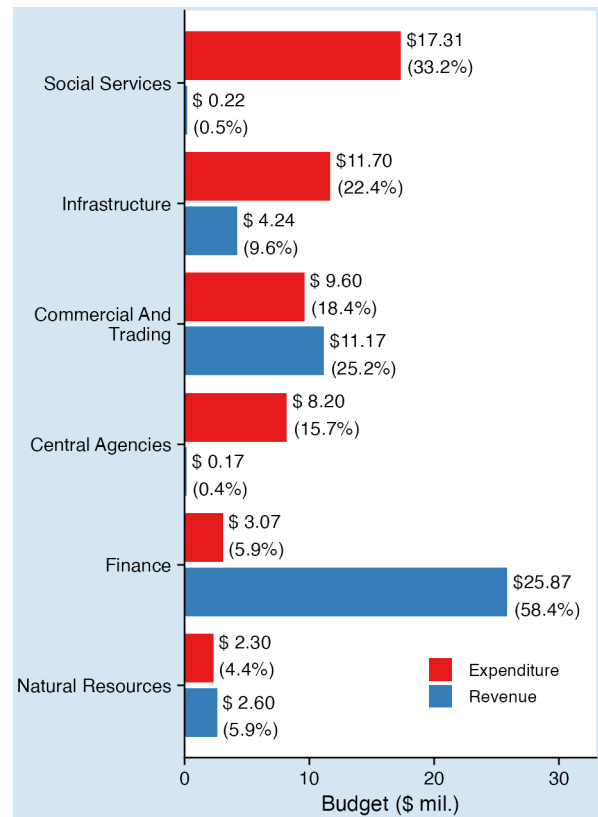
*Notes: A budget deficit means that expenditures are higher than revenues. In contrast, a budget surplus means that expenditures are less than revenues. A balanced budget means that expenditure and revenue are equal. Figure 17 and Figure 18 illustrate these figures over the last four budget cycles, and Table 2 provides a comprehensive outline of these summary figures.*

Figure 9. Total BUDGET vs. ACTUALS



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

Figure 10. RECURRENT BUDGET by MINISTRY



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

The total appropriated expenditure for the 2026-2027 National Budget is \$83.4 million, and total estimated revenue is \$65.8 million. This means there is a shortfall or deficit of \$17.6 million for the 2026-2027 National Budget.

This budget represents an increase in appropriated expenditures of \$15.16 million (or 22.2percent), an increase in expected revenue of \$10.12 million (or 18.2 percent), and a increase in the deficit of \$5.04 million (or 40.2 percent) from the previous 2025-2026 Budget.

Prioritized Capital Investment expenditure items worth \$2.78 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 2025-26 BUDGET**

- denotes a decrease, increases otherwise

**TOTALS**

Expenditure	\$15.16 mil. (22.2%)
Revenue	\$10.12 mil. (18.2%)
Deficit	\$5.04 mil. (40.2%)

**EXPENDITURE**

Recurrent	\$4.8 mil. (10.1%)
Total Invest. & Dev.	\$11.08 mil. (64.0%)

**Recurrent**

Comm. & Trading	\$2.99 mil. (45.1%)
Finance	\$0.29 mil. (10.4%)
Social Services	\$1.16 mil. (7.2%)
Infrastructure	\$0.29 mil. (2.5%)
Central Agencies	\$0.08 mil. (1.0%)
Natural Resources	\$-0.02 mil. (-0.7%)

**Investment & Development**

Invest. & Dev.	\$2.86 mil. (201.6%)
NZ Invest. & Dev.	\$0.52 mil. (12.9%)
Donor Invest. & Dev.	\$7.7 mil. (64.7%)

**REVENUE**

Recurrent	\$7.99 mil. (22.0%)
Total Invest. & Dev.	\$2.12 mil. (10.9%)

**Recurrent**

Comm. & Trading	\$3.58 mil. (47.3%)
Central Agencies	\$0.04 mil. (28.1%)
Finance	\$4.69 mil. (22.2%)
Infrastructure	\$0.22 mil. (5.5%)
Natural Resources	\$0.01 mil. (0.3%)

**Investment & Development**

Social Services	\$-0.54 mil. (-70.8%)
NZ Invest. & Dev.	\$0.52 mil. (12.9%)
Donor Invest. & Dev.	\$1.61 mil. (10.4%)

Notes: These numbers represent the change (or difference) in each item from the previous 2025-2026 Budget to the proposed 2026-2027 Budget. Change is measured in dollar values shown first, and percentage values shown second in brackets. A '+' at the front of the dollar value indicates an increase, a '-' indicates a decrease.

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

Figure 13 and Figure 14 illustrate in graphical form these changes from the 2025-2026 budget by Ministry. Similarly, Figure 19 and Figure 20 illustrate the changes from the 2025-2026 budget by Department.

**Figure 11. RECURRENT BUDGET by DEPARTMENT**

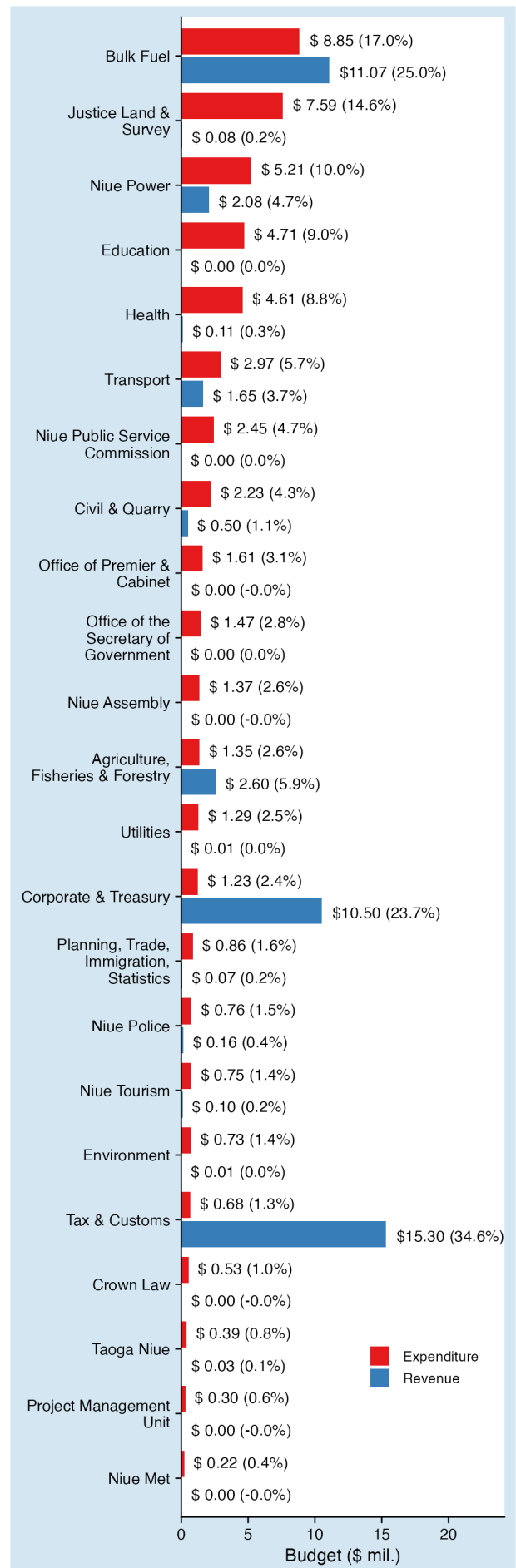


Figure 9 illustrates BUDGETED and ACTUAL expenditures and revenues of the Niue Government for the past four budget cycles. The dotted ACTUAL lines demonstrate that in practice government expenditure is generally in line with actual revenues. However, actual revenue received in the last financial year has fallen short of expenditure.

#### 4.1 Expenditures

The increase in total expenditure consists of an \$11.53 million increase in planned Investment and Development Expenditure, and an increase of \$4.8 million in Recurrent Expenditure.

Increases in Recurrent Expenditure have been budgeted for Commercial and Trading at \$2.99 million (45.1 percent), the Ministry of Finance at \$0.29 million (10.4 percent), the Ministry of Social Services at \$1.16 million (7.2 percent), Ministry of Infrastructure at \$0.29 million (2.5 percent) and Central Agencies at \$0.08 million (1 percent). The Ministry of Natural Resources have budgeted reductions in expenditures of \$0.02 million (0.7 percent).

The increase in Investment & Development consists of \$8.15 million (71.1 percent) from Donor funded initiatives, \$2.86 million (201.6 percent) for Niue Funded Investment & Development, and \$0.52 million (12.9 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, with the only change being Commercial and Trading moving up to third and switching places with Central Agencies due to the anticipated increase in international fuel prices.

The Ministry of Social Services has \$17.31 million, or 33.2 percent of total expenditure (Figure 10). This ministry contains 3 of the top 5 ranked agencies in budgeted expenditures. They are the Department of Justice, Lands & Survey, the Department of Education, and the Department of Health (Figure 11). All three departments have increases from the previous year, while Taoga Niue remains the same.

The Ministry of Infrastructure has the second highest budgeted expenditure at \$11.7 million or 22.4 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 are expected to be lower in anticipation of the new solar farm

coming online.

Commercial & Trading ranks third at \$9.60 million or 18.4 percent share of total expenditure. This ministry consists of only 2 agencies, Bulk Fuel and the Tourism Authority (Table 8). Bulk Fuel will have the highest agency expenditures overall accounting for 17 percent of total expenditure, owing to Niue's high reliance on imported fossil fuels.

#### RECURRENT INVESTMENT & DEVELOPMENT

Niue Funded	\$7.06 mil.
Capital Expenditure	\$2.78 mil.
Other Community Projects	\$1.08 mil.
GoN Network & Software Licenses	\$0.80 mil.
DAFF Capital Expenditure	\$0.50 mil.
Old Fale Fono	\$0.50 mil.
Prepaid Meters Replacements	\$0.30 mil.
Community Development - Bathroom & Amenities	\$0.20 mil.
Huihui Plant Yard	\$0.20 mil.
Airport Maintenance	\$0.15 mil.
Public Private Partnership	\$0.15 mil.
Niue Superannuation	\$0.15 mil.
Waste Management	\$0.08 mil.
Niue Growers Association	\$0.06 mil.
Court House Project	\$0.05 mil.
Feral Pig Management	\$0.03 mil.
Niue Island Organic Farmers Association	\$0.03 mil.
NZ Funded	\$4.50 mil.
Administrative Support	\$1.50 mil.
Tourism Support	\$1.00 mil.
Niue Health Development Program	\$0.80 mil.
Education Support Program	\$0.80 mil.
Private Sector Development	\$0.40 mil.

Central Agencies ranks fourth with expenditure of \$8.20 million or 15.7 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).

**DONOR INVESTMENT & DEVELOPMENT**

<b>NZ Funded</b>	<b>\$10.697 mil.</b>
NZAID: Flexible Finance Capacity Support Programme	\$ 2.600 mil.
NZAID: NDB Capitalisation	\$ 1.500 mil.
NZAID-AM Port Operation Machineries & Equipment	\$ 1.017 mil.
NZAID-AM Aids to Navigation equipment and safety gears	\$ 1.000 mil.
NZAID-AM Generators/ Equipment Repairs & Maintenance	\$ 0.929 mil.
NZAID-AM Barge replacement and backup	\$ 0.800 mil.
NZAID-AM General Asset Maintenance	\$ 0.797 mil.
NZAID: Strengthen Governance: PFM and Public policy Support	\$ 0.500 mil.
NZAID-AM Airport Equipment & Machinery	\$ 0.395 mil.
NZAID-AM Creche Buildings Renovations	\$ 0.300 mil.
NZAID-AM Niue High Commission Renovations & Upgrade	\$ 0.200 mil.
NZAID-AM Huihui Plant Yard	\$ 0.170 mil.
NZAID-AM Cement Batching Plant Replacement	\$ 0.120 mil.
NZAID-AM Civil & Quarry Heavy Machinery Repairs	\$ 0.105 mil.
NZAID-AM Tractor Mower Replacement	\$ 0.070 mil.
NZAID-AM Equipment Replacement & Building Renovations	\$ 0.069 mil.
NZAID-AM Lit Transit Replacement	\$ 0.050 mil.
NZAID-AM Water Pump Supplies	\$ 0.025 mil.
NZAID-AM LPG Containers	\$ 0.024 mil.
NZAID-AM Chip Spreader Replacement	\$ 0.010 mil.
NZAID-AM Diagnostic Laptops and Softwares	\$ 0.008 mil.
NZAID-AM Machinery Operating Portable Tools storage	\$ 0.007 mil.

**DONOR INVESTMENT & DEVELOPMENT**

<b>Donor Funded</b>	<b>\$8.92 mil.</b>
GEF - ROBUST SUSTAINABLE TOURISM & AGRICULTURE	\$1.50 mil.
REGIONAL TUNA FISHERIES	\$1.50 mil.
AUSAID	\$1.40 mil.
UNEP CIS PAC5 - CLIMATE CHANGE	\$1.20 mil.
GREEN CLIMATE FUND - READINESS	\$1.00 mil.
GREEN CLIMATE FUND - NATIONAL ADAPTATION PLAN	\$1.00 mil.
OTHER DONOR PROJECTS	\$0.50 mil.
FFA	\$0.25 mil.
SPREP - LOSS AND DAMAGE	\$0.25 mil.
JAPAN - NIUE PRIMARY SPECIAL NEEDS CLASSROOM	\$0.23 mil.
CANADA - COCONUT PLANTATION INITIATIVE	\$0.08 mil.
GEF - SMALL GRANTS PROGRAMME	\$0.01 mil.

**RECURRENT CAPITAL EXPENDITURE**

<b>Niue Funded</b>	<b>\$2.78 mil.</b>
Project	\$1.34 mil.
Equipment	\$0.72 mil.
Vehicle	\$0.59 mil.
Building	\$0.07 mil.
Minor Asset	\$0.06 mil.

Notes: Appendix A contain the details for each category.

The Ministry of Finance ranks fifth at \$3.07 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).

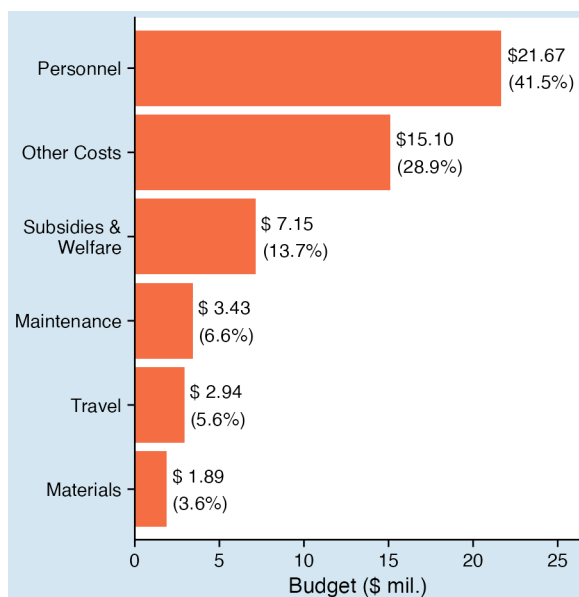
The Ministry of Natural resources has the least share of budgeted expenditure at \$2.3 million or 4.4 percent. In order of expenditure rank the departments in this ministry are the Department of Agriculture, Forestry and Fisheries (DAFF), the Department of Environment, and the Meteorological

Office (Table 7).

Figure 13 provides additional information on 2026-2027 Budgeted and Actual ministry expenditures, and Figure 19 provides additional information for 2026-2027 Budgeted and Actual Department expenditures.

Looking at expenditure type (Figure 12 and 16), Personnel makes up the majority of the budgeted expenses for all ministries at \$21.67 million or 41.5 percent. This expenditure category is particularly high for Social Services and Central Agencies. Other Costs which account for \$15.1 or 28.9 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 \$7.15 million or 13.7 percent. This category is high for the Ministry of Social services, required for pension, disability and hardship payments.

**Figure 12. EXPENDITURE by TYPE**



Notes: The bars in this figure show the proposed total recurrent expenditures, by expenditure type for this budget cycle. The first number at the end of each bar is the total allocation in millions of dollars, and the second number in brackets is the percentage share for each expenditure out of the total recurrent expenditure.

Figure 16 shows the same measurements provided here, but at the ministry level for this proposed 2026-2027 Budget.

## 4.2 Revenue

The increase in total revenue is driven by a \$7.99 million (22 percent) increase in recurrent expenditure, and a \$2.87 million (15.4 percent) increase in Donor Investment and Development.

At the Ministry level, this increase is focused from Commercial & Trading with \$3.58 million or 47.3 percent in anticipation of regulated fuel increases, and the Ministry of Finance at \$4.69 million or 22.2 percent over last year from 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 \$0.22 million or 6.5 percent.

The Ministry of Finance ranks first for budgeted revenues at \$25.87 million or 58.4 percent, almost half of total revenue for the country (Figure 10). Tax & Customs are the primary internal revenue collecting agencies of the government with a share of 30.6 percent. Corporate & Treasury channels donor support into the government, with the third highest department revenue share of 23.7 percent (Figure 11). The other departments in the ministry are not revenue collecting in nature and have negligible revenue streams (Table 6).

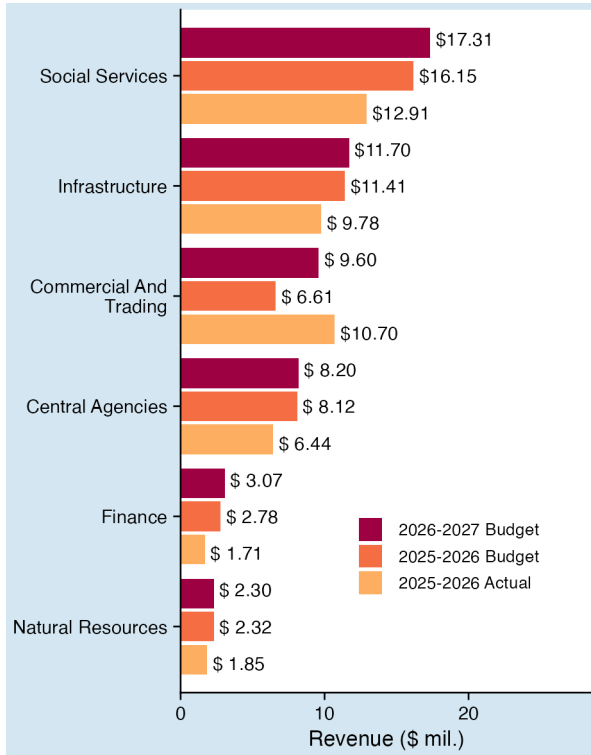
Commercial & Trading ranks second in budgeted revenue at \$11.17 million or 25.2 percent, reflecting in majority the share of Bulk Fuel which is the third highest contributor to revenue with approximately 25 percent of total share (Table 8). Bulk fuel resells diesel, petrol and jet fuel. The Tourism Authority does not collect revenues directly.

The Ministry of Infrastructure has the third highest budgeted revenue at \$4.24 million or 9.6 percent, reflecting the contributions of Niue Power, Transport, Civil & Quarry, and Utilities who all generate revenue from the provision of utilities, services and materials (Table 8).

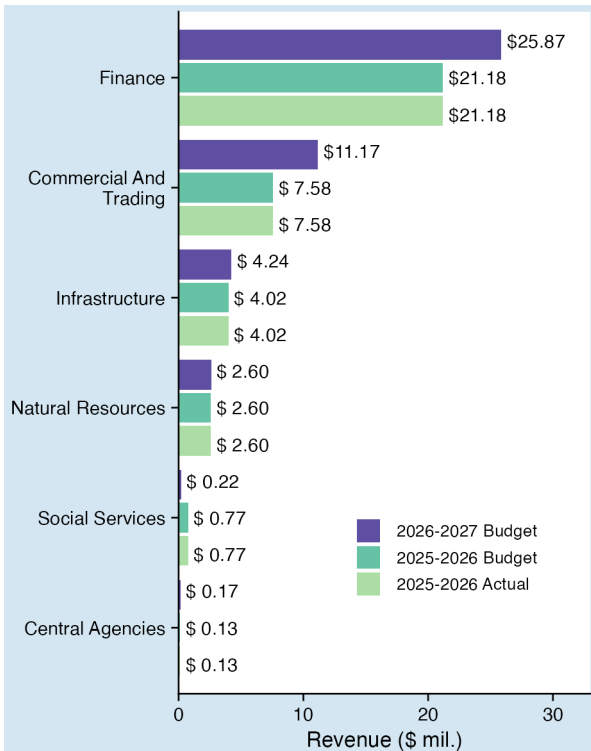
The Ministry of Natural resources has the fourth highest share of budgeted revenues at \$2.6 million or 7.2 percent, made up of primarily fishing license revenues through the Department of Agriculture, Forestry and Fisheries (Table 7).

The Ministry of Social Services has budgeted revenue of \$0.22 million or 0.5 percent (Figure 10). This reflects the social and welfare mandate of the Department of Justice, Lands & Survey, the Department of Education, the Department of Health and Taoga Niue (Table 7).

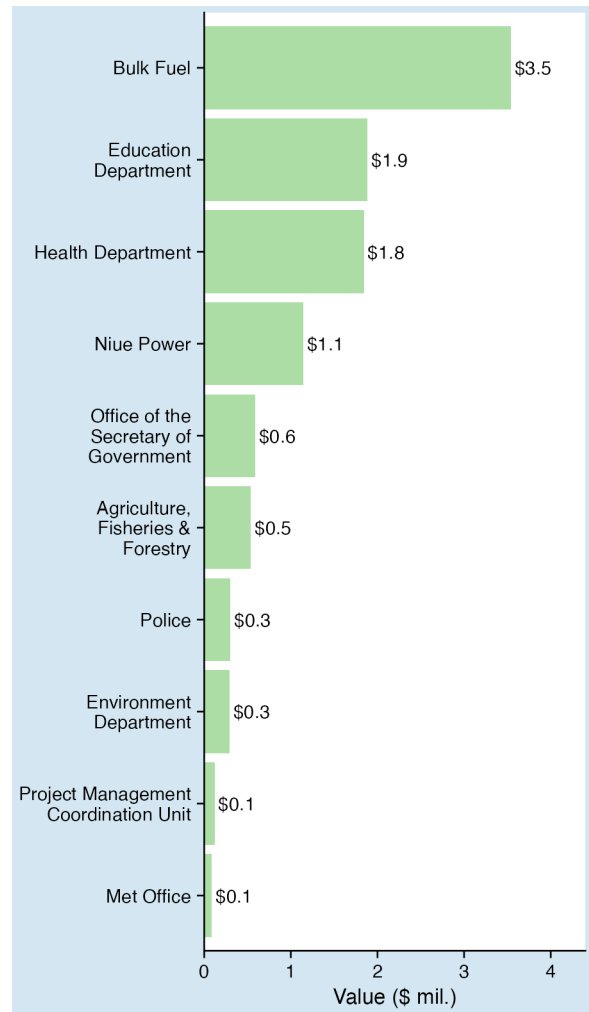
**Figure 13. Ministry EXPENDITURE Budget**



**Figure 14. Ministry REVENUE Budget**



**Figure 15. CLIMATE TAGGED EXPENDITURE**

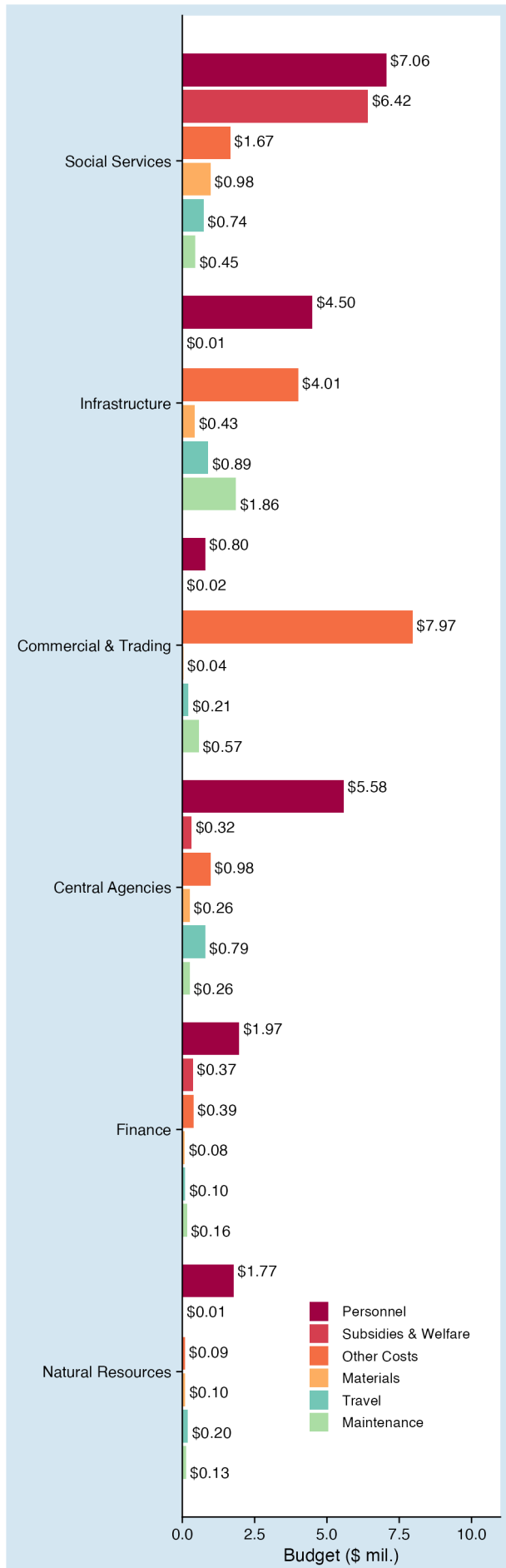


Notes: This figure illustrates budget allocation for each department tagged as related to climate change.

Finally, Central Agencies has the lowest share of budgeted revenue, with \$0.17 million or 0.4 per cent (Table 6). This reflects the service provision mandate of the six departments that makes up the ministry (Table 6).

Figure 14 provides additional information on current financial year 2025-2026 budgeted and actual ministry expenditures, and Figure 20 provides additional information for 2025-2026 Budgeted and Actual Department revenues.

**Figure 16. EXPENDITURE TYPE**



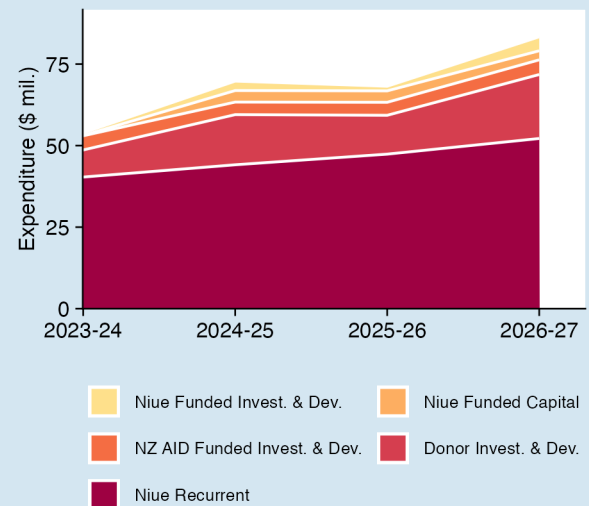
### 4.3 Funding Source

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

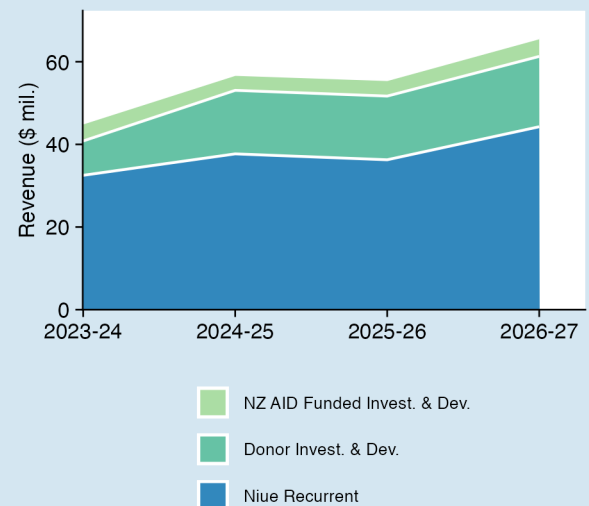
For this budget cycle, the Recurrent Expenditure category remains the highest, followed by Donor Investment and Development, NZ funded Investment and Development and finally Niue funded Investment and Development (including Capital Expenditures).

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

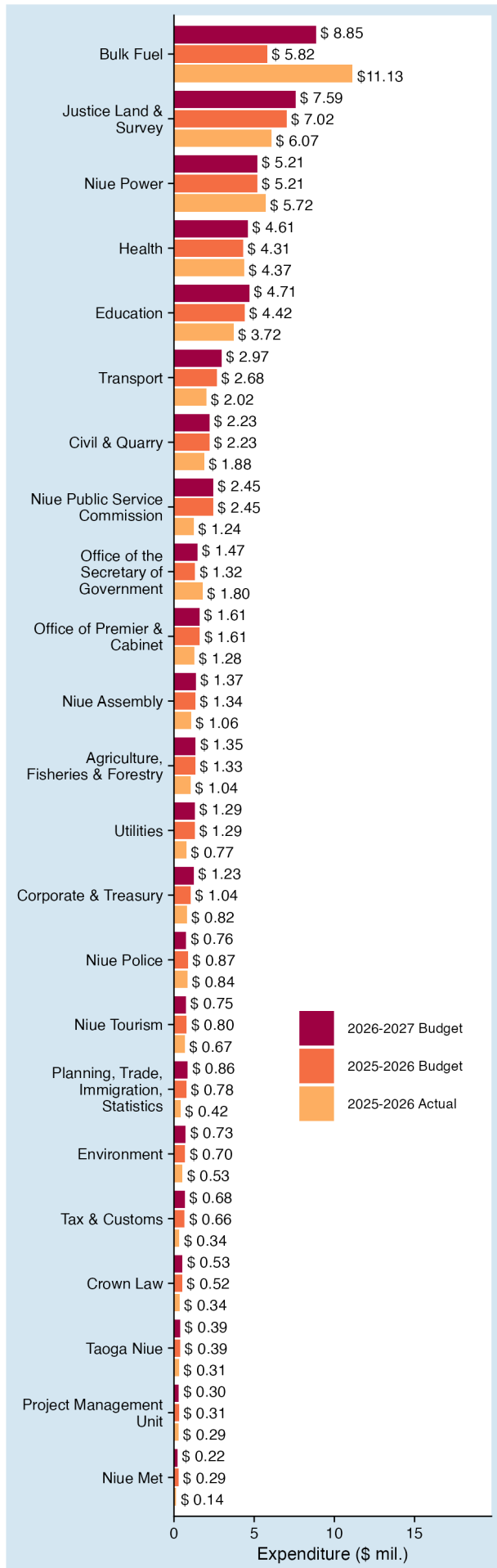
**Figure 17. Budget EXPENDITURES by Source**



**Figure 18. Budget REVENUES by Source**



**Figure 19. Department EXPENDITURE Budget**



**Figure 20. 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.

<b>APPROPRIATED EXPENDITURE SUMMARY</b>	
Total Niue Recurrent Expenditure	52,180,312
Total Niue Funded Capital Expenditure	2,778,000
Niue Funded Investment & Development Expenditure	4,283,000
Nz Aid Funded Investment & Development Expenditure	4,500,000
<b>Total Recurrent, Capital Project, Investment &amp; Development Appropriated Expenditure</b>	<b>63,741,312</b>
Donor Investment & Development Expenditure	19,617,000
<b>Total Appropriated Expenditure</b>	<b>83,358,312</b>

**Table 2.** SCHEDULE A: Government of Niue Budget Summary for FY 2026-2027

SCHEDULE A: Summary Totals (000's)	2023-2024		2024-2025		2025-2026		2026-2027
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Total Niue Recurrent Revenue	32,515	40,099	37,699	37,650	36,273	44,213	44,267
Total Niue Recurrent Expenditure	40,351	39,096	44,119	43,373	47,384	46,811	52,180
Total Niue Funded Capital Expenditure	100	48	3,540	429	3,500	234	2,778
Niue Funded Investment & Development Expenditure	800	800	2,890	3,722	1,420	3,940	4,283
NZ AID Funded Investment & Development Revenue	4,350	4,483	3,850	3,985	3,985	4,210	4,500
NZ AID Funded Investment & Development Expenditure	4,350	4,351	3,850	2,917	3,985	3,112	4,500
<b>Total Recurrent, Investment &amp; Development Expenditure</b>	<b>5,150</b>	<b>5,151</b>	<b>6,740</b>	<b>6,639</b>	<b>5,405</b>	<b>7,051</b>	<b>8,783</b>
<b>Niue Budget Surplus/Deficit</b>	<b>-8,736</b>	<b>287</b>	<b>-12,850</b>	<b>-8,806</b>	<b>-16,031</b>	<b>-5,673</b>	<b>-14,974</b>
Donor Investment & Development Revenue	8,308	8,308	15,377	4,172	15,412	786	17,020
Donor Investment & Development Expenditure	8,308	8,308	15,377	5,991	11,912	4,032	19,617
<b>Total Estimated Revenue</b>	<b>45,173</b>	<b>52,890</b>	<b>56,926</b>	<b>45,808</b>	<b>55,670</b>	<b>49,210</b>	<b>65,787</b>
<b>Total Appropriated Expenditure</b>	<b>53,909</b>	<b>52,603</b>	<b>69,776</b>	<b>56,433</b>	<b>68,201</b>	<b>58,129</b>	<b>83,358</b>
<b>Surplus / Deficit</b>	<b>-8,736</b>	<b>287</b>	<b>-12,850</b>	<b>-10,625</b>	<b>-12,531</b>	<b>-8,919</b>	<b>-17,571</b>

## 6 SCHEDULE B

**Table 3.** SCHEDULE B (Part 1 of 6): Government of Niue MINISTRY EXPENDITURES Budget Summary for FY 2026-2027

SCHEDULE B (Part 1 of 6): Ministry Expenditures	2023-2024		2024-2025		2025-2026		2026-2027
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>CENTRAL AGENCIES</b>							
Office of the PM & Cabinet Services	1,496,128	861,203	1,266,000	1,450,915	1,614,406	1,278,990	1,606,756
Niue Assembly	1,119,604	960,513	1,136,648	1,158,373	1,337,371	1,062,062	1,370,673
Office of the Secretary of Government	1,296,100	1,043,465	1,458,500	1,070,779	1,316,200	1,801,263	1,473,600
Crown Law	412,401	299,385	402,600	382,537	521,810	344,425	534,810
Niue Public Service Commission & Secretariat	1,644,100	1,232,698	1,704,600	1,630,303	2,454,500	1,240,429	2,454,500
Police	799,200	498,192	712,400	743,381	870,800	838,321	758,472
<b>Sub Total: Central Agencies</b>	<b>6,767,533</b>	<b>4,895,456</b>	<b>6,680,748</b>	<b>6,436,288</b>	<b>8,115,087</b>	<b>6,565,490</b>	<b>8,198,811</b>
<b>MINISTRY OF FINANCE</b>							
Corporate & Treasury	1,349,937	757,381	973,373	720,692	1,039,009	819,693	1,233,152
Tax & Customs	758,248	418,201	626,500	451,839	660,107	339,120	680,687
Economic Development, Trade & Investment, Immigration, Statistics	1,118,838	341,547	776,169	345,531	776,169	422,717	858,169
Project Management Coordination Unit	405,900	207,706	306,900	188,861	307,500	292,125	301,500
<b>Sub Total: Ministry of Finance</b>	<b>3,632,923</b>	<b>1,724,835</b>	<b>2,682,942</b>	<b>1,706,923</b>	<b>2,782,785</b>	<b>1,873,654</b>	<b>3,073,508</b>



**Table 4.** SCHEDULE B (Part 2 of 6): Government of Niue MINISTRY EXPENDITURES Budget Summary for FY 2026-2027

SCHEDULE B (Part 2 of 6): Ministry Expenditures	2023-2024		2024-2025		2025-2026		2026-2027
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>MINISTRY OF SOCIAL SERVICES</b>							
Education Department	3,751,754	3,102,655	3,904,053	3,525,587	4,420,274	3,721,586	4,714,696
Health Department	3,515,128	3,245,484	3,426,503	3,790,965	4,314,418	4,370,856	4,610,848
Justice Department (Incl. Community Affairs)	5,301,240	4,649,030	6,144,343	5,251,236	7,022,108	6,070,823	7,593,785
Taoga Niue	433,000	256,604	392,000	337,516	392,000	312,632	392,000
<b>Sub Total: Ministry of Social Services</b>	<b>13,001,122</b>	<b>11,253,773</b>	<b>13,866,899</b>	<b>12,905,304</b>	<b>16,148,800</b>	<b>14,475,897</b>	<b>17,311,329</b>
<b>MINISTRY OF NATURAL RESOURCES</b>							
Agriculture, Fisheries & Forestry	1,130,418	899,184	1,127,595	1,100,077	1,329,319	1,040,389	1,350,519
Environment Department	437,358	336,081	532,900	569,368	697,655	528,720	729,790
Met Office	130,760	123,902	163,870	176,495	290,470	141,724	220,270
<b>Sub Total: Ministry of Natural Resources</b>	<b>1,698,536</b>	<b>1,359,167</b>	<b>1,824,365</b>	<b>1,845,940</b>	<b>2,317,444</b>	<b>1,710,833</b>	<b>2,300,579</b>



**Table 5. SCHEDULE B (Part 3 of 6): Government of Niue MINISTRY EXPENDITURES Budget Summary for FY 2026-2027**

SCHEDULE B (Part 3 of 6): Ministry Expenditures	2023-2024		2024-2025		2025-2026		2026-2027
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>MINISTRY OF INFRASTRUCTURE</b>							
Utilities	1,118,600	708,630	1,112,870	942,801	1,290,132	768,784	1,290,132
Transport	2,257,010	1,897,810	2,504,740	2,019,945	2,681,080	2,023,229	2,971,458
Civil & Quarry	1,501,400	1,269,116	2,010,459	1,329,121	2,228,048	1,879,187	2,228,048
Niue Power	3,218,785	4,566,407	4,928,170	5,484,287	5,205,847	5,716,961	5,205,847
<b>Sub Total: Ministry of Infrastruture</b>	<b>8,095,795</b>	<b>8,441,963</b>	<b>10,556,239</b>	<b>9,776,155</b>	<b>11,405,107</b>	<b>10,388,161</b>	<b>11,695,485</b>
<b>COMMERCIAL AND TRADING</b>							
Niue Tourism Authority	400,000	368,264	711,000	540,675	797,500	667,403	747,600
Bulk Fuel	6,755,000	11,068,468	7,797,000	10,162,089	5,817,000	11,129,936	8,853,000
<b>Sub Total: Commercial and Trading</b>	<b>7,155,000</b>	<b>11,436,732</b>	<b>8,508,000</b>	<b>10,702,764</b>	<b>6,614,500</b>	<b>11,797,338</b>	<b>9,600,600</b>



**Table 6.** SCHEDULE B (Part 4 of 6): Government of Niue MINISTRY REVENUES Budget Summary for FY 2026-2027

SCHEDULE B (Part 4 of 6): Ministry Revenues	2023-2024		2024-2025		2025-2026		2026-2027
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>CENTRAL AGENCIES</b>							
Office of the Premier & Cabinet Services	0	0	0	0	0	0	0
Niue Assembly	0	0	0	0	0	0	0
Office of the Secretary of Government	0	973	1,000	1,586	1,000	238	1,000
Crown Law	0	0	0	0	0	17,800	0
Niue Public Service Commission & Secretariat	8,000	2,062	38,000	733	8,000	2,500	5,000
Police	110,000	136,032	112,000	113,549	121,000	124,684	160,568
<b>Sub Total: Central Agencies</b>	<b>118,000</b>	<b>139,067</b>	<b>151,000</b>	<b>115,869</b>	<b>130,000</b>	<b>145,222</b>	<b>166,568</b>
<b>Corporate &amp; Treasury</b>	<b>8,708,000</b>	<b>13,858,580</b>	<b>9,920,000</b>	<b>10,196,421</b>	<b>10,030,000</b>	<b>10,550,050</b>	<b>10,500,000</b>
MINISTRY OF FINANCE							
Tax & Customs	8,831,761	10,333,563	10,289,463	11,922,887	11,085,783	15,221,555	15,295,560
Economic Development, Trade, Investment, Immigration, Statistics	26,000	44,442	35,000	72,595	60,000	65,897	72,000
Project Management Coordination Unit	0	0	0	0	0	0	0
<b>Sub Total: Ministry of Finance</b>	<b>17,565,761</b>	<b>24,236,585</b>	<b>20,244,463</b>	<b>22,191,903</b>	<b>21,175,783</b>	<b>25,837,502</b>	<b>25,867,560</b>



**Table 7. SCHEDULE B (Part 2 of 6): Government of Niue MINISTRY REVENUE Budget Summary for FY 2026-2027**

SCHEDULE B (Part 2 of 6): Ministry Revenue	2023-2024		2024-2025		2025-2026		2026-2027
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>MINISTRY OF SOCIAL SERVICES</b>							
Education Department	257,000	264,270	309,000	305,875	306,000	300,654	3,000
Health Department	276,950	277,003	276,940	278,319	354,940	266,719	113,500
Justice Department (Incl. Community Affairs)	82,000	72,066	82,000	161,424	88,000	60,908	83,000
Taoga Niue	20,000	20,317	25,000	20,021	20,000	10,375	25,000
<b>Sub Total: Ministry of Social Services</b>	<b>635,950</b>	<b>633,656</b>	<b>692,940</b>	<b>765,639</b>	<b>768,940</b>	<b>638,656</b>	<b>224,500</b>
<b>MINISTRY OF NATURAL RESOURCES</b>							
Agriculture, Fisheries & Forestry	1,117,575	679,924	2,591,000	59,959	2,591,000	2,188,137	2,596,000
Environment Department	5,000	5,890	6,000	7,389	6,000	8,446	8,500
Met Office	0	960	0	4,800	0	0	0
<b>Sub Total: Ministry of Natural Resources</b>	<b>1,122,575</b>	<b>686,774</b>	<b>2,597,000</b>	<b>72,148</b>	<b>2,597,000</b>	<b>2,196,583</b>	<b>2,604,500</b>



**Table 8.** SCHEDULE B (Part 3 of 6): Government of Niue MINISTRY REVENUE Budget Summary for FY 2026-2027

SCHEDULE B (Part 3 of 6): Ministry Revenue	2023-2024		2024-2025		2025-2026		2026-2027
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>MINISTRY OF INFRASTRUCTURE</b>							
Utilities	12,750	5,061	12,000	973	12,000	18,887	11,000
Transport	1,160,000	1,041,497	1,180,000	1,520,544	1,426,000	1,317,984	1,646,000
Civil & Quarry	500,000	114,537	500,000	56,265	500,000	508,724	500,000
Niue Power	2,280,000	1,561,101	2,080,000	2,194,252	2,080,000	2,130,749	2,080,000
<b>Sub Total: Ministry of Infrastruture</b>	<b>3,952,750</b>	<b>2,722,196</b>	<b>3,772,000</b>	<b>3,772,035</b>	<b>4,018,000</b>	<b>3,976,344</b>	<b>4,237,000</b>
<b>COMMERCIAL AND TRADING</b>							
Niue Tourism Authority	303,000	387,753	380,500	143,485	75,000	93,393	100,000
Bulk Fuel	8,817,000	11,293,410	9,861,000	10,589,144	7,508,000	11,325,794	11,067,000
<b>Sub Total: Commercial and Trading</b>	<b>9,120,000</b>	<b>11,681,163</b>	<b>10,241,500</b>	<b>10,732,629</b>	<b>7,583,000</b>	<b>11,419,187</b>	<b>11,167,000</b>



## 7 SCHEDULE C

**Table 9. SCHEDULE C EXPENDITURES**

<b>NIUE NATIONAL BUDGET 2026-2027</b>		
<b>RECURRENT EXPENDITURE BY DEPARTMENT AND VOTE</b>		
<b>DEPARTMENT</b>	<b>VOTE</b>	<b>BUDGET</b>
<b>OFFICE OF PREMIER &amp; CABINET</b>		
Office Of Prime Minister & Cabinet	Corporate Services	647,356
Office Of Prime Minister & Cabinet	Cabinet Services	959,400
SUBTOTAL		1,606,756
<b>NIUE ASSEMBLY</b>		
Niue Assembly	Legislative	1,370,673
SUBTOTAL		1,370,673
<b>OFFICE OF SECRETARY OF GOVERNMENT</b>		
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	760,600
Office Of Secretary Of Government	Niue High Commission	262,000
SUBTOTAL		1,473,600
<b>CROWN LAW</b>		
Crown Law	Administration	534,810
SUBTOTAL		534,810
<b>NIUE PUBLIC SERVICE COMMISSION</b>		
Niue Public Service Commission	Corporate Services/Hrmis	1,553,000
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	178,500
SUBTOTAL		2,454,500
<b>POLICE</b>		
Police	Administration	490,552
Police	Disaster Management	196,000
Police	Prison	71,920
SUBTOTAL		758,472
<b>CORPORATE &amp; TREASURY</b>		
Corporate & Treasury	Corporate	144,220
Corporate & Treasury	Treasury	1,088,932
SUBTOTAL		1,233,152
<b>TAX &amp; CUSTOMS</b>		
Tax & Customs	Tax	250,407
Tax & Customs	Customs	430,280

SUBTOTAL		680,687
<b>ECONOMIC DEVELOPMENT, TRADE &amp; INVESTMENT, IMMIGRATION, STATISTICS</b>		
Economic Development, Trade & Investment, Immigration, Statistics	Economic Development & Planning	217,500
Economic Development, Trade & Investment, Immigration, Statistics	Trade & Investment	175,000
Economic Development, Trade & Investment, Immigration, Statistics	Immigration	237,169
Economic Development, Trade & Investment, Immigration, Statistics	Statistics	228,500
SUBTOTAL		858,169
<b>PROJECT MANAGEMENT COORDINATION UNIT</b>		
Project Management Coordination Unit	Administration	301,500
SUBTOTAL		301,500
<b>EDUCATION</b>		
Education	Administration	1,156,000
Education	Niue Primary School	1,131,096
Education	Niue High School	1,979,000
Education	Library	63,500
Education	Aoga Ofaga Tolotolopulu	385,100
SUBTOTAL		4,714,696
<b>HEALTH</b>		
Health	Administration	1,776,040
Health	Medical	1,322,808
Health	Nursing	629,558
Health	Public Health	520,442
Health	Dental	362,000
SUBTOTAL		4,610,848
<b>JUSTICE</b>		
Justice	Administraton & Registry	232,439
Justice	Civil/Criminal Court	103,785
Justice	Land Court	144,353
Justice	Land Management	778,206
Community Affairs	Administration	791,802
Community Affairs	Community Devel. & Social Welfare	5,543,200
SUBTOTAL		7,593,785
<b>TAOGA NIUE</b>		
Taoga Niue	Administration	392,000
SUBTOTAL		392,000
<b>AGRICULTURE, FISHERIES &amp; FORESTRY</b>		
Agriculture, Fisheries & Forestry	Administration	459,836
Agriculture, Fisheries & Forestry	Fisheries	189,915
Agriculture, Fisheries & Forestry	Crop Research & Animal Health	262,919
Agriculture, Fisheries & Forestry	Quarantine	187,807

Agriculture, Fisheries & Forestry	Crop Extension Services	115,042
Agriculture, Fisheries & Forestry	Forestry	135,000
SUBTOTAL		1,350,519
<b>ENVIRONMENT</b>		
Environment	Administration	729,790
SUBTOTAL		729,790
<b>NIUE METEOROLOGICAL SERVICE</b>		
Niue Meteorological Service	Administration	220,270
SUBTOTAL		220,270
<b>UTILITIES</b>		
Utilities	Corporate Services	181,177
Utilities	Regulatory And Compliance Unit	415,475
Utilities	Water Supply	693,480
SUBTOTAL		1,290,132
<b>CIVIL &amp; QUARRY</b>		
Civil & Quarry	Civil Work	1,394,428
Civil & Quarry	Quarry	833,620
SUBTOTAL		2,228,048
<b>NIUE POWER</b>		
Niue Power	Energy Administration	185,668
Niue Power	Energy Production	4,255,134
Niue Power	Energy Reticulation	765,045
SUBTOTAL		5,205,847
<b>TRANSPORT</b>		
Transport	Corporate Services	286,088
Transport	Civil Aviation	713,000
Transport	Rescue Fire Services	446,000
Transport	Maritime	139,370
Transport	Outside Services	908,500
Transport	Heavy Plant	478,500
SUBTOTAL		2,971,458
<b>TOURISM</b>		
Tourism	Administration	747,600
SUBTOTAL		747,600
<b>BULK FUEL</b>		
Bulk Fuel	Administration	8,853,000
SUBTOTAL		8,853,000
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>52,180,312</b>

<b>INVESTMENT &amp; DEVELOPMENT EXPENDITURE</b>		
<b>DEPARTMENT</b>	<b>TITLE</b>	<b>BUDGET</b>
<b>NIUE FUNDED CAPITAL INVESTMENT</b>		
Treasury	Capital Expenditure	\$2,778,000
<b>TOTAL NIUE FUNDED INVESTMENT AND DEVELOPMENT</b>		<b>\$2,778,000</b>
<b>NIUE FUNDED INVESTMENT AND DEVELOPMENT</b>		
Community Affairs	Other Community Projects	\$1,080,000
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
Agriculture, Fisheries & Forestry	DAFF Capital Expenditure	\$ 500,000
Environment	Waste Management	\$ 80,000
Environment	Feral Pig Management	\$ 30,000
Justice, Land & Survey	Court House Project	\$ 50,000
Niue Power Corporation	Prepaid Meters Replacements	\$ 300,000
Niue Public Service Commission	Niue Superannuation	\$ 150,000
Office Of Pm	Old Fale Fono	\$ 500,000
Transport	Airport Maintenance	\$ 150,000
Treasury	Huihui Plant Yard	\$ 203,000
Treasury	Public Private Partnership	\$ 150,000
Treasury	GoN Network & Software Licenses	\$ 800,000
<b>TOTAL NIUE FUNDED INVESTMENT AND DEVELOPMENT</b>		<b>\$4,283,000</b>
<b>NZ FUNDED INVESTMENT AND DEVELOPMENT</b>		
Education	Education Support Program	\$ 800,000
External Affairs	Private Sector Development	\$ 400,000
Health	Niue Health Development Program	\$ 800,000
Public Service Commission	Administrative Support	\$1,500,000
Tourism	Tourism Support	\$1,000,000
<b>TOTAL NZ FUNDED INVESTMENT AND DEVELOPMENT</b>		<b>\$4,500,000</b>
<b>DONOR FUNDED INVESTMENT &amp; DEVELOPMENT EXPENDITURE</b>		
Bulk Fuel	NZAID-AM LPG Containers	\$ 24,000
Civil & Quarry	NZAID-AM Chip Spreader Replacement	\$ 10,000
Civil & Quarry	NZAID-AM Cement Batching Plant Replacement	\$ 120,000

Civil & Quarry	NZAID-AM Machinery Operating Portable Tools storage	\$ 7,500
Civil & Quarry	NZAID-AM Civil & Quarry Heavy Machinery Repairs	\$ 105,000
Civil Aviation	NZAID-AM Airport Equipment & Machinery	\$ 395,000
Agriculture, Fisheries & Forestry	NZAID-AM Tractor Mower Replacement	\$ 70,000
Agriculture, Fisheries & Forestry	FFA	\$ 250,000
Education	NZAID-AM Creche Buildings Renovations	\$ 300,000
Health	NZAID-AM Equipment Replacement & Building Renovations	\$ 69,000
Maritime	NZAID-AM Lit Transit Replacement	\$ 50,000
Maritime	NZAID-AM Aids to Navigation equipment and safety gears	\$ 1,000,000
Maritime	NZAID-AM Port Operation Machineries & Equipment	\$ 1,017,000
Niue Development Bank	NZAID: NDB Capitalisation	\$ 1,500,000
Niue High Commission	NZAID-AM Niue High Commission Renovations & Upgrade	\$ 200,000
Niue Power	NZAID-AM Diagnostic Laptops and Softwares	\$ 8,000
Niue Power	NZAID-AM Generators/ Equipment Repairs & Maintenance	\$ 929,000
Outside Services	NZAID-AM Barge replacement and backup	\$ 800,000
PMCU	GREEN CLIMATE FUND - READINESS	\$ 1,000,000
PMCU	GREEN CLIMATE FUND - NATIONAL ADAPTATION PLAN	\$ 1,000,000
PMCU	GEF - ROBUST SUSTAINABLE TOURISM & AGRICULTURE	\$ 1,500,000
PMCU	GEF - SMALL GRANTS PROGRAMME	\$ 10,000
PMCU	UNEP CIS PAC5 - CLIMATE CHANGE	\$ 1,200,000
PMCU	REGIONAL TUNA FISHERIES	\$ 1,500,000
PMCU	SPREP - LOSS AND DAMAGE	\$ 250,000

PMCU	CANADA - COCONUT PLANTATION INITIATIVE	\$ 80,000
PMCU	JAPAN - NIUE PRIMARY SPECIAL NEEDS CLASSROOM	\$ 230,000
Sog Office	NZAID: Flexible Finance Capacity Support Programme	\$ 2,600,000
Treasury	NZAID-AM Huihui Plant Yard	\$ 170,000
Treasury	NZAID-AM General Asset Maintenance	\$ 797,500
Treasury	NZAID: Strengthen Governance: PFM and Public policy Support	\$ 500,000
Treasury	OTHER DONOR PROJECTS	\$ 500,000
Utilities	AUSAID	\$ 1,400,000
Water	NZAID-AM Water Pump Supplies	\$ 25,000
<b>TOTAL DONOR FUNDED INVESTMENT AND DEVELOPMENT</b>		<b>\$19,617,000</b>

<b>APPROPRIATED EXPENDITURE SUMMARY</b>	
Total Niue Recurrent Expenditure	52,180,312
Total Niue Funded Capital Expenditure	2,778,000
Niue Funded Investment & Development Expenditure	4,283,000
Nz Aid Funded Investment & Development Expenditure	4,500,000
<b>Total Recurrent, Capital Project, Investment &amp; Development Appropriated Expenditure</b>	<b>63,741,312</b>
Donor Investment & Development Expenditure	19,617,000
<b>Total Appropriated Expenditure</b>	<b>83,358,312</b>

Table 12. SCHEDULE C REVENUES

<b>NIUE NATIONAL BUDGET 2026-2027</b>		
<b>RECURRENT REVENUES BY DEPARTMENT AND VOTE</b>		
<b>DEPARTMENT</b>	<b>VOTE</b>	<b>BUDGET</b>
<b>OFFICE OF PREMIER &amp; CABINET</b>		
Office Of Prime Minister & Cabinet	Corporate Services	0
Office Of Prime Minister & Cabinet	Cabinet Services	0
SUBTOTAL		0
<b>NIUE ASSEMBLY</b>		
Niue Assembly	Legislative	0
SUBTOTAL		0
<b>OFFICE OF SECRETARY OF GOVERNMENT</b>		
Office Of Secretary Of Government	Secretary Of Government	0
Office Of Secretary Of Government	Technicals	0
Office Of Secretary Of Government	External Affairs	0
Office Of Secretary Of Government	Niue High Commission	1,000
SUBTOTAL		1,000
<b>CROWN LAW</b>		
Crown Law	Administration	0
SUBTOTAL		0
<b>NIUE PUBLIC SERVICE COMMISSION</b>		
Niue Public Service Commission	Corporate Services/Hrmis	0
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		5,000
<b>POLICE</b>		
Police	Administration	160,568
Police	Disaster Management	0
Police	Prison	0
SUBTOTAL		160,568
<b>CORPORATE &amp; TREASURY</b>		
Corporate & Treasury	Corporate	0
Corporate & Treasury	Treasury	10,500,000
SUBTOTAL		10,500,000
<b>TAX &amp; CUSTOMS</b>		
Tax & Customs	Tax	8,795,560
Tax & Customs	Customs	6,500,000
SUBTOTAL		15,295,560
<b>ECONOMIC DEVELOPMENT, TRADE &amp; INVESTMENT, IMMIGRATION, STATISTICS</b>		

Economic Development, Trade & Investment, Immigration, Statistics	Economic Development & Planning	2,000
Economic Development, Trade & Investment, Immigration, Statistics	Trade & Investment	0
Economic Development, Trade & Investment, Immigration, Statistics	Immigration	70,000
Economic Development, Trade & Investment, Immigration, Statistics	Statistics	0
SUBTOTAL		72,000
<b>PROJECT MANAGEMENT COORDINATION UNIT</b>		
Project Management Coordination Unit	Administration	0
SUBTOTAL		0
<b>EDUCATION</b>		
Education	Administration	0
Education	Niue Primary School	0
Education	Niue High School	3,000
Education	Library	0
Education	Aoga Ofaga Tolotolopulu	0
SUBTOTAL		3,000
<b>HEALTH</b>		
Health	Administration	100,000
Health	Medical	13,000
Health	Nursing	0
Health	Public Health	0
Health	Dental	500
SUBTOTAL		113,500
<b>JUSTICE</b>		
Justice	Administraton & Registry	20,000
Justice	Civil/Criminal Court	6,000
Justice	Land Court	15,000
Justice	Land Management	42,000
Community Affairs	Administration	0
Community Affairs	Community Devel. & Social Welfare	0
SUBTOTAL		83,000
<b>TAOGA NIUE</b>		
Taoga Niue	Administration	25,000
SUBTOTAL		25,000
<b>AGRICULTURE, FISHERIES &amp; FORESTRY</b>		
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	65,000
Agriculture, Fisheries & Forestry	Crop Extension Services	3,000
Agriculture, Fisheries & Forestry	Forestry	3,000

SUBTOTAL		2,596,000
<b>ENVIRONMENT</b>		
Environment	Administration	8,500
SUBTOTAL		8,500
<b>NIUE METEOROLOGICAL SERVICE</b>		
Niue Meteorological Service	Administration	0
SUBTOTAL		0
<b>UTILITIES</b>		
Utilities	Corporate Services	0
Utilities	Regulatory And Compliance Unit	1,000
Utilities	Water Supply	10,000
SUBTOTAL		11,000
<b>CIVIL &amp; QUARRY</b>		
Civil & Quarry	Civil Work	200,000
Civil & Quarry	Quarry	300,000
SUBTOTAL		500,000
<b>NIUE POWER</b>		
Niue Power	Administration	0
Niue Power	Energy Production	2,000,000
Niue Power	Energy Reticulation	80,000
SUBTOTAL		2,080,000
<b>TRANSPORT</b>		
Transport	Corporate Services	0
Transport	Civil Aviation	400,000
Transport	Rescue Fire Services	20,000
Transport	Maritime	206,000
Transport	Outside Services	1,000,000
Transport	Heavy Plant	20,000
SUBTOTAL		1,646,000
<b>TOURISM</b>		
Tourism	Administration	100,000
SUBTOTAL		100,000
<b>BULK FUEL</b>		
Bulk Fuel	Administration	11,067,000
SUBTOTAL		11,067,000
<b>TOTAL RECURRENT REVENUE</b>		<b>44,267,128</b>

<b>REVENUE SUMMARY</b>	
Total Niue Recurrent Operational Revenue	44,267,128
Recurrent Investment & Development Revenue	4,500,000
<b>Total Recurrent Revenue</b>	<b>48,767,128</b>
Donor Investment & Development Revenue	17,020,000
<b>Total Appropriated Revenue</b>	<b>65,787,128</b>



## 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.

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), Buildings (Table 17) and Minor Assets (Table 18). 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

<b>TYPE</b>	<b>VALUE</b>
Project	\$1,340,000
Equipment	\$ 719,000
Vehicle	\$ 590,000
Building	\$ 70,000
Minor Asset	\$ 59,000
<b>Total</b>	<b>\$2,778,000</b>

**Table 14.** Prioritised Capital Expenditure PROJECTS List

DEPARTMENT	TYPE	PROJECT/ASSET NAME	FUNDING SOURCE	ESTIMATED COST
Education Head Office	Project	Shutters and Storage	Recurrent	\$20000
Education Head Office	Project	Additional storage	Recurrent	\$10000
Education Head Office	Project	Gutter Rainwater System and Drainage	Recurrent	\$70000
Education Head Office	Project	Ofaga Fence	Recurrent	\$20000
Regulatory & Compliance	Project	Ex-PWD Building - Refurbishment	Recurrent	\$1000000
Bulk fuel	Project	Re-submission -LPG equipment ie hoses, fittings to fix/replace residential fixtures	Recurrent	\$50000
Bulk fuel	Project	Re-submission -The NiSERM recognises the need to provide safe facilities for filling LPG cylinders. This project has commenced (EDF9 LPG project and requires urgent completion	Recurrent	\$50000
Bulk fuel	Project	Re-submission -Electrical inspection/ repair work by Overseas Contractor	Recurrent	\$70000
Bulk fuel	Project	Re-submission -Address the Aviation Audit Findings from Shell & AirNZ	Recurrent	\$50000

**Table 15.** Prioritised Capital Expenditure EQUIPMENT List

DEPARTMENT	TYPE	PROJECT/ASSET NAME	FUNDING SOURCE	ESTIMATED COST
Health	Equipment	Health Information Systems	Recurrent - Sector Support	\$300000
Health	Equipment	A-dec 200 System	Recurrent	\$30000
Taoga Niue	Equipment	Archives and Museum shelving	Recurrent	\$60000
Forestry	Equipment	Mulcher	Recurrent	\$50000
Environment	Equipment	Safety Gears fr staff	Recurrent	\$13000
Regulatory & Compliance	Equipment	Dumpy Level	Recurrent	\$6000
Water	Equipment	Workshop - pumping test station,	Recurrent	\$10000
Water	Equipment	Trailerised portable generators (3)	Recurrent	\$100000
Bulk fuel	Equipment	Overwing refuelling cart	Recurrent	\$10000
Bulk fuel	Equipment	Non aviation fuel dispenser	Recurrent	\$40000
Treasury	Equipment	Laptops for GoN	Recurrent	\$100000

**Table 16.** Prioritised Capital Expenditure VEHICLE List

DEPARTMENT	TYPE	PROJECT/ASSET NAME	FUNDING SOURCE	ESTIMATED COST
Education Head Office	Vehicle	Van	Recurrent	\$40000
Taoga Niue	Vehicle	Office Vehicle	Recurrent	\$35000
Environment	Vehicle	Office vehicle	Recurrent	\$45000
Regulatory & Compliance	Vehicle	Vehicle - Utilities (1)	Recurrent	\$50000
Water	Vehicle	Vehicle - Utilities (1)	Recurrent	\$60000
Transport	Vehicle	Ute	Recurrent	\$70000
Transport	Vehicle	Van	Recurrent	\$40000
Civil and Quarry	Vehicle	Vehicle - landcruiser UTE	Recurrent	\$70000
Niue Power	Vehicle	Vehicle - Utilities (2)	Recurrent	\$60000
DAFF	Vehicle	Biosecurity vehicle	Recurrent	\$60000
DAFF	Vehicle	Vaipapahi Farm	Recurrent	\$60000

**Table 17.** Prioritised Capital Expenditure BUILDING List

DEPARTMENT	TYPE	PROJECT/ASSET NAME	FUNDING SOURCE	ESTIMATED COST
Bulk Fuel	Building	Office Renovation	Recurrent	\$70000

**Table 18.** Prioritised Capital Expenditure MINOR List

DEPARTMENT	TYPE	PROJECT/ASSET NAME	FUNDING SOURCE	ESTIMATED COST
Health	Minor Asset	Signage	Recurrent - Sector Support	\$21000
Regulatory & Compliance	Minor Asset	CADD Laptop and software (2)	Recurrent	\$8000
Police	Minor Asset	Radios	Recurrent	\$30000