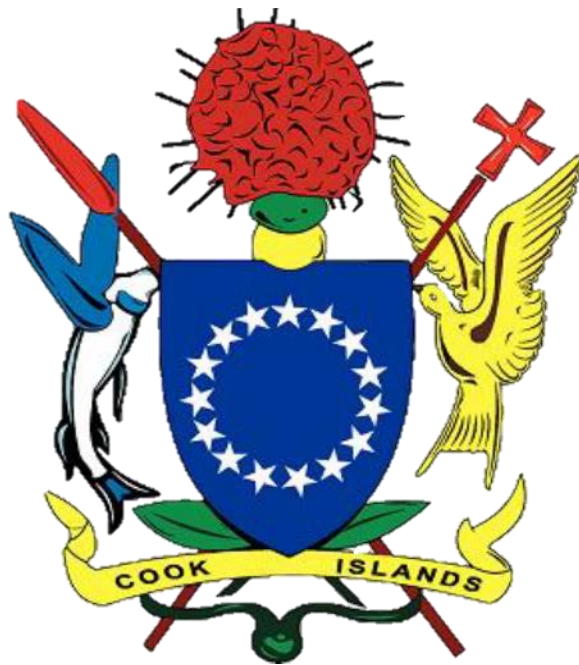

COOK ISLANDS GOVERNMENT
BUDGET ESTIMATES
2025/26

Appropriation Bill 2025



Hon. Mark Brown
Minister of Finance

May 2025



PARLIAMENT OF THE COOK ISLANDS

APPROPRIATION BILL 2025

EXPLANATORY NOTE

This note does not form part of the Bill but is intended to indicate its effect.

The Constitution of the Cook Islands provides in Article 70 (1) that “... all expenditure from the Cook Islands Government Account or from any other public fund or account, shall be in accordance with an Appropriation Act...”

Clause 1 provides that, on enactment, the Bill will be called the Appropriation Act 2025.

Clause 2 is the application provision, which specifies the financial year to which the Bill relates. In this case it is the financial year ending 30th June 2026.

Clause 3 authorises expenditure out of the Cook Islands Government Account of the amounts not exceeding those set out in the Schedules to the Bill, for the several votes specified therein.

Subsection 5 limits any expenditure which may be charged to the 2025/26 appropriation to actual expenditure incurred in the period 1 July 2025 to 30 June 2026.

Subsections 6-7 limits any expenditure which may be charged to the 2024/25 appropriation to actual expenditure incurred up to 30 June 2025.

Subsection 8 limits any expenditure which may be charged to appropriations from years prior to 2024/25 to actual expenditure incurred up to 30 June 2025.

Note: The Budget Estimates will be available with the Bill. The breakdown of items and amounts, to justify the figures in the Bill, are presented in the Estimates.

Appropriation Bill 2025

Contents

1	Title	1
2	Application	1
3	Grant and appropriation out of the Cook Islands Government Account	2

Schedule 1

Agency Budget Appropriations

Schedule 2

Payments on Behalf of Crown (POBOC)

Schedule 3

Cook Islands Capital Spending

Schedule 4

Official Development Assistance

Schedule 5a

Other Expenses and Financing Transactions

Schedule 5b

Loan Repayment Fund (LRF) Appropriations

Summary

An Act to appropriate certain sums of money out of the Cook Islands Government Account to the services of the year ending on the thirtieth day of June 2026 and to appropriate the supplies granted in this period.

MOST GRACIOUS SOVEREIGN: We, Your Majesty's most dutiful and loyal subjects, the Parliament of the Cook Islands, towards making good the supply which we have cheerfully granted to Your Majesty in this year, have resolved to grant Your Majesty the sum specified in this Act and humbly ask Your Majesty to assent to the sum. And the Parliament of the Cook Islands enacts as follows—

1 Title

This Act is the Appropriation Act 2025.

2 Application

This Act applies to the year ending on the thirtieth day of June 2026 (“the year”).

3 Grant and appropriation out of the Cook Islands Government Account

- (1) The Minister responsible for Finance may authorise the incurrence of expenses or expenditure and may issue and apply out of the Cook Islands Government Account, towards making good the supplies granted to His Majesty for the services of the year, any sums which in total do not exceed the sum of **\$336,135,968**.
- (2) Subject to subsection (3) the sums authorised to be supplied are appropriated for the services set out in the votes specified in the Schedules to this Act.
- (3) The votes identified in Schedule 4 to this Act as being funded through loans from financing partners or from grants by development partners are further limited to the lesser of the votes specified in those Schedules and the loan proceeds or grants received for the purpose of financing the expense or expenditure in relation to those votes.
- (4) Notwithstanding Section 37 of the Ministry of Finance and Economic Management Act 1995-96, the appropriations made under this Act will lapse on 30 June 2026.
- (5) Payments that may be charged against any appropriation made by this Act after 30 June 2026 are limited to—
 - (a) self-balancing journal entries to correct posting errors during the year ended 30 June 2026; or
 - (b) expenses incurred or payments due during the year ended 30 June 2026 for which a valid invoice was submitted before 30 June 2026, but for which a payment or payments to extinguish that liability in relation to that invoice had not been made by 30 June 2026.
- (6) The appropriations made in the Appropriation Amendment Act 2025 will lapse on 30 June 2025.
- (7) Payments that may be charged after 30 June 2025 against any appropriation that lapses under the provisions of subsection (6) are limited to—
 - (a) self-balancing journal entries to correct posting errors during the year ended 30 June 2025; or
 - (b) expenses incurred or payments due during the year ended 30 June 2025 for which a valid invoice was submitted before 30 June 2025, but for which a payment or payments to extinguish the liability in relation to that invoice had not been made by 30 June 2025.
- (8) Where in the period ended 30 June 2025, the Financial Secretary appointed under section 4 of the Ministry of Finance and Economic Management Act 1995-96 had directed that an unexpended appropriation from an Appropriation Act for a previous year be available for expenditure in the year ended 30 June 2025, those appropriations will also lapse on 30 June 2025.
- (9) Payments that may be charged after 30 June 2025 against any appropriation that lapses under the provisions of subsection (8) are limited to—
 - (a) self-balancing journal entries to correct posting errors during the year ended 30 June 2025; or
 - (b) expenses incurred or payments due during the year ended 30 June 2025 for which a valid invoice was submitted before 30 June 2025, but for which a payment or payments to extinguish the liability in relation to that invoice had not been made by 30 June 2025.

Schedule 1
Agency Budget Appropriations

Agency	Personnel	Operating	Administered Payments	Depreciation	Gross Current Appropriation	Trading Revenue	Net Current Appropriation
Agriculture	1,156,574	314,509	0	75,000	1,546,083	260,535	1,285,548
Audit (PERCA)	1,013,781	112,451	0	36,039	1,162,271	156,300	1,005,971
Business Trade and Investment Board	445,680	272,267	0	17,289	735,236	27,400	707,836
Cook Islands Investment Corporation	1,286,000	1,024,000	3,174,491	51,000	5,535,491	753,831	4,781,660
Corrective Services	1,630,198	229,131	0	50,240	1,909,569	100,000	1,809,569
Crown Law	1,367,500	187,501	180,000	15,789	1,750,790	0	1,750,790
Cultural Development	987,116	128,000	615,000	89,500	1,819,616	170,000	1,649,616
Education	15,183,929	2,425,820	5,639,902	615,000	23,864,651	0	23,864,651
Environment	1,206,306	321,001	550,000	43,741	2,121,048	35,000	2,086,048
Finance and Economic Management	7,726,136	726,242	23,958,210	441,049	32,851,637	478,920	32,372,717
Financial Services Development Authority	246,641	267,900	0	15,789	530,330	0	530,330
Foreign Affairs	3,052,019	1,019,103	15,000	126,795	4,212,917	503,421	3,709,496
Head Of State	186,278	22,299	36,000	14,000	258,577	0	258,577
Health	13,837,341	3,698,951	3,686,870	1,781,000	23,004,162	350,000	22,654,162
Infrastructure Cook Islands	3,447,287	534,129	3,548,650	345,000	7,875,066	380,000	7,495,066
Internal Affairs	1,694,282	359,000	4,026,284	24,789	6,104,355	0	6,104,355
<i>of which: Welfare Payments - Allowances</i>			2,387,411				
Justice	2,155,771	491,001	698,000	3,000	3,347,772	425,000	2,922,772
Marine Resources	1,869,556	380,061	150,000	160,000	2,559,617	20,000	2,539,617
Ombudsman	250,254	65,001	0	6,000	321,255	0	321,255
Parliamentary Services	735,074	130,000	120,000	85,509	1,070,583	0	1,070,583
Police	4,439,357	877,104	865,000	1,555,333	7,736,794	154,783	7,582,011
Prime Minister's Office	1,651,488	427,178	2,166,810	55,985	4,301,461	0	4,301,461
Public Service Commission	465,799	311,636	2,063,170	17,789	2,858,394	0	2,858,394
Cook Islands Seabed Minerals Authority	720,829	459,056	250,000	20,134	1,450,019	240,000	1,210,019
Tourism Corporation	2,280,885	2,158,726	6,643,438	52,000	11,135,049	20,000	11,115,049
Transport	1,138,892	150,221	0	25,609	1,314,722	49,721	1,265,001
Total Ministries, Crown & Statutory Agencies	70,174,973	17,092,288	58,386,825	5,723,379	151,377,465	4,124,911	147,252,554
Ministerial Support							
Prime Minister	449,840	121,289	0	12,642	583,771	0	583,771
Deputy Prime Minister	349,507	70,611	0	22,378	442,496	0	442,496
Ministerial Support 1	222,114	115,838	0	23,951	361,903	0	361,903
Ministerial Support 2	271,114	68,762	0	22,027	361,903	0	361,903
Ministerial Support 3	258,614	85,000	0	18,289	361,903	0	361,903
Ministerial Support 4	250,015	98,274	0	13,614	361,903	0	361,903
Leader Of Opposition	204,826	131,462	0	25,615	361,903	0	361,903
Total Ministerial Support Offices	2,006,030	691,236	0	138,516	2,835,782	0	2,835,782

Agency	Personnel	Operating	Administered Payments	Depreciation	Gross Current Appropriation	Trading Revenue	Net Current Appropriation
Outer Islands							
Aitutaki	1,381,262	450,547	0	480,000	2,311,809	67,828	2,243,981
Atiu	1,046,894	528,918	0	430,000	2,005,812	224,318	1,781,494
Mangaia	1,170,935	681,848	0	210,000	2,062,783	301,000	1,761,783
Manihiki	857,151	213,165	0	460,000	1,530,316	119,000	1,411,316
Mauke	934,145	293,194	0	380,000	1,607,339	113,853	1,493,486
Mitiaro	850,109	124,527	0	93,000	1,067,636	60,900	1,006,736
Palmerston	322,930	88,851	0	80,000	491,781	20,500	471,281
Penrhyn	789,850	220,836	0	180,000	1,190,686	74,000	1,116,686
Pukapuka-Nassau	1,209,701	206,503	0	215,000	1,631,204	73,695	1,557,509
Rakahanga	502,953	90,761	0	82,000	675,714	52,000	623,714
Total Outer Islands	9,065,930	2,899,150	0	2,610,000	14,575,080	1,107,094	13,467,986
Gross Total	81,246,933	20,682,674	58,386,825	8,471,895	168,788,327	5,232,005	163,556,322

Appropriation Bill 2025

Schedule 2 PAYMENTS ON BEHALF OF THE CROWN (POBOCs)

Administering Ministry	POBOC	2024/25 Supplementary Estimate	2025/26 Budget Estimate
Compensation of Employees			
Finance & Economic Management	Parliamentary Superannuation	180,000	80,000
Audit	PERC Salaries and Administration Costs	57,500	57,500
Parliamentary Services	Civil List - Personnel	2,871,961	2,878,504
Cultural Development	House of Ariki (CI)	353,955	352,117
Compensation of Employees POBOCs		3,463,416	3,368,121
Use of Goods and Services			
Audit	Audit Fees	155,000	103,000
Crown Law	Law Commission	0	100,000
Finance & Economic Management	Competition and Regulatory Authority (CRA)	600,000	722,131
Finance & Economic Management	National Heritage Trust (NHT) Fund	0	140,064
Marine Resources	Longline License application fees	11,840	11,840
Marine Resources	Fishing Licenses application fees	12,600	12,600
Marine Resources	Palau Agreement Purse Seine fishing days scheme	150,000	320,000
Marine Resources	SIOFA and SPRFMO fisheries cost recovery	117,000	117,000
Prime Minister's Office	Local Government Election	50,000	0
Parliamentary Services	Civil List - Constituency Visits	170,200	170,200
Parliamentary Services	Parliamentary Sitting Expenses	200,000	248,335
Parliamentary Services	KR Travel and Allowances (local and overseas)	159,951	109,000
Parliamentary Services	MP Travel and Allowances (local and overseas)	913,516	450,000
Foreign Affairs	International Maritime Organization - Maritime Cook Islands	63,461	63,461
Foreign Affairs	International Subscriptions	1,140,632	1,140,000
Transport	Maritime Radio Coverage	120,000	120,000
Use of Goods and Services POBOCs		3,864,200	3,827,631
Subsidies			
Cook Islands Investment Corporation	Airport Authority subsidy	1,000,000	500,000
Cook Islands Investment Corporation	Bank of the Cook Islands - social assistance subsidy	128,000	128,000
Cook Islands Investment Corporation	Ports Authority - subsidy	110,099	110,099
Cook Islands Investment Corporation	Te Aponga Uira - social assistance subsidy	0	0
Cook Islands Investment Corporation	Te Mana Uira o Araura - subsidy	0	0
Cook Islands Investment Corporation	To Tatou Vai (CI)	3,000,000	2,500,000
Subsidies POBOCs		4,238,099	3,238,099
Social Assistance			
Internal Affairs	Welfare Payments	21,862,666	22,475,895
Social Assistance POBOCs		21,862,666	22,475,895
Other Expense			
Finance & Economic Management	Pacific Catastrophe Risk Insurance	273,404	160,000
Finance & Economic Management	CIG Insurance	40,000	40,000
Finance & Economic Management	BEPS Subscription	45,000	45,000
Other Expenses POBOCs		358,404	245,000
Grand Total		33,786,785	33,154,746

Appropriation Bill 2025

Schedule 3 Cook Islands Capital Spending

	2024/25 Supplementary Estimate	2025/26 Budget Estimate
Cook Islands Government Capital programs	34,425,929	19,111,856
Total Capital spending	34,425,929	19,111,856

Schedule 4 Official Development Assistance¹

	2024/25 Supplementary Estimate	2025/26 Budget Estimate
Operating or recurrent expenditure	44,271,727	38,829,722
Capital Project Expenditure	38,973,294	47,102,388
Total Official Development Assistance	83,245,021	85,932,110

Schedule 5a Other Expenses and Financing Transactions

Category of Expense	2024/25 Supplementary Estimate	2025/26 Budget Estimate
Contingency Funds - Operating	446,800	100,000
Contingency Funds - Other Expenses	0	0
Crown Infrastructure Depreciation	4,603,000	4,603,000
Provisional for Doubtful Debts	0	0
Transfer to Emergency Response Trust Fund	50,000	50,000
Advanced Subsidiaries - Avaroa Cable Ltd	0	0
Transfer to Reserve Trust Fund	0	0
Depreciation Contingency Fund	2,174,000	2,174,000
Total Other Expenses	7,273,800	6,927,000

Schedule 5b Loan Repayment Fund Appropriations

Category of Appropriation	2024/25 Supplementary Estimate	2025/26 Budget Estimate
Contribution to LRF - Principal	57,733,173	15,308,701
Contribution to LRF - Interest	10,002,271	6,913,228
Total Contribution to LRF	67,735,444	22,221,929

¹ Excluding Budget Support and Core Sector Support appropriated through agencies in Schedule 1.

Appropriation Bill 2025

Summary

Category of Payment	2024/25 Supplementary Estimate	2025/26 Budget Estimate
Schedule 1 - Ministry Outputs (Gross Operating)	169,836,395	168,788,327
Schedule 2 - POBOCs	33,786,785	33,154,746
Schedule 3 - CIG Capital Expenditure	34,425,929	19,111,856
Schedule 4 - Official Development Assistance	83,245,021	85,932,110
Schedule 5a - Other Expenses and Financing Transactions	7,273,800	6,927,000
Schedule 5b - Loan Reserve Fund Appropriations	67,735,444	22,221,929
TOTAL APPROPRIATION	396,303,374	336,135,968

This Act is administered by the Ministry of Finance and Economic Management.
Printed under the authority of the Cook Islands Parliament—2025
