



**BUDGET
2026**

The Estimates of Appropriations for the Government of New Zealand

for the Year Ending 30 June 2027

Education and Workforce Sector

28 May 2026

Guide to the Budget Documents

A number of documents are released on Budget Day. The purpose of these documents is to provide information about the Government's fiscal intentions for the year ahead and the wider fiscal and economic picture. The documents released on Budget Day are as follows:

Budget at a Glance

The *Budget at a Glance* provides the public and media an overview of the Government's key Budget decisions.

Fiscal Strategy Report | Summary of Initiatives | Child Poverty Report

These documents contain information on different aspects of the Budget. The *Fiscal Strategy Report* outlines the Government's short-term fiscal intentions and long-term fiscal objectives, as required by the Public Finance Act 1989. The *Summary of Initiatives* lists the spending and savings initiatives included in Budget 2026. The *Child Poverty Report* sets out supporting information relating to child poverty, as required by the Public Finance Act 1989.

Budget Speech

The *Budget Speech* is the Budget Statement the Minister of Finance delivers at the start of Parliament's Budget debate. The Budget Statement generally focuses on the overall fiscal and economic position, the Government's policy priorities and how those priorities will be funded.

Budget Economic and Fiscal Update

The *Budget Economic and Fiscal Update* includes the Treasury's economic forecasts and the forecast financial statements of the Government incorporating the financial implications of Government decisions and other information relevant to the fiscal and economic outlook. The *Budget Economic and Fiscal Update* also discusses key risks to the economic and fiscal forecasts.

The Estimates of Appropriations

The *Estimates* outline expenses and capital expenditure the Government plans to incur on specified areas within each Vote (a grouping of one or more appropriations that are the responsibility of a Minister) for the financial year about to start. They also outline capital injections the Government plans to make to individual departments. The *Estimates* are organised into nine sector (e.g. Health sector) volumes, with each Vote allocated to one sector. Supporting information in the *Estimates* summarises the new policy initiatives and trend information for each Vote and provides information on what is intended to be achieved with each appropriation in a Vote and how performance against each appropriation will be assessed and reported on after the end of the financial year.

Also released on Budget Day:

The Supplementary Estimates of Appropriations

The *Supplementary Estimates* outline the changes to expenses, capital expenditure and capital injections to departments required for the financial year about to end. Supporting information for each Vote provides reasons for the changes to appropriations during the year, related changes in performance information and full performance information for any new appropriations that were established during the year.

To download these documents visit www.budget.govt.nz

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Introduction

Purpose of the *Estimates of Appropriations*

The *Estimates of Appropriations* (the *Estimates*) provides members of Parliament with:

- Details of the terms of all proposed appropriations and of capital injections to departments, parliamentary agencies and Offices of Parliament.
- Supporting information providing for each appropriation or category of a multi-category appropriation:
 - a concise explanation of what is intended to be achieved, and
 - (unless an appropriation has been exempted from end-of-year performance reporting)
 - a concise explanation of how performance will be assessed
 - who will report on what was achieved with the appropriation, and
 - in what document that report will be presented to the House of Representatives.

The information ensures that Parliament can exercise an appropriate level of scrutiny and control over the Government's operating and investing activities and provides a basis against which Parliament can, after the end of the financial year, assess actual performance against each appropriation (or category of a multi-category appropriation).

The 9 sector volumes of the *Estimates* are presented to the House of Representatives on the same day as the Government introduces the main Appropriation Bill for the financial year about to start.

How the *Estimates of Appropriations* are Organised

The *Estimates of Appropriations* are organised into 9 volumes (B.5 Vols 1-9) by sector, each of which covers one or more Votes. The scope of each sector and the allocation of Votes to a sector reflect a balancing of three desired characteristics - namely that each volume should, as far as possible:

- reflect natural sectors
- keep together Votes administered by the same department, and
- keep together Votes allocated to a particular select committee of the House of Representatives for examination.

The number of sectors and coverage of each sector was set initially in consultation with the Finance and Expenditure Committee.

The number of Votes has increased from 50 in the 2025/26 *Estimates of Appropriations* to 51 for 2026/27 as:

- Vote Cities, Environment, Regions, and Transport will commence on 1 July 2026.

The table below shows the Votes in each sector and which department (or parliamentary agency or Office of Parliament) administers each Vote.

Votes in Each Sector

Votes by Sector	Department (or Parliamentary Agency or Office of Parliament) Administering Vote(s)
Economic Development and Infrastructure Sector - B.5 Vol.1	
Vote Building and Construction	Ministry of Business, Innovation and Employment
Vote Business, Science and Innovation	
Vote Cities, Environment, Regions, and Transport	Ministry for Cities, Environment, Regions, and Transport
Vote Transport	
Education and Workforce Sector - B.5 Vol.2	
Vote Education	Ministry of Education
Vote Tertiary Education	
Vote Education Review Office	Education Review Office
Vote Labour Market	Ministry of Business, Innovation and Employment
External Sector - B.5 Vol.3	
Vote Customs	New Zealand Customs Service
Vote Defence	Ministry of Defence
Vote Defence Force	New Zealand Defence Force
Vote Foreign Affairs	Ministry of Foreign Affairs and Trade
Finance and Government Administration Sector - B.5 Vol.4	
Vote Audit	Controller and Auditor-General
Vote Communications Security and Intelligence	Government Communications Security Bureau
Vote Finance	The Treasury
Vote Internal Affairs	Department of Internal Affairs
Vote Office of the Clerk	Office of the Clerk of the House of Representatives
Vote Ombudsmen	Office of the Ombudsman
Vote Parliamentary Service	Parliamentary Service
Vote Prime Minister and Cabinet	Department of the Prime Minister and Cabinet
Vote Public Service	Public Service Commission
Vote Regulation	Ministry for Regulation
Vote Revenue	Inland Revenue Department
Vote Security Intelligence	New Zealand Security Intelligence Service
Vote Social Investment	Social Investment Agency
Vote Statistics	Statistics New Zealand
Health Sector - B.5 Vol.5	
Vote Health	Ministry of Health

Votes by Sector	Department (or Parliamentary Agency or Office of Parliament) Administering Vote(s)
Justice Sector - B.5 Vol.6	
Vote Attorney-General	Crown Law Office
Vote Corrections	Department of Corrections
Vote Courts	Ministry of Justice
Vote Justice	
Vote Parliamentary Counsel	Parliamentary Counsel Office
Vote Police	New Zealand Police
Vote Serious Fraud	Serious Fraud Office
Māori Affairs Sector - B.5 Vol.7	
Vote Māori Development	Te Puni Kōkiri
Vote Te Tari Whakataua	Ministry of Justice
Natural Resources Sector - B.5 Vol.8	
Vote Agriculture, Biosecurity, Fisheries and Food Safety	Ministry for Primary Industries
Vote Conservation	Department of Conservation
Vote Environment	Ministry for Cities, Environment, Regions, and Transport
Vote Forestry	Ministry for Primary Industries
Vote Lands	Land Information New Zealand
Vote Parliamentary Commissioner for the Environment	Parliamentary Commissioner for the Environment
Social Services and Community Sector - B.5 Vol.9	
Vote Arts, Culture and Heritage	Ministry for Culture and Heritage
Vote Sport and Recreation	
Vote Disabled People	Ministry of Disabled People
Vote Housing and Urban Development	Ministry for Cities, Environment, Regions, and Transport
Vote Oranga Tamariki	Oranga Tamariki—Ministry for Children
Vote Pacific Peoples	Ministry for Pacific Peoples
Vote Disability Support Services	Ministry of Social Development
Vote Social Development	
Vote Women	Ministry for Women

Appropriations

Purpose and Nature of Appropriations

An appropriation is a statutory authority from Parliament allowing the Crown, a parliamentary agency or an Office of Parliament to incur expenses or capital expenditure.

Neither the Crown, a parliamentary agency nor an Office of Parliament can legally incur any expense or capital expenditure - as those terms are defined in the Public Finance Act 1989 (PFA) - unless it is expressly authorised by or under an Act of Parliament.

Limits Created by Appropriations

Each appropriation is allocated to, and managed as, one of seven **types** of appropriation.

Each appropriation has a defined **scope** that limits the uses or activities for which the expenses or capital expenditure can be incurred. The scope should be sufficient on its own to establish the nature and extent of the authority to incur expenses or capital expenditure. The wording of the appropriation scope should achieve the balance between being sufficiently precise to act as an effective constraint against non-authorised activities and not so specific that it inadvertently limits activity intended to be authorised.

Except in a very limited number of cases (eg, permanent appropriations or revenue dependent appropriations) an appropriation also limits the **amount** of expenses or capital expenditure that can be incurred, and the time **period** within which those expenses or capital expenditure can be incurred.

Aside from the very limited exclusions provided for in the PFA, the amount of expense or capital expenditure authorised by an appropriation is measured in accordance with generally accepted accounting practice.

Responsibility for Appropriations

The PFA requires each appropriation to be the responsibility of one Minister (or the Speaker).

A Vote is a group of appropriations (and can be a single appropriation) administered by a single department, parliamentary agency or Office of Parliament. Different appropriations within a Vote may be the responsibility of different Ministers. There may be an appropriation within a Vote that is administered by an inter-departmental executive board that is serviced by the department administering the Vote.

Types of Appropriation

The PFA provides for seven types of appropriation. Four appropriation types authorise the incurring of expenses; one type authorises the incurring of capital expenditure; and the remaining types authorise both. These appropriation types can be further differentiated by whether the expenses or capital expenditure are departmental or non-departmental transactions.

Appropriation Type	Transaction Status	Description
Output Expenses	Departmental	Authorises expenses to be incurred by a department, a parliamentary agency or an Office of Parliament in supplying a specified category of outputs (goods and services).
	Non-Departmental	Authorises expenses to be incurred by the Crown (excluding departments) in purchasing a specified category of outputs (goods and services) from Crown entities or other third parties.
Benefits or Related Expenses	Non-Departmental	Authorises expenses to be incurred by the Crown (excluding departments) in transferring resources (generally to individuals for their personal benefit) for which the Crown receives nothing directly in return. Examples include Jobseeker Support and Emergency Benefit, Student Allowances and various scholarships and awards.
Borrowing Expenses	Departmental	Authorises the incurring of interest or other financing expenses for loans made to a department, a parliamentary agency or an Office of Parliament, or public securities (undertakings that represent part of the public debt) issued by a department, parliamentary agency or an Office of Parliament. In practice, limitations on the rights of departments and parliamentary agencies to borrow or issue securities and limitations on how Offices of Parliament can be funded mean that this type of appropriation is unlikely to be used.
	Non-Departmental	Authorises the incurring of interest or other financing expenses for loans made to the Crown (excluding departments), or public securities (undertakings that represent part of the public debt) issued by the Crown. Crown debt management is centralised, which means that most debt-servicing expenses appear in Vote Finance.
Other Expenses	Departmental	Authorises expenses to be incurred by a department, a parliamentary agency or an Office of Parliament that are not either output expenses or borrowing expenses. Other expenses should be used only for events that cannot be related back to output production, such as redundancy costs arising from a government decision to cease purchasing certain types of outputs, or a loss on sale of assets made surplus by departmental restructuring.
	Non-Departmental	Authorises expenses to be incurred by the Crown (excluding departments) that are not structured or managed as output expenses, benefits or related expenses, or borrowing expenses. Other expenses is the residual appropriation type, which should not be used where an appropriation could be better classified or managed as one of the other appropriation types (eg, as output expenses). Examples include disposal of an asset for less than market value, grants to community organisations, subscriptions for membership of international bodies and remuneration of independent statutory officers.
Capital Expenditure	Departmental	Authorises capital expenditure to be incurred by a department, a parliamentary agency or an Office of Parliament to acquire or develop assets for the use of the department, parliamentary agency or Office of Parliament.
	Non-Departmental	Authorises capital expenditure to be incurred by the Crown (excluding departments) to acquire or develop Crown assets, including the purchase of equity, or making a loan to a person or organisation that is not a department.
Expenses or Capital Expenditure Incurred by an Intelligence and Security Department	Departmental	Authorises both expenses and capital expenditure to be incurred by the New Zealand Security Intelligence Service or the Government Communications Security Bureau.
Multi-Category	Departmental or Non-Departmental	Allows separate categories of departmental output expenses, non-departmental output expenses, departmental other expenses, non-departmental other expenses, or non-departmental capital expenditure to be grouped together in one appropriation provided all the categories contribute to a single overarching purpose.

Types of Output Expense Appropriations

Some variation is possible for output expense appropriations. For example, the constraint on the amount of expense that can be incurred is not always a fixed sum.

Output Expense Appropriations Type and Authority	Description, Constraints on Form and Typical Application
Standard Output Expense Appropriations (section 7A(1)(a), PFA)	<p>Departmental or non-departmental: Authorise a department, a parliamentary agency or an Office of Parliament to incur expenses in supplying a specified category of outputs (goods and services), or the Crown (excluding departments) to incur expenses to purchase a specified category of outputs.</p> <p>Annual or multi-year: The authority lapses at the end of the financial year or multi-year period specified (up to a maximum of five years).</p> <p>Single category of output expenses only: The scope is limited to a single category of outputs (a grouping of similar or related outputs).</p> <p>Amount limited by Appropriation Act: The amount of a standard output expense appropriation is limited to a set amount of New Zealand dollars specified in an Appropriation Act.</p> <p>Typical application: The normal or default form for an output expense appropriation, used for a wide range of outputs for which the flexibility offered by a multi-category appropriation is not required.</p>
Revenue-Dependent Appropriations (RDA) (section 21(1), PFA)	<p>Departmental only: Authorises a department, a parliamentary agency or an Office of Parliament to incur expenses in supplying a specified category of outputs (goods and services) that are not paid for directly by the Crown.</p> <p>A proposed RDA must be approved by the Minister of Finance, before it is presented in the <i>Estimates</i>. Each category of outputs for which an RDA is approved is listed in an Appropriation Act for the relevant financial year.</p> <p>Annual only: The authority lapses at the end of the financial year specified.</p> <p>Single category of output expenses only: The scope of an RDA is limited to a single category of outputs (a grouping of similar or related outputs).</p> <p>Amount limited by amount of revenue earned: The amount of an RDA is limited to the amount of revenue earned by a department, a parliamentary agency or an Office of Parliament from other departments or from parties other than the Crown during a financial year. The Minister of Finance can further direct a department to incur expenses to a level lower than the amount of revenue earned, though such directions have been rare.</p> <p>Typical application: An RDA provides flexibility to respond to unanticipated changes in the level of external demand for a category of outputs, where the full cost of the outputs is met by external parties and not the Crown.</p>

Appropriation Period

Three kinds of appropriation can be distinguished on the basis of period - annual and multi-year (as referred to in the above table on types of output expense appropriations), and permanent:

- **Annual Appropriations** - Most appropriations allow expenses or capital expenditure to be incurred only during a particular financial year. The amounts for RDAs are forecasts only.
- **Multi-Year Appropriations (MYAs)** - The PFA also permits appropriations (including multi-category appropriations) that allow expenses or capital expenditure to be incurred during a specified period that spans the whole or parts of more than one financial year, but no more than five financial years.
- **Permanent Appropriations** (sometimes referred to as permanent legislative authorities or PLAs) - Permanent appropriations are authorised by legislation other than an Appropriation Act and continue in effect until revoked by Parliament. Generally the authorising legislation will impose limits on the scope of the appropriation and not its amount. For those appropriations with limits set in cash terms, section 11(2) of the PFA requires that they be reported on an accrual basis. The usual legislative wording allows for expenses or capital expenditure to be incurred for the purpose specified in the legislation “without further appropriation than this section”. The scope of a permanent appropriation will reference the relevant section of the authorising legislation.

Types of Crown Revenue and Capital Receipts

An operating and capital split also applies to Crown revenue and receipts. The following table outlines the three Crown revenue/receipt types:

Crown Revenue Type	Transaction Status	Description
Tax Revenue	Non-Departmental	Tax payable to the Crown, such as Income Tax, GST and Fringe Benefit Tax.
Non-Tax Revenue	Non-Departmental	Revenue earned by the Crown from its investing and other operating activities. Examples include interest income, capital charges and dividends from State-owned enterprises.
Capital Receipts	Non-Departmental	Capital received by the Crown: <ul style="list-style-type: none"> when loans are raised (which appear in Vote Finance) or repayments of principal are made on debts owed to the Crown (for example, in Vote Social Development), or when capital assets are sold.

Capital Injections and Movements in Net Assets

A capital injection is an investment by the Crown in a department (or a parliamentary agency or an Office of Parliament), which increases the department's net asset balance. Section 12A of the PFA requires capital injections to departments, parliamentary agencies or an Office of Parliament to be authorised under an Appropriation Act.

Further information on capital injections and other movements in a department's net asset balance appears in the *Estimates* in a Vote that has appropriations belonging to a department's responsible Minister. The movements reconcile a department's opening and closing net asset balances.

This makes it easier to see the balance sheet flows.

Movement Type	Description
Capital injections	Investment by the Crown in a department, which increases the department's closing net asset balance.
Capital withdrawals	Returns of capital by a department to the Crown, which reduce the department's closing net asset balance.
Surplus to be retained/(deficit incurred)	The net surplus forecast to be retained by a department from its operations for a financial year in accordance with section 22(1) of the PFA, or the forecast deficit for the department. A surplus or deficit will, respectively, increase or decrease the department's closing net asset balance.
Other movements	This section is for any other movements that will affect the department's net asset balance. For example movements in asset revaluation reserves.

Guide to Reading the *Estimates of Appropriations*

After the introduction in each sector volume, the following information is provided, where applicable, for each Vote within the sector.

Title page	The title page specifies the appropriation Minister(s) responsible for existing and proposed appropriations in the Vote, each appropriation administrator, and the responsible Minister for each appropriation administrator. There may be more than one appropriation administrator in a Vote.
Overview	A plain-language overview of the focus of the appropriations in the Vote.
Details of each appropriation and capital injection	<p>One or more tables containing information on each appropriation in a Vote:</p> <p>Annual and Permanent Appropriations - The type, title, scope, and amount of each annual and permanent appropriation, the title and single overarching purpose of each multi-category appropriation and the type, title, scope and forecast amount of each category within a multi-category appropriation.</p> <ul style="list-style-type: none"> • The 2025/26 Final Budgeted column shows the amount in the 2025/26 <i>Estimates</i> varied by any change in the 2025/26 <i>Supplementary Estimates</i>. • The 2025/26 Estimated Actual column shows the estimated amount that will have been spent against each appropriation (or category within a multi-category appropriation) by the end of the 2025/26 financial year. • In the 2026/27 Budget column, the annual amounts for which parliamentary authority is sought in the Appropriation (2026/27 <i>Estimates</i>) Bill appear in bold type. As permanent appropriations have already been approved by Parliament, their amounts are forecasts, not a limit, so are not shown in bold type. <p>Multi-Year Appropriations - The type, title, scope, period and amount of each MYA, including any adjustments since originally appropriated, amounts incurred or estimated for particular years, and the estimated remaining balance.</p> <p>Multi-Year Multi-Category Appropriations (MY MCA) - The title, overarching purpose, period, type scope of categories and amount of each MY MCA, including any adjustments since originally appropriated, amounts incurred or estimated for particular years, and the estimated remaining balance.</p> <p>Total Annual, Permanent and Multi-Year Appropriations - The Total Annual and Permanent Appropriations and MYA forecasts by appropriation type. This table summarises total appropriations, or forecasts for MYAs for the Vote.</p> <p>Capital Injection Authorisations - The name of the department, parliamentary agency, or Office of Parliament seeking the additional capital.</p> <ul style="list-style-type: none"> • The 2025/26 Final Budgeted column shows the amount in the 2025/26 <i>Estimates</i> varied by any change in the 2025/26 <i>Supplementary Estimates</i>. • The 2025/26 Estimated Actual amount is the estimated amount of capital injection that will have been made to the department, parliamentary agency, or Office of Parliament by the end of the 2025/26 financial year. • The 2026/27 Budget amount is the amount for which parliamentary authority is sought in the Appropriation (2026/27 <i>Estimates</i>) Bill.
Supporting information	
Part 1 - Vote as a Whole	<p>Part 1.1 New Policy Initiatives - A table showing how new initiatives (if any) and the associated expenses or capital expenditure are allocated to appropriations in the Vote. References are included where appropriations in other Votes are affected by the same initiative.</p> <p>Part 1.2 Trends in the Vote - A presentation of the actual and estimated trends in the Vote.</p> <p>Summary of Financial Activity - A table showing financial information for the Vote over the preceding five years (actual, budgeted or estimated actual), the current year (Budget) and the following three years (estimated) for each type of appropriation and Crown revenue and capital receipts. Where Votes have been combined or separated, appropriations have been moved into/out of a Vote, or where categories of expenses or capital expenditure have been moved into/out of a multi-category appropriation, to the extent practicable the information in the table is restated as if these adjustments had occurred before the beginning of the period covered by the table.</p> <p>Adjustments to the Summary of Financial Activity - A table showing any restated adjustments made to the preceding five years of the Summary of Financial Activity table. Where no restatement has occurred, a statement to this effect is inserted under this sub-heading.</p> <p>Part 1.3 Analysis of Significant Trends - High-level analysis of appropriations and Crown revenue and capital receipts by type over the nine financial years covered by the Summary of Financial Activity table, explanations of significant changes and may also contain graphical presentations.</p> <p>Part 1.4 Reconciliation of Changes in Appropriation Structure - A table providing a reconciliation and explanation of any changes in the structure or classification of appropriations (and categories within MCAs) made in the Budget year to facilitate traceability of expenditure between financial years.</p>

Guide to Reading the *Estimates of Appropriations* (continued)

Parts 2-4 - Information Provided for each Appropriation or Capital Injection (where applicable)	Part 2 - Departmental Appropriations		
	Part 2.1 Output Expenses	Part 2.2 Other Expenses*	Part 2.3 Capital Expenditure and Capital Injections**
Title of the appropriation.	✓	✓	✓
The scope of the appropriation.	✓	✓	✓
The single overarching purpose statement for an MCA.	N/A	N/A	N/A
The scope of each category in a multi-category appropriation.	N/A	N/A	N/A
A table showing the budgeted amount and estimated actual expenditure for the previous financial year, and the budgeted amount for the appropriation for the current financial year.	✓ and revenue sources	✓	✓ for capital expenditure
Components of the appropriation or category (where applicable). This information, while not required by the PFA, allows for more meaningful information to be provided where the expense is more than \$50 million.	✓	N/A	N/A
Comparators for restructured appropriations or categories (where applicable).	✓	✓	N/A
What is intended to be achieved with each appropriation.	✓	✓	✓
How performance will be assessed for each appropriation (or a statement of why the appropriation has been exempted from this requirement).	✓	✓	✓
What is intended to be achieved with each category of an MCA, and (if not exempted from reporting) how performance will be assessed.	N/A	N/A	N/A
Which appropriation Minister or agency will report at the end-of-year on the performance of the appropriation (if not exempted from reporting) and the name of the document in which the information will be presented to the House.	✓	✓	✓
Service providers table (or text if there is only one service provider), which identifies the main service providers for each non-departmental output expense and non-departmental other expense appropriations.	N/A	N/A	N/A
Current and past policy initiatives (if any). The current and past policy initiatives tables provides a five-year history of announced initiatives that impact on the Budget year, the preceding year, and the following three years.	✓	✓	N/A
Reasons for change, which explain significant changes of amounts of an appropriation between years (if any).	✓	✓	✓
Conditions on use of appropriation, which can include administrative criteria and processes contained in legislation, regulation and Government decisions.	✓	N/A	N/A
Memorandum accounts (if any), which record accumulated surpluses and deficits incurred in the provision of outputs on a basis of full cost-recovery from third parties (including other departments).	✓	N/A	N/A
Multi-year appropriations (if any). The information provided is similar to other information above, with the exception of memorandum accounts.	✓	N/A	N/A
Capital injections and movements in departmental net assets table. This table shows how capital injections to be authorised relate to movements in departmental net assets and what any capital injection is for.	N/A	N/A	✓

* This appropriation is used for events that cannot be related back to output production and for the salaries of the Officers of Parliament as determined by the Remuneration Authority.

** The purchase or development of assets by a department (other than an intelligence and security department) is made under a permanent appropriation authorised by section 24 of the PFA. Capital expenditure is defined in the PFA as the cost of assets acquired or developed, including tangible, intangible or financial assets, and any ownership interest in entities, but excluding inventories.

Part 3 - Non-Departmental Appropriations					Part 4 - MCAs
Part 3.1 Output Expenses	Part 3.2 Benefits or Related Expenses	Part 3.3 Borrowing Expenses	Part 3.4 Other Expenses	Part 3.5 Capital Expenditure	Part 4 Expenses and Capital Expenditure
✓	✓	✓	✓	✓	✓
✓	✓	✓	✓	✓	N/A
N/A	N/A	N/A	N/A	N/A	✓
N/A	N/A	N/A	N/A	N/A	✓
✓	✓	✓	✓	✓	✓
✓	✓	✓	✓	✓	✓
✓	✓	✓	✓	✓	✓
✓	✓	✓	✓	✓	✓
✓	✓	N/A	✓	✓	✓
N/A	N/A	N/A	N/A	N/A	✓
✓	✓	N/A	✓	✓	✓
✓	N/A	N/A	✓	N/A	✓
✓	✓	✓	✓	✓	✓
✓	✓	✓	✓	✓	✓
✓	✓	N/A	✓	✓	✓
✓	✓	N/A	✓	✓	✓
N/A	N/A	N/A	N/A	N/A	✓
✓	N/A	N/A	✓	✓	N/A
N/A	N/A	N/A	N/A	N/A	N/A

Useful Links

- The **suite of documents presented to the House on Budget day** can be accessed in the Budgets section of the website: <https://treasury.govt.nz/publications/budgets/budget-2026>
- **Summary Tables**, which are available online, provide a high-level perspective and comparative “ready reference” for all appropriations (annual, permanent and MYAs). They cover:
 - the trends for all Votes - showing actual or estimated actual totals for the five years to 2025/26, Budget totals proposed for 2026/27 and estimated totals for the three financial years to 2029/30 with respect to each type of appropriation and of Crown revenue and capital receipts
 - each appropriation type and total appropriations - showing budgeted and estimated actual totals for 2025/26 and totals proposed for 2026/27 for each Vote
 - multi-category expenses and capital expenditure (MCAs)
 - current-year revenue-dependent appropriations for each Vote
 - multi-year appropriations by Vote, appropriation type and period
 - capital injection authorisations for 2026/27, and
 - types of Crown revenue and Crown capital receipts for 2025/26 and 2026/27 associated with each Vote.

For inclusion in the Summary Tables, MYAs are converted into actual or forecast amounts for each financial year. The summary tables can be accessed here: <https://treasury.govt.nz/publications/summary-tables/summary-tables-estimates-appropriations-2026-27>

An electronic archive of Budgets of the Government of New Zealand from 1997 to 2025 can be accessed here: <https://treasury.govt.nz/publications/budgets/current-and-past-budgets>

How the *Estimates* Relate to Other Performance Information Presented to the House

This section outlines the relationship between the information in the *Estimates* and other performance information presented to the House.

Strategic Intentions

Each **department, parliamentary agency, Office of Parliament, Crown entity** and **PFA Schedule 4A company** presents information on its strategic intentions to the House, at least once every three years. It may be more frequently if the responsible Minister requires it; or if there is a material or significant change in the intentions; or the information in the strategic intentions is false or misleading.

Strategic intentions set out the direction of an agency and how the agency is organised to get there. The information must cover at least the next four financial years, and may include the current financial year. An agency’s most recent strategic intentions must always be available on the agency’s website, and can be presented to the House with other information eg, the annual report for the previous financial year or grouped with other agencies in a sector.

Annual Performance Expectations

What an agency (eg, **department, parliamentary agency, Office of Parliament, Crown entity** or **other service provider**) intends to achieve with expenditure from **appropriations** in the next financial year and how each agency will demonstrate its performance (if not exempted) is available in the *Estimates*.

In addition, **Crown entities** and **PFA Schedule 4A companies** may have reportable outputs that are funded from revenue other than appropriations. What each agency intends to achieve and how it will demonstrate its performance for all its reportable outputs are presented to the House in a **Statement of Performance Expectations**. The Statement of Performance Expectations must always be available on an agency's website and can be presented to the House with other information eg, the strategic intentions or annual report.

End of Year Performance Information

Performance information on what has been achieved with **each appropriation** as a whole and **each category of a multi-category appropriation** is provided to the House in the document most recently indicated in the *Estimates* or *Supplementary Estimates*. For example, reporting against appropriations would typically be provided to the House with the annual report of the appropriation administrator (department, parliamentary agency or Office of Parliament), the Crown entity receiving the appropriation, or in a Minister's report. Alternatively, information on the performance of an appropriation may be provided in a separate sector or thematic report where this would be more useful to Parliament.

Departmental, parliamentary agency, Office of Parliament, Crown entity, PFA Schedule 4A Company annual reports, and Ministerial reports on what has been achieved with appropriations are required to be provided to the House in the timeframes indicated below:

- **Departmental, parliamentary agency and Office of Parliament annual report** - Each department's annual report must be **presented 3-4 months after the end of the financial year**. The annual report includes the financial statements for the previous financial year, the forecast financial statements for the current financial year, the statement of expenses and capital expenditure, and reporting against the department's strategic intentions and annual performance expectations for each appropriation contained in the *Estimates*.
- **Crown entity or PFA Schedule 4A company annual report** - Each **annual report** must be **presented 4-5 months after the end of the financial year** and includes the financial statements, as well as reporting against the Crown entity's strategic intentions and annual performance expectations from all sources of reportable revenue.
- **Appropriation Minister's report** - **The appropriation Minister** must **present within 4 months** after the end of the financial year a report on what has been achieved with non-departmental appropriations that are not reported to the House through any other mechanism and have not been exempted from year-end reporting under s15D of the PFA.

Terms and Definitions

The table below contains terms that are used in the *Estimates of Appropriations*.

Appropriation	An appropriation is a parliamentary authorisation for the Crown, a parliamentary agency or an Office of Parliament to incur expenses or capital expenditure.
Appropriation administrator	For an appropriation made to the Crown, means the department or specified agency that administers the appropriation on behalf of the appropriation Minister and for an appropriation made to a parliamentary agency or an Office of Parliament means that parliamentary agency or Office of Parliament.
Appropriation Minister	The Minister responsible for specific appropriations being sought within a Vote. As several Ministers may hold appropriations within a single Vote, each appropriation will have a tag (M1, M2 etc) identifying the Minister responsible for that line item.
Appropriation scope	One of the defining terms of an appropriation that establishes limits on the activities for which the Crown, a parliamentary agency or an Office of Parliament is authorised to incur expenses or capital expenditure under that appropriation.
Capital expenditure	The cost of assets acquired or developed including any ownership interest in entities, but excluding inventory.
Capital injection	Investment by the Crown in a department, which increases the department's net asset balance.
Capital withdrawals	Returns of capital by a department to the Crown, which reduce the department's closing net asset balance.
Category	A grouping of similar or related expenses or a grouping of similar or related capital expenditure.
Crown revenue	Revenue earned on behalf of the Crown. These flows are accounted for as revenue to the Crown rather than as departmental revenue.
Department	Generally references to Departments also include a parliamentary agency (as provided in section 26EA(2) and 26EB(6) of the PFA) and an Office of Parliament (as provided in section 26E(5) of the PFA).
Estimated actual	For an amount, the estimated actual incorporates the actual amount that has been spent and an estimate of the amount to be spent for the rest of the year. For anything else, the estimated actual incorporates actual performance that has been achieved and an estimate of performance for the rest of the year.
Expenses	Amounts consumed or losses of service potential or future economic benefits, other than those relating to capital withdrawals, in a financial year. An accrual concept measured in accordance with generally accepted accounting practice.
GST	Goods and services tax. Appropriations are stated GST exclusive.
MCA	Multi-category appropriation.
MYA	Multi-year appropriation.
MY MCA	Multi-year Multi-category appropriation.
N/A	Not applicable.
Office of Parliament	There are three Offices of Parliament - the Controller and Auditor General, the Office of the Ombudsmen, and the Parliamentary Commissioner for the Environment. Each is headed by an Officer of Parliament.
Outputs	Goods or services supplied by departments and other entities to external parties. Outputs are a variety of types, including policy advice, administration of contracts and grants, and the provision of specific services.
Parliamentary agency	There are two parliamentary agencies - the Office of the Clerk of the House of Representatives and the Parliamentary Service.
PFA	Public Finance Act 1989.
PLA	Permanent Legislative Authority - the traditional term for an appropriation authorised for an indefinite period by legislation other than an Appropriation Act (also known as a permanent appropriation).
RDA	Revenue-dependent appropriations, which are authorised by section 21(1) of the PFA 1989.
Responsible Minister	The Minister responsible for the financial performance of a department or Crown entity. In relation to a parliamentary agency and an Office of Parliament, the Speaker is the responsible Minister.
Revenue from the Crown	Revenue earned by a department from the Crown for the provision of outputs to or on behalf of the Crown. These flows are accounted for as departmental revenue. Revenue from the Crown is eliminated for purposes of reporting the Crown's overall financial performance and position.
Revenue from Others	Revenue earned by a department from other departments and from third parties. Revenue from other departments is eliminated for purposes of reporting the Crown's overall financial performance and position.
Vote	A grouping of one or more appropriations that are the responsibility of one or more Ministers of the Crown and are administered by one department, parliamentary agency or Office of Parliament.