

Vote Education

APPROPRIATION MINISTER(S): Minister of Education (M26)

DEPARTMENT ADMINISTERING THE VOTE: Ministry of Education (A19)

OTHER APPROPRIATION ADMINISTRATOR(S): Charter School Agency (A601)

RESPONSIBLE MINISTER FOR MINISTRY OF EDUCATION: Minister of Education

RESPONSIBLE MINISTER FOR CHARTER SCHOOL AGENCY: Minister of Education

Overview of the Vote

The Minister of Education is responsible for appropriations in Vote Education for the 2026/27 financial year covering the following:

- a total of nearly \$32,325 million for non-departmental capital expenditure mainly comprising the transfer of school property assets from the Ministry of Education to the New Zealand School Property Agency when established
- a total of just over \$14,141 million for educational services primarily from schools (including teacher salaries) early learning and other non-departmental providers. Aside from teacher salaries, schools' operations grants and early learning subsidies, other significant costs include the food programme for schools and early learning settings, early learning support, curriculum support and professional development in schools and early learning sectors and school transport services
- a total of nearly \$4,215 million for services from the Ministry of Education (delivery of school accommodation including depreciation and capital charge (\$3,094 million) and Learning Support services (\$283 million) being the most significant costs
- a total of just over \$1,788 million for capital expenditure by the Ministry of Education, mainly related to school sector property
- a total of just over \$75 million for allowances, scholarships and awards for students, teachers and trainees
- a total of nearly \$144 million for other educational services mainly funding to proprietors of integrated schools, and
- a total of just over \$65 million to implement, support, monitor and fund Charter Schools | Kura Hourua for delivery of education to enrolled school students in Years 0 to 13, with the Associate Minister of Education responsible for delivery of the Charter Schools policy and the Charter School Agency responsible for administration of the appropriations.

The Minister of Education is also responsible for a capital injection to the Ministry of Education of just over \$882 million.

Details of these appropriations are set out in Parts 2-4.

Details of Appropriations and Capital Injections

Annual Appropriations and Forecast Permanent Appropriations

Titles and Scopes of Appropriations by Appropriation Type	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Departmental Output Expenses			
School Property Portfolio Management (M26) (A19) This appropriation is limited to support and advice for schools on property issues; managing and supporting the purchase and construction of new property; and upgrades to existing property and disposal of surplus property; managing teacher and caretaker housing; and other services provided by the Ministry of Education in its stewardship of the land, buildings and other facilities that comprise the State school sector property portfolio.	3,191,628	3,191,628	3,364,534
Services to Other Agencies RDA (M26) (A19) This appropriation is limited to the provision of services by the Ministry of Education to government departments and other agencies where those services are not within the scope of another departmental output expense appropriation in Vote Education.	3,615	3,615	3,615
Stewardship and Oversight of the Education System (M26) (A19) This appropriation is limited to providing advice and services to support Ministers to discharge their portfolio responsibilities relating to education (excluding tertiary and international education), and delivery of research and data analysis, monitoring and reporting on the education system, and related administrative and oversight activities.	64,634	64,634	-
Support and Resources for Parents and the Community (M26) (A19) This appropriation is limited to expenditure on support focused on increasing informed engagement by families and communities in their children's educational outcomes.	15,126	15,126	-
Total Departmental Output Expenses	3,275,003	3,275,003	3,368,149
Departmental Other Expenses			
Loss on Disposal of Crown-owned Assets for Stafford Litigation Settlement (M26) (A19) This appropriation is limited to the loss on disposal expense incurred when disposing of Crown-owned assets, that are part of the Stafford v Attorney-General litigation settlement.	15,002	15,002	-
Total Departmental Other Expenses	15,002	15,002	-
Departmental Capital Expenditure			
Ministry of Education - Capital Expenditure PLA (M26) (A19) This appropriation is limited to the purchase or development of assets by and for the use of the Ministry of Education, as authorised by section 24(1) of the Public Finance Act 1989.	1,940,801	1,940,801	1,788,267
Total Departmental Capital Expenditure	1,940,801	1,940,801	1,788,267

Titles and Scopes of Appropriations by Appropriation Type	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Non-Departmental Output Expenses			
Charter Schools (Primary and Secondary Education) (M26) (A601) This appropriation is limited to providing charter schools kura hourua with roll-based operational funding, supplementary funding programmes and property funding.	-	-	46,209
Contributions to Other Education-related Organisations (M26) (A19) This appropriation is limited to contributions to the services provided by education-related organisations that benefit the New Zealand education system and fulfil obligations to the United Nations Educational, Scientific and Cultural Organisation (UNESCO).	28,378	28,378	-
Early Learning (M26) (A19) This appropriation is limited to subsidising delivery of early learning services for children under six years of age by licensed and certificated services, and the provision of related funds to such services.	3,064,793	3,050,261	-
School Managed Network Funding (M26) (A19) This appropriation is limited to supporting schools' purchase of a core package of managed network services from the provider of the managed network service.	31,520	31,520	-
School Transport (M26) (A19) This appropriation is limited to transporting eligible students to and from State, state integrated, and charter schools and associated facilities.	272,081	269,581	-
Schooling Improvement (M26) (A19) This appropriation is limited to school support and schooling improvement projects, including iwi-strengthening education projects, to improve the capability of schools and school clusters and their responsiveness to the needs of their communities.	33,189	33,189	-
Support for Early Learning Providers (M26) (A19) This appropriation is limited to assisting early learning services and other bodies corporate that provide child places for early learning.	4,500	4,500	-
Supporting Parenting (M26) (A19) This appropriation is limited to delivery of specific programmes and providing advice and support that enhances the role of parents/caregivers in the development of their children.	7,141	7,141	-
Total Non-Departmental Output Expenses	3,441,602	3,424,570	46,209
Benefits or Related Expenses			
Home Schooling Allowances (M26) (A19) This appropriation is limited to allowances for parents/caregivers of children in full-time correspondence programmes for primary and secondary education and parents/caregivers of children receiving their primary and secondary education at home (where a certificate of exemption from enrolment has been approved under section 38 of the Education and Training Act 2020).	10,724	10,589	10,506
Scholarships and Awards for Students (M26) (A19) This appropriation is limited to scholarships and allowances for school students, including subsidies toward fees and travel costs and programmes.	12,981	12,981	12,981
Scholarships and Awards for Teachers and Trainees (M26) (A19) This appropriation is limited to study awards, sabbaticals and fellowships for teachers and scholarships and allowances for students undertaking teacher training education.	48,966	48,966	51,713
Total Benefits or Related Expenses	72,671	72,536	75,200

Titles and Scopes of Appropriations by Appropriation Type	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Non-Departmental Other Expenses			
Impairment of Debts and Assets and Debt Write-Offs (M26) (A19) This appropriation is limited to bad debt write-offs for Crown debt and to impairment of Crown debt or other assets arising from objective evidence of one or more loss events that occurred after the initial recognition of the Crown debt or asset, and the loss event (or events) has had a reliably measurable impact on the estimated future cash flows of the debt or other asset.	3,000	3,000	3,000
Integrated Schools Property (M26) (A19) This appropriation is limited to providing funding to proprietors of integrated schools for capital upgrade, including modernisation, of their existing school property and facilities as well as expansion of the network of integrated schools.	145,580	145,580	135,910
Loss on Disposal of Board-of-Trustees-Owned Assets for Stafford Litigation Settlement (M26) (A19) This appropriation is limited to the loss on disposal expense incurred when disposing of Boards-of-Trustees-Owned assets, that are part of the Stafford v Attorney-General litigation settlement.	2,800	2,800	-
Transfer of Assets to Charter Schools (M26) (A601) This appropriation is limited to the transfer and write-off of assets to establish charter schools.	2,900	-	-
Total Non-Departmental Other Expenses	154,280	151,380	138,910
Non-Departmental Capital Expenditure			
New Zealand School Property Agency - Transfer of Assets (M26) (A19) This appropriation is limited to the transfer of assets from the Ministry of Education to the New Zealand School Property Agency.	-	-	32,235,000
Schools Furniture and Equipment (M26) (A19) This appropriation is limited to providing funding to schools for new furniture and equipment when capital works have been approved or to fund the replacement of furniture and equipment.	88,059	82,059	75,217
Support for State-integrated Schools Roll Growth (M26) (A19) This appropriation is limited to provision for additional classrooms to cater for roll-growth in state-integrated schools.	-	-	14,600
The Network for Learning Limited - Increased Investment (M26) (A19) This appropriation is limited to providing funding to the Network for Learning Limited for new network hardware equipment and internet services in schools.	22,782	22,782	-
Total Non-Departmental Capital Expenditure	110,841	104,841	32,324,817
Multi-Category Expenses and Capital Expenditure			
Access to Education MCA (M26) (A19) The single overarching purpose of this appropriation is to support access and attendance in the education system.	-	-	750,712
Departmental Output Expenses			
<i>Deliver Access and Attendance Services and Programmes</i> This category is limited to increasing access, removing barriers and supporting attendance for learners ākonga.	-	-	45,040
Non-Departmental Output Expenses			
<i>Access Services to the Education System</i> This category is limited to increasing access and removing barriers for learners ākonga.	-	-	226,559
<i>Alternative Education Services</i> This category is limited to education support outside of schooling.	-	-	69,443
<i>Attendance Services for Schools</i> This category is limited to supporting learners ākonga to attend or re-engage in school.	-	-	66,383

Titles and Scopes of Appropriations by Appropriation Type	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<i>Deliver English for Speakers of Other Languages and Refugee Support</i> This category is limited to English for Speakers of Other Languages (ESOL) and refugee programmes, resources and support for learners ākongā in early learning and school, and support to parents and communities.	-	-	76,206
<i>Transport Services to the Education System</i> This category is limited to transport services for learners ākongā in the education system.	-	-	267,081
Charter Schools I Kura Hourua MCA (M26) (A601) The single overarching purpose of this appropriation is to implement, support, monitor and fund Charter Schools I Kura Hourua for delivery of education to enrolled school students in Years 0 to 13.	56,163	55,563	18,970
Departmental Output Expenses			
<i>Resourcing and Oversight of Charter Schools</i> This category is limited to expenses incurred on operational policies and services relating to selecting and supporting the establishment of charter schools, managing their resourcing, monitoring their performance, and related administrative and oversight activities.	5,708	5,708	3,950
Non-Departmental Output Expenses			
<i>Charter School (Establishment and Transition Funding)</i> This category is limited to providing new and converting charter schools with establishment and transition funding as part of the charter school model.	-	-	14,500
<i>Charter School Authorisation Board</i> This category is limited to expenses incurred by the Authorisation Board related to considering and approving applications to operate charter schools I kura hourua, and oversight of their performance and monitoring compliance with contractual and legislative requirements.	200	200	200
<i>Charter Schools (Primary Education)</i> This category is limited to providing charter schools I kura hourua with roll-based operational funding and supplementary funding programmes to enable the delivery of education to students enrolled in Years 0 to 8.	16,632	16,632	-
<i>Charter Schools (Secondary Education)</i> This category is limited to providing charter schools I kura hourua with roll-based operational funding and supplementary funding programmes to enable the delivery of education to students enrolled in Years 9 to 13.	32,423	32,423	-
Non-Departmental Other Expenses			
<i>Charter School Support Services</i> This category is limited to providing Crown-funded support to charter school sponsors and applicants as part of the charter school model.	1,200	600	320
Curricula and Assessment MCA (M26) (A19) The single overarching purpose of this appropriation is to provide quality curricula and assessment services and resources to the education system.	-	-	374,774
Departmental Output Expenses			
<i>Services, Support and Resources for Quality Curricula and Assessment</i> This category is limited to the provision of the curricula and assessment and associated support.	-	-	242,888
Non-Departmental Output Expenses			
<i>Curricula and Assessment Support and Capability</i> This category is limited to supporting early learning providers and schools to build and deliver curricula and assessment.	-	-	131,886

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Learning Support Services MCA (M26) (A19) The single overarching purpose of this appropriation is to provide targeted and tailored services and support to learners ākonga with additional learning needs.	-	-	844,441
Departmental Output Expenses			
<i>Deliver Quality Learning Support</i> This category is limited to providing targeted and tailored services to support learners ākonga with additional learning needs.	-	-	283,019
Non-Departmental Output Expenses			
<i>Deliver Learning Support Services through the Education System</i> This category is limited to resources and programmes for students ākonga with additional learning needs.	-	-	361,045
<i>Deliver Ongoing Resourcing Scheme (ORS) in the Education System</i> This category is limited to Ongoing Resourcing Scheme ORS related support or services to learners ākonga.	-	-	200,377
Oversight and Administration of the Qualifications System MCA (M26) (A19) The single overarching purpose of this appropriation is for the New Zealand Qualifications Authority to provide effective oversight and administration of the qualifications system.	88,077	88,077	119,563
Non-Departmental Output Expenses			
<i>Secondary School Assessments</i> This category is limited to the New Zealand Qualifications Authority delivering external assessment for national secondary school qualifications, including the National Certificate of Educational Achievement and Scholarship examinations, and moderating of internal school assessments.	61,177	61,177	59,101
<i>Standards and Qualifications Support</i> This category is limited to the New Zealand Qualifications Authority managing, operating, maintaining and providing advice on the New Zealand qualifications system, and providing quality assurance services on NZQA's areas of responsibility.	26,900	26,900	60,462
Redress for Abuse in Care MCA (M26) (A19) The single overarching purpose of this appropriation is to enable the Government's response to redress recommendations made by the Royal Commission of Inquiry into Abuse in Care.	12,827	12,827	16,420
Departmental Output Expenses			
<i>Delivering redress for abuse in care</i> This category is limited to responding to, designing, implementing and delivering redress for abuse in care.	6,567	6,567	10,123
Non-Departmental Output Expenses			
<i>Support Services</i> This category is limited to providing third party support services to people who report experiencing abuse in care.	1,497	1,497	1,497
Non-Departmental Other Expenses			
<i>Redress Payments</i> This category is limited to providing financial redress to people who experienced abuse in care.	4,763	4,763	4,800
System Stewardship and Operational Management MCA (M26) (A19) The single overarching purpose of this appropriation is to provide efficient and effective stewardship, operational services, and operational funding to the education system.	-	-	5,938,080
Departmental Output Expenses			
<i>Providing Operational Services</i> This category is limited to administering operational funding to the educational system.	-	-	78,967

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
<i>Providing Stewardship Services</i> This category is limited to stewardship, digital, and regulatory services in the education system.	-	-	77,033
Non-Departmental Output Expenses			
<i>Contributions to Education-Related Entities and Organisations</i> This category is limited to contributions to education-related entities and organisations to carry out their functions in the education system.	-	-	52,181
<i>Digital Services to Schools</i> This category is limited to providing digital services and support to schools, including educators.	-	-	79,763
<i>Funding Early Childhood Education</i> This category is limited to funding for early childhood education providers.	-	-	3,073,622
<i>Funding Schools</i> This category is limited to operational funding for schools.	-	-	2,576,514
Teachers, Leaders and Governance MCA (M26) (A19) The single overarching purpose of this appropriation is to resource the education system with educators, teachers, leaders and school governance.	-	-	6,948,718
Departmental Output Expenses			
<i>Attract and Retain Educators, Teachers and Leaders in the Education System</i> This category is limited to attracting, supporting, and retaining educators, teachers, and leaders.	-	-	50,424
<i>Provide Payroll System and Lead Sector Workforce Employment Conditions</i> This category is limited to establishing and administering the conditions of employment in schools and kindergartens.	-	-	59,173
Non-Departmental Output Expenses			
<i>Develop and Attract Educators, Teachers and Leaders in the Education System</i> This category is limited to building the capability and capacity of educators, teachers and leaders.	-	-	166,652
<i>Paying and Retaining Teachers and Leaders</i> This category is limited to paying and retaining teachers and leaders' salaries.	-	-	6,652,058
<i>Support Effective Performance and School Governance</i> This category is limited to supporting improved school performance and governance.	-	-	20,411
Improved Quality Teaching and Learning MCA (M26) (A19) The single overarching purpose of this appropriation is to improve the quality of teaching and learning for children and young people aged 0-18 years.	407,675	400,928	-
Departmental Output Expenses			
<i>Support and Resources for Teachers</i> This category is limited to expenditure on policies and services focused on supporting the capability of teachers, kaiako and leaders to improve outcomes for students.	184,143	178,011	-
Non-Departmental Output Expenses			
<i>Curriculum Support</i> This category is limited to funding educational programmes for teachers, kaiako and leaders, students with their families, and the community that expand learning opportunities.	110,630	110,630	-
<i>Professional Development and Support</i> This category is limited to building the capability of teachers, kaiako and leaders, through the delivery of learning and development opportunities.	112,902	112,287	-

Titles and Scopes of Appropriations by Appropriation Type	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Outcomes for Target Student Groups MCA (M26) (A19) The single overarching purpose of this appropriation is to improve outcomes for targeted student groups.	1,593,234	1,552,435	-
Departmental Output Expenses			
<i>Interventions for Target Student Groups</i> This category is limited to expenditure on policies and services focused on targeted student groups or individuals' participation in education.	444,558	443,758	-
Non-Departmental Output Expenses			
<i>Food Programme for Schools and Early Learning</i> This category is limited to providing food to learners in schools and early learning settings with high concentrations of disadvantage.	229,625	197,625	-
<i>Learning Support and Alternative Education</i> This category is limited to providing additional resources and programmes to enable students with additional learning needs or those who are disengaged or disengaging from education to participate in education.	856,319	848,320	-
<i>Students Attendance and Engagement</i> This category is limited to providing services to support increased attendance for non-attending students.	62,672	62,672	-
Non-Departmental Other Expenses			
<i>Additional School Lunch Expenses</i> This category is limited to meeting agreed and unavoidable expenses related to the school lunch programme where public health, force majeure and/or other unexpected events, impacting school operations or providers, affect delivery of lunches or costs.	60	60	-
Primary and Secondary Education MCA (M26) (A19) The overarching purpose of this appropriation is to provide teachers, funding and other resourcing entitlements to schools (and other education providers) to deliver education to school students in Years 0 to 13.	8,874,544	8,812,144	-
Departmental Output Expenses			
<i>Support and Resources for Education Providers</i> This category is limited to expenses incurred on operational policies, regulations and services relating to the governance, management and operation of education providers (other than tertiary education providers).	189,357	183,057	-
Non-Departmental Output Expenses			
<i>Primary Education</i> This category is limited to providing roll-based operations funding to schools, teacher and management salaries, support costs and supplementary funding programmes to enable the delivery of education to all students for Years 0 to 8.	4,959,056	4,926,711	-
<i>School Risk Management Scheme</i> This category is limited to the expenses incurred in purchasing reinsurance and settling claims under the school risk management scheme, in accordance with the Education and Training Act 2020.	6,800	6,800	-
<i>Secondary Education</i> This category is limited to providing roll-based operations funding to schools, teacher and management salaries, support costs and supplementary funding programmes to enable the delivery of education, including the delivery of programmes of learning at the secondary-tertiary interface, to all students for Years 9 to 13.	3,719,331	3,695,576	-
Total Multi-Category Expenses and Capital Expenditure	11,032,520	10,921,974	15,011,678
Total Annual Appropriations and Forecast Permanent Appropriations	20,042,720	19,906,107	52,753,230

Capital Injection Authorisations

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Charter School Agency - Capital Injection (M26) (A601)	170	170	-
Ministry of Education - Capital Injection (M26) (A19)	942,939	942,939	882,326

Supporting Information

Part 1 - Vote as a Whole

1.1 - New Policy Initiatives

for appropriations administered by Ministry of Education (A19)

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Accelerating School Property Maintenance	School Property Portfolio Management	20,000	70,000	80,000	5,000	(175,000)
	Departmental Output Expense					
	Integrated Schools Property	5,670	-	-	-	-
	Non-Departmental Other Expense					
	Outcomes for Target Student Groups MCA					
	Learning Support and Alternative Education	580	-	-	-	-
	Non-Departmental Output Expense					
	Primary and Secondary Education MCA					
	Primary Education	31,810	-	-	-	-
	Secondary Education	19,940	-	-	-	-
	Non-Departmental Output Expenses					
Administration Payment to Schools and Kura for Administering NCEA Co-requisite Assessments	Oversight and Administration of the Qualifications System MCA					
	Standards and Qualifications Support	-	1,407	1,407	1,407	1,407
	Non-Departmental Output Expense					
Cyber Security and Digital Support - Reprioritisation	Primary and Secondary Education MCA					
	Support and Resources for Education Providers	(6,000)	-	-	-	-
	Departmental Output Expense					

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Drawdown of Funding for Education Sector Collective Bargaining Settlements	Early Learning	33	-	-	-	-
	Non-Departmental Output Expense					
	Scholarships and Awards for Teachers and Trainees	118	345	432	426	422
	Benefits or Related Expense					
	Learning Support Services MCA					
	Deliver Learning Support Services through the Education System	-	6,330	6,982	6,706	7,408
	Non-Departmental Output Expense					
	Teachers, Leaders and Governance MCA					
	Provide Payroll System and Lead Sector Workforce Employment Conditions	-	813	199	69	69
	Departmental Output Expense					
	Paying and Retaining Teachers and Leaders	-	163,404	191,300	182,961	176,196
	Non-Departmental Output Expense					
	Outcomes for Target Student Groups MCA					
	Learning Support and Alternative Education	2,375	-	-	-	-
	Non-Departmental Output Expense					
	Primary and Secondary Education MCA					
	Support and Resources for Education Providers	570	-	-	-	-
Departmental Output Expense						
Primary Education	23,119	-	-	-	-	
Secondary Education	36,086	-	-	-	-	
Non-Departmental Output Expenses						

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Drawdown of Funding for Further Education Sector Collective Bargaining Settlements	Early Learning	2,135	-	-	-	-
	Non-Departmental Output Expense					
	Scholarships and Awards for Teachers and Trainees	99	518	684	687	688
	Benefits or Related Expense					
	Learning Support Services MCA					
	Deliver Learning Support Services through the Education System	-	6,389	9,096	9,247	9,222
	Non-Departmental Output Expense					
	Teachers, Leaders and Governance MCA					
	Provide Payroll System and Lead Sector Workforce Employment Conditions	-	274	-	-	-
	Departmental Output Expense					
	Develop and Attract Educators, Teachers and Leaders in the Education System	-	2,174	2,145	-	-
	Paying and Retaining Teachers and Leaders	-	151,415	208,725	212,694	212,110
	Non-Departmental Output Expenses					
	Improved Quality Teaching and Learning MCA					
	Professional Development and Support	434	-	-	-	-
	Non-Departmental Output Expense					
	Outcomes for Target Student Groups MCA					
	Learning Support and Alternative Education	1,230	-	-	-	-
	Non-Departmental Output Expense					
	Primary and Secondary Education MCA					
Support and Resources for Education Providers	323	-	-	-	-	
Departmental Output Expense						
Primary Education	24,731	-	-	-	-	
Secondary Education	1,485	-	-	-	-	
Non-Departmental Output Expenses						

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Drawdown of Operating Contingency for Learning Support Coordinators	Stewardship and Oversight of the Education System	350	-	-	-	-
	Departmental Output Expense					
	Curricula and Assessment MCA					
	Services, Support and Resources for Quality Curricula and Assessment	-	5,049	4,890	5,427	5,427
	Departmental Output Expense					
	Learning Support Services MCA					
	Deliver Quality Learning Support	-	475	540	-	-
	Departmental Output Expense					
	Deliver Learning Support Services through the Education System	-	34,430	57,039	67,543	67,543
	Non-Departmental Output Expense					
	Improved Quality Teaching and Learning MCA					
	Support and Resources for Teachers	2,710	-	-	-	-
	Departmental Output Expense					
	Outcomes for Target Student Groups MCA					
	Learning Support and Alternative Education	11,406	-	-	-	-
Non-Departmental Output Expense						
E-ako Tool and Pathways Awarua - Reprioritisation	Curricula and Assessment MCA					
	Curricula and Assessment Support and Capability	-	(440)	(440)	(440)	(440)
	Non-Departmental Output Expense					
Early Childhood Education Cost Adjustment	System Stewardship and Operational Management MCA					
	Funding Early Childhood Education	-	39,963	41,045	41,615	42,199
	Non-Departmental Output Expense					
Early Intervention Service - Enabling a Mixed-Market Model	Learning Support Services MCA					
	Deliver Quality Learning Support	-	(8,170)	(8,170)	(8,170)	(8,170)
	Departmental Output Expense					
	Deliver Learning Support Services through the Education System	-	8,170	8,170	8,170	8,170
	Non-Departmental Output Expense					

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Early Intervention Service - Implementation Timeline Update	Learning Support Services MCA					
	Deliver Quality Learning Support Departmental Output Expense	-	2,454	-	-	-
	Outcomes for Target Student Groups MCA					
	Interventions for Target Student Groups Departmental Output Expense	(2,454)	-	-	-	-
Early Intervention Specialist Service Funding - Enabling External Service Provision	Learning Support Services MCA					
	Deliver Quality Learning Support Departmental Output Expense	-	(7,356)	(7,356)	(7,356)	(7,356)
	Deliver Learning Support Services through the Education System Non-Departmental Output Expense	-	7,356	7,356	7,356	7,356
Early Oral Language - Sector Resources and Oral Language Tool Implementation Timeline and Funding Allocation Update	Curricula and Assessment MCA					
	Services, Support and Resources for Quality Curricula and Assessment Departmental Output Expense	-	(241)	(326)	(632)	-
	Curricula and Assessment Support and Capability Non-Departmental Output Expense	-	547	326	326	-
	Improved Quality Teaching and Learning MCA					
	Support and Resources for Teachers Departmental Output Expense	(335)	-	-	-	-
	Curriculum Support Non-Departmental Output Expense	335	-	-	-	-

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Education Demand-Driven Forecasts - Increased Provision for Managing Risk	Early Learning	14,532	-	-	-	-
	Non-Departmental Output Expense					
	School Transport	5,000	-	-	-	-
	Non-Departmental Output Expense					
	Home Schooling Allowances	135	-	-	-	-
	Benefits or Related Expense					
	Outcomes for Target Student Groups MCA					
	Learning Support and Alternative Education	7,999	-	-	-	-
	Non-Departmental Output Expense					
	Primary and Secondary Education MCA					
Primary Education	32,345	-	-	-	-	
Secondary Education	23,755	-	-	-	-	
Non-Departmental Output Expenses						
Education Payroll Upgrade	Teachers, Leaders and Governance MCA					
	Provide Payroll System and Lead Sector Workforce Employment Conditions	-	2,375	2,779	2,130	2,172
	Departmental Output Expense					
Education Workforce Professional Standards Setting - New Ministry of Education Function	Departmental Capital Injection	-	329	-	-	-
	Teachers, Leaders and Governance MCA					
	Attract and Retain Educators, Teachers and Leaders in the Education System	-	4,993	4,249	4,255	4,261
	Departmental Output Expense					
Excellence Awards for Schools, Kura and Teachers	Departmental Capital Injection	-	43	-	-	-
	Scholarships and Awards for Teachers and Trainees	-	640	640	640	640
	Benefits or Related Expense					
	Teachers, Leaders and Governance MCA					
	Attract and Retain Educators, Teachers and Leaders in the Education System	-	99	(140)	(137)	(133)
	Departmental Output Expense					

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Expanding Critical Local Histories - Implementation Timeline Update	Curricula and Assessment MCA					
	Curricula and Assessment Support and Capability	-	-	2,230	-	-
	Non-Departmental Output Expense					
	Improved Quality Teaching and Learning MCA					
	Curriculum Support	(2,230)	-	-	-	-
	Non-Departmental Output Expense					
Foundations for Educational Success: Pathway to 2030	Departmental Capital Injection	-	316	-	-	-
	Curricula and Assessment MCA					
	Services, Support and Resources for Quality Curricula and Assessment	-	21,844	7,193	4,799	4,427
	Departmental Output Expense					
	Curricula and Assessment Support and Capability	-	17,838	11,306	8,166	8,679
	Non-Departmental Output Expense					
	Teachers, Leaders and Governance MCA					
	Attract and Retain Educators, Teachers and Leaders in the Education System	-	10,276	7,756	7,696	7,696
	Departmental Output Expense					
	Paying and Retaining Teachers and Leaders	-	1,943	3,886	3,886	3,886
	Non-Departmental Output Expense					
Healthy School Lunches Programme	Schools Furniture and Equipment	-	450	450	-	-
	Non-Departmental Capital Expenditure					
	Access to Education MCA					
	Deliver Access and Attendance Services and Programmes	-	6,935	7,439	-	-
	Departmental Output Expense					
	Access Services to the Education System	-	95,279	102,713	-	-
	Non-Departmental Output Expense					

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Industry Skills Boards - Developing New Industry-led Secondary School Subjects	Curricula and Assessment MCA Services, Support and Resources for Quality Curricula and Assessment Departmental Output Expense	-	5,106	1,639	1,639	1,639
Investing in School Property: Introducing a Ten-year Plan	School Property Portfolio Management Departmental Output Expense Departmental Capital Injection Support for State-integrated Schools Roll Growth Non-Departmental Capital Expenditure	17,163 287,670 7,300	28,209 246,920 7,300	38,596 40,000 7,300	40,095 - 7,300	40,095 - 7,300
Key Structural Policy Decisions for Proposals to Replace NCEA	Improved Quality Teaching and Learning MCA Support and Resources for Teachers Departmental Output Expense	5,016	-	-	-	-
KiwiSaver - Cost Pressure	Teachers, Leaders and Governance MCA Paying and Retaining Teachers and Leaders Non-Departmental Output Expense Primary and Secondary Education MCA Primary Education Secondary Education Non-Departmental Output Expenses	- 1,021 1,320	39,107 - -	38,851 - -	38,556 - -	38,304 - -
Learning Support - Deaf Education Cost Pressure	Learning Support Services MCA Deliver Learning Support Services through the Education System Non-Departmental Output Expense	-	760	760	760	760
Learning Support - English for Speakers of Other Languages Cost Pressure	Access to Education MCA Deliver English for Speakers of Other Languages and Refugee Support Non-Departmental Output Expense Outcomes for Target Student Groups MCA Learning Support and Alternative Education Non-Departmental Output Expense	- 6,000	4,000 -	- -	- -	- -

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Learning Support - School High Health Needs Fund Cost Pressure	Departmental Capital Injection	-	18	-	-	-
	Learning Support Services MCA					
	Deliver Quality Learning Support	-	152	159	160	162
	Departmental Output Expense					
	Deliver Learning Support Services through the Education System	-	2,586	4,078	4,490	4,943
	Non-Departmental Output Expense					
	Teachers, Leaders and Governance MCA					
Music Kits for Years 0-8	Paying and Retaining Teachers and Leaders	-	843	1,328	1,462	1,610
	Non-Departmental Output Expense					
	Curricula and Assessment MCA					
New Model for Managing the School Property Portfolio	Curricula and Assessment Support and Capability	-	5,636	-	-	-
	Non-Departmental Output Expense					
	Departmental Capital Withdrawal	-	(24,925)	(20,000)	-	-
	School Property Portfolio Management	-	19,767	(4,348)	(4,916)	(4,736)
New Zealand Qualifications Authority - Implementing the New Secondary School Qualification	Departmental Output Expense					
	System Stewardship and Operational Management MCA					
	Providing Stewardship Services	-	4,535	4,602	4,670	4,490
New Zealand Qualifications Authority - Strategic Technology Enhancement Project	Departmental Output Expense					
	Oversight and Administration of the Qualifications System MCA					
New Zealand Qualifications Authority - Implementing the New Secondary School Qualification	Standards and Qualifications Support	-	8,423	-	-	-
	Non-Departmental Output Expense					
New Zealand Qualifications Authority - Strategic Technology Enhancement Project	Standards and Qualifications Support	-	29,471	-	-	-
	Non-Departmental Output Expense					
New Zealand School Property Agency - Initial Transfer of Assets	New Zealand School Property Agency - Transfer of Assets	-	32,235,000	-	-	-
	Non-Departmental Capital Expenditure					

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
NZQA - Delivery of National Certificate of Educational Achievement and New Zealand Scholarships	Oversight and Administration of the Qualifications System MCA					
	Standards and Qualifications Support	-	6,874	10,239	12,136	15,256
	Non-Departmental Output Expense					
NZQA - Piloting Artificial Intelligence and Machine Learning in NCEA and New Zealand Scholarship	Oversight and Administration of the Qualifications System MCA					
	Standards and Qualifications Support	-	2,053	-	-	-
	Non-Departmental Output Expense					
Positive Behaviour for Learning - Reprioritisation	Learning Support Services MCA					
	Deliver Quality Learning Support	-	(279)	(279)	(279)	(279)
	Departmental Output Expense					
	Deliver Learning Support Services through the Education System	-	(2,020)	(2,824)	(2,824)	(2,824)
	Non-Departmental Output Expense					
Positive Behaviour for Learning Incredible Years - Appropriation Restructure	Learning Support Services MCA					
	Deliver Quality Learning Support	-	(8,560)	(8,560)	(8,560)	(8,560)
	Departmental Output Expense					
	Deliver Learning Support Services through the Education System	-	8,560	8,560	8,560	8,560
	Non-Departmental Output Expense					
Professional Learning and Development - Reprioritisation	Improved Quality Teaching and Learning MCA					
	Professional Development and Support	(12,000)	-	-	-	-
	Non-Departmental Output Expense					
Proposal to Replace NCEA: Release of Discussion Document	Improved Quality Teaching and Learning MCA					
	Support and Resources for Teachers	6,992	(3,722)	-	-	-
	Departmental Output Expense					
Ready to Learn - Children in Care	Learning Support Services MCA					
	Deliver Quality Learning Support	-	-	-	-	-
	Departmental Output Expense					
	Deliver Learning Support Services through the Education System	-	144	37	7	-
	Non-Departmental Output Expense					
	Deliver Learning Support Services through the Education System	-	2,266	2,580	3,473	3,586
	Non-Departmental Output Expense					

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Realignment of Baseline Savings Targets	School Property Portfolio Management	27,500	-	-	-	-
	Departmental Output Expense					
	Stewardship and Oversight of the Education System	8,000	-	-	-	-
	Departmental Output Expense					
	Support and Resources for Parents and the Community	500	-	-	-	-
	Departmental Output Expense					
	Improved Quality Teaching and Learning MCA					
	Support and Resources for Teachers	(24,500)	-	-	-	-
Departmental Output Expense						
Professional Development and Support	(11,500)	-	-	-	-	
Non-Departmental Output Expense						
Reprioritisation of Funding to Support Schools with Administration of the NCEA Co-requisite in 2025/26	Oversight and Administration of the Qualifications System MCA					
	Secondary School Assessments	1,442	-	-	-	-
	Non-Departmental Output Expense					
	Improved Quality Teaching and Learning MCA					
Professional Development and Support	(1,442)	-	-	-	-	
Non-Departmental Output Expense						
Retention of Legal Proceeds to Meet Further Litigation Costs	School Property Portfolio Management	2,000	-	-	-	-
	Departmental Output Expense					
Rockquest Events - Cost Pressure	Curricula and Assessment MCA					
	Curricula and Assessment Support and Capability	-	50	50	50	50
	Non-Departmental Output Expense					
School Building Seismic Remediation Programme Tranche One: Detailed Business Case	School Property Portfolio Management	70	700	2,460	740	880
	Departmental Output Expense					
	Departmental Capital Injection	2,230	10,000	50,000	44,380	-
	Schools Furniture and Equipment	-	-	770	290	240
Non-Departmental Capital Expenditure						

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
School Onsite Training Programme - Cost Pressures	Teachers, Leaders and Governance MCA Develop and Attract Educators, Teachers and Leaders in the Education System Non-Departmental Output Expense	-	154	154	154	154
School Property - Growing and Expanding the English Medium, Māori Medium and Kaupapa Māori Education Portfolio	School Property Portfolio Management Departmental Output Expense Departmental Capital Injection	-	7,615	4,960	6,000	6,156
School Property - Maintaining and Upgrading the Portfolio	School Property Portfolio Management Departmental Output Expense Departmental Capital Injection	-	2,500	750	750	750
School Property - Operating Cost Pressures	School Property Portfolio Management Departmental Output Expense	-	25,000	-	-	-
Schools Payroll - Compliance and Remediation Cost Pressure	Departmental Capital Injection Teachers, Leaders and Governance MCA Provide Payroll System and Lead Sector Workforce Employment Conditions Departmental Output Expense Primary and Secondary Education MCA Support and Resources for Education Providers Departmental Output Expense	72	-	-	-	-
		-	8,945	1,408	1,321	1,327
		966	-	-	-	-
Schools' Operational Grant - Cost Pressure	Access to Education MCA Alternative Education Services Non-Departmental Output Expense Curricula and Assessment MCA Curricula and Assessment Support and Capability Non-Departmental Output Expense Learning Support Services MCA Deliver Learning Support Services through the Education System Non-Departmental Output Expense	-	41	82	82	82
		-	53	107	107	107
		-	894	1,787	1,785	1,785

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
	System Stewardship and Operational Management MCA					
	Funding Early Childhood Education	-	12	25	25	25
	Funding Schools	-	22,336	43,099	42,886	42,736
	Non-Departmental Output Expenses					
	Teachers, Leaders and Governance MCA					
	Support Effective Performance and School Governance	-	15	163	12	35
	Non-Departmental Output Expense					
Science and Pūtaiao Kits for Years 0 to 8 - Implementation Timeline Update	Curricula and Assessment MCA					
	Services, Support and Resources for Quality Curricula and Assessment	-	(601)	(602)	(602)	-
	Departmental Output Expense					
	Curricula and Assessment Support and Capability	-	6,564	5,170	1,520	-
	Non-Departmental Output Expense					
	Teachers, Leaders and Governance MCA					
	Develop and Attract Educators, Teachers and Leaders in the Education System	-	(8,235)	1,108	652	-
	Non-Departmental Output Expense					
	Improved Quality Teaching and Learning MCA					
	Curriculum Support	4,371	-	-	-	-
	Professional Development and Support	(9,345)	-	-	-	-
	Non-Departmental Output Expenses					
Senior Secondary Subjects - Resources to Support the Refreshed Curriculum for Years 9-13	Departmental Capital Injection	-	2,154	2,035	1,650	1,650
	Curricula and Assessment MCA					
	Services, Support and Resources for Quality Curricula and Assessment	-	18,503	19,250	14,018	1,891
	Departmental Output Expense					

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Senior Secondary Subjects - Teacher Professional Learning and Development for the Refreshed Curriculum for Years 11-13	Departmental Capital Injection	-	54	-	-	-
	Curricula and Assessment MCA					
	Services, Support and Resources for Quality Curricula and Assessment	-	820	937	937	-
	Departmental Output Expense					
Stafford v Attorney-General Land Transfer - Adjustment for School Board Assets	Teachers, Leaders and Governance MCA					
	Develop and Attract Educators, Teachers and Leaders in the Education System	-	4,832	6,237	6,237	-
	Departmental Output Expense					
Stafford v Attorney-General Land Transfer Recognition	Loss on Disposal of Crown- owned Assets for Stafford Litigation Settlement	(2,800)	-	-	-	-
	Departmental Other Expense					
Stafford v Attorney-General Litigation Resolution Agreement - Education School Property Implications	Loss on Disposal of Board-of- Trustees-Owned Assets for Stafford Litigation Settlement	2,800	-	-	-	-
	Non-Departmental Other Expense					
State Integrated Schools - Rephasing Funding for Roll Growth	Loss on Disposal of Crown- owned Assets for Stafford Litigation Settlement	17,802	-	-	-	-
	Departmental Other Expense					
Student Monitoring, Assessment and Reporting Tool - Expansion Up to Year 11	School Property Portfolio Management	1,266	2,161	2,452	2,992	3,244
	Departmental Output Expense					
Student Monitoring, Assessment and Reporting Tool - Expansion Up to Year 11	Departmental Capital Injection	-	1,520	12,500	3,300	1,000
	Departmental Output Expense					
Student Monitoring, Assessment and Reporting Tool - Expansion Up to Year 11	Support for State-integrated Schools Roll Growth	(7,300)	7,300	-	-	-
	Non-Departmental Capital Expenditure					
Student Monitoring, Assessment and Reporting Tool - Expansion Up to Year 11	Curricula and Assessment MCA					
	Services, Support and Resources for Quality Curricula and Assessment	-	5,767	1,205	1,205	1,205
	Departmental Output Expense					

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Tackling Maths Achievement - Implementation Timeframe Update	Curricula and Assessment MCA					
	Curricula and Assessment Support and Capability	-	5,600	-	-	-
	Non-Departmental Output Expense					
	Improved Quality Teaching and Learning MCA					
	Support and Resources for Teachers	900	-	-	-	-
	Departmental Output Expense					
Targeted Assistance for Participation - Reprioritisation	Curriculum Support	(6,500)	-	-	-	-
	Non-Departmental Output Expense					
	Support for Early Learning Providers	(3,000)	-	-	-	-
Te Kōhanga Reo National Trust Cost Adjustment	Non-Departmental Output Expense					
	System Stewardship and Operational Management MCA					
Te Rito - Reprioritisation	Funding Early Childhood Education	-	721	721	721	721
	Non-Departmental Output Expense					
Te Rito - Reprioritisation	System Stewardship and Operational Management MCA					
	Providing Stewardship Services	-	(676)	-	-	-
	Departmental Output Expense					
	Digital Services to Schools	-	(2,324)	(2,000)	(2,000)	(2,000)
	Non-Departmental Output Expense					
	Primary and Secondary Education MCA					
	Primary Education	(1,570)	-	-	-	-
	Secondary Education	(2,430)	-	-	-	-
Teacher Aide Funding - Appropriation Restructure	Non-Departmental Output Expenses					
	Learning Support Services MCA					
	Deliver Quality Learning Support	-	(141,938)	(150,319)	(161,150)	(163,848)
	Departmental Output Expense					
	Deliver Learning Support Services through the Education System	-	54,485	58,911	66,179	66,179
Teacher Aide Funding - Appropriation Restructure	Deliver Ongoing Resourcing Scheme (ORS) in the Education System	-	87,453	91,408	94,971	97,669
	Non-Departmental Output Expenses					

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Teacher Supply Initiatives	Scholarships and Awards for Teachers and Trainees	1,236	1,610	407	(1,074)	(2,833)
	Benefits or Related Expense					
	Primary and Secondary Education MCA					
	Primary Education	(454)	(200)	739	1,894	3,266
	Secondary Education	(782)	(1,410)	(1,146)	(820)	(433)
	Non-Departmental Output Expenses					
Younger Provision - Reprioritisation	Access to Education MCA					
	Alternative Education Services	-	(3,500)	(3,500)	(3,500)	(3,500)
	Non-Departmental Output Expense					
Total Initiatives		578,300	33,695,524	1,125,754	834,685	572,723

for appropriations administered by Charter School Agency (A601)

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Charter Schools - Funding for Writing off Assets of State Schools Converting to Charter Schools	Charter Schools Kura Hourua MCA					
	Charter School (Establishment and Transition Funding)	-	12,500	-	-	-
	Charter Schools (Primary Education)	(12,000)	-	-	-	-
	Charter Schools (Secondary Education)	(500)	-	-	-	-
	Non-Departmental Output Expenses					
Establishment of Charter School Forecast Driven Appropriation	Charter Schools (Primary and Secondary Education)	-	45,908	45,442	45,442	45,442
	Non-Departmental Output Expense					
	Charter Schools Kura Hourua MCA					
	Charter School (Establishment and Transition Funding)	-	2,000	2,000	2,000	2,000
	Charter Schools (Primary Education)	-	(25,193)	(24,940)	(24,940)	(24,940)
	Charter Schools (Secondary Education)	-	(22,715)	(22,502)	(22,502)	(22,502)
	Non-Departmental Output Expenses					

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Further Appropriation Changes to Effectively Operate the Charter School Model	Transfer of Assets to Charter Schools	2,900	-	-	-	-
	Non-Departmental Other Expense					
	Charter Schools Kura Hourua MCA					
	Resourcing and Oversight of Charter Schools	(1,200)	(320)	-	-	-
	Departmental Output Expense					
	Charter Schools (Primary Education)	(2,900)	-	-	-	-
	Non-Departmental Output Expense					
	Charter School Support Services	1,200	320	-	-	-
	Non-Departmental Other Expense					
Schools Operations Grant - Cost Pressure	Charter Schools (Primary and Secondary Education)	-	301	602	602	602
	Non-Departmental Output Expense					
Total Initiatives		(12,500)	12,801	602	602	602

1.2 - Trends in the Vote

Summary of Financial Activity

	2021/22	2022/23	2023/24	2024/25	2025/26		2026/27			2027/28	2028/29	2029/30
	Actual \$000	Actual \$000	Actual \$000	Actual \$000	Final Budgeted \$000	Estimated Actual \$000	Departmental Transactions Budget \$000	Non- Departmental Transactions Budget \$000	Total Budget \$000	Estimated \$000	Estimated \$000	Estimated \$000
Appropriations												
Output Expenses	2,326,471	2,599,908	3,113,311	3,410,434	3,195,243	3,195,243	3,368,149	46,209	3,414,358	3,387,878	3,313,599	3,134,415
Benefits or Related Expenses	38,389	49,543	56,929	59,535	72,671	72,536	N/A	75,200	75,200	74,347	72,948	71,205
Borrowing Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	131,316	133,532	117,772	138,799	169,282	166,382	-	138,910	138,910	138,910	138,910	138,910
Capital Expenditure	1,670,389	1,912,730	2,121,096	1,832,208	2,051,642	2,045,642	1,788,267	32,324,817	34,113,084	1,819,050	1,676,381	1,642,577
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-	-	N/A	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)												
<i>Output Expenses</i>	<i>11,467,064</i>	<i>11,815,691</i>	<i>13,341,000</i>	<i>13,663,896</i>	<i>14,547,919</i>	<i>14,420,941</i>	<i>850,617</i>	<i>14,155,941</i>	<i>15,006,558</i>	<i>14,980,369</i>	<i>14,853,623</i>	<i>14,845,509</i>
<i>Other Expenses</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>5,963</i>	<i>5,363</i>	<i>-</i>	<i>5,120</i>	<i>5,120</i>	<i>4,800</i>	<i>4,800</i>	<i>4,800</i>
<i>Capital Expenditure</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>N/A</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Appropriations	15,633,629	16,511,404	18,750,108	19,104,872	20,042,720	19,906,107	6,007,033	46,746,197	52,753,230	20,405,354	20,060,261	19,837,416
Crown Revenue and Capital Receipts												
Tax Revenue	-	-	-	-	-	-	N/A	-	-	-	-	-
Non-Tax Revenue	21,160	6,513	10,242	13,701	6,765	6,765	N/A	6,042	6,042	6,042	6,042	6,042
Capital Receipts	-	-	-	-	-	-	N/A	-	-	-	-	-
Total Crown Revenue and Capital Receipts	21,160	6,513	10,242	13,701	6,765	6,765	N/A	6,042	6,042	6,042	6,042	6,042

Note - where restructuring of the vote has occurred then, to the extent practicable, prior years information has been restated as if the restructuring had occurred before the beginning of the period covered. In this instance Total Appropriations for the Budgeted and Estimated Actual year may not equal Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations in the Details of Appropriations and Capital Injections.

Adjustments to the Summary of Financial Activity Table Due to Vote Restructuring

for appropriations administered by Ministry of Education (A19)

	2021/22 Adjustments \$000	2022/23 Adjustments \$000	2023/24 Adjustments \$000	2024/25 Adjustments \$000	2025/26 Final Budgeted Adjustments \$000	2025/26 Estimated Actual Adjustments \$000
Appropriations						
Output Expenses	(2,599,358)	(2,734,905)	(3,123,298)	(3,334,148)	(3,521,362)	(3,504,330)
Benefits or Related Expenses	-	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)						
<i>Output Expenses</i>	2,599,358	2,734,905	3,123,352	3,334,156	3,521,422	3,504,390
<i>Other Expenses</i>	-	-	(54)	(8)	(60)	(60)
<i>Capital Expenditure</i>	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	-
Crown Revenue and Capital Receipts						
Tax Revenue	-	-	-	-	-	-
Non-Tax Revenue	-	-	-	-	-	-
Capital Receipts	-	-	-	-	-	-
Total Crown Revenue and Capital Receipts	-	-	-	-	-	-

The prior year information in the Summary of Financial Activity table has been restated to reflect the current Vote structure.

1.3 - Analysis of Significant Trends

Significant changes in departmental and non-departmental appropriations related to early childhood education and schooling between 2021/22 and 2029/30 are discussed briefly below.

Departmental Expenditure

The largest component of departmental output expenditure relates to the provision of school land and buildings, including capital charge, depreciation and Public Private Partnership contractual payments. The major changes here relate to movements in the value of the property portfolio after additional government investment in schools, the annual revaluation of the portfolio and property disposals.

Other significant changes to departmental funding include:

- funding for Foundations for Educational Success: Pathway to 2030, a multi-year work programme focused on priority areas of maths, reading and writing, that is intended to strengthen system-level capability and delivery
- funding over four years to expand the Early Intervention Service (EIS) into schools Year 1 to allow for a smoother and more effective transition to school for young learners including additional training to grow the specialist workforce and increase the price paid for contracts for EIS providers
- funding for services to students with learning support needs, including additional learning support coordinators for Year 1-8 students, allowing for demand driven funding for the Ongoing Resourcing Scheme (ORS)
- funding to increase Teacher Aide support for the Early Intervention service in primary schools and expanding Te Kahu Tōi, the Intensive Wraparound Service has been transferred to non-departmental
- a transfer to non-departmental funding to enable a mixed-market model for specialist learning support services from July 2026, allowing external service providers to work directly with families and early childhood education providers to support the learning and development of young children with additional needs
- funding to upgrade the schools' payroll technology to a secure, software as a service platform, reducing compliance risks and improving system reliability
- funding of a new dual language standardised assessment and aromatawai tool for Years 3-10 in Reading | Pānui, Writing | Tuhituhi and Maths | Pāngarau to improve the quality of information available for lifting student achievement
- an Aspiring Principal Programme supporting the delivery of a high-quality and effective leadership system across the principal pathway, including expansion of the Leadership Advisory Service to provide more effective and comprehensive support to principals
- funding to support Māori learners and whānau to reconnect with education services to ensure they access the full range of education and wellbeing services and achieve successful outcomes
- savings and long-term efficiencies across all Ministry operations by reducing work in some areas and removing duplication across functions so that resources are more closely focused on delivering outcomes for learners
- funding to maintain existing ICT infrastructure and services in schools which are fundamental to delivering the cyber-security and digital services programme

- the development of various systems, such as Pourato (the online resourcing system for schools, kura and the early learning sector), and initiatives to support the managed network, such as Tāhūrangi, for all schools to support the design and delivery of curriculum resources for students and teachers in Māori language, in particular Māori-medium education
- assessing and negotiating a range of pay equity claims and implementing resulting settlements
- provision for improving data quality, availability and timeliness, which will enable the education system to know about the people in its care and how best to position services in a timely and efficient manner, and that will address the needs of each learner and their community and whānau
- funding to redevelop the National Certificate of Educational Achievement (NCEA) qualifications including a proposal to replace NCEA with a new national qualification pathway to increase its credibility and to support coherent learning ensuring students have the appropriate skills and knowledge to seek further education or employment, either in New Zealand or overseas, and
- funding the loss on disposal expense incurred when disposing of Crown-owned assets that are part of the *Stafford v Attorney-General* litigation settlement.

Departmental Capital Expenditure

Most capital expenditure by the Ministry of Education relates to the investment in the State school property portfolio, either through school projects or projects managed by the Ministry.

Movements between years mainly relate to timing of site purchases, new schools and specialist learning environments, roll-growth classrooms and redevelopment projects, including completing the Christchurch rebuild, seismic remediation, PPP schools expansion and work to rebuild property following the North Island Weather Events. Also included is expenditure on school Information and Communications Technology (ICT) network upgrades (including broadband), as well as the development of information systems.

Non-Departmental Outputs

Changes in non-departmental output expenses are principally owing to a combination of:

- funding for Foundations for Educational Success: Pathway to 2030, a multi-year work programme focused on priority areas of maths, reading and writing, that is intended to strengthen system-level capability and delivery
- provision for Industry Skills Boards to develop at least eight new secondary subjects (each focused on a specific industry) to support students into work or further study
- a transfer of departmental funding for Teacher Aide support for the Early Intervention Service in primary schools including the expansion of Te Kahu Tōi, the Intensive Wraparound Service
- a transfer of departmental funding to enable a mixed-market model for specialist learning support services from July 2026. This will allow external service providers to work directly with families and early childhood education providers to support young children with additional learning and development needs increased funding for cost and volume pressures for deaf education services in schools and for access to interpreters for deaf parents so they may attend more educational events
- funding an updated maths and pāngarau curricula for Years 0 to 8 students, including development of teaching resources as well as provision for tutoring based intervention to accelerate maths and pāngarau for Years 7-8 students who are not at their ideal curriculum level
- funding the provision of a library of science and pūtaiao kits for all schools and kura teaching Years 0-8 with ongoing teacher and kaiako training on the use of the kits

- increased provision for structured literacy to improve student outcomes in reading, including the expansion of full-time equivalent teachers, funding for professional learning and development, supplementary online training and decodable texts and resources to help teachers use a structured approach to literacy / te reo Matatini
- funding for professional learning and development for all secondary teachers specific to the refreshed senior secondary curriculum and new national qualifications for Years 11-13
- funding the development of resources to support all senior secondary curriculum subjects in the refreshed New Zealand Curriculum and Te Marautanga o Aotearoa
- funding to complete the Curriculum Refresh for Y1-10 and associate professional learning and development and resources for teachers
- additional investment in Attendance programmes and services to improve attendance levels
- support for Communities of Learning | Kāhui Ako that were set up in 2017 ceased from 1 January 2026 with savings directed towards a major investment in learning support initiatives
- extending funding of the Healthy School Lunches and Early Learning Food programmes in schools and early learning settings with high concentrations of disadvantage, until the end of 2028
- funding to grow and maintain the pipeline of teachers by investing in the onsite training of teachers in State and State-integrated schools
- funding to attract and recruit overseas qualified and New Zealand resident teachers through a streamlined process offering relocation support for overseas teachers, and contributing towards recruitment costs for schools and early learning services
- funding for roll-related movements in early childhood education including a cost adjustment to funding rates
- increases in funding for schooling, including teacher salaries, changes to teacher ratios, as well as provision for improved operations funding rates for schools
- maintaining existing ICT infrastructure and services in schools which are fundamental to delivering the cyber-security and digital services programme
- implemented the Equity Index for schools from the 2023 school year
- assisting secondary schools and kura with the administration of NCEA co-requisite requirement
- other initiatives in the schooling sector, including provision for English for Speakers of Other Languages
- funding to support New Zealand Qualifications Authority (NZQA) including addressing the growing costs of delivering assessment for NCEA and New Zealand Scholarship, maintaining the pay rates for its specialist workforce and establishing the Strategic Technology Enhancement Project
- the impact of wage settlements for teachers and principals (including the flow-on of these costs to the early childhood education sector) following collective agreement settlements ratified in 2023. Changes to Accident Compensation Commission (ACC) rates and the take up of superannuation subsidies are also reflected
- funding the increased default rate of KiwiSaver employer contributions which increased from 3% to 3.5% from 1 April 2026 for relevant education sector staff, and
- provision to address non-compliance with the requirements of the Holidays Act 2003 for current and former school staff.

Benefits or Related Expenses

The major changes in benefit expenses relate to settlements of teachers' collective agreements and scholarships.

Non-Departmental Other Expenses

Changes over the forecast period for other expense appropriations mainly relate to property support grants for proprietors of State-integrated schools due to changes in school rolls and movement in the value of the State school property portfolio on which those grants are based.

Other changes outside of integrated schools include provision for occasional impairment and balance sheet adjustments.

Non-Departmental Capital Expenditure

The authority to transfer school property assets from the Ministry of Education to the New Zealand School Property Agency once established and provision for furniture and equipment for new school buildings, including funding for broadband initiatives and school network upgrades.

for appropriations administered by Charter School Agency

Significant changes in departmental and non-departmental appropriations related to supporting charter schools between 2024/25 and 2029/30 are:

Departmental Expenditure

- funding to establish and operate a departmental agency, hosted by the Ministry of Education, to support implementing and operating the charter school model.

Departmental Capital Expenditure

- funding to purchase and develop assets for the use of the Charter School Agency.

Non-Departmental Outputs

- roll-based operational funding and supplementary funding programmes to enable the delivery of education to students in Years 0-13, and
- funding of an Authorisation Board to consider and approve sponsor applications to operate charter schools | kura hourua and oversight of their performance and monitoring compliance with contractual and legislative requirements.

Non-Departmental Other Expenses

- funding to sponsors of charter schools occupying sponsor-owned property for capital upgrades, including modernisation, of their existing school property and facilities as well as any agreed expansion.

1.4 - Reconciliation of Changes in Appropriation Structure

for appropriations administered by Ministry of Education (A19)

The tables below show the changes in the Vote Education appropriation structure relating to:

- the establishment of five new MCAs. These include:
 - Curricula and Assessment MCA
 - Teachers, Leaders and Governance MCA
 - Learning Support Services MCA
 - Access to Education MCA, and
 - System Stewardship and Operational Management MCA
- the transfer of funding from the current appropriation structure to the new structure, and
- the disestablishment and merging of various MCA and other appropriations relating to:
 - Outcomes for Target Student Groups MCA
 - Improved Quality Teaching and Learning MCA
 - Primary and Secondary Education MCA
 - Stewardship and Oversight of the Education System
 - Support and Resources for Parents and the Community
 - Contributions to Other Education-related Organisations
 - Early Learning
 - School Managed Network Funding
 - School Transport
 - Schooling Improvement
 - Support for Early Learning Providers, and
 - Supporting Parenting.

In these tables, the comparative analysis of structural changes for 2026/27 for each appropriation reflects the March 2026 Baseline Update for Vote Education.

The following table shows the disestablishment of the existing Outcomes for Target Student Groups MCA, and the transfer of related funding to the new Multi-Category Expenses and Capital Expenditure appropriations from 1 July 2026.

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Multi-Category Expenses and Capital Expenditure: Outcomes for Target Student Groups MCA						
Departmental Output Expenses						
Interventions for Target Student Groups category of MCA	444,558	Transfer to Attract and Retain Educators, Teachers and Leaders in the Education System category of MCA	(5,931)			
		Transfer to Provide Payroll System and Lead Sector Workforce Employment Conditions category of MCA	(33)			
		Transfer to Deliver Quality Learning Support category of MCA	(402,970)			
		Transfer to Deliver Access and Attendance Services and Programmes category of MCA	(19,951)			
		Transfer to Providing Operational Services category of MCA	(10,474)			
		Transfer to Providing Stewardship Services category of MCA	(2,472)			
		Transfer to Delivering Redress for Abuse in Care category of MCA	(2,064)			
		Transfer to Services, Support and Resources for Quality Curricula and Assessment category of MCA	(663)			

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Non-Departmental Output Expenses						
Food Programme for Schools and Early Learning category of MCA	229,625	Transfer to Access Services to the Education System category of MCA	(229,625)			
Learning Support and Alternative Education category of MCA	856,319	Transfer to Paying and Retaining Teachers and Leaders category of MCA	(320,963)			
		Transfer to Deliver Learning Support Services through the Education System category of MCA	(247,653)			
		Transfer to Deliver Ongoing Resourcing Scheme (ORS) in the Education System category of MCA	(100,454)			
		Transfer to Alternative Education Services category of MCA	(39,394)			
		Transfer to Deliver English for Speakers of Other Languages and Refugee Support category of MCA	(74,320)			
		Transfer to Digital Services to Schools category of MCA	(2,728)			
		Transfer to Funding Schools category of MCA	(70,807)			
		Students Attendance and Engagement category of MCA	62,672	Transfer to Attendance Services for Schools category of MCA	(62,672)	
Non-Departmental Other Expenses						
Additional School Lunch Expenses	60	Transfer to Access Services to the Education System category of MCA	(60)			
				Multi-Category Expenses and Capital Expenditure: Teachers, Leaders and Governance MCA		
				Departmental Output Expenses		
		Transfer from Interventions for Target Student Groups category of MCA	5,964	Attract and Retain Educators, Teachers and Leaders in the Education System category of MCA	5,931	5,931
				Provide Payroll System and Lead Sector Workforce Employment Conditions category of MCA	33	13

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
				Non-Departmental Output Expenses		
		Transfer from Learning Support and Alternative Education category of MCA	320,963	Paying and Retaining Teachers and Leaders category of MCA	320,963	325,380
				Multi-Category Expenses and Capital Expenditure: Learning Support Services MCA		
				Departmental Output Expenses		
		Transfer from Interventions for Target Student Groups category of MCA	402,970	Deliver Quality Learning Support category of MCA	402,970	445,699
				Non-Departmental Output Expenses		
		Transfer from Learning Support and Alternative Education category of MCA	348,107	Deliver Learning Support Services through the Education System category of MCA	247,653	263,501
				Deliver Ongoing Resourcing Scheme (ORS) in the Education System category of MCA	100,454	105,219
				Multi-Category Expenses and Capital Expenditure: Access to Education MCA		
				Departmental Output Expenses		
		Transfer from Interventions for Target Student Groups category of MCA	19,951	Deliver Access and Attendance Services and Programmes category of MCA	19,951	13,669
				Non-Departmental Output Expenses		
		Transfer from Food Programme for Schools and Early Learning category of MCA	229,625	Access Services to the Education System category of MCA	229,685	116,102
		Transfer from Additional School Lunch Expenses category of MCA	60			

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
		Transfer from Learning Support and Alternative Education category of MCA	113,714	Alternative Education Services category of MCA	39,394	39,425
				Deliver English for Speakers of Other Languages and Refugee Support category of MCA	74,320	67,492
		Transfer from Students Attendance and Engagement category of MCA	62,672	Attendance Services for Schools category of MCA	62,672	66,383
				Multi-Category Expenses and Capital Expenditure: System Stewardship and Operational Management MCA		
				Departmental Output Expenses		
		Transfer from Interventions for Target Student Groups category of MCA	12,946	Providing Operational Services category of MCA	10,474	9,917
				Providing Stewardship Services category of MCA	2,472	2,472
				Non-Departmental Output Expenses		
		Transfer from Learning Support and Alternative Education category of MCA	73,535	Digital Services to Schools category of MCA	2,728	2,865
				Funding Schools category of MCA	70,807	85,323
				Multi-Category Expenses and Capital Expenditure: Redress for Abuse in Care MCA		
				Departmental Output Expenses		
		Transfer from Interventions for Target Student Groups category of MCA	2,064	Delivering Redress for Abuse in Care category of MCA	2,064	1,164

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
				Multi-Category Expenses and Capital Expenditure: Curricula and Assessment MCA		
				Departmental Output Expenses		
		Transfer from Interventions for Target Student Groups category of MCA	663	Services, Support and Resources for Quality Curricula and Assessment category of MCA	663	546
Total change in appropriations	1,593,234		-		1,593,234	1,551,101

The following table shows the disestablishment of the existing Improved Quality Teaching and Learning MCA, and the transfer of related funding to the new Multi-Category Expenses and Capital Expenditure appropriations from 1 July 2026.

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Multi-Category Expenses and Capital Expenditure: Improved Quality Teaching and Learning MCA						
Departmental Output Expenses						
Support and Resources for Teachers category of MCA	184,143	Transfer to Delivering Redress for Abuse in Care category of MCA	(155)			
		Transfer to Services, Support and Resources for Quality Curricula and Assessment category of MCA	(181,382)			
		Transfer to Attract and Retain Educators, Teachers and Leaders in the Education System category of MCA	(2,606)			

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Non-Departmental Output Expenses						
Curriculum Support category of MCA	110,630	Transfer to Deliver English for Speakers of Other Languages and Refugee Support category of MCA	(233)			
		Transfer to Digital Services to Schools category of MCA	(35,915)			
Professional Development and Support category of MCA	112,902	Transfer to Curricula and Assessment Support and Capability category of MCA	(74,482)			
		Transfer to Develop and Attract Educators, Teachers and Leaders in the Education System category of MCA	(103,892)			
		Transfer to Support Effective Performance and School Governance category of MCA	(8,371)			
		Transfer to Deliver English for Speakers of Other Languages and Refugee Support category of MCA	(639)			
				Multi-Category Expenses and Capital Expenditure: Access to Education MCA		
				Non-Departmental Output Expenses		
		Transfer from Curriculum Support category of MCA	233	Deliver English for Speakers of Other Languages and Refugee Support category of MCA	872	872
		Transfer from Professional Development and Support category of MCA	639			
				Multi-Category Expenses and Capital Expenditure: Curricula and Assessment MCA		
				Departmental Output Expenses		
		Transfer from Support and Resources for Teachers category of MCA	181,382	Services, Support and Resources for Quality Curricula and Assessment category of MCA	181,382	191,144

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
				Non-Departmental Output Expenses		
		Transfer from Curriculum Support category of MCA	74,482	Curricula and Assessment Support and Capability category of MCA	74,482	87,710
				Multi-Category Expenses and Capital Expenditure: Redress for Abuse in Care MCA		
				Departmental Output Expenses		
		Transfer from Support and Resources for Teachers category of MCA	155	Delivering Redress for Abuse in Care category of MCA	155	-
				Multi-Category Expenses and Capital Expenditure: Teachers, Leaders and Governance MCA		
				Departmental Output Expenses		
		Transfer from Support and Resources for Teachers category of MCA	2,606	Attract and Retain Educators, Teachers and Leaders in the Education System category of MCA	2,606	2,496
				Non-Departmental Output Expenses		
		Transfer from Professional Development and Support category of MCA	112,263	Develop and Attract Educators, Teachers and Leaders in the Education System category of MCA	103,892	116,009
				Support Effective Performance and School Governance category of MCA	8,371	8,279
				Multi-Category Expenses and Capital Expenditure: System Stewardship and Operational Management MCA		
				Non-Departmental Output Expenses		
		Transfer from Curriculum Support category of MCA	35,915	Digital Services to Schools category of MCA	35,915	36,095
Total change in appropriations	407,675		-		407,675	442,605

The following table shows the disestablishment of the existing Primary and Secondary Education MCA, and the transfer of related funding to the new Multi-Category Expenses and Capital Expenditure appropriations from 1 July 2026.

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Multi-Category Expenses and Capital Expenditure: Primary and Secondary Education MCA						
Departmental Output Expenses						
Support and Resources for Education Providers category of MCA	189,357	Transfer to Delivering Redress for Abuse in Care category of MCA	(335)			
		Transfer to Attract and Retain Educators, Teachers and Leaders in the Education System category of MCA	(23,415)			
		Transfer to Provide Payroll System and Lead Sector Workforce Employment category of MCA	(58,621)			
		Transfer to Deliver Access and Attendance Services and Programmes category of MCA	(14,247)			
		Transfer to Providing Operational Services category of MCA	(64,744)			
		Transfer to Providing Stewardship Services category of MCA	(27,995)			
Non-Departmental Output Expenses						
Primary Education category of MCA	4,959,056	Transfer to Develop and Attract Educators, Teachers and Leaders in the Education System category of MCA	(8,012)			
		Transfer to Paying and Retaining Teachers and Leaders category of MCA	(3,545,732)			
		Transfer to Support Effective Performance and School Governance category of MCA	(7,064)			
		Transfer to Deliver Learning Support Services through the Education System category of MCA	(7)			

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
		Transfer to Deliver Ongoing Resourcing Scheme (ORS) in the Education System category of MCA	(4,836)			
		Transfer to Access Services to the Education System category of MCA	(2,127)			
		Transfer to Deliver English for Speakers of Other Languages and Refugee Support category of MCA	(1,038)			
		Transfer to Digital Services to Schools category of MCA	(16,839)			
		Transfer to Funding Schools category of MCA	(1,373,401)			
School Risk Management Scheme category of MCA	6,800	Transfer to Support Effective Performance and School Governance category of MCA	(6,800)			
Secondary Education category of MCA	3,719,331	Transfer to Develop and Attract Educators, Teachers and Leaders in the Education System category of MCA	(20,546)			
		Transfer to Paying and Retaining Teachers and Leaders category of MCA	(2,495,630)			
		Transfer to Support Effective Performance and School Governance category of MCA	(3,516)			
		Transfer to Deliver Learning Support Services through the Education System category of MCA	(1,761)			
		Transfer to Deliver Ongoing Resourcing Scheme (ORS) in the Education System category of MCA	(2,869)			
		Transfer to Alternative Education Services category of MCA	(33,477)			
		Transfer to Deliver English for Speakers of Other Languages and Refugee Support category of MCA	(2,804)			
		Transfer to Contributions to Education-Related Entities and Organisations category of MCA	(25,643)			

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
		Transfer to Funding Schools category of MCA	(1,125,057)			
		Transfer to Curricula and Assessment Support and Capability category of MCA	(8,028)			
				Multi-Category Expenses and Capital Expenditure: Access to Education MCA		
				Departmental Output Expenses		
		Transfer from Support and Resources for Education Providers category of MCA	14,247	Deliver Access and Attendance Services and Programmes category of MCA	14,247	15,397
				Non-Departmental Output Expenses		
		Transfer from Primary Education category of MCA	2,127	Access Services to the Education System category of MCA	2,127	2,127
		Transfer from Secondary Education category of MCA	33,477	Alternative Education Services category of MCA	33,477	33,477
		Transfer from Primary Education category of MCA	1,038	Deliver English for Speakers of Other Languages and Refugee Support category of MCA	3,842	3,842
		Transfer from Secondary Education category of MCA	2,804			
				Multi-Category Expenses and Capital Expenditure: Curricula and Assessment MCA		
				Non-Departmental Output Expenses		
		Transfer from Secondary Education category of MCA	8,028	Curricula and Assessment Support and Capability category of MCA	8,028	8,328
				Multi-Category Expenses and Capital Expenditure: Learning Support Services MCA		
				Non-Departmental Output Expenses		
		Transfer from Primary Education category of MCA	7	Deliver Learning Support Services through the Education System category of MCA	1,768	1,768
		Transfer from Secondary Education category of MCA	1,761			

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
		Transfer from Primary Education category of MCA	4,836	Deliver Ongoing Resourcing Scheme (ORS) in the Education System category of MCA	7,705	7,705
		Transfer from Secondary Education category of MCA	2,869			
				Multi-Category Expenses and Capital Expenditure: Redress for Abuse in Care MCA		
				Departmental Output Expenses		
		Transfer from Support and Resources for Education Providers category of MCA	335	Delivering Redress for Abuse In Care category of MCA	335	321
				Multi-Category Expenses and Capital Expenditure: System Stewardship and Operational Management MCA		
				Departmental Output Expenses		
		Transfer from Support and Resources for Education Providers category of MCA	64,744	Providing Operational Services category of MCA	64,744	61,739
		Transfer from Support and Resources for Education Providers category of MCA	27,995	Providing Stewardship Services category of MCA	27,995	22,570
				Non-Departmental Output Expenses		
		Transfer from Secondary Education category of MCA	25,643	Contributions to Education-Related Entities and Organisations category of MCA	25,643	25,643
		Transfer from Primary Education category of MCA	16,839	Digital Services to Schools category of MCA	16,839	8,739
		Transfer from Primary Education category of MCA	1,373,401	Funding Schools category of MCA	2,498,458	2,466,605
		Transfer from Secondary Education category of MCA	1,125,057			

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
				Multi-Category Expenses and Capital Expenditure: Teachers, Leaders and Governance MCA		
				Departmental Output Expenses		
		Transfer from Support and Resources for Education Providers category of MCA	23,415	Attract and Retain Educators, Teachers and Leaders in the Education System category of MCA	23,415	26,492
		Transfer from Support and Resources for Education Providers category of MCA	58,621	Provide Payroll System and Lead Sector Workforce Employment Conditions category of MCA	58,621	46,753
				Non-Departmental Output Expenses		
		Transfer from Primary Education category of MCA	8,012	Develop and Attract Educators, Teachers and Leaders in the Education System category of MCA	28,558	26,753
		Transfer from Secondary Education category of MCA	20,546			
		Transfer from Primary Education category of MCA	3,545,732	Paying and Retaining Teachers and Leaders category of MCA	6,041,362	5,969,966
		Transfer from Secondary Education category of MCA	2,495,630			
		Transfer from Primary Education category of MCA	7,064	Support Effective Performance and School Governance category of MCA	17,380	10,552
		Transfer from School Risk Management Scheme category of MCA	6,800			
		Transfer from Secondary Education category of MCA	3,516			
Total change in appropriations	8,874,544		-		8,874,544	8,738,777

The following table shows the disestablishment of the existing Stewardship and Oversight of the Education System appropriation, and the transfer of related funding to the new Multi-Category Expenses and Capital Expenditure appropriations from 1 July 2026.

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Departmental Output Expenses						
Stewardship and Oversight of the Education System	64,634	Transfer to Attract and Retain Educators, Teachers and Leaders in the Education System category of MCA	(130)			
		Transfer to Deliver Quality Learning Support category of MCA	(873)			
		Transfer to Deliver Access and Attendance Services and Programmes category of MCA	(980)			
		Transfer to Providing Operational Services category of MCA	(8,183)			
		Transfer to Providing Stewardship Services category of MCA	(54,468)			
				Multi-Category Expenses and Capital Expenditure: Access to Education MCA		
				Departmental Output Expenses		
		Transfer from Stewardship and Oversight of the Education System	980	Deliver Access and Attendance Services and Programmes category of MCA	980	809
				Multi-Category Expenses and Capital Expenditure: Learning Support Services MCA		
				Departmental Output Expenses		
		Transfer from Stewardship and Oversight of the Education System	873	Deliver Quality Learning Support category of MCA	873	873

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
				Multi-Category Expenses and Capital Expenditure: System Stewardship and Operational Management MCA		
				Departmental Output Expenses		
		Transfer from Stewardship and Oversight of the Education System	8,183	Providing Operational Services category of MCA	8,183	7,311
		Transfer from Stewardship and Oversight of the Education System	54,468	Providing Stewardship Services category of MCA	54,468	46,301
				Multi-Category Expenses and Capital Expenditure: Teachers, Leaders and Governance MCA		
				Departmental Output Expenses		
		Transfer from Stewardship and Oversight of the Education System	130	Attract and Retain Educators, Teachers and Leaders in the Education System category of MCA	130	137
Total change in appropriations	64,634		-		64,634	55,431

The following table shows the disestablishment of the existing Support and Resources for Parents and the Community appropriation, and the transfer of related funding to the new Multi-Category Expenses and Capital Expenditure appropriations from 1 July 2026.

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Departmental Output Expenses						
Support and Resources for Parents and the Community	15,126	Transfer to Deliver Access and Attendance Services and Programmes category of MCA	(8,310)			
		Transfer to Providing Stewardship Services category of MCA	(6,816)			

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
				Multi-Category Expenses and Capital Expenditure: Access to Education MCA		
				Departmental Output Expenses		
		Transfer from Support and Resources for Parents and the Community	8,310	Deliver Access and Attendance Services and Programmes category of MCA	8,310	8,230
				Multi-Category Expenses and Capital Expenditure: System Stewardship and Operational Management MCA		
				Departmental Output Expenses		
		Transfer from Support and Resources for Parents and the Community	6,816	Providing Stewardship Services category of MCA	6,816	6,366
Total change in appropriations	15,126		-		15,126	14,596

The following table shows the disestablishment of the existing Contributions to Other Education-related Organisations appropriations, and the transfer of related funding to the new Multi-Category Expenses and Capital Expenditure appropriations from 1 July 2026.

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Non-Departmental Output Expenses						
Contributions to Other Education-related Organisations	28,378	Transfer to Develop and Attract Educators, Teachers and Leaders in the Education System category of MCA	(23,087)			
		Transfer to Contributions to Education-Related Entities and Organisations category of MCA	(5,291)			

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
				Multi-Category Expenses and Capital Expenditure: System Stewardship and Operational Management MCA		
				Non-Departmental Output Expenses		
		Transfer from Contributions to Other Education-related Organisations	5,291	Contributions to Education-Related Entities and Organisations category of MCA	5,291	5,291
				Multi-Category Expenses and Capital Expenditure: Teachers, Leaders and Governance MCA		
				Non-Departmental Output Expenses		
		Transfer from Contributions to Other Education-related Organisations	23,087	Develop and Attract Educators, Teachers and Leaders in the Education System category of MCA	23,087	20,443
Total change in appropriations	28,378		-		28,378	25,734

The following table shows the disestablishment of the existing Early Learning appropriation, and the transfer of related funding to the new Multi-Category Expenses and Capital Expenditure appropriations from 1 July 2026.

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Non-Departmental Output Expenses						
Early Learning	3,064,793	Transfer to Funding Early Childhood Education category of MCA	(3,060,271)			
		Transfer to Develop and Attract Educators, Teachers and Leaders in the Education System category of MCA	(4,522)			

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
				Multi-Category Expenses and Capital Expenditure: System Stewardship and Operational Management MCA		
				Non-Departmental Output Expenses		
		Transfer from Early Learning	3,060,271	Funding Early Childhood Education category of MCA	3,060,271	3,031,336
				Multi-Category Expenses and Capital Expenditure: Teachers, Leaders and Governance MCA		
				Non-Departmental Output Expenses		
		Transfer from Early Learning	4,522	Develop and Attract Educators, Teachers and Leaders in the Education System category of MCA	4,522	4,522
Total change in appropriations	3,064,793		-		3,064,793	3,035,858

The following table shows the disestablishment of the existing School Managed Network Funding appropriation, and the transfer of related funding to the new Multi-Category Expenses and Capital Expenditure appropriations from 1 July 2026.

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Non-Departmental Output Expenses						
School Managed Network Funding	31,520	Transfer to Digital Services to Schools category of MCA	(31,520)			
				Multi-Category Expenses and Capital Expenditure: System Stewardship and Operational Management MCA		
				Non-Departmental Output Expenses		
		Transfer from School Managed Network Funding	31,520	Digital Services to Schools category of MCA	31,520	28,750
Total change in appropriations	31,520		-		31,520	28,750

The following table shows the disestablishment of the existing School Transport appropriation, and the transfer of related funding to the new Multi-Category Expenses and Capital Expenditure appropriations from 1 July 2026.

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Non-Departmental Output Expenses						
School Transport	272,081	Transfer to Transport Services to the Education System category of MCA	(272,081)			
				Multi-Category Expenses and Capital Expenditure: Access to Education MCA		
				Non-Departmental Output Expenses		
		Transfer from School Transport	272,081	Transport Services to the Education System category of MCA	272,081	267,081
Total change in appropriations	272,081		-		272,081	267,081

The following table shows the disestablishment of the existing School Improvement appropriation, and the transfer of related funding to the new Multi-Category Expenses and Capital Expenditure appropriations from 1 July 2026.

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Non-Departmental Output Expenses						
Schooling Improvement	33,189	Transfer to Support Effective Performance and School Governance category of MCA	(1,565)			
		Transfer to Contributions to Education-Related Entities and Organisations category of MCA	(21,694)			
		Transfer to Digital Services to Schools category of MCA	(7,680)			
		Transfer to Funding Schools category of MCA	(2,250)			

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
				Multi-Category Expenses and Capital Expenditure: System Stewardship and Operational Management MCA		
				Non-Departmental Output Expenses		
		Transfer from Schooling Improvement	21,694	Contributions to Education-Related Entities and Organisations category of MCA	21,694	21,247
		Transfer from Schooling Improvement	7,680	Digital Services to Schools category of MCA	7,680	5,638
		Transfer from Schooling Improvement	2,250	Funding Schools category of MCA	2,250	2,250
				Multi-Category Expenses and Capital Expenditure: Teachers, Leaders and Governance MCA		
				Non-Departmental Output Expenses		
		Transfer from Schooling Improvement	1,565	Support Effective Performance and School Governance category of MCA	1,565	1,565
Total change in appropriations	33,189		-		33,189	30,700

The following table shows the disestablishment of the existing Support for Early Learning Providers appropriation, and the transfer of related funding to the new Multi-Category Expenses and Capital Expenditure appropriations from 1 July 2026.

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Non-Departmental Output Expenses						
Support for Early Learning Providers	4,500	Transfer to Access Services to the Education System category of MCA	(4,500)			

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
				Multi-Category Expenses and Capital Expenditure: Access to Education MCA		
				Non-Departmental Output Expenses		
		Transfer from Support for Early Learning Providers	4,500	Access Services to the Education System category of MCA	4,500	7,500
Total change in appropriations	4,500		-		4,500	7,500

The following table shows the disestablishment of the existing Supporting Parenting appropriation, and the transfer of related funding to the new Multi-Category Expenses and Capital Expenditure appropriations from 1 July 2026.

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Non-Departmental Output Expenses						
Supporting Parenting	7,141	Transfer to Access Services to the Education System category of MCA	(5,551)			
		Transfer to Funding Early Childhood Education category of MCA	(1,590)			
				Multi-Category Expenses and Capital Expenditure: Access to Education MCA		
				Non-Departmental Output Expenses		
		Transfer from Supporting Parenting	5,551	Access Services to the Education System category of MCA	5,551	5,551
				Multi-Category Expenses and Capital Expenditure: System Stewardship and Operational Management MCA		
				Non-Departmental Output Expenses		
		Transfer from Supporting Parenting	1,590	Funding Early Childhood Education category of MCA	1,590	1,590
Total change in appropriations	7,141		-		7,141	7,141

for appropriations administered by Charter School Agency (A601)

The following table shows the transfer of the existing Charter Schools | Kura Hourua MCA comprising the transfer of:

- non-departmental output expense categories Charter Schools (Primary Education) and Charter Schools (Secondary Education) to non-departmental output expense appropriation Charter Schools (Primary Education and Secondary Education) from 1 July 2026.

		Old Structure		New Structure		
2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Vote Education						
Multi-Category Expenses and Capital Expenditure: Charter Schools Kura Hourua MCA						
Non-Departmental Output Expenses						
Charter Schools (Primary Education) category of MCA	16,632	Transfer to Charter Schools (Primary and Secondary Education)	(16,632)			
Charter Schools (Secondary Education) category of MCA	32,423	Transfer to Charter Schools (Primary and Secondary Education)	(32,423)			
				Non-Departmental Output Expenses		
		Transfer from Charter Schools (Primary Education) category of MCA	16,632	Charter Schools (Primary and Secondary Education)	49,055	46,209
		Transfer from Charter Schools (Secondary Education) category of MCA	32,423			
Total change in appropriations	49,055		-		49,055	46,209

Explanations of the reasons for changing the appropriation structure are noted in the details of each appropriation in Parts 2-4.

Part 2 - Details of Departmental Appropriations

2.1 - Departmental Output Expenses

School Property Portfolio Management (M26) (A19)

Scope of Appropriation

This appropriation is limited to support and advice for schools on property issues; managing and supporting the purchase and construction of new property; and upgrades to existing property and disposal of surplus property; managing teacher and caretaker housing; and other services provided by the Ministry of Education in its stewardship of the land, buildings and other facilities that comprise the State school sector property portfolio.

Expenses and Revenue

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	3,191,628	3,191,628	3,364,534
Revenue from the Crown	3,004,338	3,004,338	3,221,784
Revenue from Others	27,404	27,643	3,186

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Capital Charge	1,580,003	1,580,003	1,672,050
Depreciation	1,333,328	1,333,328	1,349,349
Management of the School Sector Property Portfolio	68,881	68,881	71,462
Finance Costs	209,416	209,416	271,673
Total	3,191,628	3,191,628	3,364,534

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve a well-managed, sustainable (socially, environmentally and economically) and equitable school sector property portfolio that delivers quality learning environments.

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
The Ministry is seen as a high-quality property manager for government as measured by the Asset Management maturity index for the school property portfolio	65%	67%	65%

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Percentage of State schools that are above the Ministry's property-related utilisation standards (see Note 1)	Baseline year	15%	20%
Percentage of State schools that are below the Ministry's property-related utilisation standards (see Note 1)	Baseline year	12%	15%
Percentage of State schools that meet the Ministry's property-related condition standards (see Note 2)	82%	91%	85%
Percentage of State schools that meet the Ministry's property-related functionality standards (see Note 3)	75%	91%	85%

Note 1 - Running the large school property portfolio is expensive; good utilisation performance helps to minimise this cost and maximise the effectiveness of education delivery. The Ministry's school property-related utilisation standards aim to get schools operating at between 50% and 105% of their roll capacity. This measure considers the relationship between schools' annual July student roll returns and their respective roll capacity, which is determined from the total net area available in schools for teaching and non-teaching use. The measure refers to the July rolls and capacity from the previous year's returns. The standard recognises that below 50% there is likely to be excess capacity, which may be inefficient to operate or may be expensive to remove, and above 105% there may be a need for additional capacity to be built or the demand managed. When a school is identified as being above 105%, the Ministry has clear plans in place to help address the capacity needs of the school through various demand and supply management responses - for example, there may be new capacity already in development, or rolls may be expected to decline. This measure covers more than 95% of all state schools.

Note 2 - Maintaining appropriate condition performance helps to minimise expensive asset failures and supports the effectiveness of education delivery. The Ministry's school property-related condition standards aim to get schools operating at a "moderate" (C3) or better condition rating for their school buildings. Performance is assessed through a visual inspection conducted during each school's annual property visit. Each school building is rated on three individual components - roof, building fabric, and fitout - using an industry-standard five-point rating scale running from "very good" (C1) to "very poor" (C5). A school-wide aggregated rating is then determined based on weightings that reflect the built-area of those buildings. This measure covers more than 95% of all state schools. For 2026/27, the standard has been lifted due to the consistent performance over the last two years.

Note 3 - Maintaining appropriate functionality (fitness for purpose) performance helps to support the effectiveness of education delivery. The Ministry's school property-related functionality standards aim to get schools operating at a moderate ("3") or better functionality rating. Performance against this standard is based on assessments conducted as part of schools' five-yearly property planning process. Schools use the School Evaluation of the Physical Environment (SEPE) tool to self-assess and rate aspects of their school site and school buildings. In some cases, data from internal environment sensors will supplement these self-assessments. A school-wide aggregated rating is then determined based on weightings that reflect site functionality and the usability and comfort of school buildings. The aggregated rating needs to be at least "3" on the five-point SEPE functionality rating scale, which runs from "1" (very poor) to "5" (very good), and where "3" means "moderate". The introduction of the measure in 2020/21 resulted in coverage of around 17% of state schools. This is forecast to increase each year as more SEPE assessments are undertaken. Coverage is expected to increase towards 100% by June 2025.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Education in its annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
New Model for Managing the School Property Portfolio	2026/27	-	19,767	(4,348)	(4,916)	(4,736)
School Property - Growing and Expanding the English Medium, Māori Medium and Kaupapa Māori Education Portfolio	2026/27	-	7,615	4,960	6,000	6,156
School Property - Maintaining and Upgrading the Portfolio	2026/27	-	2,500	750	750	750
School Property - Operating Cost Pressures	2026/27	-	25,000	-	-	-
Accelerating School Property Maintenance	2025/26	20,000	70,000	80,000	5,000	(175,000)
Drawing Down Funding for Marlborough Boys' and Girls' Colleges	2025/26	278	1,320	2,653	3,221	3,221
Investing in School Property: Introducing a Ten-year Plan	2025/26	17,163	28,209	38,596	40,095	40,095
Lease of Land for New Kura - Offset by Returns of Gains on Sale	2025/26	1,500	1,500	1,500	1,500	1,500
Realignment of Baseline Savings Targets	2025/26	27,500	-	-	-	-
Retention of Legal Proceeds to Meet Further Litigation Costs	2025/26	2,000	-	-	-	-
School Building Seismic Remediation Programme Tranche One: Detailed Business Case	2025/26	70	700	2,460	740	880
Stafford v Attorney-General Litigation Resolution Agreement - Education School Property Implications	2025/26	1,266	2,161	2,452	2,992	3,244
Additional Departmental Reprioritisation Through Business Efficiencies	2024/25	(8,270)	(8,280)	(8,280)	(8,280)	(8,280)
Christchurch Schools' Rebuild - Cost Pressures	2024/25	9,130	10,760	10,760	10,760	10,760
Delivering the Public Private Partnership Schools Expansion Programme - Tagged Contingency Drawdown	2024/25	17,264	23,866	23,495	23,591	24,004
Essential Digital Services - Internet in Schools, Equipment Replacement and Cyber Security	2024/25	9,600	10,090	6,930	6,930	6,930
Property Maintenance Costs - Capital to Operating Swap	2024/25	(500)	(500)	(500)	(500)	(500)
Reduction in Contractors and Consultants - Ministry of Education	2024/25	(5,720)	(5,700)	(5,700)	(5,700)	(5,700)
Reduction in Professional Services - Ministry of Education	2024/25	(4,150)	(4,150)	(4,150)	(4,150)	(4,150)
Reduction in Travel and Meeting Related Expenditure - Ministry of Education	2024/25	(290)	(290)	(290)	(290)	(290)
Reduction in Workforce Through Efficiencies and Stopping Low-Priority Work Programmes - Ministry of Education	2024/25	(13,110)	(13,130)	(13,130)	(13,130)	(13,130)
Reform of the Tomorrow's Schools System	2024/25	(8,827)	(8,827)	(8,827)	(8,827)	(8,827)
School Property Portfolio Growth Cost Pressure	2024/25	14,063	18,750	18,750	18,750	18,750
North Island Weather Events - Repair and Rebuild School Property to Pre-Event State	2023/24	288	-	-	-	-

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Previous Government						
Building Learning Support in Kaupapa Māori and Māori Medium Schooling	2024/25	333	554	1,107	1,107	1,107
Accounting Treatment: Transfer of Thorndon School Site to Taranaki Whānui ki Te Upoko o Te Ika Trust	2023/24	812	812	812	812	812
Approach to Resolve Secondary Teacher Bargaining Independent Arbitration	2023/24	(2,366)	(2,366)	(2,366)	(2,366)	(2,366)
Christchurch Schools Rebuild Programme	2023/24	11,800	11,800	11,800	11,800	11,800
Continuing the National Education Growth Plan	2023/24	16,710	26,690	30,000	30,000	30,000
Expanding Māori Medium Education Infrastructure	2023/24	4,987	7,328	9,938	9,938	9,938
Expanding the Ngā Iti Kahurangi Programme	2023/24	3,750	3,750	3,750	3,750	3,750
Learning Support Modifications to School Buildings	2023/24	9,000	9,000	9,000	9,000	9,000
Public Sector Pay Adjustment - Vote Education Remuneration Cost Pressure	2023/24	4,982	4,982	4,982	4,982	4,982
Regenerating the Hāwera School Network	2023/24	750	750	750	750	750
Reimbursing Land Purchases for New Schools	2023/24	5,000	5,000	5,000	5,000	5,000
Supporting the Co-location of Marlborough Boys and Girls Colleges and the Relocation of Bohally Intermediate	2023/24	1,831	1,831	1,831	1,831	1,831
Christchurch Schools' Rebuild	2022/23	7,480	7,480	7,480	7,480	7,480
External Fabric Upgrade Pilot - School Property Maintenance	2022/23	(100)	(100)	(100)	(100)	(100)
Land Purchases for New Schools	2022/23	4,250	4,250	4,250	4,250	4,250
Māori Medium Property	2022/23	7,520	7,520	7,520	7,520	7,520
National Education Growth Plan: Drawdown of Wave 3	2022/23	15,906	17,209	17,209	17,209	17,209
National Education Growth Plan (NEGP)	2022/23	18,175	23,800	23,800	23,800	23,800
Public Private Partnership School Expansion	2022/23	2,915	2,865	2,838	2,785	2,748

Reasons for Change in Appropriation

The increase in this appropriation for 2026/27 is mainly due to:

- capital charge savings from the effect of unfunded depreciation on property revaluation (\$58.843 million increase), partially offset by the derecognition of Crown owned assets for Stafford v Attorney-General litigation settlement (\$445,000 decrease) and an adjustment for unrealised gains on remeasurement of derivatives with NZDMO as at 31 December 2025 (\$13,000 decrease)
- increased funding in 2026/27 to accelerate school property maintenance (\$50 million increase)
- one-off funding in 2026/27 for school property operating funding to address specific areas of actual and anticipated cost increases (\$25 million increase)
- capital to operating swaps to provide for the costs of the new School Property model in the first half of 2026/27 (\$19.767 million increase)

- provision for the National Education Growth Plan for school property (\$15.605 million increase) and drawdown of operating contingency in 2025/26 and 2026/27 (\$1.303 million increase)
- provision to support Ten-year Plan in Investing in School Property for long-term investment plan for school properties (\$18.546 million increase), partially offset by one-off funding in 2025/26 to establish the New Zealand School Property Agency (\$7.500 million decrease), and
- drawdown of operating contingency in 2025/26 and 2026/27 for the Public Private Partnership Schools Expansion Programme (\$6.201 million increase).

These increases are partially offset by a transfer from departmental output expense Support and Resources for Teachers and non-departmental output expense Professional Development and Support under Improved Quality Teaching and Learning (MCA) as part of the realignment of baseline savings targets (\$27.500 million decrease).

Services to Other Agencies RDA (M26) (A19)

Scope of Appropriation

This appropriation is limited to the provision of services by the Ministry of Education to government departments and other agencies where those services are not within the scope of another departmental output expense appropriation in Vote Education.

Expenses and Revenue

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	3,615	3,615	3,615
Revenue from Others	3,615	3,615	3,615

What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide support services to government departments and other government or education agencies, on a cost-recovery basis, including office accommodation and related services, and information technology management and development services.

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted under section 15D(1) of the Public Finance Act 1989, as the appropriation relates exclusively to outputs supplied by a department to one or more other departments.

2.3 - Departmental Capital Expenditure and Capital Injections

Ministry of Education - Capital Expenditure PLA (M26) (A19)

Scope of Appropriation

This appropriation is limited to the purchase or development of assets by and for the use of the Ministry of Education, as authorised by section 24(1) of the Public Finance Act 1989.

Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Forests/Agricultural	-	-	-
Land	71,551	71,551	54,000
Property, Plant and Equipment	1,823,378	1,823,378	1,701,267
Intangibles	45,872	45,872	33,000
Other	-	-	-
Total Appropriation	1,940,801	1,940,801	1,788,267

What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide assets that support the delivery of the Ministry of Education's services, and for schools to deliver their educational responsibilities, including new assets, and renewal and replacement of life-expired assets for the school sector property portfolio.

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Percentage of State schools with a teaching space deficit (see Note 1)	Baseline year	4%	10%
Percentage of projects with Learning Support Modification delivered within 12 months (see Note 2)	Baseline year	69%	65%
Percentage of new and replacement builds delivered through standard or repeatable designs (including Offsite Manufactured Buildings) (see Note 3)	Baseline year	46%	60%
Percentage of Ministry-led projects delivered on time (see Note 4)	Baseline year	90%	75%
Percentage of Ministry-led projects delivered on budget (see Note 5)	Baseline year	89%	80%
Percentage of the additional student places forecast delivered (see Note 6)	80%	115%	80%

Note 1 - Measuring schools with a teaching space deficit reflects how effectively we are meeting demand for student places, including through investment in new assets. This measure is calculated by comparing the actual number of teaching spaces at a school against the number of teaching spaces generated by the School Property Guide (SPG) based on the school's annual July student roll returns, considering in-zone students only. If the school's actual teaching space count is less than the SPG teaching space count by more than one teaching space, then it is considered to have a deficit. The focus on in-zone students and teaching space count aligns to our investment settings for delivering new property.

Note 2 - The Ministry provides funding to modify existing property to support the needs of students and other frequent school users with accessibility needs. Schools initiate this process when needs are identified, for example when a student plans to enrol. Timely delivery of property modifications supports the Ministry's objectives of an inclusive education system, reduces barriers to attendance, and demonstrates a property system that is responsive to users' needs. This measure assesses how many of the Learning Support modification projects with a budget authorisation date in 2024/25 were completed within 12 months of that date.

Note 3 - The Ministry is focused on driving down costs using standard, repeatable designs to deliver value-for-money property solutions, ensure consistent outcomes, and reduce costs so that we can deliver more buildings within available funding. This measure is assessed based on the percentage of replacement or new build classrooms completed in 2025/26 which used standard or repeatable designs, including Offsite Manufactured Buildings and other designs produced by the Ministry which can be easily replicated across multiple sites, meet our standards for functionality, and are cost effective to build.

Note 4 - Delivering projects on-time reflects robust investment and project management practices, demonstrating effective stewardship of public funds. The projects counted in this measure include Ministry-led capital works and asset management projects, the Weathertightness programme, and the Ngā Iti Kahurangi small schools upgrade programme. The number of completed projects in the Financial Year is compared against the number of projects planned to be completed over the same time period.

Note 5 - Delivering projects on-budget reflects robust investment and project management practices, demonstrating effective stewardship of public funds. The projects counted in this measure include Ministry-led capital works and asset management projects, the Weathertightness programme, and the Ngā Iti Kahurangi small schools upgrade programme. Projects completed during the Financial Year are recorded as being on budget or over budget by comparing the final cost to deliver the project against the original budget.

Note 6 - The Ministry invests in new land, buildings, and classrooms to meet the needs of the student population. Measuring the number of student places that we deliver each year, compared to our delivery forecast, reflects how effectively we are managing our portfolio, programmes, and projects, to realise the benefits of our investment. This measure compares the number of student places which we expect to deliver based on projects in our agreed Investment Plan which were forecast to be completed in 2025/26 against projects completed in 2025/26. The calculation assumes one teaching space provides 23 student places, on average.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Education in its annual report.

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is mainly due to:

- increase in the existing school property portfolio baseline, reflecting the uplift to the 5 Year Agreement base rate following recent funding decisions
- completion of the school property Weathertightness Programme and the Christchurch Schools Rebuild Programme, resulting in reduced expenditure requirements, and
- delivery and completion of currently funded school property Growth and Transformation projects and programmes, with the 2026/27 forecast reflecting only funding already appropriated and excluding anticipated future Budget initiatives (including Budget 2026).

Capital Injections and Movements in Departmental Net Assets

Ministry of Education

Details of Net Asset Schedule	2025/26 Estimated Actual \$000	2026/27 Projected \$000	Explanation of Projected Movements in 2026/27
Opening Balance	31,739,133	32,472,972	
Capital Injections	942,939	882,326	Growth of the School Property Portfolio for roll growth classrooms, new schools, expansions and land purchases (\$696.813 million), Maintain and upgrade the School Property Portfolio (\$85,000), Marlborough Boys' College, Marlborough Girls' College and Bohally Intermediate redevelopments (\$32.580 million), funding requirements for schools procured under Public Private Partnerships and for the Public Private Partnership Schools Expansion Programme (\$31.216 million), the Christchurch Schools Rebuild Programme (\$12 million), the School Building Seismic Remediation Programme (\$10 million), development of a standardised assessment and aromatawai tool for Years 3-10 in reading, writing, maths, pānui, tuhituhi and pāngarau (\$7.018 million), implement Senior Secondary Subjects Curriculum Resources Support Package (\$2.154 million), expansion of the Early Intervention Service into schools for learners with additional needs up to Year 1 (\$2.057 million), Stafford v Attorney-General Litigation Resolution Agreement - Education School Property Implications (\$1.520 million), development of standardised numeracy and pangarau screening and assessment tool for learners in Years 1 and 2 (\$800,000), resourcing for new Professional Standards Setting Regulatory Function (\$329,000), implement initiative Foundations for Educational Success: Pathway to 2030 (\$316,000), resourcing additional frontline learning support staff (\$288,000) and other (\$235,000).
Capital Withdrawals	(40,329)	(35,351)	A capital to operating swap to provide for the costs for a new model for managing the school property portfolio (\$24.925 million), transfer to non-departmental capital expenditure appropriation Schools Furniture and Equipment (\$7.924 million) and decisions to procure new schools under Public Private Partnership contracts rather than through traditional procurement process (\$2.502 million).
Surplus to be Retained (Deficit Incurred)	(168,771)	(139,269)	Unfunded depreciation expense as a result of upward revaluation of school buildings, site improvements, teacher housing and early childhood centres (\$139.564 million deficit), and net unrealised gain on interest rate swap derivatives with the New Zealand Debt Management Office (\$295,000 surplus).
Other Movements	-	-	
Closing Balance	32,472,972	33,180,678	

Part 3 - Details of Non-Departmental Appropriations

3.1 - Non-Departmental Output Expenses

Charter Schools (Primary and Secondary Education) (M26) (A601)

Scope of Appropriation

This appropriation is limited to providing charter schools | kura hourua with roll-based operational funding, supplementary funding programmes and property funding.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	-	-	46,209

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Charter Schools Primary and Secondary Education			
Operational Grant Funding	-	-	46,209
Total	-	-	46,209

Comparators for Restructured Appropriation

Vote, Type and Title of Appropriation	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Vote Education: Non-Departmental Output Expenses			
Charter Schools (Primary Education) category of Charter Schools Kura Hourua MCA	16,632	16,632	-
Charter Schools (Secondary Education) category of Charter Schools Kura Hourua MCA	32,423	32,423	-
Total	49,055	49,055	46,209

What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide charter schools | kura hourua with roll-based operational funding and supplementary funding programmes to enable the delivery of education to students enrolled in Years 0 to 13. The funding in this appropriation will cover all components of charter school ongoing operational funding (Salaries, Operations, Services and Property).

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Percentage of charter schools operating that met their minimum performance threshold for attendance (see Note 1)	New measure	New measure	70%-100%
Percentage of charter schools operating that met their minimum performance threshold for achievement (Years 3 to 10) in: (see Note 2)			
• Reading	New measure	New measure	70%-100%
• Writing	New measure	New measure	70%-100%
• Mathematics	New measure	New measure	70%-100%
Percentage of charter schools operating that maintain or improve their student attendance rates (see Note 3)	New measure	New measure	70%-100%
Percentage of charter schools operating that maintain or improve their student achievement rates (Years 3 to 10) in: (see Note 4)			
• Reading	New measure	New measure	70%-100%
• Writing	New measure	New measure	70%-100%
• Mathematics	New measure	New measure	70%-100%

Disclosure - Outcome measures for Attendance and Achievement have been transferred out of the 'Resourcing and Oversight of Charter Schools' category, and into this Appropriation. These measures align more closely with the purpose, scope, and performance expectations of this appropriation.

Note 1 - Each charter school has its own minimum performance threshold per their EQI group. This measure is an average of the portfolio of charter schools operating that have met their minimum performance threshold for attendance following the completion of a full school year.

Note 2 - Each charter school has its own minimum performance threshold per their EQI group. This measure is an average of the number of charter schools operating that have met their minimum performance threshold for achievement following the completion of a full school year.

Note 3 - This measure compares each charter school in the network with itself (after completing a full school year) and compares its regular attendance rate to the previous year. The percentage reported reflects the total number of schools with comparable information showing a positive trend. This measure reports the percentage of charter schools operating that maintain or improve their regular student attendance rates. Once a charter school surpasses the Education sector target, it is expected to maintain performance at or above that level in subsequent periods. Through this measure, charter schools are contributing to broader Government targets relating to education sector and system outcomes for attendance and achievement.

Note 4 - This measure compares each charter school in the network with itself (after completing a full school year) and compares its achievement rates for years 3-10 to the previous year. The percentage reported reflects the total number of schools with comparable information showing a positive trend. This measure reports the percentage of charter schools operating that maintain or improve their achievement rates across Reading, Writing and Mathematics. Once a charter school surpasses the Education sector target, it is expected to maintain performance at or above that level in subsequent periods. Through this measure, charter schools are contributing to broader Government targets relating to education sector and system outcomes for attendance and achievement.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Charter School Agency in its Annual Report.

Service Providers

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Sponsors	-	-	46,209	Contracts signed for 10 years terms
Total	-	-	46,209	

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Establishment of Charter School Forecast Driven Appropriation	2026/27	-	45,908	45,442	45,442	45,442
Schools Operations Grant - Cost Pressure	2026/27	-	301	602	602	602

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is mainly due to:

- initial drawdown from contingency for roll related funding, subsequent changes to the spending profile between categories, movements between State and charter school allocations and a transfer to 2025/26 (\$16.246 million decrease), and
- a transfer of funding to the non-departmental output expense Charter School (Establishment and Transition Funding) under Charter Schools | Kura Hourua MCA to provide relevant establishment and transition funding for charter school sponsors and applicants (\$2 million decrease).

These decreases are partially offset by:

- a transfer of funding between financial years from non-departmental output expenses Charter Schools (Primary Education) and Charter Schools (Secondary Education) under Charter Schools | Kura Hourua MCA to meet the cost of writing off assets from former State schools being transferred to charter schools (\$12.500 million increase), and
- a transfer to non-departmental output expense Transfer of Assets to Charter Schools for the transfer and write-off of assets required for establishing charter schools (\$2.900 million increase).

3.2 - Non-Departmental Benefits or Related Expenses

Home Schooling Allowances (M26) (A19)

Scope of Appropriation

This appropriation is limited to allowances for parents/caregivers of children in full-time correspondence programmes for primary and secondary education and parents/caregivers of children receiving their primary and secondary education at home (where a certificate of exemption from enrolment has been approved under section 38 of the Education and Training Act 2020).

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	10,724	10,589	10,506

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve support for students engaged in education outside of the school system.

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, and Office of Parliament, or a Crown entity under s15D(2)(b)(ii) of the PFA, as additional performance information is unlikely to be informative because this appropriation is solely for payments of a supervision allowance for children who are home schooled under the Education and Training Act 2020.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Education Demand-Driven Forecasts - Increased Provision for Managing Risk	2025/26	135	-	-	-	-
Previous Government						
Approach to Resolve Secondary Teacher Bargaining Independent Arbitration	2023/24	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)
Cost Adjustment for Schools' Operational Grants	2023/24	346	362	362	362	362
Cost Adjustment for Schools' Operational Grant	2022/23	311	311	311	311	311

Conditions on Use of Appropriation

Reference	Conditions
Education and Training Act 2020	Supervision allowance paid to parents of students exempted under section 38 of the Education and Training Act 2020 from being enrolled at a registered school, as required under section 35. Exemption is subject to satisfaction that: <ul style="list-style-type: none"> the student will be taught at least as regularly and as well as in a registered school, and in the case of a person who would otherwise be likely to need special education, the student will be taught at least as regularly and as well as in a special class or clinic or by a special service.

Scholarships and Awards for Students (M26) (A19)

Scope of Appropriation

This appropriation is limited to scholarships and allowances for school students, including subsidies toward fees and travel costs and programmes.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	12,981	12,981	12,981

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve greater educational opportunities and increased achievement for children and young people with high potential or from low-income backgrounds.

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(ii) of the PFA because additional performance information is unlikely to be informative.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Prime Minister's Vocational Excellence Award - Reprioritisation of Funding	2023/24	(900)	(900)	(900)	(900)	(900)
Previous Government						
Boarding Allowances - Increased Support for Isolated Students	2023/24	510	510	510	510	510

Conditions on Use of Appropriation

Reference	Conditions
Cabinet decision	<p>Students are eligible for Boarding Allowances where living away from home is deemed to provide a greater chance of achieving National Certificate of Education Achievement level 2. Students will be awarded an allowance after being assessed by a panel including external parties or agencies. The key assessment areas are:</p> <ul style="list-style-type: none"> • Achievement; Participation; Behaviour; Relationships; Access; Environment; Personal; factors. • Assistance may also be available to contribute to the cost of travelling at the beginning and end of term between home and the place of board.
Cabinet decision	<p>Puāwaitanga Scholarships are offered to young learners who demonstrate leadership potential, based on the school's criteria, which may include:</p> <ul style="list-style-type: none"> • leadership skills and potential • academic achievement and potential • cultural strengths • sporting skills, and • reports or recommendations from contributing schools. <p>Scholarships cover boarding fees and an allowance for other costs.</p> <p>The Ministry will provide schools with guidelines to develop their selection criteria. The Ministry will also monitor compliance to these criteria and the performance of the schools and the recipients of the scholarship.</p>

Scholarships and Awards for Teachers and Trainees (M26) (A19)

Scope of Appropriation

This appropriation is limited to study awards, sabbaticals and fellowships for teachers and scholarships and allowances for students undertaking teacher training education.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	48,966	48,966	51,713

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve a high-quality workforce by increasing the capability of teachers through targeted study assistance and supporting prospective teachers through their training.

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Percentage of maximum available placements / scholarships / awards allocations utilised per year	New measure	New measure	Baseline year

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Education in its annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Excellence Awards for Schools, Kura and Teachers	2026/27	-	640	640	640	640
Drawdown of Funding for Education Sector Collective Bargaining Settlements	2025/26	118	345	432	426	422
Drawdown of Funding for Further Education Sector Collective Bargaining Settlements	2025/26	99	518	684	687	688
Extending Māori Medium and Kaupapa Māori Workforce Initiatives	2025/26	1,407	2,835	2,878	2,920	2,920
Learning Support - Early Intervention Service Strengthened and Extended to Year 1 Learners	2025/26	141	141	141	141	141
Teacher Supply Initiatives	2025/26	1,236	1,610	407	(1,074)	(2,833)
Teacher Supply Supports	2024/25	4,926	4,601	4,602	4,602	4,602
Previous Government						
Drawdown of Funding for Education Sector Collective Bargaining Settlements	2023/24	4,607	4,607	4,607	4,607	4,607
Teacher Workforce Support Package for Iwi/Māori	2022/23	1,100	1,100	1,100	1,100	1,100

3.4 - Non-Departmental Other Expenses

Impairment of Debts and Assets and Debt Write-Offs (M26) (A19)

Scope of Appropriation

This appropriation is limited to bad debt write-offs for Crown debt and to impairment of Crown debt or other assets arising from objective evidence of one or more loss events that occurred after the initial recognition of the Crown debt or asset, and the loss event (or events) has had a reliably measurable impact on the estimated future cash flows of the debt or other asset.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	3,000	3,000	3,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the write-off of Crown debt and recognise an impairment loss to reflect the recoverable value of Crown debt and assets at the end of the financial year.

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15(D)(2)(b)(ii) of the PFA, as additional performance information is unlikely to be informative because the appropriation is solely for impairment of Crown debt and other assets as required for the write-off of irrecoverable debts.

Integrated Schools Property (M26) (A19)

Scope of Appropriation

This appropriation is limited to providing funding to proprietors of integrated schools for capital upgrade, including modernisation, of their existing school property and facilities as well as expansion of the network of integrated schools.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	145,580	145,580	135,910

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Policy One Funding	145,580	145,580	135,910
Total	145,580	145,580	135,910

What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide funding to the proprietors of integrated schools so they can ensure their learners have equitable (comparable to State schools) access to quality learning environments.

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Integrated school proprietors confirm that funding received under Policy One has been used to maintain their school properties to a consistent standard as for state schools (Policy One, see Conditions on Use of Appropriation) (see Note 1)	95%	95%	95%

Note 1 - Proprietors of integrated schools are responsible, as owners, for the upkeep of their schools, including capital works. Although the Ministry has no ownership interest, we do financially assist proprietors to meet their ownership obligations through Policy One funding. The attestation process is a high-level means to ensure proprietors are legally certifying that they are using the funding for its intended purpose.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Education in a report appended to the Ministry of Education's annual report.

Service Providers

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisations				
Proprietors of Integrated Schools	145,580	145,580	135,910	Ongoing
Total	145,580	145,580	135,910	

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Accelerating School Property Maintenance	2025/26	5,670	-	-	-	-

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to:

- additional grant in 2025/26 for property maintenance provided directly to State schools, State integrated schools, and charter schools to complete essential maintenance works (\$5.670 million decrease), and
- savings on integrated school buildings maintenance costs arising from the decrease in valuation of State school property as at 30 June 2024 (\$4 million decrease).

Conditions on Use of Appropriation

Reference	Conditions
Cabinet Decision	<p>Policy One - Property grants to proprietors of integrated schools are determined by formula, taking into account a per-student rate (based on depreciation of State school sector buildings) and numbers of students in each school.</p> <p>Policy Two - Discretionary property grant for expanding existing schools and establishment of new schools where the investment will reduce pressure for further expenditure in the State school network. Funding is provided under a Memorandum of Agreement. A construction completion certificate must be provided to the Ministry of Education.</p>

3.5 - Non-Departmental Capital Expenditure

New Zealand School Property Agency - Transfer of Assets (M26) (A19)

Scope of Appropriation

This appropriation is limited to the transfer of assets from the Ministry of Education to the New Zealand School Property Agency.

Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	-	-	32,235,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the accurate transfer of assets from the Ministry of Education to the New Zealand School Property Agency, ensuring minimal disruption to service delivery.

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Assets have been transferred to the New Zealand School Property Agency in accordance with relevant accounting standards and agreed transfer arrangements by the required deadline	New measure	New measure	Achieved

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Education in its annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
New Zealand School Property Agency - Initial Transfer of Assets	2026/27	-	32,235,000	-	-	-

Reasons for Change in Appropriation

This is a new appropriation created to transfer school property assets from the Ministry of Education to the New Zealand School Property Agency in anticipation of the establishment of the new agency that will take responsibility for management of school property, delivery of buildings and maintenance and administration of the portfolio.

Schools Furniture and Equipment (M26) (A19)

Scope of Appropriation

This appropriation is limited to providing funding to schools for new furniture and equipment when capital works have been approved or to fund the replacement of furniture and equipment.

Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	88,059	82,059	75,217

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve funding for schools to pay for furniture and equipment that is fit for purpose and supports educational achievement.

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Number of schools receiving furniture and equipment grants to fit out new, renewed, or replaced teaching and non-teaching spaces as part of approved capital projects	100-150	136	100-150
Schools are paid their furniture and equipment funding in accordance with their Five-Year Agreement budget allocation or Policy One funding (see Note 1):			
• accurately	98%	100%	98%
• on time	98%	100%	98%

Note 1 - Over 1,200 state and state-integrated schools received funding through their Five-Year Agreement budget allocation or Policy One funding to upgrade and modernise their furniture and equipment in 2025/26.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Education in a report appended to the Ministry of Education's annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Healthy School Lunches Programme	2026/27	-	450	450	-	-
School Building Seismic Remediation Programme Tranche One: Detailed Business Case	2025/26	-	-	770	290	240
Essential Digital Services - Internet in Schools, Equipment Replacement and Cyber Security	2024/25	23,010	23,840	-	-	-
Ka Ora, Ka Ako Healthy School Lunches Programme: Continuing beyond 2024	2024/25	600	300	-	-	-
Previous Government						
Strengthening the Curriculum Insights and Progress Study	2025/26	517	-	-	-	-
Furniture and Equipment Grant for School Property	2022/23	24,351	24,351	24,351	24,351	24,351

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is mainly due to:

- transfer from Departmental Capital to this appropriation to support the continued expansion of School Property Portfolio (\$9.692 million decrease), and
- expense transfer from 2024/25 to 2025/26 for the purchase of furniture and equipment for delayed development or redevelopment projects (\$3.613 million decrease).

These decreases are partially offset by funding for the costs to maintain existing ICT infrastructure and services in schools, which are foundational to the delivery of the Cyber Security and Digital Services (CSDS) programme (\$830,000 increase).

Support for State-integrated Schools Roll Growth (M26) (A19)

Scope of Appropriation

This appropriation is limited to provision for additional classrooms to cater for roll-growth in state-integrated schools.

Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	-	-	14,600

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve additional capacity in the state-integrated school network, to meet demand in high-growth areas.

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Funding allocated to eligible integrated school proprietors in accordance with the scheme's defined processes and within agreed timeframes	New measure	New measure	95%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Education in its annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Integrated Schools - Rephase Funding for Roll Growth	2025/26	(7,300)	7,300	-	-	-
Investing in School Property: Introducing a Ten-year Plan	2025/26	7,300	7,300	7,300	7,300	7,300

Reasons for Change in Appropriation

This is a new appropriation created to proceed with a Ten-year Plan initiative that provides a framework and scalable options for a ten-year pipeline of investment into the maintenance and growth of the school property portfolio in State-integrated schools.

Part 4 - Details of Multi-Category Expenses and Capital Expenditure

4 - Multi-Category Expenses and Capital Expenditure

Access to Education (M26) (A19)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to support access and attendance in the education system.

Scope of Appropriation

Departmental Output Expenses

Deliver Access and Attendance Services and Programmes

This category is limited to increasing access, removing barriers and supporting attendance for learners | ākonga.

Non-Departmental Output Expenses

Access Services to the Education System

This category is limited to increasing access and removing barriers for learners | ākonga.

Alternative Education Services

This category is limited to education support outside of schooling.

Attendance Services for Schools

This category is limited to supporting learners | ākonga to attend or re-engage in school.

Deliver English for Speakers of Other Languages and Refugee Support

This category is limited to English for Speakers of Other Languages (ESOL) and refugee programmes, resources and support for learners | ākonga in early learning and school, and support to parents and communities.

Transport Services to the Education System

This category is limited to transport services for learners | ākonga in the education system.

Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	-	-	750,712
Departmental Output Expenses			
Deliver Access and Attendance Services and Programmes	-	-	45,040
Non-Departmental Output Expenses			
Access Services to the Education System	-	-	226,559
Alternative Education Services	-	-	69,443
Attendance Services for Schools	-	-	66,383
Deliver English for Speakers of Other Languages and Refugee Support	-	-	76,206
Transport Services to the Education System	-	-	267,081
Funding for Departmental Output Expenses			
Revenue from the Crown	-	-	45,040
Deliver Access and Attendance Services and Programmes	-	-	45,040

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Deliver Access and Attendance Services and Programmes			
Provision of Services	25,697	25,697	26,596
Targeted Student Participation Interventions	17,791	17,391	18,444
Access Services to the Education System			
School Lunch Programme	229,685	197,685	211,381
Iwi and Community Groups	7,678	7,678	7,678
Support for Early Childhood Education Providers	4,500	4,500	7,500
Alternative Education Services			
Trades and Service Academies	37,152	37,152	37,183
Other Alternative Education Services	35,719	35,719	32,260
Attendance Services for Schools			
Students Attendance and Engagement	62,672	62,672	66,383
Deliver English for Speakers of Other Languages and Refugee Support			
ESOL - Operations and Bulk Funding	65,794	65,794	64,966
ESOL - Refugee Education	13,240	13,240	11,240
Transport Services to the Education System			
School Transport	267,225	264,725	262,225
Allowances	4,856	4,856	4,856
Total	772,009	737,109	750,712

Comparators for Restructured Appropriation

Vote, Type and Title of Appropriation	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Vote Education: Departmental Output Expenses			
Stewardship and Oversight of the Education System	980	980	-
Support and Resources for Parents and the Community	9,872	9,872	-
Interventions for Target Student Groups category of Outcomes for Target Student Groups MCA	17,791	17,391	-
Support and Resources for Education Providers category of Primary and Secondary Education MCA	14,845	14,845	-
Vote Education: Non-Departmental Output Expenses			
School Transport	272,081	269,581	-
Support for Early Learning Providers	4,500	4,500	-
Supporting Parenting	5,551	5,551	-
Curriculum Support category of Improved Quality Teaching and Learning MCA	233	233	-
Professional Development and Support category of Improved Quality Teaching and Learning MCA	639	639	-
Food Programme for Schools and Early Learning category of Outcomes for Target Student Groups MCA	229,625	197,625	-
Learning Support and Alternative Education category of Outcomes for Target Student Groups MCA	113,714	113,714	-
Students Attendance and Engagement category of Outcomes for Target Student Groups MCA	62,672	62,672	-
Additional School Lunch Expenses category of Outcomes for Target Student Groups MCA	60	60	-
Primary Education category of Primary and Secondary Education MCA	3,165	3,165	-
Secondary Education category of Primary and Secondary Education MCA	36,281	36,281	-
Total	772,009	737,109	750,712

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve improved access and attendance of learners | ākonga in the education system.

How Performance will be Assessed for this Appropriation

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Attendance in primary and secondary education: The percentage of students attending school regularly (see Notes 1 and 2)	80%	58.4%	80%

Disclosure - 2025/26 Budget standards of performance measures relating to appropriations prior to the appropriation restructure have been stated in this table.

Note 1 - The word 'attendance' replaces the word 'participation' to align with the Government Target which is "Increased student attendance: 80% of students to be present for more than 90% of the term."

Note 2 - "Attending school regularly" is defined as attending at least 90% of half-days for the calendar year.

What is Intended to be Achieved with each Category and How Performance will be Assessed

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Departmental Output Expenses			
Deliver Access and Attendance Services and Programmes			
This category is intended to achieve efficient and effective services that support access and attendance of learners ākonga in the education system (see Note 1).			
The number of excluded students that are re-enrolled in another school before their 16th birthday (see Note 2)	New measure	New measure	No less than 90%
The number of school-aged children that are not enrolled in education (see Note 2)	New measure	New measure	Baseline year
Non-Departmental Output Expenses			
Access Services to the Education System			
This category is intended to achieve efficient and effective services that support access and remove barriers to the education system (see Note 3).			
Percentage of schools and kura who have opted in for access to free period products	80%	93%	80%
Percentage of school lunches delivered in full and on time (DIFOT) (see Note 4)	New measure	New measure	98%
Percentage of surplus meals (see Note 4)	New measure	New measure	No more than 10%
Number of Early Childhood Education services participating in the Early Childhood Education Food Programme (see Note 4)	New measure	New measure	Baseline year
Percentage of children who show increased participation in early learning following engagement with the Engaging Priority Families programme (see Note 5)	New measure	New measure	60-70%
Number of contracted child places created to meet the needs of targeted communities as a result of the Targeted Assistance for Participation Programme	350	350	350

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Alternative Education Services			
This category is intended to achieve continued engagement for learners ākonga in the education system by providing access to other education settings.			
Percentage of students enrolled in Alternative Education who show improved attendance	New measure	New measure	60-70%
Percentage of retained ākonga in Service Academies who achieve Level 2 or higher	75%	75%	75%
Percentage of students in secondary-tertiary programmes who achieve Level 2 or higher	80%	80%	80%
Attendance Services for Schools			
This category is intended to achieve improved attendance of learners in the schooling system.			
Attendance in primary education - The percentage of students attending school regularly (see Notes 6 and 7):			
• Term 1	80%	69.0%	80%
• Term 2	80%	62.0%	80%
• Term 3	80%	52.7%	80%
• Term 4	80%	60.5%	80%
Attendance in secondary education - The percentage of students attending school regularly (see Notes 6 and 7):			
• Term 1	80%	60.8%	80%
• Term 2	80%	52.2%	80%
• Term 3	80%	45.9%	80%
• Term 4	80%	47.4%	80%
Percentage of students who have been returned to schooling within:			
• 40 days following an exclusion	55%	47%	55%
• 75 days following an exclusion	85%	75%	85%
Deliver English for Speakers of Other Languages and Refugee Support			
This category is intended to achieve efficient and effective support for refugee learners ākonga and parents whānau to engage in the education system, and support for learners ākonga whom English is an additional language.			
Number of schools receiving funding for English for Speakers of Other Languages (ESOL)	New measure	New measure	1740-1780
Transport Services to the Education System			
This category is intended to achieve efficient and effective transport services that support access to the education system.			
Percentage of journeys per annum completed without safety incident in the provision of transport options to eligible ākonga	99.9%	99.9%	99.9%
Percentage of scheduled daily bus journeys per annum that provided services to ākonga	99.5%	99.5%	99.5%

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Percentage of daily bus routes reviewed to ensure services are optimised for eligible students	New measure	New measure	25%
Percentage of Directly Resourced funding arrangements reviewed to ensure services are optimised for eligible students	New measure	New measure	25%

Disclosure - 2025/26 Budget standards of performance measures relating to appropriations prior to the appropriation restructure have been stated in this table.

Note 1 - One measure related to the Talanoa Ako programme has been removed. The measure has been removed as part of the process of realigning our performance measures and appropriations with the performance framework.

Note 2 - Two measures related to exclusions have been removed. The measures have been removed as part of the process of realigning our performance measures and appropriations with the performance framework and have been replaced with two new measures.

Note 3 - One measure related to the Toikuranui initiative has been removed. The measure has been removed as part of the process of realigning our performance measures and appropriations with the performance framework due to an appropriations restructure.

Note 4 - Three measures related to the school lunch programme have been removed. The measures have been removed as part of the process of realigning our performance measures and appropriations with the performance framework and have been replaced with three new measures.

Note 5 - One measure related to the Engaging Priority Families programme has been removed. The measure has been removed as part of the process of realigning our performance measures and appropriations with the performance framework and has been replaced with one new measure.

Note 6 - The word 'attendance' replaces the word 'participation' to align with the Government Target which is "Increased student attendance: 80% of students to be present for more than 90% of the term."

Note 7 - "Attending school regularly" is defined as attending at least 90% of half-days for the calendar year.

Service Providers for the Multi-Category Appropriation

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Ministry of Education	43,488	43,088	45,040	Ongoing
Crown Entities				
State Schools	316,727	289,437	301,870	Ongoing
State Schools - Service Academies	86,507	85,331	82,439	Ongoing
Directly Resourced Schools	43,729	43,729	43,729	Current agreements expire at the end of December 2027
Māori-Medium Schools	11,777	11,777	11,777	Ongoing
The Correspondence School	368	337	351	Ongoing

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisations				
School Transport Daily Service Operators (approximately 61 providers, including 2 ferry providers)	154,013	151,513	149,013	Contracts expire at the end of December 2027
Special Education School Transport Operators (approximately 16 providers)	58,427	58,427	58,427	Most contracts expire in 2031
School Transport Technology Service Operators (approximately 46 providers)	1,999	1,999	1,999	Contracts expire at the end of December 2027
Private Organisations	40,660	37,157	38,753	Ongoing
Iwi and Community Groups	7,678	7,678	7,678	Multiple contracts with different expiry dates
Early Childhood Centres	2,000	2,000	5,000	Multiple contracts with different expiry dates
Kindergartens	2,500	2,500	2,500	Multiple contracts with different expiry dates
Parents and Caregivers	2,136	2,136	2,136	Ongoing
Total	772,009	737,109	750,712	-

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Education in its annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Healthy School Lunches Programme	2026/27	-	102,214	110,152	-	-
Learning Support - English for Speakers of Other Languages Cost Pressure	2026/27	-	4,000	-	-	-
Schools' Operational Grant - Cost Pressure	2026/27	-	41	82	82	82
Younger Provision - Reprioritisation	2026/27	-	(3,500)	(3,500)	(3,500)	(3,500)
Attendance in Schools Package	2025/26	-	34,896	35,000	35,000	35,000
Pacific Education Programmes - Reprioritised Funding	2025/26	-	(1,019)	(1,019)	(1,019)	(1,019)
Schools' Operational Grant - Cost Pressure	2025/26	-	61	61	61	61
Early Childhood - Targeted Assistance for Participation, Funding Reprioritised	2024/25	-	(2,623)	(2,667)	(2,667)	(2,667)
English for Speakers of Other Languages (ESOL) - Cost Pressures (Volume)	2024/25	-	11,314	11,314	11,314	11,314

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Ikura Manaakitia te whare tangata - Period products in schools : Ongoing funding	2024/25	-	3,930	4,137	4,137	4,137
Ka Ora, Ka Ako Healthy School Lunches Programme: Continuing beyond 2024	2024/25	-	119,083	-	-	-
Playcentre - Sustainable Funding	2024/25	-	1,500	1,500	1,500	1,500
Schools Operational Grant - Cost Pressure	2024/25	-	99	99	99	99
Services Academy National Hui - Reprioritisation	2024/25	-	(31)	(31)	(31)	(31)
Previous Government						
20 Hours ECE Funding Conditions for Home-Based ECE Services	2023/24	-	(603)	(559)	(559)	(559)
Alternative Education: Addressing Underfunding and Improving Education Experiences	2023/24	-	11,092	11,092	11,092	11,092
Cost Adjustment for Schools' Operational Grants	2023/24	-	136	136	136	136
Increasing Funding for the Māngere Refugee Education Centre	2023/24	-	349	349	349	349
Lifting School Bus Driver Wages to Ensure Consistency with Wage Increases for Public Transport Bus Drivers	2023/24	-	6,590	6,590	6,590	6,590
Maintaining Education Supports for Refugees and Migrants in Schools	2023/24	-	1,369	1,369	1,369	1,369
Addressing School Transport Critical Cost Pressures	2022/23	-	21,000	21,000	21,000	21,000
Alternative Education Provision - Cost Pressure	2022/23	-	643	643	643	643
Community Learning Hubs - Maintaining Support for Ethnic Communities' Engagement in Education	2022/23	-	1,358	1,358	1,358	1,358
Pokapū Waka Kura Phase 2 Implementation Business Case Approval and Budget Contingency Drawdown of the Completion of the School Transport Contract Management System	2022/23	-	3,802	3,802	3,802	3,802
School Attendance Turnaround Package	2022/23	-	15,321	15,321	15,321	15,321
Supporting Schools to Improve Student Attendance, Engagement and Participation	2022/23	-	1,500	1,500	1,500	1,500

Reasons for Change in Appropriation

This is a newly established appropriation in 2026/27. The reorganisation of appropriations for 2026/27 is also set out in Part 1.4 Reconciliation of Changes in Appropriation Structure.

The appropriation has decreased by \$21.297 million to \$750.712 million when compared to the restructured comparator of 2025/26. The decrease in this appropriation is mainly due to:

- a decrease in funding of the Healthy School Lunches Programme in 2026/27 (\$16.814 million decrease), partially off-set by a transfer from non-departmental output expense Food Programme for Schools and Early Learning to departmental output expense Interventions for Target Student Groups within Outcomes for Target Student Groups MCA (\$2.518 million increase)
- discontinuation of Younger Provision funding due to only limited evidence of positive impacts on educational outcomes (\$3.500 million decrease), and
- short-term funding in 2025/26 for schools to meet increased demand for English for Speakers of Other Languages (ESOL) programmes (\$2.828 million decrease).

These decreases are partially offset by a drawdown of the tagged operating contingency for Completion of the School Transport Contract Management System (\$1.860 million increase) and an expense transfer from 2024/25 to 2025/26 (\$110,000 decrease).

Charter Schools I Kura Hourua (M26) (A601)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to implement, support, monitor and fund Charter Schools I Kura Hourua for delivery of education to enrolled school students in Years 0 to 13.

Scope of Appropriation

Departmental Output Expenses

Resourcing and Oversight of Charter Schools

This category is limited to expenses incurred on operational policies and services relating to selecting and supporting the establishment of charter schools, managing their resourcing, monitoring their performance, and related administrative and oversight activities.

Non-Departmental Output Expenses

Charter School (Establishment and Transition Funding)

This category is limited to providing new and converting charter schools with establishment and transition funding as part of the charter school model.

Charter School Authorisation Board

This category is limited to expenses incurred by the Authorisation Board related to considering and approving applications to operate charter schools I kura hourua, and oversight of their performance and monitoring compliance with contractual and legislative requirements.

Charter Schools (Primary Education)

This category is limited to providing charter schools I kura hourua with roll-based operational funding and supplementary funding programmes to enable the delivery of education to students enrolled in Years 0 to 8.

Charter Schools (Secondary Education)

This category is limited to providing charter schools I kura hourua with roll-based operational funding and supplementary funding programmes to enable the delivery of education to students enrolled in Years 9 to 13.

Non-Departmental Other Expenses

Charter School Support Services

This category is limited to providing Crown-funded support to charter school sponsors and applicants as part of the charter school model.

Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	56,163	55,563	18,970
Departmental Output Expenses			
Resourcing and Oversight of Charter Schools	5,708	5,708	3,950
Non-Departmental Output Expenses			
Charter School (Establishment and Transition Funding)	-	-	14,500
Charter School Authorisation Board	200	200	200
Charter Schools (Primary Education)	16,632	16,632	-
Charter Schools (Secondary Education)	32,423	32,423	-
Non-Departmental Other Expenses			
Charter School Support Services	1,200	600	320
Funding for Departmental Output Expenses			
Revenue from the Crown	5,708	5,708	3,950
Resourcing and Oversight of Charter Schools	5,708	5,708	3,950

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Resourcing and Oversight of Charter Schools			
Charter School Agency Operational costs	5,708	5,708	3,950
Charter School (Establishment and Transition Funding)	-	-	14,500
Charter School Authorisation Board	200	200	200
Charter Schools (Primary Education)			
Establishment and Operational Grant Funding	16,632	16,632	-
Charter Schools (Secondary Education)			
Establishment and Operational Grant Funding	32,423	32,423	-
Charter School Support Services	1,200	600	320
Total	56,163	55,563	18,970

What is Intended to be Achieved with this Appropriation

This appropriation is intended to establish, operate and monitor the performance of charter schools | kura hourua in New Zealand.

How Performance will be Assessed for this Appropriation

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Satisfaction of the portfolio Minister with the advice and services (see Note 1)	4	4	4

Note 1 - Ministerial satisfaction is measured using a survey with a range of evaluative questions. This is based on a five-point scale with where 1 means unsatisfied and 5 means extremely satisfied. This measures the quality of the agency's advice and services provided to the Minister.

What is Intended to be Achieved with each Category and How Performance will be Assessed

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Departmental Output Expenses			
Resourcing and Oversight of Charter Schools			
This category is intended to achieve resourcing and oversight of charter schools including applications, contracting, performance and monitoring of the charter schools. The Charter School Agency was established in July 2024 and initially focused on establishing charter schools in 2025 and 2026.			
The Agency produces and submits performance and monitoring reports to the Authorisation Board, including attendance reports each term and a six-monthly report covering all performance outcome areas (see Note 1)	Achieved	Achieved	Achieved
Total number of charter school (sponsor) contracts signed since 1 July 2024 (see Note 2)	35-50	24	35-50
Student roll numbers across the charter school network show an increasing trend (see Note 3)	Baseline year	Baseline year	Increasing trend
Non-Departmental Output Expenses			
Charter School (Establishment and Transition Funding)			
This category is intended to provide establishment funding to new charter school sponsors and transition funding to converting charter school sponsors, in line with their contractual terms.			
Time taken to pay establishment funding after contracts are signed, for schools opening within six months (see Note 8)	< 10 working days	< 10 working days	< 10 working days
Charter School Authorisation Board			
This category is intended to achieve successful operation of the Authorisation Board to deliver on its functions.			
Satisfaction of the Authorisation Board chair on the quality of performance monitoring insights provided by the Charter School Agency (see Note 4)	4	4	4
Satisfaction of the Authorisation Board chair on sponsor application and approval process by the Charter School Agency (see Note 5)	4	4	4
Satisfaction of the Authorisation Board chair on the secretarial support and general advice provided by the Charter School Agency (see Note 6)	4	4	4

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Non-Departmental Other Expenses			
Charter School Support Services			
This category is intended to provide Crown-funded support to prospective sponsors with their applications, working with approved sponsors to provide initial support in setting up, and on day-to-day operational support up to the first six months of operation.			
The Agency maintains a directory of support partners available to sponsors and applicants	Achieved	Achieved	Achieved
Sponsors of new charter schools from the 2025 application round who accessed establishment support, and or support within the first six months of operations, were reimbursed in line with their entitlements (see Note 7)	100%	100%	100%

Disclosure - Outcome measures for Attendance and Achievement have been transferred out of the 'Resourcing and Oversight of Charter Schools' category, and into the new 'Demand-driven' Appropriation. These measures align more closely with the purpose, scope, and performance expectations of this appropriation.

Note 1 - The Agency supports the Authorisation Board by providing performance monitoring insights and reporting on progress against the Performance Management Framework as part of the charter school model. This framework sets out the required performance outcomes, measures, and targets, and outlines the methods used to track charter school performance. It is used to hold charter school sponsors to account and to provide the Government and the public with assurance that charter schools are delivering quality education. As part of this work, the Agency provides the Authorisation Board with attendance reports each school term, along with a summary of each charter school's annual self-audit report and an end-of-year performance report following completion of the school's full calendar year.

Note 2 - The agency has a goal of delivering up to 50 charter schools by December 2026 depending on demand and suitability.

Note 3 - This measure is based on the July roll return each year. As part of the growth of the charter school network, an increase in the number of students attending charter schools is expected. Network-wide roll growth is anticipated while new schools are being established, and existing schools move toward their planned student capacity. Over time, as the network matures and schools reach their expected enrolment levels and capacity, the rate of growth is expected to plateau.

Note 4 - The Charter School Authorisation Board receives support for overseeing the performance of charter schools by the Agency. The quality of this support is measured using a satisfaction rating survey with a range of questions. This is based on a five-point scale where 1 means unsatisfied and 5 means extremely satisfied.

Note 5 - The Charter School Authorisation Board receives support on approving charter school sponsor applications by the Charter School Agency. The quality of this support is measured using a satisfaction rating survey with a range of questions. This is based on a five-point scale where 1 means unsatisfied and 5 means extremely satisfied.

Note 6 - The Charter School Authorisation Board receives secretarial support and general advice from the Charter School Agency. The quality of this support is measured using a satisfaction rating survey with a range of questions. This is based on a five-point scale where 1 means unsatisfied and 5 means extremely satisfied.

Note 7 - The Agency administers Crown-funded support as part of the charter school model. Support is provided independently of the Charter School Agency and Authorisation Board. This provides sponsors with access to a support partners who offer initial establishment support in setting up and day-to-day operational assistance during the first six months of a charter school's operation. The entitlement funding cap can be found on the Agency's website at: <https://www.charterschools.govt.nz/support-for-new-and-converting-schools>. This measure tracks new school sponsors of new charter schools from the 2025 application round who accessed establishment support and/or support in their first six months of operations. Some funding may be paid outside the financial year, depending on the date of contract signing and commencement date of the charter school.

Note 8 - The Agency strives to ensure sponsors are paid as quickly as possible after contracts are signed. This measure tracks the time between the contract signing date and when establishment funding payments are processed or paid out within the financial year. The payments being counted are for schools that will commence operations within 6 months, as guided by the Public Finance Act guidelines.

Service Providers for the Multi-Category Appropriation

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Charter School Agency	5,708	5,708	3,950	Ongoing
Non-Government Organisations				
Authorisation Board Members	200	200	200	Members appointed to 3 year terms
Support Services	1,200	600	320	Ongoing
Sponsors	49,055	49,055	14,500	Contracts signed for 10 year terms
Total	56,163	55,563	18,970	

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Charter School Agency in the 2025/26 Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Establishment of Charter School Forecast Driven Appropriation	2026/27	-	(45,908)	(45,442)	(45,442)	(45,442)
Charter Schools - Funding for Writing off Assets of State Schools Converting to Charter Schools	2025/26	(12,500)	12,500	-	-	-
Further Appropriation Changes to Effectively Operate the Charter School Model	2025/26	(2,900)	-	-	-	-
Schools' Operational Grant - Cost Pressure	2025/26	111	239	239	239	239
Resourcing Charter Schools: Appropriations and Responding to Demand	2024/25	9,040	4,045	3,489	3,489	3,489

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Resourcing Charter Schools: Final Drawdown of the Tagged Contingency	2024/25	48,300	32,600	32,400	32,400	32,400
Resourcing Charter Schools: Further Decisions on Appropriations	2024/25	(216)	-	-	-	-

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is mainly due to:

- a transfer to the non-departmental output expense Charter Schools (Primary and Secondary Education) to operationalise funding adjustments arising out of charter school student volume changes (\$45.908 million decrease), and
- initial draw down from contingency for roll related funding, subsequent changes to the spending profile between categories, movements between State and charter school allocations and a transfer to 2025/26 (\$19.185 million decrease).

These decreases are partially offset by:

- a transfer of funding between financial years from non-departmental output expense Charter Schools (Primary Education) and Charter Schools (Secondary Education) to the Charter School (Establishment and Transition Funding) category to meet the cost of writing off assets from former State schools being transferred to charter schools (\$25 million increase), and
- a transfer to non-departmental output expense Transfer of Assets to Charter Schools for the transfer and write-off of assets required for establishing charter schools (\$2.900 million increase).

Curricula and Assessment (M26) (A19)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to provide quality curricula and assessment services and resources to the education system.

Scope of Appropriation

Departmental Output Expenses

Services, Support and Resources for Quality Curricula and Assessment
 This category is limited to the provision of the curricula and assessment and associated support.

Non-Departmental Output Expenses

Curricula and Assessment Support and Capability
 This category is limited to supporting early learning providers and schools to build and deliver curricula and assessment.

Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	-	-	374,774
Departmental Output Expenses			
Services, Support and Resources for Quality Curricula and Assessment	-	-	242,888
Non-Departmental Output Expenses			
Curricula and Assessment Support and Capability	-	-	131,886
Funding for Departmental Output Expenses			
Revenue from the Crown	-	-	242,868
Services, Support and Resources for Quality Curricula and Assessment	-	-	242,868
Revenue from Others	-	-	20
Services, Support and Resources for Quality Curricula and Assessment	-	-	20

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Services, Support and Resources for Quality Curricula and Assessment			
Provision of Teaching and Learning Resources	172,595	166,463	232,005
Provision of Services to Support Professional Leadership and Learning	9,450	9,450	10,883
Curricula and Assessment Support and Capability			
Student Curriculum Support	59,730	59,730	106,828
Teacher Curriculum Support	8,916	8,916	10,751
Rural Education Activities Programme	5,302	5,302	5,342
Community Curriculum Support	534	534	534
Operations and Other Funding	8,028	8,028	8,431
Total	264,555	258,423	374,774

Comparators for Restructured Appropriation

Vote, Type and Title of Appropriation	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Vote Education: Departmental Output Expenses			
Support and Resources for Teachers category of Improved Quality Teaching and Learning MCA	181,382	175,250	-
Interventions for Target Student Groups category of Outcomes for Target Student Groups MCA	663	663	-
Vote Education: Non-Departmental Output Expenses:			
Curriculum Support category of Improved Quality Teaching and Learning MCA	74,482	74,482	-
Secondary Education category of Primary and Secondary Education MCA	8,028	8,028	-
Total	264,555	258,423	374,774

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve delivery of quality curricula and assessment services and resources that are consistent and comparable, to support the education system and improve achievement for learners | ākonga.

How Performance will be Assessed for this Appropriation

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Percentage of school leavers with Level 2 or equivalent:			
• All	75%	75%	75%
• Māori	75%	55%	75%
• Pacific	75%	55%	75%
Percentage of Year 8 students meeting curriculum standards New Zealand Curriculum (NZC):			
• Maths	Baseline year	Baseline year	80%
• Writing	Baseline year	Baseline year	80%
• Reading	Baseline year	Baseline year	80%
Percentage of Year 8 students meeting curriculum standards Te Marautanga o Aotearoa (TMOA):			
• Pāngarau	Baseline year	Baseline year	80%
• Tuhituhi	Baseline year	Baseline year	80%
• Pānui	Baseline year	Baseline year	80%

Disclosure - 2025/26 Budget standards of performance measures relating to appropriations prior to the appropriation restructure have been stated in this table.

What is Intended to be Achieved with each Category and How Performance will be Assessed

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Departmental Output Expenses			
Services, Support and Resources for Quality Curricula and Assessment			
This category is intended to achieve improved learning outcomes for learners ākongā.			
Percentage of students achieving literacy and numeracy at Year 11:			
<ul style="list-style-type: none"> Literacy 	New measure	New measure	75%
<ul style="list-style-type: none"> Numeracy 	New measure	New measure	75%
Percentage of school leavers progressing directly from Level 2 and 3 or equivalent to Level 4 or above tertiary study	55%	55%	55%
Number of overall assessments taken via SMART assessment tool (see Note 1)	New measure	New measure	Baseline year
Number of schools using assessment tools (see Note 2)	New measure	New measure	Baseline year
Percentage of learners meeting or exceeding average benchmarks:			
<ul style="list-style-type: none"> Phonics Check (see Note 3) 	New measure	New measure	80%
<ul style="list-style-type: none"> Hihira Weteoro (see Note 4) 	New measure	New measure	80%
Percentage of Year 6 students meeting curriculum standards (NZC):			
<ul style="list-style-type: none"> Maths 	Baseline year	Baseline year	80%
<ul style="list-style-type: none"> Writing 	Baseline year	Baseline year	80%
<ul style="list-style-type: none"> Reading 	Baseline year	Baseline year	80%
Percentage of Year 6 students meeting curriculum standards (TMOA):			
<ul style="list-style-type: none"> Pāngarau 	Baseline year	Baseline year	80%
<ul style="list-style-type: none"> Tuhituhi 	Baseline year	Baseline year	80%
<ul style="list-style-type: none"> Pānui 	Baseline year	Baseline year	80%
Percentage of Year 3 students meeting curriculum standards (NZC):			
<ul style="list-style-type: none"> Maths 	Baseline year	Baseline year	80%
<ul style="list-style-type: none"> Writing 	Baseline year	Baseline year	80%
<ul style="list-style-type: none"> Reading 	Baseline year	Baseline year	80%
Percentage of Year 3 students meeting curriculum standards (TMOA):			
<ul style="list-style-type: none"> Pāngarau 	Baseline year	Baseline year	80%
<ul style="list-style-type: none"> Tuhituhi 	Baseline year	Baseline year	80%
<ul style="list-style-type: none"> Pānui 	Baseline year	Baseline year	80%

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Non-Departmental Output Expenses			
Curricula and Assessment Support and Capability			
This category is intended to achieve improved educational outcomes for learners ākongā.			
Percentage of learners enrolled in accelerated learning programmes demonstrate progress (see Notes 5, 6, and 7)	New measure	New measure	80%
Percentage of eligible schools to have received kits and resources:			
• Maths resources (see Note 8)	90%	90%	90%
• Science and Pūtaiao Kits (see Note 9)	New measure	New measure	75%
Number of resource pages being accessed on Tahūrangi (curriculum hub) by unique user (see Note 10)	Baseline year	Baseline year	11,000

Disclosure - 2025/26 Budget standards of performance measures relating to appropriations prior to the appropriation restructure have been stated in this table.

Note 1 - New measure for 2026/27. This is an aggregate measure of all reading, writing and maths assessments undertaken using the SMART assessment tool.

Note 2 - New measure for 2026/27 to monitor school and kura uptake of assessment tools and provide insights into what tools are being utilised. For the 2026 school year the assessment tools include E-Astle and PAT and cover years 3-10.

Note 3 - New measure for 2026/27 to provide insights on students meeting expected benchmarks. Reporting is at 20 and 40 weeks. Further information about Phonics Checks is available here: <https://www.education.govt.nz/parents-and-caregivers/schools-year-0-13/what-happens-school/english-phonics-checks>.

Note 4 - New measure for 2026/27 to provide insights on students meeting expected benchmarks. Reporting is at 20 and 40 weeks and will also include the check at 55 weeks. Further information about Hihira Weteoro is available here: <https://www.education.govt.nz/parents-and-caregivers/schools-year-0-13/parent-portal/hihira-weteoro>.

Note 5 - New measure for 2026/27 to capture progress in accelerated learning programmes. The accelerated learning programmes are: Maths tutoring for years 7 and 8; Structured Literacy intervention for years 0-10; Structured Maths intervention for years 0-6; Writing tool for years 6-10; Hapai Akonga for years 1-8.

Note 6 - Assessment of the: Structured Maths intervention is for years 5 and 6 only; Structured Literacy intervention and Writing tool are for years 6 to 10 only.

Note 7 - Hapai Akonga is a 12-week targeted accelerated programme for mokopuna (years 1-8) who are learning through te reo Māori, using Te Marautanga o Aotearoa. The interventions support mokopuna who are not yet meeting expected curriculum levels in pānui (reading), tuhituhi (writing), kōrero (oral language), and pāngarau (mathematics).

Note 8 - New measure for 2026/27 to inform the use and reach of maths resources.

Note 9 - New measure for 2026/27. The Science Kit initiative is part of the refreshed curriculum support for Years 0 to 8 in Science and Pūtaiao. Usage indicates that the initiative is influencing teaching and learning as intended.

Note 10 - Google Analytics will provide monthly access figures and will track engagement with new releases and changes in traffic patterns to support annual insights.

Service Providers for the Multi-Category Appropriation

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Ministry of Education	182,045	175,913	242,888	Ongoing
Crown Entities				
State Schools	25,063	25,063	41,732	Multiple contracts with different expiry dates
Universities	1,540	1,540	2,563	Multiple contracts with different expiry dates
Other Crown Entities	858	858	1,429	Multiple contracts with different expiry dates
Non-Government Organisations				
Private Organisations and Trusts	46,329	46,329	77,142	Multiple contracts with different expiry dates
National Māori Organisations and Iwi Authorities	8,720	8,720	9,020	Multiple contracts with different expiry dates
Total	264,555	258,423	374,774	

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Education in its annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Drawdown of Operating Contingency for Learning Support Coordinators	2026/27	-	5,049	4,890	5,427	5,427
E-ako Tool and Pathways Awarua - Reprioritisation	2026/27	-	(440)	(440)	(440)	(440)
Early Oral Language - Rephasing Sector Resources and Oral Language Tool	2026/27	-	306	-	(306)	
Foundations for Educational Success: Pathway to 2030	2026/27	-	39,682	18,499	12,965	13,106
Industry Skills Boards - Development of New Industry-led Secondary School Subjects	2026/27	-	5,106	1,639	1,639	1,639

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Music Kits for Years 0-8	2026/27	-	5,636	-	-	-
Rockquest Events - Cost Pressure	2026/27	-	50	50	50	50
Schools' Operational Grant - Cost Pressure	2026/27	-	53	107	107	107
Science and Pūtaiao Kits for Years 0 to 8 - Implementation Timeline Update	2026/27	-	5,963	4,568	918	-
Senior Secondary Subjects - Resources to Support the Refreshed Curriculum for Years 9-13	2026/27	-	18,503	19,250	14,018	1,891
Senior Secondary Subjects - Teacher Professional Learning and Development for the Refreshed Curriculum for Years 11-13	2026/27	-	820	937	937	-
Student Monitoring, Assessment and Reporting Tool - Expansion Up to Year 11	2026/27	-	5,767	1,205	1,205	1,205
Tackling Maths Achievement - Implementation Timeframe Update	2026/27	-	5,600	-	-	-
Early Numeracy and Pāngarau Checks	2025/26	-	913	171	21	21
Early Oral Language - Strengthening Early Learning	2025/26	-	1,451	306	306	306
Expanding Critical Local Histories - Implementation Timeline Update	2025/26	-	-	2,230	-	-
Homework and Tutoring Services for Years 9-10 to meet NCEA Co-requisites	2025/26	-	1,628	1,628	1,628	1,628
Māori Education Package	2025/26	-	5,526	4,945	5,559	5,559
Māori Education Package - Reprioritised Funding	2025/26	-	(1,198)	(1,198)	(1,198)	(1,198)
Maths and Pāngarau Tutoring for Year 7-8 Students	2025/26	-	11,370	11,370	11,370	11,370
Pacific Education Programmes - Reprioritised Funding	2025/26	-	(87)	(87)	(87)	(87)
Proposal to Replace NCEA: Release of Discussion Document	2025/26	-	(3,722)	-	-	-
Schools' Operational Grant - Cost Pressure	2025/26	-	79	79	79	79
Science and Pūtaiao Kits for Years 0-8	2025/26	-	5,687	4,232	4,232	4,232
Secondary Curriculum Advisors	2025/26	-	2,229	2,258	2,279	2,279
Standardised Assessment and Aromatawai Tool for Years 3-10 Students in Reading, Writing, Maths, Pānui, Tuhituhi and Pāngarau	2025/26	-	24,913	13,254	12,866	12,866
Additional Departmental Reprioritisation Through Business Efficiencies	2024/25	-	(2,100)	(2,100)	(2,100)	(2,100)
Arts Coordinators - Reprioritisation of Funding	2024/25	-	(178)	(178)	(178)	(178)
Creatives in Schools - Reprioritisation of Funding	2024/25	-	(3,293)	(3,293)	(3,293)	(3,293)
Education Gazette - Efficiency Savings	2024/25	-	(480)	(480)	(480)	(480)
Pacific Education Programmes - Reprioritised Funding	2024/25	-	(42)	(42)	(42)	(42)
Plan for Tackling Maths Achievement	2024/25	-	24,003	24,003	24,003	27,922
Prime Minister's Vocational Excellence Award - Reprioritisation of Funding	2024/25	-	(150)	(150)	(150)	(150)
Reading Together - Reprioritised Funding	2024/25	-	(2,651)	(2,651)	(2,651)	(2,651)

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Reduction in Contractors and Consultants - Ministry of Education	2024/25	-	(240)	(240)	(240)	(240)
Reduction in Professional Services - Ministry of Education	2024/25	-	(3,150)	(3,150)	(3,150)	(3,150)
Reduction in Travel and Meeting Related Expenditure - Ministry of Education	2024/25	-	(60)	(60)	(60)	(60)
Reduction in Workforce Through Efficiencies and Stopping Low-Priority Work Programmes - Ministry of Education	2024/25	-	(2,410)	(2,410)	(2,410)	(2,410)
Rephrasing the NCEA Change Programme	2024/25	-	15,156	21,749	-	-
Schools Operational Grant - Cost Pressure	2024/25	-	128	128	128	128
Structured Approaches to Literacy Resources - State and State Integrated Schools	2024/25	-	2,735	2,735	2,735	2,735
Te Kawa Matakura - Reprioritisation of Funding	2023/24	-	(4,455)	(4,455)	(4,455)	(4,455)
Previous Government						
Approach to Resolve Secondary Teacher Bargaining Independent Arbitration	2023/24	-	(1,502)	(1,502)	(1,502)	(1,502)
Cost Adjustment for Schools' Operational Grants	2023/24	-	174	174	174	174
Public Sector Pay Adjustment - Vote Education Remuneration Cost Pressure	2023/24	-	5,497	5,497	5,497	5,497
Strengthening Partnership in Māori Medium and Kaupapa Māori Education	2023/24	-	5,850	5,850	5,850	5,850
Supporting Child Wellbeing by Enhancing Social and Emotional Learning	2023/24	-	4,933	-	-	-
Cost Adjustment for Schools' Operational Grant	2022/23	-	133	133	133	133
Expanding Critical Local Histories	2022/23	-	2,415	2,415	2,415	2,415
Pacific Bilingual and Immersion Education - Growing and Retaining Workforce	2022/23	-	3,001	3,001	3,001	3,001
Te Reo Matatini, Pāngarau and Aromatawai Research, Tools, Resources and Supports for Workforce and Ākonga	2022/23	-	6,798	6,798	6,798	6,798
Teaching, Learning and Assessment for Progress in Literacy and Maths	2022/23	-	8,513	8,513	8,513	8,513

Reasons for Change in Appropriation

This is a newly established appropriation in 2026/27. The reorganisation of appropriations for 2026/27 is also set out in Part 1.4 Reconciliation of Changes in Appropriation Structure. The appropriation has increased by \$110.219 million to \$374.774 million when compared to the restructured comparator of 2025/26.

The increase in this appropriation is mainly due to:

- a new initiative to build on recent gains and further strengthen teaching and learning as part of achieving the Government's target of 80% of students at or above expected curriculum level by 2030 (\$39.682 million increase)
- a transfer to departmental output expenses School Property Portfolio Management, Stewardship and Oversight of the Education System and Support and Resources for Parents and the Community as part of the realignment of baseline savings targets (\$24.500 million increase)
- a new initiative will fund the development of resources to support all secondary curriculum subjects in the refreshed New Zealand Curriculum and Te Marautanga o Aotearoa. Resource development will be sequenced over a four-year period in alignment with curriculum implementation (\$18.503 million increase)
- rephasing of the National Certificate of Education Achievement Change programme (NCEA) funding in 2024/25 and 2025/26, to 2026/27 and 2027/28 (\$34.258 million increase), partially offset by a drawdown of the NCEA change programme operating contingency in 2025/26 (\$22.673 million decrease)
- expense transfer from 2025/26 to 2026/27 for maths and pāngarau resources as part of "Tackling Maths Achievement" (\$11.200 million increase), partly offset by an expense transfer from 2024/25 to 2025/26 (\$1 million decrease), and
- increased funding in 2026/27 for a tutoring-based intervention using school staff and a digital tutoring solution to accelerate learning in maths and pāngarau for Year 7-8 students (\$5.685 million increase).

Learning Support Services (M26) (A19)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to provide targeted and tailored services and support to learners | ākonga with additional learning needs.

Scope of Appropriation

Departmental Output Expenses

Deliver Quality Learning Support

This category is limited to providing targeted and tailored services to support learners | ākonga with additional learning needs.

Non-Departmental Output Expenses

Deliver Learning Support Services through the Education System

This category is limited to resources and programmes for students | ākonga with additional learning needs.

Deliver Ongoing Resourcing Scheme (ORS) in the Education System

This category is limited to Ongoing Resourcing Scheme ORS related support or services to learners | ākonga.

Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	-	-	844,441
Departmental Output Expenses			
Deliver Quality Learning Support	-	-	283,019
Non-Departmental Output Expenses			
Deliver Learning Support Services through the Education System	-	-	361,045
Deliver Ongoing Resourcing Scheme (ORS) in the Education System	-	-	200,377
Funding for Departmental Output Expenses			
Revenue from the Crown	-	-	279,495
Deliver Quality Learning Support	-	-	279,495
Revenue from Others	-	-	3,524
Deliver Quality Learning Support	-	-	3,524

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Deliver Quality Learning Support			
Special Needs Interventions	403,843	403,843	283,019
Deliver Learning Support Services through the Education System			
Operations and Other Funding	167,950	167,950	256,550
Learning Support Coordinators	81,471	81,471	104,495
Deliver Ongoing Resourcing Scheme (ORS) in the Education System			
Operations and Other Funding	99,962	99,962	104,727
Teacher Aides	8,197	8,197	95,650
Total	761,423	761,423	844,441

Comparators for Restructured Appropriation

Vote, Type and Title of Appropriation	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Vote Education: Departmental Output Expenses			
Stewardship and Oversight of the Education System	873	873	-
Interventions for Target Student Groups category of Outcomes for Target Student Groups MCA	402,970	402,970	-

Vote, Type and Title of Appropriation	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Vote Education: Non-Departmental Output Expenses:			
Learning Support and Alternative Education category of Outcomes for Target Student Groups MCA	348,107	348,107	-
Primary Education category of Primary and Secondary Education MCA	4,843	4,843	-
Secondary Education category of Primary and Secondary Education MCA	4,630	4,630	-
Total	761,423	761,423	844,441

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve timeliness and quality of targeted and tailored services to support learners | ākonga with additional learning needs.

How Performance will be Assessed for this Appropriation

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Number of targeted or tailored learning support services delivered to children	New measure	New measure	Baseline year
Number of children receiving a targeted or tailored learning support service:			
• Resource Teacher Learning and Behaviour	New measure	New measure	Baseline year
• Early Intervention Service	New measure	New measure	Baseline year
• Behaviour Service	New measure	New measure	Baseline year
• Communication Service	New measure	New measure	Baseline year

What is Intended to be Achieved with each Category and How Performance will be Assessed

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Departmental Output Expenses			
Deliver Quality Learning Support			
This category is intended to achieve timeliness and quality of targeted and tailored services and support to learners ākonga with additional learning needs through the delivery of services, resources, and guidance (see Note 1).			
Average number of days eligible children and young people wait to receive support after the request for support:			
• Behaviour Service	50 calendar days	58 calendar days	50 calendar days
• Communication Service	75 calendar days	95 calendar days	75 calendar days

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Average number of days eligible children and young people wait to receive support from the Early Intervention Service after the request for support:	90 calendar days	117 calendar days	90 calendar days
• Percentage within 45 calendar days	25%	24%	25%
• Percentage within 60 calendar days	40%	30%	40%
Non-Departmental Output Expenses			
Deliver Learning Support Services through the Education System			
This category is intended to achieve increased capability and capacity for the education system to support the learners ākonga with additional learning needs.			
Attendance in specialist schools: The percentage of students attending school regularly (see Note 2)	New measure	New measure	80%
Students' progress and/or achievement improved following engagement with learning support services (see Note 3):			
• Resource Teacher Learning and Behaviour	New measure	New measure	Baseline year
• Early Intervention Service	New measure	New measure	Baseline year
• Behaviour Service	New measure	New measure	Baseline year
• Communication Service	New measure	New measure	Baseline year
Deliver Ongoing Resourcing Scheme (ORS) in the Education System			
This category is intended to achieve efficient and effective support for learners ākonga who qualify for the ORS.			
Average number of days eligible children and young people wait to receive support after the request for support for the ORS	22 calendar days	9 calendar days	22 calendar days
Wait time from receipt of an application to delivery of an assessment outcome for the ORS	New measure	New measure	80% assessed within 30 days

Disclosure - 2025/26 Budget standards of performance measures relating to appropriations prior to the appropriation restructure have been stated in this table.

Note 1 - One measure related to the Incredible Years Parent Programme has been removed. The measure has been removed as part of the process of realigning our performance measures and appropriations with the performance framework.

Note 2 - Attendance is essential to ensure learners receive tailored support without missing out on information that could impact their educational progress and wellbeing. The target is set the same as other attendance targets.

Note 3 - One measure related to the Resource Teacher Learning and Behaviour service has been removed as part of the process of realigning our performance measures and appropriations with the performance framework. It has been replaced with four new measures related to the following learning support services: Resource Teacher Learning and Behaviour, Early Intervention Service, Behaviour Service, and Communication Service.

Service Providers for the Multi-Category Appropriation

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Ministry of Education	403,843	403,843	283,019	Ongoing
Crown Entities				
State Schools	304,339	304,339	478,148	Ongoing
State Schools - Service Academies	13,129	13,129	20,613	Ongoing
The Correspondence School	355	355	557	Ongoing
Non-Government Organisations				
Private Organisations and Trusts	39,148	39,148	61,465	Ongoing
Royal NZ Foundation for the Blind	609	609	639	Ongoing
Total	761,423	761,423	844,441	-

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Education in its annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Drawdown of Funding for Education Sector Collective Bargaining Settlements	2026/27	-	6,330	6,982	6,706	7,408
Drawdown of Funding for Further Education Sector Collective Bargaining Settlements	2026/27	-	6,389	9,096	9,247	9,222
Drawdown of Operating Contingency for Learning Support Coordinators	2026/27	-	34,905	57,579	67,543	67,543
Early Intervention Service: Transfer Roles to 2026/27	2026/27	-	2,454	-	-	-
Learning Support - Deaf Education Cost Pressure	2026/27	-	760	760	760	760
Learning Support - School High Health Needs Fund Cost Pressure (Volume)	2026/27	-	2,738	4,237	4,650	5,105
Positive Behaviour for Learning - Reprioritisation	2026/27	-	(2,299)	(3,103)	(3,103)	(3,103)
Ready to Learn - Children in Care	2026/27	-	2,410	2,617	3,480	3,586
Schools' Operational Grant - Cost Pressure	2026/27	-	894	1,787	1,785	1,785
Early Oral Language - Strengthening Early Learning	2025/26	-	1,350	1,635	1,920	1,920
Learning Support - Behaviour and Communications Service Cost Pressure	2025/26	-	8,870	12,465	16,332	16,332
Learning Support - Early Intervention Service Strengthened and Extended to Year 1 Learners	2025/26	-	46,353	61,219	88,614	94,286
Learning Support - Expanding Te Kahu Tōi, the Intensive Wraparound Service	2025/26	-	1,905	2,336	2,336	2,336

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Learning Support - Positive Behaviour for Learning School-Wide - Participation Grants Reprioritised	2025/26	-	(3,027)	(3,027)	(3,027)	(3,027)
Learning Support - Teacher Aide Time to Support the Early Intervention Service Extension into Year 1 of Schools and Kura	2025/26	-	6,150	11,500	17,854	17,854
Learning Support Coordinators for Schools with Year 1-8 Students - Implementation	2025/26	-	1,250	-	-	-
Resource Teachers Learning and Behaviour - Services to Students in Years 11 to 13 - Reprioritised Funding	2025/26	-	(3,952)	(3,952)	(3,952)	(3,952)
Schools' Operational Grant - Cost Pressure	2025/26	-	1,384	1,380	1,375	1,375
Study Support Centres - Reprioritised Funding	2025/26	-	(1,610)	(1,610)	(1,610)	(1,610)
Additional Departmental Reprioritisation Through Business Efficiencies	2024/25	-	(3,190)	(3,190)	(3,190)	(3,190)
Learning Support - Intern Psychologist Salaries Cost Pressure	2024/25	-	830	830	830	830
Learning Support - Ongoing Resourcing Scheme Volume Funding for the Increasing Number of Eligible Students	2024/25	-	25,338	29,708	33,232	33,232
Learning Support Coordinators Collective Bargaining Settlements	2024/25	-	8,379	8,379	8,379	8,379
Pacific Education Programmes - Reprioritised Funding	2024/25	-	(533)	(533)	(533)	(533)
Reduction in Contractors and Consultants - Ministry of Education	2024/25	-	(2,890)	(2,890)	(2,890)	(2,890)
Reduction in Professional Services - Ministry of Education	2024/25	-	(1,540)	(1,530)	(1,530)	(1,530)
Reduction in Travel and Meeting Related Expenditure - Ministry of Education	2024/25	-	(520)	(520)	(520)	(520)
Reduction in Workforce Through Efficiencies and Stopping Low-Priority Work Programmes - Ministry of Education	2024/25	-	(3,970)	(3,970)	(3,970)	(3,970)
Regional Response Fund - Reprioritised Funding	2024/25	-	(10,000)	(10,000)	(10,000)	(10,000)
Reprioritisation of Underspends in Early Learning and Schooling Services	2024/25	-	(750)	(750)	(750)	(750)
Schools Operational Grant - Cost Pressure	2024/25	-	2,505	2,499	2,499	2,499
School High Health Needs Fund - Cost Pressure (Volume)	2023/24	-	1,977	2,175	2,175	2,175
Previous Government						
Approach to Resolve Secondary Teacher Bargaining Independent Arbitration	2023/24	-	2,646	2,646	2,646	2,646
Building Learning Support in Kaupapa Māori and Māori Medium Schooling	2023/24	-	8,558	8,558	8,558	8,558
Cost Adjustment for Schools' Operational Grants	2023/24	-	2,749	2,749	2,749	2,749
Drawdown of Funding for Public Sector Pay Adjustment Remuneration Cost Pressures	2023/24	-	10,883	10,883	10,883	10,883
Public Sector Pay Adjustment - Vote Education Remuneration Cost Pressure	2023/24	-	2,852	2,852	2,852	2,852

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Continuing and Expanding Integrated Mental Wellbeing Support for Primary and Intermediate School-aged Children	2022/23	-	165	165	165	165
Continuing the Reform of the Tomorrow's Schools System	2022/23	-	10,000	10,000	10,000	10,000
Cost Adjustment for Schools' Operational Grant	2022/23	-	2,082	2,082	2,082	2,082
Creating Safe, Inclusive Schools: Strengthening Positive Behaviour for Learning School-Wide (PB4L-SW)	2022/23	-	3,029	3,029	3,029	3,029
Creating Safe, Inclusive Schools - Targeted and Intensive Supports for Māori and Pacific Learners at Risk of Disengaging	2022/23	-	1,949	1,949	1,949	1,949
Funding Increase for Incredible Years Programmes	2022/23	-	2,017	2,017	2,017	2,017
Strengthening New Zealand Sign Language in Education - Cost Pressure	2022/23	-	2,058	2,058	2,058	2,058

Reasons for Change in Appropriation

This is a newly established appropriation in 2026/27. The reorganisation of appropriations for 2026/27 is also set out in Part 1.4 Reconciliation of Changes in Appropriation Structure. The appropriation has increased by \$83.018 million to \$844.441 million when compared to the restructured comparator of 2025/26.

The increase in this appropriation is mainly due to:

- expanding the Early Intervention Service in schools by increasing the number of specialist staff, providing additional training opportunities and increasing the price paid for contracts for Early Intervention Specialist Service Providers (\$26.463 million increase)
- drawdown of funding for Learning Support Coordinators (\$23,499 increase) and operating contingency for Education sector collective bargaining agreements (\$12.719 million increase)
- funding increased for the demand-driven Ongoing Resourcing Scheme (\$5.385 million increase), and
- funding increased in 2026/27 for additional frontline staff to meet the forecast demand increase of 2,479 learners who will need specialist support tier 2 (targeted) and tier 3 (individual) from the Behaviour and Communications Service over the next four years (\$5.047 million increase).

Oversight and Administration of the Qualifications System (M26) (A19)

Overarching Purpose Statement

The single overarching purpose of this appropriation is for the New Zealand Qualifications Authority to provide effective oversight and administration of the qualifications system.

Scope of Appropriation

Non-Departmental Output Expenses

Secondary School Assessments

This category is limited to the New Zealand Qualifications Authority delivering external assessment for national secondary school qualifications, including the National Certificate of Educational Achievement and Scholarship examinations, and moderating of internal school assessments.

Standards and Qualifications Support

This category is limited to the New Zealand Qualifications Authority managing, operating, maintaining and providing advice on the New Zealand qualifications system, and providing quality assurance services on NZQA's areas of responsibility.

Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	88,077	88,077	119,563
Non-Departmental Output Expenses			
Secondary School Assessments	61,177	61,177	59,101
Standards and Qualifications Support	26,900	26,900	60,462

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Secondary School Assessments	61,177	61,177	59,101
Qualifications Support Structures	13,640	13,640	49,694
Quality Assurance	9,733	9,733	7,241
Provision of Communication and Advice	3,527	3,527	3,527
Total	88,077	88,077	119,563

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve effective oversight and administration of the qualifications system by the New Zealand Qualifications Authority to ensure New Zealand's qualification system is valued as credible, robust and meets the needs of learners, employers and other stakeholders.

How Performance will be Assessed for this Appropriation

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
The percentage of schools and kura that agree or strongly agree that NZQA's quality assurance practices support them to improve their assessment and/or aromatawai practices (see Note 1)	75%	75%	75%
The percentage of stakeholders (employers and communities) who agree or strongly agree that graduates of vocational qualifications and microcredentials have relevant skills and knowledge (see Note 2)	New measure	New measure	65%

Note 1 - This measure related to the improvement of assessment and/or aromatawai practices is considered representative of NZQA's secondary school quality assurance practices.

Note 2 - One performance measure relating to External Evaluations and Reviews was removed as the function is no longer performed by NZQA. One performance measure relating to graduates of vocational qualifications and microcredentials was added. This measure is an indicator of health for the non-university tertiary education provision.

What is Intended to be Achieved with each Category and How Performance will be Assessed

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Non-Departmental Output Expenses			
Secondary School Assessments			
This category is intended to achieve trust and confidence in robust and equitable secondary school level assessment.			
The percentage of all National Certificate of Education Achievement (NCEA) marker judgements unaltered following Review or Reconsideration of External Assessment Results processes (see Note 1)	99.7%	99.7%	99.7%
The percentage of school-approved Special Assessment Conditions applications that meet NZQA approval criteria (see Note 2)	New measure	New measure	95%
Standards and Qualifications Support			
This category is intended to provide New Zealand qualifications that are valued as credible, robust and meet the needs of learners, employers and other stakeholders, with supporting services to help them make informed decisions.			
Provision of Communication and Advice			
The percentage of survey respondents who agree/strongly agree that the information they received from the New Zealand Qualifications Authority met their needs (see Note 3)	70%	70%	70%
Qualifications Support Structures			
The percentage of tertiary education organisations that agree or strongly agree that NZQA's quality assurance practices support them to improve their performance (see Note 4)	New measure	New measure	70%

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Quality Assurance			
The percentage of investigations where identified risks or quality concerns have been managed appropriately through intervention or corrective action (see Note 5)	100%	100%	100%
The percentage of non-university sub-degree tertiary programmes monitored that continue to meet the programme approval and accreditation criteria (see Note 6)	65%	65%	65%
The percentage of tertiary education organisations that agree or strongly agree that NZQA's Code Administration activities support their understanding and implementation of the Code's outcomes (see Note 7)	70%	70%	70%

Note 1 - This measure is an indicator of system health with respect to the accuracy of marker judgements for all NCEA (levels 1-3) external assessment results. If the performance standard is met or exceeded it indicates the original marker judgements were accurate and reliable.

Note 2 - One measure about Special Assessment Conditions uptake by schools was removed and was replaced with a measure about Special Assessment Conditions applications. This better reflects the activities and work programmes relating to the scope of the appropriation.

Note 3 - This measure serves as an indicator to determine the effectiveness of the information provided by NZQA to customers.

Note 4 - One performance measure relating to Consistency Reviews was removed as the function is no longer performed by NZQA. One performance measure relating to tertiary quality assurance practices was added to reflect the activities and work programmes relating to the scope of the appropriation.

Note 5 - This measure enables NZQA to assess its quality standards with respect to managing risks and qualification concerns.

Note 6 - The purpose of this measure is to monitor the ongoing quality of non-university sub-degree tertiary programmes. This measure allows NZQA to target providers who require targeted support and guidance.

Note 7 - This performance measure shows whether NZQA's activities are supporting tertiary education organisations to meet the outcomes of The Education (Pastoral Care of Tertiary and International Learners) Code of Practice 2021.

Service Providers for the Multi-Category Appropriation

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Crown Entities				
New Zealand Qualifications Authority	88,077	88,077	119,563	Ongoing
Total	88,077	88,077	119,563	

End of Year Performance Reporting

Performance information for this appropriation will be reported by the New Zealand Qualifications Authority in its annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Administration Payment to Schools for Administering NCEA Co-requisite Assessments	2026/27	-	1,407	1,407	1,407	1,407
New Zealand Qualifications Authority - Implementing the New Secondary School Qualification	2026/27	-	8,423	-	-	-
New Zealand Qualifications Authority - Strategic Technology Enhancement Project	2026/27	-	29,471	-	-	-
NZQA - Delivery of National Certificate of Educational Achievement and New Zealand Scholarships	2026/27	-	6,874	10,239	12,136	15,256
NZQA - Piloting Artificial Intelligence and Machine Learning in NCEA and New Zealand Scholarship	2026/27	-	2,053	-	-	-
New Zealand Qualifications Authority - National Certificates of Educational Achievement and Scholarship Delivery	2025/26	10,000	-	-	-	-
New Zealand Qualifications Authority - Specialist Workforce - Wages and Human Resource Costs	2025/26	7,000	7,000	7,000	7,000	7,000
New Zealand Qualifications Authority Strategic Technology Enhancement Project - Establishment Phase	2025/26	5,300	-	-	-	-
Reprioritisation of Funding to Support Schools with Administration of the NCEA Co-requisite in 2025/26	2025/26	1,442	-	-	-	-
Teacher Supply Supports	2024/25	328	328	328	328	328
Previous Government						
Public Sector Pay Adjustment - Vote Education Remuneration Cost Pressure	2023/24	3,632	3,632	3,632	3,632	3,632
Reform of Vocational Education - Transition and Integration Phase	2022/23	2,000	2,000	2,000	2,000	2,000

Reasons for Change in Appropriation

The increase in this appropriation for 2026/27 is due to a new initiative to fund the New Zealand Qualifications Authority (NZQA) to employ specialist skills and engage with vendors in order to begin delivery of the Strategic Technology Enhancement Project (STEP) (\$29.471 million increase).

Redress for Abuse in Care (M26) (A19)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to enable the Government's response to redress recommendations made by the Royal Commission of Inquiry into Abuse in Care.

Scope of Appropriation

Departmental Output Expenses

Delivering redress for abuse in care

This category is limited to responding to, designing, implementing and delivering redress for abuse in care.

Non-Departmental Output Expenses

Support Services

This category is limited to providing third party support services to people who report experiencing abuse in care.

Non-Departmental Other Expenses

Redress Payments

This category is limited to providing financial redress to people who experienced abuse in care.

Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	12,827	12,827	16,420
Departmental Output Expenses			
Delivering redress for abuse in care	6,567	6,567	10,123
Non-Departmental Output Expenses			
Support Services	1,497	1,497	1,497
Non-Departmental Other Expenses			
Redress Payments	4,763	4,763	4,800
Funding for Departmental Output Expenses			
Revenue from the Crown	6,567	6,567	10,123
Delivering redress for abuse in care	6,567	6,567	10,123

Comparators for Restructured Appropriation

Vote, Type and Title of Appropriation	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Vote Education: Departmental Output Expenses			
Support and Resources for Teachers category of Improved Quality Teaching and Learning MCA	155	155	-
Interventions for Target Student Groups category of Outcomes for Target Student Groups MCA	2,064	2,064	-
Support and Resources for Education Providers category of Primary and Secondary Education MCA	335	335	-
Total	2,554	2,554	16,420

What is Intended to be Achieved with this Appropriation

This appropriation is intended to enable the Government's response to redress recommendations made by the Royal Commission of Inquiry into Abuse in Care.

How Performance will be Assessed for this Appropriation

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Number of offers of Redress completed during the year.	160	100	160

What is Intended to be Achieved with each Category and How Performance will be Assessed

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Departmental Output Expenses			
Delivering redress for abuse in care			
This category is intended to design and deliver a well-functioning redress system.			
The percentage of rapid payment (RP) claimants who receive a settlement offer within 10 working days following their decision to choose RP	90%	90%	90%
The percentage of claimants who progress through the full assessment process receive settlement documentation within 15 working days following their acceptance of any proposed settlement offer	80%	100%	80%
Non-Departmental Output Expenses			
Support Services			
This category is intended to provide healing and support to people who report experiencing abuse in state care.			
The percentage of claimants who felt respected in their interaction with the wellbeing support service	90%	100%	90%

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Non-Departmental Other Expenses			
Redress Payments			
This category is intended to provide consistent and timely payments to people who have experienced abuse in care.			
An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, and Office of Parliament, or a Crown entity under s15D(2)(b)(ii) of the PFA, as additional performance information is unlikely to be informative because this appropriation is solely for payments to people who have experienced abuse in care			

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Education in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Making the Care System Safe - Recordkeeping to Improve Quality, Quantity, Capacity, Access and Whānau Connections	2025/26	335	321	289	293	293
Addressing the Wrongs of the Past - Redress for Abuse in Care	2024/25	1,639	14,935	15,323	15,696	15,696

System Stewardship and Operational Management (M26) (A19)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to provide efficient and effective stewardship, operational services, and operational funding to the education system.

Scope of Appropriation

Departmental Output Expenses

Providing Operational Services

This category is limited to administering operational funding to the educational system.

Providing Stewardship Services

This category is limited to stewardship, digital, and regulatory services in the education system.

Non-Departmental Output Expenses*Contributions to Education-Related Entities and Organisations*

This category is limited to contributions to education-related entities and organisations to carry out their functions in the education system.

Digital Services to Schools

This category is limited to providing digital services and support to schools, including educators.

Funding Early Childhood Education

This category is limited to funding for early childhood education providers.

Funding Schools

This category is limited to operational funding for schools.

Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	-	-	5,938,080
Departmental Output Expenses			
Providing Operational Services	-	-	78,967
Providing Stewardship Services	-	-	77,033
Non-Departmental Output Expenses			
Contributions to Education-Related Entities and Organisations	-	-	52,181
Digital Services to Schools	-	-	79,763
Funding Early Childhood Education	-	-	3,073,622
Funding Schools	-	-	2,576,514
Funding for Departmental Output Expenses			
Revenue from the Crown	-	-	154,850
Providing Operational Services	-	-	77,817
Providing Stewardship Services	-	-	77,033
Revenue from Others	-	-	1,150
Providing Operational Services	-	-	1,150

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Providing Operational Services			
Provision of Services	83,401	83,401	78,967
Providing Stewardship Services			
Provision of Services	53,961	53,961	45,344

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Network as a Service and Cyber Security	37,790	37,590	31,689
Contributions to Education-Related Entities and Organisations			
Tertiary Education Commission	25,643	25,643	25,643
National Māori Organisations and Iwi Authorities	21,424	21,424	20,897
UNESCO	2,283	2,283	2,283
Teaching and Learning Research Initiative	1,556	1,556	1,556
New Zealand Council for Educational Research	1,452	1,452	1,452
Other Providers	270	270	350
Digital Services to Schools			
Information Technology Infrastructure	43,595	43,595	41,733
School Managed Network	31,520	31,520	28,750
Operations and Other Funding	19,567	19,567	9,280
Funding Early Childhood Education			
20 Hours Early Childhood Education	1,584,349	1,569,817	1,603,666
Licensed Early Childhood Education (2 and Over)	716,576	716,576	715,002
Licensed Early Childhood Education (Under 2)	609,916	609,916	602,251
Targeted Funding Pool	148,278	148,278	149,961
Licence-exempt Early Childhood Education	2,742	2,742	2,742
Funding Schools			
Schools - Operations Grants	2,106,457	2,106,457	2,167,937
Operations and Other Funding	227,328	227,328	227,545
Correspondence Schools	102,821	102,821	96,826
State Schools - Trades Academies	81,948	81,948	82,995
Property Maintenance	52,961	52,961	1,211
Total	5,955,838	5,941,106	5,938,080

Comparators for Restructured Appropriation

Vote, Type and Title of Appropriation	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Vote Education: Departmental Output Expenses			
Stewardship and Oversight of the Education System	62,651	62,651	-
Support and Resources for Parents and the Community	6,816	6,816	-
Interventions for Target Student Groups category of Outcomes for Target Student Groups MCA	12,946	12,946	-
Support and Resources for Education Providers category of Primary and Secondary Education MCA	92,739	92,539	-

Vote, Type and Title of Appropriation	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Vote Education: Non-Departmental Output Expenses			
Contributions to Other Education-related Organisations	5,291	5,291	-
Early Learning	3,060,271	3,045,739	-
School Managed Network Funding	31,520	31,520	-
Schooling Improvement	31,624	31,624	-
Supporting Parenting	1,590	1,590	-
Curriculum Support category of Improved Quality Teaching and Learning MCA	35,915	35,915	-
Learning Support and Alternative Education category of Outcomes for Target Student Groups MCA	73,535	73,535	-
Primary Education category of Primary and Secondary Education MCA	1,390,240	1,390,240	-
Secondary Education category of Primary and Secondary Education MCA	1,150,700	1,150,700	-
Total	5,955,838	5,941,106	5,938,080

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve efficient and effective stewardship of and operational services to the education system, effective funding of core operations to schools, and to meet the funding policy intent for early learning providers.

How Performance will be Assessed for this Appropriation

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
The satisfaction rating given by the Minister of Education with the overall performance of the Ministry (see Note 1)	At least 3 out of 5	At least 3 out of 5	At least 3 out of 5
Internal assessment of the quality of the Ministry's policy advice (see Note 2)			
<ul style="list-style-type: none"> Mean 	72%	72%	72%
<ul style="list-style-type: none"> Distribution target of scores - less than 10% scoring 2.5 or under, at least 90% at scoring 3 or above, and at least 25% scoring 4 or above 	Achieved	Achieved	Achieved

Disclosure - 2025/26 Budget standards of performance measures relating to appropriations prior to the appropriation restructure have been stated in this table.

Note 1 - The rating measures Ministers' satisfaction on a scale from 1 to 5, where 1 means needs significant improvement and 5 means extremely satisfied.

Note 2 - Based on a five-point scale: 1=Unacceptable; 2=Poor; 3=Acceptable; 4=Good; 5=Outstanding. All agencies are required to use the refreshed Policy Quality Framework to assess the quality of their policy papers.

What is Intended to be Achieved with each Category and How Performance will be Assessed

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Departmental Output Expenses			
Providing Operational Services			
This category is limited to administering operational funding to the educational system.			
Forecasts of expenditure are accurate for (see Note 1):			
<ul style="list-style-type: none"> Teacher Salaries funded through Staffing Entitlement 	New measure	New measure	Accurate within +/- 3% of actual values
<ul style="list-style-type: none"> Operational grants 	New measure	New measure	Accurate within +/- 3% of actual values
<ul style="list-style-type: none"> Early learning 	New measure	New measure	Accurate within +/- 3% of actual values
All operational grant payments to schools are accurate and on time (see Note 2)	New measure	New measure	100%
All operational grant payments to early learning are accurate and on time (see Note 2)	New measure	New measure	100%
Providing Stewardship Services			
This category is limited to stewardship, digital, and regulatory services in the education system (see Note 3).			
The satisfaction rating given by the Minister of the Education on the quality of monitoring and appointments advice provided by the Ministry about Crown agencies (see Note 4)	At least 3 out of 5	At least 3 out of 5	At least 3 out of 5
Satisfaction of the portfolio Minister/s with the policy advice service (see Note 5)	At least 4 out of 5	At least 4 out of 5	At least 4 out of 5
Timely delivery of Ministerial Services to the Office of the Minister/s	95%	98%	95%
Quality of Ministerial Services content measured by acceptance rates by the Office of the Minister/s	95%	99%	95%
Legislative timeframes met for Official Information Act requests	95%	98%	95%
Non-Departmental Output Expenses			
Contributions to Education-Related Entities and Organisations			
This category is limited to contributions to education-related entities and organisations to carry out their functions in the education system.			
The New Zealand Council for Education Research provides quarterly and annual updates of progress on research initiatives funded through their government grant, Te Pae Tawhiti	Achieved	Achieved	Achieved
Digital Services to Schools			
This category is limited to providing digital services and support to schools, including educators.			
Percentage of schools with fit-for-purpose level of bandwidth (see Note 6)	New measure	New measure	100%
Percentage of time that the network is available for users (see Note 7)	New measure	New measure	99.5%

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Percentage of schools whose firewalls are set up correctly to block cyber threats and other harmful content (see Note 8)	New measure	New measure	100%
Percentage of Managed Network service desk response times within agreed timeframes (see Note 9)	New measure	New measure	95%
Digital services customer satisfaction with the performance of the Managed Network and associated services (see Note 10)	New measure	New measure	At least 95% 'satisfied' or 'very satisfied'
Annual growth of registered users of the Netsafe Kete (see Note 11)	New measure	New measure	10% per annum
Funding Early Childhood Education			
This category is limited to funding for early childhood education providers.			
Percentage of children attending early learning services for 10 or more hours a week on average at age 3 and at age 4 (see Note 12):			
<ul style="list-style-type: none"> All children at age 3 	Maintain or improve	Maintain or improve	Maintain or improve
<ul style="list-style-type: none"> All children at age 4 	Maintain or improve	Maintain or improve	Maintain or improve
Funding Schools			
This category is limited to operational funding for schools (see Note 13).			
Percentage of schools who meet their annual reporting obligations	New measure	New measure	70%
Percentage of schools who meet their financial statement obligations	New measure	New measure	70%

Disclosure - 2025/26 Budget standards of performance measures relating to appropriations prior to the appropriation restructure have been stated in this table.

Note 1 - One measure related to forecasts of expenditure has been removed. The measure has been removed as part of the process of realigning our performance measures and appropriations with the performance framework and has been replaced with two new measures.

Note 2 - One measure related to school and early learning resourcing payments has been removed. The measure has been removed as part of the process of realigning our performance measures and appropriations with the performance framework and has been replaced with two new measures.

Note 3 - One measure related to the provision and servicing of information requests has been removed. The measure has been removed as part of the process of realigning our performance measures and appropriations with the performance framework.

Note 4 - The rating measures the Minister's satisfaction on a scale of 1 to 5, where 1 means needs significant improvement and 5 means extremely satisfied.

Note 5 - The Ministerial Policy Satisfaction Survey assesses the Minister's satisfaction with the services provided by the policy function on a scale from 1 to 5, where 1 means needs significant improvement and 5 means extremely satisfied.

Note 6 - This measures the percentage of schools whose internet use never goes above 95% of their available bandwidth for 15 minutes during working hours. This shows how many schools have enough internet capacity to give users a good online experience.

Note 7 - This measures the amount of time the network is working properly and reliability of the network.

Note 8 - This measures the percentage of schools whose IT systems are set up correctly to block cyber threats and other harmful content. It shows how well schools are using firewalls to reduce online harm and keep users safe.

Note 9 - This measures how quickly the Network for Learning (N4L) are responding to customer queries.

Note 10 - This measures how satisfied schools are with the IT services provided to them.

Note 11 - This measures year-on-year growth, with the expectation for it to increase by around 10% annually.

Note 12 - These measures are based on Tatauranga Aotearoa | Statistics New Zealand estimates of the total population of children aged 4 and 5 each year, and their participation intensity from Ministry records in the preceding year. These measures do not include attendance from services that do not report their data through the Early Learning Information system, such as ngā kōhanga reo or certified playgroups.

Note 13 - One measure related to the School Risk Management Scheme has been removed. The measure has been removed as part of the process of realigning our performance measures and appropriations with the performance framework.

Service Providers for the Multi-Category Appropriation

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Ministry of Education	175,152	174,952	156,000	Ongoing
Crown Entities				
State Schools (2,092) and State-integrated Schools (332)	2,519,739	2,519,739	2,510,819	Ongoing
The Network for Learning	31,520	31,520	28,750	Ongoing
Tertiary Education Commission	25,642	25,642	25,642	Ongoing
The Correspondence School	25,480	25,480	25,349	Ongoing
Private Schools	13,798	13,798	13,677	Ongoing
State Schools - Trades Academies	12,768	12,768	13,219	Ongoing
Universities	750	750	754	Ongoing
Other Crown Entities	417	417	419	Ongoing
Non-Government Organisations				
Education and Care Centres	2,355,799	2,341,267	2,363,149	Ongoing
Kindergarten	428,314	428,314	432,317	Ongoing
Te Kōhanga Reo	137,908	137,908	139,197	Ongoing
Home-based	97,909	97,909	98,824	Ongoing
Private Organisations and Trusts	58,226	58,226	59,706	Ongoing
Non-Government Organisations, Iwi and Community Groups	25,994	25,994	25,510	Ongoing
Playcentre	20,157	20,157	20,346	Ongoing
Playgroups	5,388	5,388	5,437	Ongoing
Community Action Groups	3,142	3,142	3,171	Ongoing

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
New Zealand Council for Educational Research	3,008	3,008	3,008	Ongoing
Private Training Establishments	2,244	2,244	2,265	Ongoing
UNESCO International Body	1,730	1,730	1,730	Ongoing
UNESCO National Commission	553	553	553	Ongoing
Other Providers	10,200	10,200	8,238	Ongoing
Total	5,955,838	5,941,106	5,938,080	-

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Education in its annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Early Childhood Education Cost Adjustment	2026/27	-	39,963	41,045	41,615	42,199
New Model for Managing the School Property Portfolio	2026/27	-	4,535	4,602	4,670	4,490
Schools' Operational Grant - Cost Pressure	2026/27	-	22,348	43,124	42,911	42,761
Te Kōhanga Reo National Trust Cost Adjustment	2026/27	-	721	721	721	721
Te Rito - Reprioritisation	2026/27	-	(3,000)	(2,000)	(2,000)	(2,000)
Early Childhood Education - Cost Adjustment	2025/26	-	14,440	14,669	14,904	14,904
Greater Christchurch Education Renewal Programme - Reprioritised Funding	2025/26	-	(1,090)	(1,090)	(1,090)	(1,090)
Kōhanga Reo Data Administration	2025/26	-	990	1,050	1,105	1,105
Māori Education Package - Reprioritised Funding	2025/26	-	(4,787)	(4,787)	(4,787)	(4,787)
Private Schools Subsidy Increase	2025/26	-	4,655	4,518	4,168	4,168
Resource Teacher Literacy - Reprioritised Funding	2025/26	-	(1,445)	(1,445)	(1,445)	(1,445)
Schools' Operational Grant - Classroom Set-Up Grant Removed and Vandalism Funding Reduced	2025/26	-	(2,108)	(2,108)	(2,108)	(2,108)
Schools Operational Grant - Cost Pressure	2025/26	-	33,164	32,912	32,631	32,631
Schools' Operational Grant - Part Time Students - Reprioritised Funding	2025/26	-	(492)	(819)	(982)	(982)
WAI 3310 Waitangi Tribunal Education Services and Outcomes Kaupapa Inquiry - Claimant Costs	2025/26	-	870	870	870	870
Additional Departmental Reprioritisation Through Business Efficiencies	2024/25	-	(8,897)	(8,497)	(8,497)	(8,497)
Departmental Back-Office Transformation	2024/25	-	(400)	(400)	(400)	(400)
Early Childhood Education - Cost Adjustment	2024/25	-	54,699	55,793	55,793	55,793
Early Childhood Education Funding Review	2024/25	-	1,095	13	13	13

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Electric Vehicle Fleet Transition - Provision for Additional Subsidies	2024/25	-	1,186	1,471	588	588
Essential Digital Services - Internet in Schools, Equipment Replacement and Cyber Security	2024/25	-	15,021	14,754	14,754	14,754
Family Boost	2024/25	-	100	100	100	100
Kōhanga Reo Property Maintenance - Cost Adjustment	2024/25	-	3,000	3,000	3,000	3,000
Laptops for Teachers - Return of Funding	2024/25	-	(500)	(500)	(500)	(500)
Ngā Puna Reo o Aotearoa - Ongoing Funding	2024/25	-	408	541	541	541
Playcentre - Sustainable Funding	2024/25	-	1,859	1,905	1,905	1,905
Reduction in Contractors and Consultants - Ministry of Education	2024/25	-	(6,260)	(5,140)	(5,140)	(5,140)
Reduction in Professional Services - Ministry of Education	2024/25	-	(1,750)	(1,750)	(1,750)	(1,750)
Reduction in Travel and Meeting Related Expenditure - Ministry of Education	2024/25	-	(390)	(390)	(390)	(390)
Reduction in Workforce Through Efficiencies and Stopping Low-Priority Work Programmes - Ministry of Education	2024/25	-	(16,700)	(16,710)	(16,710)	(16,710)
Reform of the Tomorrow's Schools System	2024/25	-	8,827	8,827	8,827	8,827
Reprioritisation of Underspends in Early Learning and Schooling Services	2024/25	-	(2,300)	(2,300)	(2,300)	(2,300)
School High Health Needs Fund - Cost Pressure (Volume)	2024/25	-	1,508	1,659	1,659	1,659
Schools' Operational Grant - Cost Pressure	2024/25	-	54,285	53,920	53,920	53,920
Settlement of the Therapist Pay Equity Claim	2024/25	-	3,938	3,938	3,938	3,938
20 Hours ECE - Returning Departmental Funding	2023/24	-	(1,357)	(1,357)	(1,357)	(1,357)
Drawdown of Funding for Kōhanga Reo Kaimahi Pay Scheme	2023/24	-	10,544	10,545	10,545	10,545
Electric Vehicle Fleet Transition - Provision for Additional Subsidies	2023/24	-	565	233	-	-
Partnering to Strengthen Māori Education - Partial Return of Funding	2023/24	-	(800)	(800)	(800)	(800)
Reversing the 20 Hours Early Childhood Education Initiative	2023/24	-	(288,828)	(292,372)	(292,372)	(292,372)
Previous Government						
Approach to Resolve Secondary Teacher Bargaining Independent Arbitration	2023/24	-	1,244	1,244	1,244	1,244
Cost Adjustment for Early Childhood Education Services and Sustainability Grant for Playcentre Aotearoa	2023/24	-	74,732	74,732	74,732	74,732
Cost Adjustment for Schools' Operational Grants	2023/24	-	62,726	62,726	62,726	62,726
Delivering Pay Parity for Teachers in Education and Care Services	2023/24	-	93,928	93,928	93,928	93,928
Drawdown of Funding for Education Sector Collective Bargaining Settlements	2023/24	-	320,520	320,520	320,520	320,520

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Expanding Māori Medium Education Infrastructure	2023/24	-	828	828	828	828
Extending the 20 Hours Early Childhood Education Subsidy to Two-Year-Olds	2023/24	-	374,902	374,902	374,902	374,902
Public Sector Pay Adjustment - Vote Education Remuneration Cost Pressure	2023/24	-	9,295	9,295	9,295	9,295
Reforecasting of Early Childhood Education	2023/24	-	(15,000)	(15,000)	(15,000)	(15,000)
Return of Funding from Independent Advice on Government Priority Areas	2023/24	-	(500)	(500)	(500)	(500)
Settlement of the Librarians and Library Assistants' and Science Technicians' Pay Equity Claims	2023/24	-	12,797	12,797	12,797	12,797
Strengthening Partnership in Māori Medium and Kaupapa Māori Education	2023/24	-	5,220	5,220	5,220	5,220
Strengthening the Curriculum Insights and Progress Study	2023/24	-	3,048	3,048	3,048	3,048
Cost Adjustment for Early Learning Services	2022/23	-	68,627	68,627	68,627	68,627
Cost Adjustment for Schools' Operational Grant	2022/23	-	49,920	49,920	49,920	49,920
Discontinuing School Entry Kete	2022/23	-	(1,006)	(1,006)	(1,006)	(1,006)
Drawdown of Contingency for Kaimahi Pay Increases in Kōhanga Reo	2022/23	-	17,655	17,655	17,655	17,655
Drawdown of Funding for Recent Education Sector Collective Bargaining Settlements	2022/23	-	272	272	272	272
Education Resourcing System for Schools and Early Learning Services	2022/23	-	3,865	3,865	3,865	3,865
Equity Index Implementation in Schools and Early Learning Equity Index System Infrastructure Costs	2022/23	-	80,329	80,329	80,329	80,329
Expanding Pay Parity for Teachers in Education and Care Services	2022/23	-	83,083	83,083	83,083	83,083
Final Drawdown of Teacher Aide Pay Equity Claim Settlement Contingency	2022/23	-	88,428	88,428	88,428	88,428
Funding Package to Address Cost Escalation Pressures - Education Resourcing System	2022/23	-	7,435	7,435	7,435	7,435
Māori Language Education Funding to Support Provision and Growth	2022/23	-	24,592	24,592	24,592	24,592
Scale up Te Kura's Big Picture Approach to Deliver Effective Schooling and Transitions for Referred At-Risk Students	2022/23	-	8,128	8,128	8,128	8,128
Settlement and Implementation of the Administration Support Staff and Kaiārahi i te Reo Pay Equity Claims	2022/23	-	89,940	89,940	89,940	89,940
Teacher Workforce Support Package for Iwi/Māori	2022/23	-	44	44	44	44

Reasons for Change in Appropriation

This is a newly established appropriation in 2026/27. The reorganisation of appropriations for 2026/27 is also set out in Part 1.4 Reconciliation of Changes in Appropriation Structure. The appropriation has decreased by \$17.758 million to \$5,938.080 million when compared to the restructured comparator of 2025/26.

The decrease in this appropriation is mainly due to:

- one-off additional grant in 2025/26 for property maintenance provided directly to State schools, State integrated schools, and charter schools to complete essential maintenance works (\$51.750 million decrease)
- reprioritisation to support the additional estimated cost of settlement for the Secondary Teachers' Collective Agreement (\$24.527 million decrease)
- expense transfers from 2022/23 and 2023/24 to 2025/26 for the Data for Wellbeing programme (\$17.100 million decrease), partially offset by a refocus of the scope of the programme to focus on core delivery components from July 2026 onwards (\$1 million increase) and an expense transfer from 2024/25 to 2026/27 (\$2 million increase), and
- a transfer from departmental output expense Support and Resources for Teachers and non-departmental output expense Professional Development and Support under Improved Quality Teaching and Learning (MCA) as part of the realignment of baseline savings targets (\$8.500 million decrease).

These decreases are partially offset by:

- increased cost adjustments for early learning subsidies (\$33.357 million increase)
- a cost adjustment for schools' operational grants (\$38.721 million increase), and
- a projected increase in operational grant funding (\$17.642 million increase).

Teachers, Leaders and Governance (M26) (A19)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to resource the education system with educators, teachers, leaders and school governance.

Scope of Appropriation

Departmental Output Expenses

Attract and Retain Educators, Teachers and Leaders in the Education System

This category is limited to attracting, supporting, and retaining educators, teachers, and leaders.

Provide Payroll System and Lead Sector Workforce Employment Conditions

This category is limited to establishing and administering the conditions of employment in schools and kindergartens.

Non-Departmental Output Expenses

Develop and Attract Educators, Teachers and Leaders in the Education System

This category is limited to building the capability and capacity of educators, teachers and leaders.

Paying and Retaining Teachers and Leaders

This category is limited to paying and retaining teachers and leaders' salaries.

Support Effective Performance and School Governance

This category is limited to supporting improved school performance and governance.

Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	-	-	6,948,718
Departmental Output Expenses			
Attract and Retain Educators, Teachers and Leaders in the Education System	-	-	50,424
Provide Payroll System and Lead Sector Workforce Employment Conditions	-	-	59,173
Non-Departmental Output Expenses			
Develop and Attract Educators, Teachers and Leaders in the Education System	-	-	166,652
Paying and Retaining Teachers and Leaders	-	-	6,652,058
Support Effective Performance and School Governance	-	-	20,411
Funding for Departmental Output Expenses			
Revenue from the Crown	-	-	109,597
Attract and Retain Educators, Teachers and Leaders in the Education System	-	-	50,424
Provide Payroll System and Lead Sector Workforce Employment Conditions	-	-	59,173

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Attract and Retain Educators, Teachers and Leaders in the Education System			
Resourcing of Providers	32,082	31,682	50,424
Provide Payroll System and Lead Sector Workforce Employment Conditions			
Resourcing of Providers	58,654	52,554	59,173

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Develop and Attract Educators, Teachers and Leaders in the Education System			
Centrally Funded Professional Learning and Development	67,435	66,820	77,295
Teaching Council of Aotearoa New Zealand	23,087	23,087	20,443
Early Childhood Education Professional Development	13,302	13,302	13,302
Student Curriculum Support	9,585	9,585	9,585
Building a Responsive System for Priority Learners	9,201	9,201	9,201
Workforce Development	6,439	6,439	7,511
Leadership, Principal Development and Management	2,452	2,452	2,562
Operations and Other Funding	28,558	28,558	26,753
Paying and Retaining Teachers and Leaders			
Salaries Funding	6,198,998	6,134,899	6,606,887
Operations and Other Funding	99,228	99,228	45,171
Demand-Driven Forecasts - Increased Provision for Managing Risk	64,099	64,099	-
Support Effective Performance and School Governance			
Operations and Other Funding	18,951	18,951	12,046
School Risk Management Scheme	6,800	6,800	6,800
Statutory Managers	1,565	1,565	1,565
Total	6,640,436	6,569,222	6,948,718

Comparators for Restructured Appropriation

Vote, Type and Title of Appropriation	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Vote Education: Departmental Output Expenses			
Stewardship and Oversight of the Education System	130	130	-
Support and Resources for Teachers category of Improved Quality Teaching and Learning MCA	2,606	2,606	-
Interventions for Target Student Groups category of Outcomes for Target Student Groups MCA	5,964	5,564	-
Support and Resources for Education Providers category of Primary and Secondary Education MCA	82,036	75,936	-
Vote Education: Non-Departmental Output Expenses			
Contributions to Other Education-related Organisations	23,087	23,087	-
Early Learning	4,522	4,522	-
Schooling Improvement	1,565	1,565	-
Professional Development and Support category of Improved Quality Teaching and Learning MCA	112,263	111,648	-

Vote, Type and Title of Appropriation	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Learning Support and Alternative Education category of Outcomes for Target Student Groups MCA	320,963	312,964	-
Primary Education category of Primary and Secondary Education MCA	3,560,808	3,528,463	-
School Risk Management Scheme category of Primary and Secondary Education MCA	6,800	6,800	-
Secondary Education category of Primary and Secondary Education MCA	2,519,692	2,495,937	-
Total	6,640,436	6,569,222	6,948,718

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve improved supply and quality of educators, teachers, leaders, and school governance in the education system.

How Performance will be Assessed for this Appropriation

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Retention rate for the (see Note 1):			
• primary teacher workforce	New measure	New measure	90%
• secondary teacher workforce	New measure	New measure	90%
Retention rate for the (see Note 1):			
• primary Principal workforce	New measure	New measure	90%
• secondary Principal workforce	New measure	New measure	90%
Percentage of completion for Professional Leadership and Development (PLD) programmes (see Note 2)	New measure	New measure	80%

Note 1 - 'Retention rate' is based on the number of teachers/Principals who remain in the workforce in any type of role (ie, they did not leave the workforce entirely), as an indicator of workforce sustainability. It is calculated as the percentage of the headcount of the specified teacher group in the given year who continued in the workforce in any type of role in the following year.

Note 2 - New measure for 2026/27. The key PLD programmes for 2026/27 include: the Structured Literacy approach; the Structured Maths approach; and Assessment and Aromatawai.

What is Intended to be Achieved with each Category and How Performance will be Assessed

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Departmental Output Expenses			
Attract and Retain Educators, Teachers and Leaders in the Education System			
This category is intended to achieve a workforce of resourced and skilled educators, teachers and leaders in the education system.			
Percentage of Principals who report receiving practical, actionable advice from the Leadership Advisory Service that they can apply in their context (see Note 1)	New measure	New measure	80%
Percentage of Principals who report making significant progress in a national priority area as a result of Leadership Advisory support (see Note 1)	New measure	New measure	Baseline year
Provide Payroll System and Lead Sector Workforce Employment Conditions			
This category is intended to achieve an effective and efficient payroll system and effective and efficient support to sector workforce employment relations.			
Percentage of payroll payments to eligible teachers and school support staff which are:			
<ul style="list-style-type: none"> accurately calculated 	99.5%	99.5%	99.5%
<ul style="list-style-type: none"> processed in time for pay dates 	99.5%	99.5%	99.5%
Non-Departmental Output Expenses			
Develop and Attract Educators, Teachers and Leaders in the Education System			
This category is intended to achieve improved capacity and capability of educators, teachers and leaders in the education system (see Note 2).			
Percentage of total teaching workforce that has completed PLD for structured approaches to maths	New measure	New measure	90%
Percentage of total teaching workforce that has completed PLD for structured approaches to literacy	New measure	New measure	90%
Percentage of schools show an increase in proficiency level after completing Assessment PLD (see Note 3)	New measure	New measure	80%
Percentage of schools show an increase in proficiency level after completing Aromatawai PLD (see Note 4)	New measure	New measure	80%
Percentage of participants who agreed they will apply, refine, or reinforce practices in their work as a result of the PLD (see Notes 5 and 6)	New measure	New measure	Baseline year
Percentage of participants who have increased confidence after PLD (see Note 5)	New measure	New measure	Baseline year
Percentage of curriculum-related PLD contracts that have been reviewed are aligned with an impact framework (see Note 7)	New measure	New measure	25% annually up to 2030
Percentage of Beginning Principals on the Programme who report satisfaction with the Programme content and delivery (see Note 8)	90%	90%	Baseline year
Percentage of eligible teachers whose teaching registration applications are processed within 10 working days of the application being ready to process	New measure	New measure	Baseline year

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Paying and Retaining Teachers and Leaders			
This category is intended to achieve timely and accurate salaries and other additional individual expenses to teachers and leaders.			
Retention rate for the primary teacher workforce (see Note 9):			
• all regular (non-relief) teachers	90%	90%	90%
• Māori teachers	90%	90%	90%
• Pacific teachers	90%	90%	90%
Retention rate for the secondary teacher workforce (see Note 9):			
• all regular (non-relief) teachers	90%	90%	90%
• Māori teachers	90%	90%	90%
• Pacific teachers	90%	90%	90%
Support Effective Performance and School Governance			
This category is intended to achieve improved performance in school by delivering governance and leadership support.			
Percentage of statutory interventions resolved within (see Note 10):			
• Low level interventions - 12 months	New measure	New measure	75%
• High level interventions - 24 months	New measure	New measure	75%

Disclosure - 2025/26 Budget standards of performance measures relating to appropriations prior to the appropriation restructure have been stated in this table.

Note 1 - The Leadership Advisory Service is part of a suite of system supports to build Principal capacity and effectiveness. These include Aspiring and Beginning Principals programmes and the mentoring capability of experienced principals.

Note 2 - One measure related to the Strengthening Early Learning Opportunities (SELO) programmes has been removed. The measure has been removed as part of the process of realigning our performance measures and appropriations with the performance framework.

Note 3 - Six and twelve-month programmes are available, and we will report on both programmes. Schools work with a facilitator to understand pre-programme proficiency level and then again for post-programme proficiency level using the RUBIC scale and survey responses.

Note 4 - This is a twelve-month programme. Schools work with a facilitator to understand pre-programme proficiency level and then again for post-programme proficiency level using the RUBIC scale and survey responses.

Note 5 - This measure is used to understand how the PLD programme has increased participants' knowledge and confidence through their self-evaluation. The key PLD programmes for 2026/27 include: the Structured Literacy approach; the Structured Maths approach; and Assessment and Aromatawai.

Note 6 - The score for this measure will be derived from the survey question: "I will apply, refine, or reinforce practices in my work as a result of this PLD".

Note 7 - The intention is for 100% of curriculum-related PLD contracts to have been reviewed and aligned with a Ministry impact framework by 2030.

Note 8 - The wording and target for this measure have been updated for 2026/27 to reflect the new component of the Beginning Principals programme.

Note 9 - 'Retention rate' is based on the number of teachers/principals who remain in the workforce in any type of role (ie, they did not leave the workforce entirely), as an indicator of workforce sustainability. It is calculated as the percentage of the headcount of the specified teacher group in the given year who continued in the workforce in any type of role in the following year.

Note 10 - One measure related to statutory interventions has been removed and replaced with two new measures. The measure has been removed as part of the process of realigning our performance measures and appropriations with the performance framework.

Service Providers for the Multi-Category Appropriation

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Ministry of Education	90,736	84,236	109,597	Ongoing
Crown Entities				
State Schools	6,219,358	6,154,644	6,497,310	Ongoing
The Correspondence School	51,244	51,244	52,405	Ongoing
State Schools - Trades Academies	35,613	35,613	36,861	Ongoing
Private Schools	33,240	33,240	33,986	Ongoing
Teaching Council of Aotearoa New Zealand	23,087	23,087	20,443	Ongoing
Education and Care Centres	4,522	4,522	4,522	Ongoing
Universities	2,335	2,335	2,568	Ongoing
Other Crown Entities	1,299	1,299	1,429	Ongoing
Non-Government Organisations				
Private Organisations and Trusts	177,437	177,437	188,032	Ongoing
Statutory Managers	1,565	1,565	1,565	Ongoing
Total	6,640,436	6,569,222	6,948,718	-

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Education in its annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Teacher Supply Supports	2027/28	-	-	1,239	1,239	1,239
Teaching and Learning Research Initiative - Reprioritised Funding	2027/28	-	-	(1,556)	(1,556)	(1,556)
Drawdown of Funding for Education Sector Collective Bargaining Settlements	2026/27	-	164,217	191,499	183,030	176,265
Drawdown of Funding for Further Education Sector Collective Bargaining Settlements	2026/27	-	153,863	210,870	212,694	212,110
Education Payroll Upgrade	2026/27	-	2,375	2,779	2,130	2,172
Education Workforce Professional Standards Setting - New Ministry of Education Function	2026/27	-	4,993	4,249	4,255	4,261
Excellence Awards for Schools, Kura and Teachers	2026/27	-	99	(140)	(137)	(133)
Foundations for Educational Success: Pathway to 2030	2026/27	-	12,219	11,642	11,582	11,582
KiwiSaver - Cost Pressure	2026/27	-	39,107	38,851	38,556	38,304
Learning Support - School High Health Needs Fund Cost Pressure	2026/27	-	843	1,328	1,462	1,610
School Onsite Training Programme - Cost Pressure	2026/27	-	154	154	154	154
Schools' Operational Grant - Cost Pressure	2026/27	-	15	163	12	35
Schools Payroll - Compliance and Remediation Cost Pressure	2026/27	-	8,945	1,408	1,321	1,327
Science and Pūtaiao Kits for Years 0 to 8 - Update Spending Profile	2026/27	-	(8,235)	1,108	652	-
Senior Secondary Subjects - Teacher Professional Learning and Development for the Refreshed Curriculum for Years 11-13	2026/27	-	4,832	6,237	6,237	-
Teaching Council Professional Learning and Development - Reduced Funding	2026/27	-	(322)	(322)	(322)	(322)
Aspiring Principal Programme Establishment and Expansion of the Leadership Advisory Service	2025/26	-	8,063	8,401	8,595	8,595
Early Oral Language - Strengthening Early Learning	2025/26	-	931	931	931	931
Extending Māori Medium and Kaupapa Māori Workforce Initiatives	2025/26	-	(2,835)	(2,878)	(2,920)	(2,920)
Greater Christchurch Education Renewal Programme - Reprioritised Funding	2025/26	-	(160)	(160)	(160)	(160)
Kāhui Ako - Reprioritised Funding	2025/26	-	(85,490)	(129,608)	(129,608)	(129,608)
Māori Education Package	2025/26	-	3,508	4,089	3,475	3,475
Māori Education Package - Reprioritised Funding	2025/26	-	(3,055)	(5,095)	(5,095)	(5,095)
Maths and Pāngarau - Targeted Staffing for Years 0-6	2025/26	-	15,794	15,794	15,794	15,794
Network Hub Service - Reprioritised Funding	2025/26	-	(800)	(800)	(800)	(800)
Professional Learning and Development for Literacy, Maths and Assessment	2025/26	-	1,224	1,224	1,225	1,225
Resource Teacher Literacy - Reprioritised Funding	2025/26	-	(8,854)	(12,520)	(12,520)	(12,520)

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Schools' Operational Grant - Cost Pressure	2025/26	-	22	121	9	9
Science and Pūtaiao Kits for Years 0-8	2025/26	-	9,585	92	92	92
Structured Literacy Approach - Ongoing Staffing	2025/26	-	8,478	8,478	8,478	8,478
Teacher Aide Professional Learning and Development	2025/26	-	1,000	1,000	-	-
Teacher Fees and Levies - Teaching Council Funding	2025/26	-	17,600	17,600	-	-
Teacher Supply - Attraction and Growth	2025/26	-	8,871	7,682	7,894	7,894
Teacher Supply Initiatives	2025/26	-	(1,610)	(407)	1,074	2,833
Education Payroll Ltd Efficiency Savings	2024/25	-	(1,200)	(1,200)	(1,200)	(1,200)
Kaupapa Māori and Māori Medium Education - Reprioritising Underspent Funding	2024/25	-	(7,377)	(7,332)	(7,332)	(7,332)
Learning Support Coordinators Collective Bargaining Settlements	2024/25	-	(8,379)	(8,379)	(8,379)	(8,379)
Ngā Puna Reo o Aotearoa - Ongoing Funding	2024/25	-	(541)	(541)	(541)	(541)
Plan for Tackling Maths Achievement	2024/25	-	(27,922)	(27,922)	(27,922)	(27,922)
Reprioritisation of Underspends in Early Learning and Schooling Services	2024/25	-	(1,000)	(1,000)	(1,000)	(1,000)
Schools Operational Grant - Cost Pressure	2024/25	-	36	196	196	196
Settlement of the Therapist Pay Equity Claim	2024/25	-	13	10	10	10
Structured Approaches to Literacy Resources - State and State Integrated Schools	2024/25	-	5,730	5,180	5,180	5,180
Teacher Supply Supports	2024/25	-	6,682	10,966	10,966	10,966
Previous Government						
Approach to Resolve Secondary Teacher Bargaining Independent Arbitration	2023/24	-	(97,527)	(97,527)	(97,527)	(97,527)
Approval to Appropriate Funding to Extend Pay Equity Settlement for Social Workers in Community and Iwi Organisations	2023/24	-	871	871	871	871
Cost Adjustment for Schools' Operational Grants	2023/24	-	49	49	49	49
Drawdown of Funding for Education Sector Collective Bargaining Settlements	2023/24	-	1,008,011	1,008,011	1,008,011	1,008,011
Drawdown of Funding for Settling the Pay Equity Claim for Social Work in the Funded Sector	2023/24	-	1,815	1,815	1,815	1,815
Maintaining Education Supports for Refugees and Migrants in Schools	2023/24	-	347	347	347	347
Maintaining the Delivery of Education Payroll Services	2023/24	-	1,860	1,860	1,860	1,860
Maintaining the Schools Payroll Remediation Programme	2023/24	-	6,083	6,083	6,083	6,083
Continuing the Reform of the Tomorrow's Schools System	2022/23	-	6,542	6,542	6,542	6,542
Cost Adjustment for Schools' Operational Grant	2022/23	-	34	34	34	34
Dawn Raids Apology: Maintaining and Growing Tūhī Takes Flight and Pacific Education Foundation Scholarships	2022/23	-	278	278	278	278

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Drawdown of Funding for Recent Education Sector Collective Bargaining Settlements	2022/23	-	51,007	51,007	51,007	51,007
Education Payroll Limited System Maintenance	2022/23	-	2,500	2,500	2,500	2,500
Expanding Pay Parity for Teachers in Education and Care Services	2022/23	-	795	795	795	795
Te Reo Matatini, Pāngarau and Aromatawai Research, Tools, Resources and Supports for Workforce and Ākonga	2022/23	-	500	500	500	500
Teacher Workforce Support Package for Iwi/Māori	2022/23	-	106	106	106	106

Reasons for Change in Appropriation

This is a newly established appropriation in 2026/27. The reorganisation of appropriations for 2026/27 is also set out in Part 1.4 Reconciliation of Changes in Appropriation Structure. The appropriation has increased by \$308.282 million to \$6,948.718 million when compared to the restructured comparator of 2025/26.

The increase in this appropriation is mainly due to:

- drawdown of funding for Education Sector Collective Bargaining Settlements (\$219.588 million increase)
- impacts of higher-than-expected national roll projections on teachers' salaries (\$88.057 million increase), and
- a new initiative providing funding for changes to the increased default rate of 3.5% for KiwiSaver contributions from 1 April 2026 (\$36.766 million increase).

These increases are partially offset by support for Communities of Learning | Kāhui Ako which ceased from 1 January 2026 with savings directed towards a major investment in learning support initiatives (\$54.010 million decrease).