



2026 APPROPRIATION ACT 2025

(NO. 6 OF 2025)



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PASSED by the National Parliament this 10th day of December 2025.

(This printed impression has been carefully compared by me with the Bill passed by Parliament and found by me to be a true and correct copy of the Bill)

Jefferson Hallu
Clerk to National Parliament

ASSENTED to in His Majesty's name and on His Majesty's behalf this 16th day of December 2025.

Sir David Tiva Kapu
Governor-General

AN ACT TO APPROPRIATE FIVE BILLION, SIX HUNDRED AND FIVE MILLION, FOUR HUNDRED AND EIGHTY-TWO THOUSAND AND ONE HUNDRED AND FOUR DOLLARS TO THE SERVICES OF THE FINANCIAL YEAR ENDING 31 DECEMBER 2026.

ENACTED BY THE NATIONAL PARLIAMENT OF SOLOMON ISLANDS.

2026 APPROPRIATION ACT 2025

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2026 APPROPRIATION ACT 2025

1 Short title

This Act may be cited as the *2026 Appropriation Act 2025*.

2 Commencement

This Act commences on 1 January 2026.

3 Authorisation of appropriation

- (1) The issue of an amount of **\$5,605,482,104** from the Consolidated Fund is authorised, to be applied to the services of the financial year ending 31 December 2026.
- (2) The amount specified in subsection (1) is appropriated for the supply of the heads specified in Schedule 1 in the amount specified for each head.

4 Government borrowing limits

- (1) This section applies for the purposes of section 66(2) of the *Public Financial Management Act 2013* for the financial year ending 31 December 2026.
- (2) The Government may borrow or agree to borrow amounts not exceeding in total the borrowing limits specified in Schedule 2, column 1, for the purposes specified opposite in column 2, from the sources specified opposite in column 3.

5 Debt service account

For section 69(2) of the *Public Financial Management Act 2013*, the Minister must set aside 8 per cent of the Government's domestically sourced revenue earned in the financial year ending 31 December 2026, to be transferred into the debt service account for the purpose of discharging statutory debt.

6 Advance warrants

For section 60(2) of the *Public Financial Management Act 2013*, the total amount authorised by advance warrants issued by the Minister for the financial year ending 31 December 2026 must not at any one time, after deducting repayments and monies on deposit, exceed \$150,000,000.

7 Contingency warrants

The total sums authorised by contingency warrants issued by the Minister under section 58 of the *Public Financial Management Act 2013* for the financial year ending 31 December 2026, must not exceed \$20,000,000 and may only be used for the recurrent and development heads of expenditure specified in Schedule 1, Part 1 and Part 3.

SCHEDULE 1

(Sections 3 and 7)

PART 1 - RECURRENT EXPENDITURE

Head	Ministry	Expenditure Authorised (\$)
01	Solomon Islands Electoral Commission	19,934,556
02	Office of the Ombudsman	5,346,630
03	Ministry of Agriculture and Livestock Development	46,982,207
04	Office of the Auditor-General	13,757,497
05	Ministry of Education and Human Resources Development	1,318,813,537
06	Ministry of Finance and Treasury	243,822,067
07	Ministry of Foreign Affairs and External Trade	56,595,468
08	Office of the Governor-General	11,570,680
09	Ministry of Health and Medical Services	728,507,879
10	Ministry of Infrastructure Development	54,888,187
12	National Parliament of Solomon Islands	119,625,542
13	Ministry of Forestry and Research	25,697,768
14	Office of the Prime Minister and Cabinet	119,721,154
16	Ministry of Police, National Security and Correctional Services	407,505,404
17	Ministry of Provincial Government and Institutional Strengthening	156,388,498
18	Ministry of Lands, Housing and Survey	26,506,333
19	Ministry of National Planning and Development Coordination	10,949,537
20	Ministry of Culture and Tourism	29,630,566
21	Ministry of Commerce, Industry, Labour and Immigration	75,837,166
22	Ministry of Communication and Aviation	32,814,604
23	Ministry of Fisheries and Marine Resources	37,037,694
24	Ministry of Public Service	35,015,055
25	Ministry of Justice and Legal Affairs	63,403,472
26	Ministry of Home Affairs	81,511,438
27	Ministry of Traditional Governance, Peace and Ecclesiastical Affairs	38,608,958

28	Ministry of Mines, Energy and Rural Electrification	20,602,365
29	National Judiciary	41,819,897
30	Ministry of Women, Youth, Children and Family Affairs	14,709,492
31	Ministry of Rural Development	109,713,770
32	Ministry of Environment, Climate Change, Disaster Management and Meteorology	36,750,491
33	Solomon Islands Independent Commission Against Corruption	6,576,533
	TOTAL RECURRENT ESTIMATES	3,990,644,446

PART 2 – RECURRENT (BUDGET SUPPORT)

Head	Ministry	Expenditure Authorised (\$)
04	Office of the Auditor-General	1,530,000
05	Ministry of Education and Human Resources Development	72,753,601
06	Ministry of Finance and Treasury	4,649,338
09	Ministry of Health and Medical Services	53,685,425
17	Ministry of Provincial Government & Institutional Strengthening	54,030,381
23	Ministry of Fisheries and Marine Resources	6,130,736
26	Ministry of Home Affairs	500,000
	TOTAL BUDGET SUPPORT ESTIMATES	193,279,481

PART 3 - DEVELOPMENT EXPENDITURE

Head	Ministry	Expenditure Authorised (\$)
03	Ministry of Agriculture and Livestock Development	40,000,000
04	Office of the Auditor-General	1,130,000
05	Ministry of Education and Human Resources Development	83,700,000
06	Ministry of Finance and Treasury	49,900,000
09	Ministry of Health and Medical Services	70,000,000
10	Ministry of Infrastructure Development	146,879,496

12	National Parliament of Solomon Islands	2,150,000
13	Ministry of Forestry and Research	10,636,000
14	Office of the Prime Minister and Cabinet	9,450,000
16	Ministry of Police National Security & Correctional Services	28,375,609
17	Ministry of Provincial Government & Institutional Strengthening	50,000,000
18	Ministry of Lands, Housing and Survey	16,050,000
19	Ministry of National Planning and Development Coordination	2,000,000
20	Ministry of Culture and Tourism	46,400,000
21	Ministry of Commerce, Industry, Labour and Immigration	67,333,770
22	Ministry of Communication and Aviation	64,890,000
23	Ministry of Fisheries and Marine Resources	128,900,000
24	Ministry of Public Service	15,000,000
25	Ministry of Justice and Legal Affairs	18,680,000
26	Ministry of Home Affairs	8,493,125
27	Ministry of Traditional Governance, Peace and Ecclesiastical Affairs	2,500,000
28	Ministry of Mines, Energy and Rural Electrification	30,000,000
29	National Judiciary	5,787,000
30	Ministry of Women, Youth, Children and Family Affairs	4,725,000
31	Ministry of Rural Development	253,000,000
32	Ministry of Environment, Climate Change, Disaster Management and Meteorology	5,000,000
	TOTAL DEVELOPMENT ESTIMATES	1,160,980,000

PART 4 – DEVELOPMENT (BUDGET SUPPORT)

Head	Ministry	Expenditure Authorised (\$)
10	Ministry of Infrastructure Development	65,625,062
22	Ministry of Communication and Aviation	194,953,115
	TOTAL BUDGET SUPPORT ESTIMATES	260,578,177

TOTAL APPROPRIATION FUNDING \$5,605,482,104

NOTE: In addition to the amount authorised by this Act, a further **\$395,681,221** is forecasted to be expended through statutory charges on the Consolidated Fund, including **\$357,193,958** to be expended on National Debt Repayments. These Statutory Appropriations are explained in the Financial Policy Objectives and Strategies Statement (Budget Paper 1) and the Recurrent Estimates Document (Budget Paper 2) and are mandated by existing legislation or the Constitution.

SCHEDULE 2

(Section 4)

GOVERNMENT BORROWING LIMITS

Column 1	Column 2	Column 3
Total borrowing limits	Permitted purposes	Sources
Face value of Treasury Bills on issue at the end of 2026 must not exceed the face value of Treasury Bills on issue at the beginning of 2026 by more than \$300,000,000	Purposes specified in section 71(4) of the <i>Public Financial Management Act 2013</i> (exceptional circumstances such as a major economic shock or natural disaster)	Treasury Bills issued under <i>Government Loans and Securities Act</i> (Cap. 119)
\$1,090,000,000	Purposes specified in section 71(3) of the <i>Public Financial Management Act 2013</i> (specifically \$1,090,000,000 for high priority infrastructure and development initiatives)	Multilateral or bilateral development partners, domestic financial institutions

