



# Appropriation (2026-2027) Act 2026

No 388

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**An Act to appropriate certain sums of money out of the Niue Government Account to the services for the year ending 30 June 2027.**

**The Assembly enacts as follows —**

**1 Title**

This is the Appropriation (2026-2027) Act 2026.

**2 Application and Commencement**

- (1) This Act relates to the year ending on 30 June 2027 (hereinafter referred to as “the financial year”).
- (2) This Act comes into force on 1 July 2026.

**3 Grant and Appropriation out of Niue Government Account**

- (1) There may be issued and applied out of the Niue Government Account, towards making good the supplies granted for the services to be provided within the financial year, —
  - (a) for recurrent operational expenditure, capital projects and investment and development projects, a sum not exceeding \$63,741,312; and
  - (b) for development partner-funded investment and development projects, a sum not exceeding \$19,617,000.
- (2) The sums authorised to be applied under subsection (1) are appropriated for the services and in the amounts set out in the Schedule.

**Schedule Expenditure for the 2026-2027 Financial Year**  
**Section 3(2)**

| <b>RECURRENT EXPENDITURE</b>                  |                                                |                    |
|-----------------------------------------------|------------------------------------------------|--------------------|
| <b>DEPARTMENT</b>                             | <b>VOTE</b>                                    | <b>BUDGET (\$)</b> |
| <b>OFFICE OF PRIME MINISTER &amp; CABINET</b> |                                                |                    |
| Office of Prime Minister & Cabinet            | Corporate Services                             | 647,356            |
| Office of Prime Minister & Cabinet            | Cabinet Services                               | 959,400            |
| <b>SUBTOTAL</b>                               |                                                | <b>1,606,756</b>   |
| <b>NIUE ASSEMBLY</b>                          |                                                |                    |
| Niue Assembly                                 | Legislative                                    | 1,370,673          |
| <b>SUBTOTAL</b>                               |                                                | <b>1,370,673</b>   |
| <b>OFFICE OF SECRETARY TO THE GOVERNMENT</b>  |                                                |                    |
| Office of Secretary to the Government         | Secretary to the Government                    | 336,000            |
| Office of Secretary to the Government         | Technicals                                     | 115,000            |
| Office of Secretary to the Government         | Foreign Affairs                                | 760,600            |
| Office of Secretary to the Government         | Niue High Commission                           | 262,000            |
| <b>SUBTOTAL</b>                               |                                                | <b>1,473,600</b>   |
| <b>CROWN LAW</b>                              |                                                |                    |
| Crown Law                                     | Administration                                 | 534,810            |
| <b>SUBTOTAL</b>                               |                                                | <b>534,810</b>     |
| <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            |
| <b>SUBTOTAL</b>                               |                                                | <b>2,454,500</b>   |
| <b>POLICE</b>                                 |                                                |                    |
| Police                                        | Administration                                 | 490,552            |
| Police                                        | Disaster Management                            | 196,000            |
| Police                                        | Prison                                         | 71,920             |
| <b>SUBTOTAL</b>                               |                                                | <b>758,472</b>     |

| RECURRENT EXPENDITURE                                                        |                                 |             |
|------------------------------------------------------------------------------|---------------------------------|-------------|
| DEPARTMENT                                                                   | VOTE                            | BUDGET (\$) |
| <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   |

| RECURRENT EXPENDITURE                        |                                        |             |
|----------------------------------------------|----------------------------------------|-------------|
| DEPARTMENT                                   | VOTE                                   | BUDGET (\$) |
| <b>JUSTICE</b>                               |                                        |             |
| Justice                                      | Administration & 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 Development & Social Welfare | 5,543,200   |
| SUBTOTAL                                     |                                        | 7,593,785   |
| <b>TĀOGA NIUE</b>                            |                                        |             |
| Tāoga 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   |

| RECURRENT EXPENDITURE              |                       |                   |
|------------------------------------|-----------------------|-------------------|
| DEPARTMENT                         | VOTE                  | BUDGET (\$)       |
| <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>TOURIST AUTHORITY</b>           |                       |                   |
| Tourist Authority                  | 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 CAPITAL INVESTMENT</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, Lands & Survey                             | Court House Project                          | 50,000             |
| Niue Power                                          | Prepaid Meters Replacements                  | 300,000            |
| Niue Public Service Commission                      | Niue superannuation                          | 150,000            |
| Office of Prime Minister & Cabinet                  | 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 Licences              | 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          |
| Tourist Authority                                   | Tourism Support                              | 1,000,000          |
| <b>TOTAL NZ-FUNDED INVESTMENT AND DEVELOPMENT</b>   |                                              | <b>4,500,000</b>   |

| <b>DEVELOPMENT PARTNER-FUNDED<br/>INVESTMENT AND DEVELOPMENT EXPENDITURE</b> |                                                     |                    |
|------------------------------------------------------------------------------|-----------------------------------------------------|--------------------|
| <b>DEPARTMENT</b>                                                            | <b>TITLE</b>                                        | <b>BUDGET (\$)</b> |
| Bulk Fuel                                                                    | NZ-AM LPG Containers                                | 24,000             |
| Civil & Quarry                                                               | NZ-AM Chip Spreader Replacement                     | 10,000             |
| Civil & Quarry                                                               | NZ-AM Cement Batching Plant Replacement             | 120,000            |
| Civil & Quarry                                                               | NZ-AM Machinery Operating Portable Tools storage    | 7,500              |
| Civil & Quarry                                                               | NZ-AM Civil & Quarry Heavy Machinery Repairs        | 105,000            |
| Civil Aviation                                                               | NZ-AM Airport Equipment & Machinery                 | 395,000            |
| Agriculture, Fisheries & Forestry                                            | NZ-AM Tractor Mower Replacement                     | 70,000             |
| Agriculture, Fisheries & Forestry                                            | FFA                                                 | 250,000            |
| Education                                                                    | NZ-AM Creche Buildings Renovations                  | 300,000            |
| Health                                                                       | NZ-AM Equipment Replacement & Building Renovations  | 69,000             |
| Maritime                                                                     | NZ-AM Lit Transit Replacement                       | 50,000             |
| Maritime                                                                     | NZ-AM Aids to Navigation equipment and safety gears | 1,000,000          |
| Maritime                                                                     | NZ-AM Port Operation Machineries & Equipment        | 1,017,000          |
| Niue Development Bank                                                        | NZ: NDB Capitalisation                              | 1,500,000          |
| Niue High Commission                                                         | NZ-AM Niue High Commission Renovations & Upgrade    | 200,000            |
| Niue Power                                                                   | NZ-AM Diagnostic Laptops and Software               | 8,000              |
| Niue Power                                                                   | NZ-AM Generators/ Equipment Repairs & Maintenance   | 929,000            |
| Outside Services                                                             | NZ-AM Barge replacement and backup                  | 800,000            |
| Project Management Coordination Unit                                         | Green Climate Fund - Readiness                      | 1,000,000          |
| Project Management Coordination Unit                                         | Green Climate Fund - National Adaptation Plan       | 1,000,000          |

| <b>DEVELOPMENT PARTNER-FUNDED<br/>INVESTMENT AND DEVELOPMENT EXPENDITURE</b> |                                                          |                     |
|------------------------------------------------------------------------------|----------------------------------------------------------|---------------------|
| <b>DEPARTMENT</b>                                                            | <b>TITLE</b>                                             | <b>BUDGET (\$)</b>  |
| Project Management Coordination Unit                                         | GEF - Robust Sustainable Tourism & Agriculture           | 1,500,000           |
| Project Management Coordination Unit                                         | GEF - Small Grants Program                               | 10,000              |
| Project Management Coordination Unit                                         | UNEP CIS PAC5 - Climate Change                           | 1,200,000           |
| Project Management Coordination Unit                                         | Regional Tuna Fisheries                                  | 1,500,000           |
| Project Management Coordination Unit                                         | SPREP - Loss and Damage                                  | 250,000             |
| Project Management Coordination Unit                                         | Canada - Coconut Plantation Initiative                   | 80,000              |
| Project Management Coordination Unit                                         | Japan - Niue Primary Special Needs Classroom             | 230,000             |
| Office of Secretary to the Government                                        | NZ: Flexible Finance Capacity Support Program            | 2,600,000           |
| Treasury                                                                     | NZ-AM Huihui Plant Yard                                  | 170,000             |
| Treasury                                                                     | NZ-AM General Asset Maintenance                          | 797,500             |
| Treasury                                                                     | NZ: Strengthen Governance: PFM and Public Policy Support | 500,000             |
| Treasury                                                                     | Other donor projects                                     | 500,000             |
| Utilities                                                                    | Australia                                                | 1,400,000           |
| Water                                                                        | NZ-AM Water Pump Supplies                                | 25,000              |
| <b>TOTAL DEVELOPMENT PARTNER-FUNDED<br/>INVESTMENT AND DEVELOPMENT</b>       |                                                          | <b>\$19,617,000</b> |

| <b>EXPENDITURE SUMMARY (\$)</b>                                                 |                   |
|---------------------------------------------------------------------------------|-------------------|
| Recurrent Expenditure                                                           | 52,180,312        |
| Niue-funded Capital Expenditure                                                 | 2,778,000         |
| Niue-funded Investment and Development Expenditure                              | 4,283,000         |
| NZ-funded Investment and Development Expenditure                                | 4,500,000         |
| <b>Total Recurrent, Capital Project, Investment and Development Expenditure</b> | <b>63,741,312</b> |
| Development Partner-funded Investment and Development Expenditure               | 19,617,000        |
| <b>Total Expenditure</b>                                                        | <b>83,358,312</b> |

## Certification

I, **Billy Graham Talagi**, Speaker of the Niue Assembly, certify that the requirements of Article 34 of the Niue Constitution have been complied with.

**SIGNED AND SEALED** at the Assembly Chambers this **2<sup>nd</sup>** day of July, 2026.

  
.....  
Speaker of the Niue Assembly

**COUNTERSIGNED** in the presence of the Speaker.



  
.....  
Clerk of the Niue Assembly

\_\_\_\_\_  
This Act is administered by the Department of Finance and Planning.  
This Act was passed by the Niue Assembly on the 1st day of July, 2026.  
\_\_\_\_\_