

# *Vote Labour Market*

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APPROPRIATION MINISTER(S): Minister for ACC (M1), Minister of Immigration (M38), Minister for Workplace Relations and Safety (M43), Minister for Social Development and Employment (M63)

DEPARTMENT ADMINISTERING THE VOTE: Ministry of Business, Innovation and Employment (A17)

RESPONSIBLE MINISTER FOR MINISTRY OF BUSINESS, INNOVATION AND EMPLOYMENT:  
Minister for Economic Growth

## Overview of the Vote

Four Ministers are responsible for the appropriations in Vote Labour Market, administered by the Ministry of Business, Innovation and Employment (MBIE).

The Minister for ACC is responsible for appropriations in the 2026/27 financial year of:

- just over \$2,276 million for claims on the Non-Earners' Account to cover the estimated cost of injury prevention, claim processing, assessment, payment services and case management, public health acute services, medical services, social rehabilitation, elective health care and contracted services
- just over \$322 million for claims by non-earners on the Treatment Injury Account to cover the estimated cost of injury prevention, claim processing, assessment, payment services and case management, public health acute services, medical services, social rehabilitation, elective health care and contracted services
- just over \$114 million for claims on the Non-Earners' Account to cover the cost of income maintenance, independence allowance, and other compensation payments
- just over \$27 million for claims by non-earners on the Treatment Injury Account for provision of income maintenance, independence allowance, and other compensation payments
- just under \$14 million for providing victims of sexual abuse access to treatment, referrals to further services and obtaining forensic evidence, and
- \$121,000 for purchasing services to manage the residual long-term responsibility related to the Crown's ongoing risks resulting from the introduction of the competitive accident insurance market during 1999/2000, including ensuring insurers comply with their residual obligations under the Accident Insurance Act 1998.

The Minister of Immigration is responsible for appropriations in the 2026/27 financial year of:

- just over \$700 million for immigration services, including assessment and processing services (partly funded by third-party revenue from fees of just over \$434 million), services for the attraction of migrants, settlement and integration of refugees and other migrants and integrity and security of the New Zealand immigration system
- \$16 million for border support services, and
- just under \$4 million for regulation of immigration advisers of which just under \$1 million is to be funded by third-party revenue.

In addition, the Minister of Immigration is responsible for forecast revenue in the 2026/27 financial year of:

- just under \$266 million in non-tax Crown revenue for immigration services (collected as the Immigration Adviser's Levy and Immigration Levy), and
- \$247,000 for Infringement Notice Fines.

The Minister for Workplace Relations and Safety is responsible for appropriations in the 2026/27 financial year of:

- just over \$134 million for the provision of support and guidance, enforcement of compliance, and authorisation of third parties in the work health and safety and energy safety systems.
- just over \$44 million for provision of employment relations services, including support services provided to employment relations institutions
- just over \$10 million for other expenses including salaries and allowances of the Employment Relations Authority and Remuneration Authority members and subscription to the International Labour Organization, and
- \$869,000 for the purchase of services from Non-Departmental providers (eg, WorkSafe New Zealand and other designated agencies - the Civil Aviation Authority and Maritime New Zealand - under the Health and Safety at Work Act 2015) in relation to workplace health and safety, capital for WorkSafe New Zealand, and the collection of the Health and Safety at Work Levy by the Accident Compensation Corporation.

The Minister for Workplace Relations and Safety is also responsible for forecast revenue in the 2026/27 financial year of:

- just under \$179 million for levies collected under the Health and Safety at Work Act 2015 and Health and Safety at Work (Major Hazard Facilities) Regulations 2016
- \$589,000 for Labour Inspectorate penalties
- \$420,000 for cost recovery from the Remuneration Authority, and
- \$217,000 for services provided by the Employment Relations Authority.

In addition, the Minister for Workplace Relations and Safety has overall responsibility for just over \$24 million to provide policy advice and related services to the Minister for ACC, the Minister for Social Development and Employment, the Minister of Immigration, and the Minister for Workplace Relations and Safety.

The Minister for Social Development and Employment is responsible for an appropriation in the 2026/27 financial year of just under \$3 million for labour market analysis and sector workforce activities.

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
<b>Departmental Output Expenses</b>			
<b>ACC - Regulatory Services (M1) (A17)</b> This appropriation is limited to the management of the residual long-term responsibility related to the Crown's ongoing risks resulting from the introduction of the competitive accident insurance market during 1999/2000.	121	121	<b>121</b>
<b>Immigration - Border Support Services (M38) (A17)</b> This appropriation is limited to the provision of border support services to departments and other state sector organisations.	15,600	15,600	<b>16,000</b>
<b>Immigration - Regulation of Immigration Advisers (M38) (A17)</b> This appropriation is limited to the regulation of persons who provide immigration advice, facilitating the education and professional development of Immigration Advisers, and increasing public awareness of the Immigration Advisers Authority, pursuant to the functions prescribed in section 35 of the Immigration Advisers Licensing Act 2007.	3,841	3,841	<b>3,836</b>
<b>Social Development and Employment - Employment Sector Analysis and Facilitation (M63) (A17)</b> This appropriation is limited to employment information, facilitation and matching services, and analysis of the functioning of the labour market.	2,869	2,869	<b>2,781</b>
<b>Workplace Relations and Safety - Employment Relations Services (M43) (A17)</b> This appropriation is limited to information, guidance, investigation, enforcement, dispute resolution services and decision-making regarding employment relationships and standards, including support services provided to employment relations institutions.	45,619	45,619	<b>44,025</b>
<b>Total Departmental Output Expenses</b>	68,050	68,050	66,763
<b>Non-Departmental Output Expenses</b>			
<b>ACC - Case Management and Supporting Services (M1) (A17)</b> This appropriation is limited to injury prevention, claim processing, assessment, payment services and case management in respect of claims on the ACC Non-Earners' Account.	348,686	348,686	<b>374,833</b>
<b>ACC - Case Management and Supporting Services - Treatment Injuries for Non-Earners (M1) (A17)</b> This appropriation is limited to cover the cost of injury prevention, claim lodgement and management, investment management and appropriation setting for claims by non-earners on the ACC Treatment Injury Account.	27,990	27,990	<b>30,089</b>
<b>ACC - Public Health Acute Services (M1) (A17)</b> This appropriation is limited to public health acute services in respect of claims on the ACC Non-Earners' Account.	544,447	544,447	<b>585,272</b>
<b>ACC - Public Health Acute Services - Treatment Injuries for Non-Earners (M1) (A17)</b> This appropriation is limited to fund public health acute services for claims by non-earners on the ACC Treatment Injury Account.	3,325	3,325	<b>3,575</b>
<b>ACC - Rehabilitation Entitlements and Services (M1) (A17)</b> This appropriation is limited to purchasing medical services, social rehabilitation, elective health care services and contracted services in respect of claims on the ACC Non-Earners' Account.	1,224,291	1,224,291	<b>1,315,924</b>

Titles and Scopes of Appropriations by Appropriation Type	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>ACC - Rehabilitation Entitlements and Services - Treatment Injuries for Non-Earners (M1) (A17)</b> This appropriation is limited to cover the cost of purchasing medical services, social rehabilitation and elective health care services and contracted services for claims by non-earners on the ACC Treatment Injury Account.	267,996	267,996	<b>288,447</b>
<b>ACC - Sexual Abuse Assessment and Treatment Services (M1) (A17)</b> This appropriation is limited to Sexual Abuse Assessment and Treatment Services (SAATS) and supporting Medical Sexual Assault Clinicians Aotearoa to sustain the capability required to deliver SAATS.	13,969	13,969	<b>13,969</b>
<b>Workplace Relations and Safety - Health and Safety at Work Levy - Collection Services (M43) (A17)</b> This appropriation is limited to collection services from the Accident Compensation Corporation (ACC), to collect the Health and Safety at Work Levy on behalf of the Crown.	869	869	<b>869</b>
<b>Workplace Relations and Safety - Workplace Health and Safety (M43) (A17)</b> This appropriation is limited to information, education, leadership, guidance, support, and enforcement relating to the health and safety of workers and workplaces.	33,496	33,496	-
<b>Total Non-Departmental Output Expenses</b>	2,465,069	2,465,069	2,612,978
<b>Benefits or Related Expenses</b>			
<b>ACC - Compensation Entitlements (M1) (A17)</b> This appropriation is limited to the provision of income maintenance, independence allowance, and other compensation payments for claims on the ACC Non-Earners' Account.	106,282	106,282	<b>114,468</b>
<b>ACC - Compensation Entitlements - Treatment Injuries for Non-Earners (M1) (A17)</b> This appropriation is limited to the provision of income maintenance, independence allowance, and other compensation payments for claims by non-earners on the ACC Treatment Injury Account.	25,578	25,578	<b>27,145</b>
<b>Total Benefits or Related Expenses</b>	131,860	131,860	141,613
<b>Non-Departmental Other Expenses</b>			
<b>Workplace Relations and Safety - Employment Relations Authority Members' Salaries and Allowances PLA (M43) (A17)</b> This appropriation is limited to the salaries and allowances of the members of the Employment Relations Authority, as authorised by section 171 of the Employment Relations Act 2000.	7,539	7,539	7,611
<b>Workplace Relations and Safety - International Labour Organisation (M43) (A17)</b> This appropriation is limited to New Zealand's annual subscription to the International Labour Organisation.	2,405	2,405	<b>2,405</b>
<b>Workplace Relations and Safety - Remuneration Authority Members' Fees, Salaries and Allowances (M43) (A17)</b> This appropriation is limited to the fees, salaries and allowances of the members of the Remuneration Authority.	491	491	<b>496</b>
<b>Total Non-Departmental Other Expenses</b>	10,435	10,435	10,512

Titles and Scopes of Appropriations by Appropriation Type	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Multi-Category Expenses and Capital Expenditure</b>			
<b>Immigration Services MCA (M38) (A17)</b> The single overarching purpose of this appropriation is to provide efficient immigration services that generate positive economic and social outcomes for New Zealand and meet New Zealand's obligations to refugee and protected persons.	720,434	720,434	<b>700,493</b>
<i>Departmental Output Expenses</i>			
<i>Assessment and Processing Services</i> This category is limited to the assessment and processing of visa applications.	532,776	532,776	502,676
<i>Integrity and Security of the New Zealand Immigration System</i> This category is limited to services to maintain and enhance the integrity and security of New Zealand's immigration system.	91,285	91,285	99,138
<i>Services for the Attraction of Migrants</i> This category is limited to the development and provision of services and information aimed at attracting migrants to New Zealand.	10,676	10,676	11,126
<i>Settlement and Integration of Refugees and Other Migrants</i> This category is limited to services that enable the settlement and integration of migrants and refugees into New Zealand, including processing claims for refugee and protected persons status.	85,697	85,697	87,553
<b>Policy Advice and Related Services to Ministers MCA (M43) (A17)</b> The single overarching purpose of this appropriation is to provide policy advice and other support services to Ministers in discharging their policy decision-making and other portfolio responsibilities.	24,086	24,086	<b>24,428</b>
<i>Departmental Output Expenses</i>			
<i>Policy Advice and Related Services to Ministers - Accident Compensation</i> This category is limited to the provision of advice (including second opinion advice and contributions to policy advice led by other agencies) and services to support decision-making by Ministers on government policy matters relating to the accident compensation system.	1,989	1,989	1,918
<i>Policy Advice and Related Services to Ministers - Immigration</i> This category is limited to the provision of advice (including second opinion advice and contributions to policy advice led by other agencies) and services to support decision-making by Ministers on government policy matters relating to immigration policy and international immigration commitments.	8,319	8,319	8,251
<i>Policy Advice and Related Services to Ministers - Social Development and Employment</i> This category is limited to the provision of advice (including second opinion advice and contributions to policy advice led by other agencies) and services to support decision-making by Ministers on government policy matters relating to employment.	3,581	3,581	3,475
<i>Policy Advice and Related Services to Ministers - Workplace Relations and Safety</i> This category is limited to the provision of advice (including second opinion advice and contributions to policy advice led by other agencies) and services to support decision-making by Ministers on government policy matters relating to workplace relations and safety, and international labour commitments.	10,197	10,197	10,784

Titles and Scopes of Appropriations by Appropriation Type	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Workplace Relations and Safety - Workplace Health and Safety MCA (M43) (A17)</b>	101,486	101,486	<b>134,114</b>
The single overarching purpose of this appropriation is the provision of support and guidance, enforcement of compliance, and authorisation of third parties in the work health and safety and energy safety systems.			
<b>Non-Departmental Output Expenses</b>			
<i>Authorising and Monitoring Work Health and Safety Activities</i>	21,383	21,383	28,539
This category is limited to the issuing of licenses, authorisations, and exemptions to third parties, and the monitoring of these.			
<i>Energy Safety</i>	3,310	3,310	4,414
This category is limited to the delivery of WorkSafe's legislated Energy Safety function.			
<i>Enforcing Work Health and Safety Compliance</i>	18,097	18,097	22,819
This category is limited to the delivery of enforcement activities to ensure compliance with work health and safety legislation.			
<i>Engaging to Support Best Practice in Work Health and Safety</i>	51,392	51,392	68,593
This category is limited to the provision of guidance, information, and support to duty holders in the work health and safety system.			
<i>Major Hazard Facilities, Petroleum and Geothermal</i>	7,304	7,304	9,749
This category is limited to guidance, investigation, enforcement, and notifications regarding major hazard facilities.			
<b>Total Multi-Category Expenses and Capital Expenditure</b>	846,006	846,006	859,035
<b>Total Annual Appropriations and Forecast Permanent Appropriations</b>	3,521,420	3,521,420	3,690,901

# Supporting Information

## Part 1 - Vote as a Whole

### 1.1 - New Policy Initiatives

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Baseline Savings - Ministry of Business, Innovation and Employment	<b>Policy Advice and Related Services to Ministers MCA</b>					
	Policy Advice and Related Services to Ministers - Accident Compensation	-	(68)	(68)	(68)	(68)
	Departmental Output Expenses					
	Policy Advice and Related Services to Ministers - Immigration	-	(52)	(52)	(52)	(52)
	Departmental Output Expenses					
	Policy Advice and Related Services to Ministers - Social Development and Employment	-	(100)	(100)	(100)	(100)
	Departmental Output Expenses					
	Policy Advice and Related Services to Ministers - Workplace Relations and Safety	-	(175)	(175)	(175)	(175)
	Departmental Output Expenses					
	<b>Social Development and Employment - Employment Sector Analysis and Facilitation</b>	-	(86)	(86)	(86)	(86)
	Departmental Output Expenses					
	<b>Workplace Relations and Safety - Employment Relations Services</b>	-	(270)	(270)	(270)	(270)
Departmental Output Expenses						
Increasing Immigration Compliance and Investigations and Labour Inspectorate Capacity	<b>Immigration Services MCA</b>					
	Integrity and Security of the New Zealand Immigration System	-	4,735	4,432	4,432	4,432
	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
Repayable Immigration Funding Package	<b>Immigration Services MCA</b>					
	Assessment and Processing Services	31,200	-	-	-	-
	Departmental Output Expenses					
	Assessment and Processing Services (funded by revenue Crown)	18,800	19,000	7,000	-	-
	Departmental Output Expenses					
	Assessment and Processing Services (funded by revenue Other)	(18,800)	(19,000)	(7,000)		
Departmental Output Expenses						
<b>Total Initiatives</b>		<b>31,200</b>	<b>3,984</b>	<b>3,681</b>	<b>3,681</b>	<b>3,681</b>

## 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
<b>Appropriations</b>												
Output Expenses	1,886,649	2,046,555	2,194,908	2,325,121	2,432,633	2,432,633	66,763	2,612,978	2,679,741	2,872,365	3,081,828	3,306,871
Benefits or Related Expenses	97,817	106,153	114,115	122,622	131,860	131,860	N/A	141,613	141,613	152,245	163,675	176,090
Borrowing Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	7,917	9,176	10,535	9,405	10,435	10,435	-	10,512	10,512	10,512	10,512	10,512
Capital Expenditure	14,230	14,541	4,650	-	-	-	-	-	-	-	-	-
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-	-	N/A	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)												
<i>Output Expenses</i>	645,160	689,110	764,553	765,152	946,492	946,492	724,921	134,114	859,035	860,695	858,064	858,478
<i>Other Expenses</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Expenditure</i>	-	-	-	-	-	-	N/A	-	-	-	-	-
<b>Total Appropriations</b>	2,651,773	2,865,535	3,088,761	3,222,300	3,521,420	3,521,420	791,684	2,899,217	3,690,901	3,895,817	4,114,079	4,351,951
<b>Crown Revenue and Capital Receipts</b>												
Tax Revenue	-	-	-	-	-	-	N/A	-	-	-	-	-
Non-Tax Revenue	234,124	205,228	257,474	385,628	437,165	437,165	N/A	447,511	447,511	455,336	464,283	475,483
Capital Receipts	-	-	-	-	-	-	N/A	-	-	-	-	-
<b>Total Crown Revenue and Capital Receipts</b>	234,124	205,228	257,474	385,628	437,165	437,165	N/A	447,511	447,511	455,336	464,283	475,483

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

	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
<b>Appropriations</b>						
Output Expenses	(131,980)	(140,256)	(134,231)	(133,776)	(100,486)	(100,486)
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>	131,980	140,256	134,231	133,776	100,486	100,486
<i>Other Expenses</i>	-	-	-	-	-	-
<i>Capital Expenditure</i>	-	-	-	-	-	-
<b>Total Appropriations</b>	-	-	-	-	-	-
<b>Crown Revenue and Capital Receipts</b>						
Tax Revenue	-	-	-	-	-	-
Non-Tax Revenue	-	-	-	-	-	-
Capital Receipts	-	-	-	-	-	-
<b>Total Crown Revenue and Capital Receipts</b>	-	-	-	-	-	-

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

### *Output Expenses*

The increasing trend for Output Expenses is due to:

- additional funding on an annual basis for WorkSafe New Zealand from 2018/19 through to 2023/24 to enable a better intelligence-led and technology-enabled approach to the prevention of work-related harm, and
- Accident Compensation Corporation (ACC) funding settings from 2020/21 onwards including a 7.5% year-on-year increase designed to meet rising cost pressures and progressively restore the account to full (100%) funding position over a ten-year period.

### *Benefits or Related Expenses*

The increasing trend for Benefits and Related Expenses relates to the provision of income maintenance, independence allowance, and other compensation payments for claims on the ACC Compensation Entitlements and ACC Compensation Entitlements - Treatment Injuries for Non-Earners Account.

### *Other Expenses*

The decreasing trend in Other Expenses is due to:

- additional funding for 2022/23 and 2023/24 to support fair pay agreements before funding ended in 2024/25
- additional funding for increased membership fees for the International Labour Organisation from 2023/24 onwards, before stabilising from 2025/26 onwards, and
- additional funding for Employment Relations Authority and Remuneration Authority Members' Salaries and Allowances from 2025/26 onwards, before stabilising from 2025/26 onwards.

### *Capital*

The decreasing trend for Capital Expenditure is due to the varying capital injections and loans provided to WorkSafe New Zealand to support the delivery of its functions with the majority of funding in 2021/22 and 2022/23 with the final draw down occurring in 2023/24.

### *Multi-Category Output Expenses*

The increasing trend for the Multi-Category Output Expenses is due to:

- additional funding increasing annually until 2023/24 to manage increased visa processing volumes prior to the closure of the New Zealand border due to COVID-19
- additional funding for the Integrity and Security of the New Zealand Immigration System to address non-compliance in the immigration system and prevention of maritime mass arrivals, funding then reducing again 2024/25, and estimated to increase again from 2026/27 onwards
- additional funding from 2021/22 until 2023/24 for resettling Afghan nationals

- additional funding from 2022/23 for Immigration New Zealand Assessment and Processing Systems for ongoing cost pressures, mainly relating to personnel, and
- additional funding increasing annually until the end of the five-year forecast period resulting from the outcome of the fee and levy review undertaken in 2024/25.

### *Non-Tax Revenue*

The increasing trend of Non-Tax Revenue is due to:

- increases in the Health and Safety at Work Levy revenue resulting from increased forecast salary information from ACC, and
- increases in Immigration Levy in 2021/22 and 2022/23, due to re-opening of New Zealand borders after COVID-19 border restrictions, and further increases from 2024/25 onwards resulting from the Immigration Fee and Levy review.

## 1.4 - Reconciliation of Changes in Appropriation Structure

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
Workplace Relations and Safety - Workplace Health and Safety	133,982	Transferred from Workplace Relations and Safety - Workplace Health and Safety	(100,486)		33,496	-
Workplace Relations and Safety - Workplace Health and Safety MCA		Transferred to: Workplace Relations and Safety - Workplace Health and Safety MCA	-	Workplace Relations and Safety - Workplace Health and Safety MCA		
		Non-Departmental Output Expense		Non-Departmental Output Expense		
		Authorising and Monitoring Work Health and Safety Activities	(21,383)	Authorising and Monitoring Work Health and Safety Activities	21,383	28,539
		Energy Safety	(3,310)	Energy Safety	3,310	4,414
		Enforcing Work Health and Safety Compliance	(17,097)	Enforcing Work Health and Safety Compliance	17,097	22,819
		Engaging to Support Best Practice in Work Health and Safety	(51,392)	Engaging to Support Best Practice in Work Health and Safety	51,392	68,593
		Major Hazard Facilities, Petroleum and Geothermal	(7,304)	Major Hazard Facilities, Petroleum and Geothermal	7,304	9,749
<b>Total</b>	<b>133,982</b>		<b>-</b>		<b>133,982</b>	<b>134,114</b>

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

#### ACC - Regulatory Services (M1) (A17)

##### *Scope of Appropriation*

This appropriation is limited to the management of the residual long-term responsibility related to the Crown's ongoing risks resulting from the introduction of the competitive accident insurance market during 1999/2000.

##### *Expenses and Revenue*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	121	121	121
Revenue from the Crown	121	121	121
Revenue from Others	-	-	-

##### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve timely advice that manages the Crown's risk and contributes to skilled and safe workplaces, and trusted, competitive and well-functioning markets.

##### *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 Accident Insurance Regulator will respond to all complaints and enquiries, including notices of insurers failing to comply with their obligation under the Accident Insurance Act 1998, within five days of receipt	100%	100%	100%

##### *End of Year Performance Reporting*

Performance information for this appropriation will be reported by the Ministry of Business, Innovation and Employment 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
<b>Current Government</b>						
Return of Funding for Enablement Services	2024/25	(1)	(1)	(1)	(1)	(1)

## Immigration - Border Support Services (M38) (A17)

### *Scope of Appropriation*

This appropriation is limited to the provision of border support services to departments and other state sector organisations.

### *Expenses and Revenue*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	15,600	15,600	16,000
Revenue from the Crown	-	-	-
Revenue from Others	15,600	15,600	16,000

### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve the provision of support from the Ministry of Business, Innovation and Employment for shared border services.

### *How Performance will be Assessed and End of Year Reporting Requirements*

An exemption was granted under s15D(1) of the Public Finance Act 1989 as the Minister is satisfied that the appropriation relates exclusively to outputs supplied by a department to 1 or more other departments.

## Immigration - Regulation of Immigration Advisers (M38) (A17)

### *Scope of Appropriation*

This appropriation is limited to the regulation of persons who provide immigration advice, facilitating the education and professional development of Immigration Advisers, and increasing public awareness of the Immigration Advisers Authority, pursuant to the functions prescribed in section 35 of the Immigration Advisers Licensing Act 2007.

### *Expenses and Revenue*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	3,841	3,841	3,836
Revenue from the Crown	2,906	2,906	2,901
Revenue from Others	935	935	935

### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve certainty and confidence for the industry and the public that licensed immigration advisers are competent and professional, and that action is taken against unlicensed advice.

### *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			
An internal audit and assurance rating received on the quality and timeliness of administration of the Immigration Advisers Licensing Act 2007	Rating of acceptable or better	Rating of acceptable or better	Rating of acceptable or better

### *End of Year Performance Reporting*

Performance information for this appropriation will be reported by the Ministry of Business, Innovation and Employment 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
<b>Current Government</b>						
Return of Funding for Digital Data & Insights	2024/25	(12)	(12)	(12)	(12)	(12)
Return of Funding for Enablement Services	2024/25	(59)	(64)	(66)	(66)	(66)
Return of Funding for Engagement and Experience	2023/24	(82)	(82)	(32)	(32)	(32)
Return of Funding for Strategy, Performance and Design	2023/24	(15)	(15)	(15)	(15)	(15)

## **Social Development and Employment - Employment Sector Analysis and Facilitation (M63) (A17)**

### *Scope of Appropriation*

This appropriation is limited to employment information, facilitation and matching services, and analysis of the functioning of the labour market.

### *Expenses and Revenue*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	2,869	2,869	2,781
Revenue from the Crown	2,869	2,869	2,781
Revenue from Others	-	-	-

### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve productive and successful people, communities and regions through the provision of labour market information.

### *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			
Labour market information is provided to the Responsible Minister within agreed timeframes	100%	100%	100%

### *End of Year Performance Reporting*

Performance information for this appropriation will be reported by the Ministry of Business, Innovation and Employment 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
Baseline Savings - Ministry of Business, Innovation and Employment	2026/27	-	(86)	(86)	(86)	(86)
Return of Funding for Employment Sector Analysis and Facilitation	2024/25	(126)	(126)	(126)	(126)	(126)
Return of Funding for Digital Data & Insights	2024/25	(7)	(7)	(7)	(7)	(7)
Return of Funding for Enablement Services	2024/25	(29)	(31)	(31)	(31)	(31)

## **Workplace Relations and Safety - Employment Relations Services (M43) (A17)**

### *Scope of Appropriation*

This appropriation is limited to information, guidance, investigation, enforcement, dispute resolution services and decision-making regarding employment relationships and standards, including support services provided to employment relations institutions.

### *Expenses and Revenue*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	45,619	45,619	44,025
Revenue from the Crown	45,619	45,619	44,025
Revenue from Others	-	-	-

### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve well-functioning workplaces through employment relations services.

### *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 employment relations and standards interventions delivered within targeted timeframe	Baseline to be established in 2025/26	Baseline to be established in 2025/26	Baseline to be established in 2025/26
Percentage of Migrant Exploitation Protection Visa credibility assessment completed within five working days	At least 85%	At least 85%	At least 85%
The percentage of customers satisfied with overall quality and timeliness of employment relations services	At least 80%	At least 80%	At least 80%
The percentage of interventions resulting in a positive outcome or other resolution	Baseline to be established in 2025/26	Baseline to be established in 2025/26	Baseline to be established in 2025/26
Volume of interventions supporting employment relationships and standards delivered	Baseline to be established in 2025/26	Baseline to be established in 2025/26	Baseline to be established in 2025/26

### *End of Year Performance Reporting*

Performance information for this appropriation will be reported by the Ministry of Business, Innovation and Employment 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
<b>Current Government</b>						
Baseline Savings - Ministry of Business, Innovation and Employment	2026/27	-	(270)	(270)	(270)	(270)
Return of Funding for Digital Data & Insights	2024/25	(246)	(246)	(246)	(246)	(246)
Return of Funding for Enablement Services	2024/25	(1,162)	(1,267)	(1,298)	(1,298)	(1,298)
Return of Funding for Employment Relations Services	2024/25	(1,925)	(1,925)	(1,925)	(1,925)	(1,925)
Return of Funding for Strategy, Performance and Design	2023/24	(169)	(169)	(169)	(169)	(169)
Return of Funding for Engagement and Experience	2023/24	(911)	(911)	(354)	(354)	(354)
Repeal Fair Pay Agreements Regime	2023/24	(13,246)	(13,246)	(13,246)	(13,246)	(13,246)
<b>Previous Government</b>						
Employment Services Cost Pressures - Enabling Retention of Current Service Provision	2023/24	2,077	2,077	2,077	2,077	2,077
Employment Relations Authority Cost Pressure - Meeting Existing Demand for Low-Level Dispute Resolution	2023/24	2,180	2,228	2,228	2,228	2,228
Additional functions - Fair Pay Agreements	2022/23	3,397	3,397	3,397	3,397	3,397
Implementing two additional Fair Pay Agreements	2022/23	1,709	1,709	1,709	1,709	1,709
Funding Implementation of Holidays Act reforms to achieve easier and lower cost compliance	2022/23	831	831	831	831	831

## Part 3 - Details of Non-Departmental Appropriations

### 3.1 - Non-Departmental Output Expenses

#### ACC - Case Management and Supporting Services (M1) (A17)

##### *Scope of Appropriation*

This appropriation is limited to injury prevention, claim processing, assessment, payment services and case management in respect of claims on the ACC Non-Earners' Account.

##### *Expenses*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	348,686	348,686	374,833

##### *Components of the Appropriation*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Claiming Handling Costs	255,739	259,169	278,603
Other Expenses	92,947	89,517	96,230
Total	348,686	348,686	374,833

##### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve a reduction in the incidence and severity of injury to non-earners in New Zealand, and a swift return to independence or everyday life for injured non-earners who are covered by the Scheme.

##### *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			
Administration costs per active claim	\$2,435	\$2,435	\$2,435
Average time to resolution for claims with reviews	Less than 130 days	Less than 130 days	Less than 130 days
Investment management costs as a proportion of total funds under management	0.17%	0.17%	0.17%
Investment performance after costs relative to benchmark	0.15%	0.15%	0.15%
Proportion of ACC reviews upheld (in Favour of ACC)	Greater than or equal to 86%	Greater than or equal to 86%	Greater than or equal to 86%
Return on investment for 0 to 20-year injury prevention programmes	\$2.15:\$1	\$2.15:\$1	\$2.15:\$1

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Reviews as a percentage of decline decisions	Less than or equal to 8.5%	Less than or equal to 8.5%	Less than or equal to 8.5%
Speed of cover decisions: complicated claims	Less than 70 days	Less than 70 days	Less than 70 days
Speed of cover decisions: non-complicated claims	Less than 1 day	Less than 1 day	Less than 1 day

### *End of Year Performance Reporting*

This performance information will be reported by the Accident Compensation Corporation in its annual report.

### *Reasons for Change in Appropriation*

The increase in this appropriation for 2026/27 is mainly due to a forecast adjustment of \$26.847 million, capped at a 7.5% year-on-year increase to fund cost pressures with an aim to return the account to a 100% funded position over ten years.

## **ACC - Case Management and Supporting Services - Treatment Injuries for Non-Earners (M1) (A17)**

### *Scope of Appropriation*

This appropriation is limited to cover the cost of injury prevention, claim lodgement and management, investment management and appropriation setting for claims by non-earners on the ACC Treatment Injury Account.

### *Expenses*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	27,990	27,990	30,089

### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve a reduction in the incidence and severity of treatment injuries to non-earners in New Zealand and a swift return to independence or everyday life by non-earners injured by treatment injuries who are covered by the Scheme.

### *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			
Administration costs per active claim	\$2,435	\$2,435	\$2,435
Average time to resolution for claims with reviews	Less than 130 days	Less than 130 days	Less than 130 days
Investment management costs as a proportion of total funds under management	0.17%	0.17%	0.17%
Investment performance after costs relative to benchmark	0.15%	0.15%	0.15%
Proportion of ACC reviews upheld (in favour of ACC)	Greater than or equal to 86%	Greater than or equal to 86%	Greater than or equal to 86%
Return on investment for 0 to 20-year injury prevention programmes	\$2.15:\$1	\$2.15:\$1	\$2.15:\$1
Reviews as a percentage of decline decisions	Less than or equal to 8.5%	Less than or equal to 8.5%	Less than or equal to 8.5%
Speed of cover decisions: complicated claims	Less than 70 days	Less than 70 days	Less than 70 days

### *End of Year Performance Reporting*

This performance information will be reported by the Accident Compensation Corporation in its annual report.

### **ACC - Public Health Acute Services (M1) (A17)**

#### *Scope of Appropriation*

This appropriation is limited to public health acute services in respect of claims on the ACC Non-Earners' Account.

#### *Expenses*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	544,447	544,447	585,272

#### *Components of the Appropriation*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Inpatient, Maternal Birth, Outpatient and Other	520,269	521,259	567,999
Tertiary Adjusters	6,403	5,440	4,414
Burns	4,891	4,883	3,538
Laboratories, Renal and Pharmaceuticals	12,884	12,864	9,321
Total	544,447	544,447	585,272

### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve a swift return to independence or everyday life by injured non-earners who are covered by the Scheme.

### *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			
Agreement with Ministry of Health for public health acute services will be signed off no later than the end of the year to which this applies	Agreement reached	Agreement reached	Agreement reached

### *End of Year Performance Reporting*

This performance information will be reported by the Accident Compensation Corporation in its annual report.

### *Conditions on Use of Appropriation*

Reference	Conditions
Accident Compensation Act 2001 - Sections 301-303	<p>Sections 301-303 sets out the:</p> <ul style="list-style-type: none"> <li>• requirement for a service agreement for purchase of public health acute services and other health services</li> <li>• Minister of Health's responsibilities for purchase of public health and acute services and other health services, and</li> <li>• restrictions on purchase by Corporation of public health acute services.</li> </ul>

### *Reasons for Change in Appropriation*

The increase in this appropriation for 2026/27 is mainly due to a forecast adjustment of \$41.919 million, capped at a 7.5% year-on-year increase to fund cost pressures with an aim to return the account to a 100% funded position over ten years.

## **ACC - Public Health Acute Services - Treatment Injuries for Non-Earners (M1) (A17)**

### *Scope of Appropriation*

This appropriation is limited to fund public health acute services for claims by non-earners on the ACC Treatment Injury Account.

### *Expenses*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	3,325	3,325	3,575

### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve a swift return to independence or everyday life by non-earners injured by treatment injuries who are covered by the Scheme.

### *How Performance will be Assessed and End of Year Reporting Requirements*

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Agreement with Ministry of Health for public health acute services will be signed off no later than the end of the year to which this applies	Agreement reached	Agreement reached	Agreement reached

### *End of Year Performance Reporting*

This performance information will be reported by the Accident Compensation Corporation in its annual report.

### *Conditions on Use of Appropriation*

Reference	Conditions
Accident Compensation Act 2001 - Sections 301-303	Sections 301-303 sets out the: <ul style="list-style-type: none"> <li>• requirement for a service agreement for purchase of public health acute services and other health services</li> <li>• Minister of Health's responsibilities for purchase of public health and acute services and other health services, and</li> <li>• restrictions on purchase by Corporation of public health acute services.</li> </ul>

## **ACC - Rehabilitation Entitlements and Services (M1) (A17)**

### *Scope of Appropriation*

This appropriation is limited to purchasing medical services, social rehabilitation, elective health care services and contracted services in respect of claims on the ACC Non-Earners' Account.

### *Expenses*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	1,224,291	1,224,291	1,315,924

### Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Social Rehabilitation - Serious Injuries	183,187	154,300	165,849
Social Rehabilitation - Non-Serious Injuries	281,754	292,948	314,873
Elective Surgery Services	129,227	126,769	136,257
General Practitioner Services	95,539	96,813	104,059
Other Medical and Vocational Rehabilitation Services	256,200	258,576	277,930
Physiotherapy Services	66,974	76,775	82,521
Ambulance Services	136,236	136,948	147,198
Radiology Services	75,174	81,162	87,237
Total	1,224,291	1,224,291	1,315,924

### What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve a swift return to independence or everyday life by injured non-earners who are covered by the Scheme.

### 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			
Change in average treatment cost	Less than or equal to 4.1%	Less than or equal to 4.1%	Less than or equal to 4.1%
Long Term Claim Pool return to independence	5,300	5,300	5,300
Public trust and confidence	Greater than 61%	Greater than 61%	Greater than 61%
Percentage of total expenditure paid directly to clients or for services to clients	90.4%	90.4%	90.4%
Return to independence for those not in the workforce	83%	83%	83%

### End of Year Performance Reporting

This performance information will be reported by the Accident Compensation Corporation 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
<b>Previous Government</b>						
Proposals for the 2021 Accident Compensation (Maternal Birth Injury and Other Matters) Amendment Bill	2022/23	13,000	13,000	13,000	13,000	13,000
Supporting Emergency Road Ambulance Services	2021/22	7,857	7,857	7,857	7,857	7,857

### *Reasons for Change in Appropriation*

The increase in this appropriation for 2026/27 is mainly due to a forecast adjustment of \$94.306 million, capped at a 7.5% year-on-year increase to fund cost pressures with an aim to return the account to a 100% funded position over ten years.

### **ACC - Rehabilitation Entitlements and Services - Treatment Injuries for Non-Earners (M1) (A17)**

#### *Scope of Appropriation*

This appropriation is limited to cover the cost of purchasing medical services, social rehabilitation and elective health care services and contracted services for claims by non-earners on the ACC Treatment Injury Account.

#### *Expenses*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	267,996	267,996	288,447

#### *Components of the Appropriation*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Social Rehabilitation - Serious Injuries	176,578	164,398	176,943
Other	91,418	103,598	111,504
Total	267,996	267,996	288,447

#### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve a swift return to independence or everyday life by non-earners injured by treatment injuries who are covered by the Scheme.

#### *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			
Change in average treatment cost	Less than or equal to 4.1%	Less than or equal to 4.1%	Less than or equal to 4.1%
Long Term Claim Pool return to independence	5,300	5,300	5,300
Public trust and confidence	Greater than 61%	Greater than 61%	Greater than 61%
Percentage of total expenditure paid directly to clients or for services to clients	90.4%	90.4%	90.4%
Return to independence for those not in the workforce	83%	83%	83%

### *End of Year Performance Reporting*

This performance information will be reported by the Accident Compensation Corporation in its annual report.

### *Reasons for Change in Appropriation*

The increase in this appropriation for 2026/27 is mainly due to a forecast adjustment of \$16.415 million, capped at a 7.5% year-on-year increase to fund cost pressures with an aim to return the account to a 100% funded position over ten years.

## **ACC - Sexual Abuse Assessment and Treatment Services (M1) (A17)**

### *Scope of Appropriation*

This appropriation is limited to Sexual Abuse Assessment and Treatment Services (SAATS) and supporting Medical Sexual Assault Clinicians Aotearoa to sustain the capability required to deliver SAATS.

### *Expenses*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	13,969	13,969	13,969

### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve accessible, timely and sustainable SAATS to help reduce the immediate and long-term effects of sexual assault and abuse, such as re-victimisation and ongoing distress.

### *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			
Increase the total number of first presentations to SAATS	3,395	3,395	3,395

### *End of Year Performance Reporting*

This performance information will be reported by the Accident Compensation Corporation 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
<b>Previous Government</b>						
Sustaining access to Sexual Abuse Assessment and Treatment Services	2022/23	5,536	5,536	5,536	5,536	5,536

**Workplace Relations and Safety - Health and Safety at Work Levy - Collection Services (M43) (A17)***Scope of Appropriation*

This appropriation is limited to collection services from the Accident Compensation Corporation (ACC), to collect the Health and Safety at Work Levy on behalf of the Crown.

*Expenses*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	869	869	869

*What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve the payment of the costs charged by ACC for collection of the Health and Safety at Work Levy.

*How Performance will be Assessed and End of Year Reporting Requirements*

An exemption was granted under s15D(2)(b)(iii) of the Public Finance Act 1989 as the category is one from which resources will be provided to a person or an entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and the amount of this annual appropriation for a Non-Departmental output expense is less than \$5 million.

## 3.2 - Non-Departmental Benefits or Related Expenses

### ACC - Compensation Entitlements (M1) (A17)

#### *Scope of Appropriation*

This appropriation is limited to the provision of income maintenance, independence allowance, and other compensation payments for claims on the ACC Non-Earners' Account.

#### *Expenses*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	106,282	106,282	114,468

#### *Components of the Appropriation*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Weekly Compensation	62,915	74,820	80,583
Independence Allowance	25,480	18,637	20,071
Death Benefits	7,068	5,421	5,839
Lump Sums	10,819	7,404	7,975
Total	106,282	106,282	114,468

#### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve a swift return to independence or everyday life by injured non-earners who are covered by the Scheme.

#### *How Performance will be Assessed and End of Year Reporting Requirements*

An exemption was granted under s15D(2)(b)(ii) of the Public Finance Act 1989, as the appropriation is one from which resources will be provided to a person or an entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and performance information is not likely to be informative because this appropriation is solely for income maintenance, independence allowance, and other compensation payments for claims on the Non-Earners' Account.

#### *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
<b>Previous Government</b>						
Align increases to the minimum weekly compensation and LOPE rate with increases to the minimum wage	2022/23	1,000	1,000	1,000	1,000	1,000

**ACC - Compensation Entitlements - Treatment Injuries for Non-Earners (M1) (A17)***Scope of Appropriation*

This appropriation is limited to the provision of income maintenance, independence allowance, and other compensation payments for claims by non-earners on the ACC Treatment Injury Account.

*Expenses*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	25,578	25,578	27,145

*What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve a swift return to independence or everyday life by non-earners injured by treatment injuries who are covered by the Scheme.

*How Performance will be Assessed and End of Year Reporting Requirements*

An exemption was granted under s15D(2)(b)(ii) of the Public Finance Act 1989, as the appropriation is one from which resources will be provided to a person or an entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and performance information is not likely to be informative because this appropriation is solely for income maintenance, independence allowance, and other compensation payments for claims on the Treatment Injury Account.

## 3.4 - Non-Departmental Other Expenses

### Workplace Relations and Safety - Employment Relations Authority Members' Salaries and Allowances PLA (M43) (A17)

#### *Scope of Appropriation*

This appropriation is limited to the salaries and allowances of the members of the Employment Relations Authority, as authorised by section 171 of the Employment Relations Act 2000.

#### *Expenses*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	7,539	7,539	7,611

#### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve the fulfilment of the Employment Relations Authority's statutory responsibilities.

#### *How Performance will be Assessed and End of Year Reporting Requirements*

An exemption was granted under s15D(2)(b)(ii) of the Public Finance Act 1989, as the appropriation is one from which resources will be provided to a person or an entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and performance information is not likely to be informative because this appropriation is solely for payments of salaries and allowances under section 171 of the Employment Relations Act 2000. Performance information relating to the administration of payment is provided under the Employment Relations Services appropriation.

#### *Conditions on Use of Appropriation*

Reference	Conditions
Employment Relations Act 2000; Section 171	Section 171 - defines the appropriation for the purpose of the salary and allowances to Authority members in the exercise of the Authority's functions.

#### *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
<b>Previous Government</b>						
Repeal Fair Pay Agreements Regime	2023/24	(1,811)	(1,811)	(1,811)	(1,811)	(1,811)
Employment Relations Authority Cost Pressure - Meeting Existing Demand for Low-Level Dispute Resolution	2023/24	2,020	2,092	2,092	2,092	2,092
Additional functions - Fair Pay Agreements	2022/23	1,008	1,008	1,008	1,008	1,008

## Workplace Relations and Safety - International Labour Organisation (M43) (A17)

### *Scope of Appropriation*

This appropriation is limited to New Zealand's annual subscription to the International Labour Organisation.

### *Expenses*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	2,405	2,405	2,405

### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve the payment of the membership subscription of the International Labour Organisation.

### *How Performance will be Assessed and End of Year Reporting Requirements*

An exemption was granted under s15D(2)(b)(iii) of the Public Finance Act 1989 as the appropriation is one from which resources will be provided to a person or an entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and the amount of this annual appropriation for a Non-Departmental other expense is less than \$5 million.

## Workplace Relations and Safety - Remuneration Authority Members' Fees, Salaries and Allowances (M43) (A17)

### *Scope of Appropriation*

This appropriation is limited to the fees, salaries and allowances of the members of the Remuneration Authority.

### *Expenses*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	491	491	496

### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve the fulfilment of Remuneration Authority's statutory responsibilities.

### *How Performance will be Assessed and End of Year Reporting Requirements*

An exemption was granted under s15D(2)(b)(iii) of the Public Finance Act 1989 as the appropriation is one from which resources will be provided to a person or an entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and the amount of this annual appropriation for a Non-Departmental other expense is less than \$5 million.

### *Conditions on Use of Appropriation*

Reference	Conditions
Remuneration Authority Act 1977; Section 10 (2)	Section 10 (2) - defines the appropriation for the purpose to provide fees, salary and allowances to Authority members in the exercise of the Authority's functions.

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

## 4 - Multi-Category Expenses and Capital Expenditure

### Immigration Services (M38) (A17)

#### *Overarching Purpose Statement*

The single overarching purpose of this appropriation is to provide efficient immigration services that generate positive economic and social outcomes for New Zealand and meet New Zealand's obligations to refugee and protected persons.

#### *Scope of Appropriation*

##### **Departmental Output Expenses**

##### *Assessment and Processing Services*

This category is limited to the assessment and processing of visa applications.

##### *Integrity and Security of the New Zealand Immigration System*

This category is limited to services to maintain and enhance the integrity and security of New Zealand's immigration system.

##### *Services for the Attraction of Migrants*

This category is limited to the development and provision of services and information aimed at attracting migrants to New Zealand.

##### *Settlement and Integration of Refugees and Other Migrants*

This category is limited to services that enable the settlement and integration of migrants and refugees into New Zealand, including processing claims for refugee and protected persons status.

#### *Expenses, Revenue and Capital Expenditure*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Total Appropriation</b>	<b>720,434</b>	<b>720,434</b>	<b>700,493</b>
<b>Departmental Output Expenses</b>			
Assessment and Processing Services	532,776	532,776	502,676
Integrity and Security of the New Zealand Immigration System	91,285	91,285	99,138
Services for the Attraction of Migrants	10,676	10,676	11,126
Settlement and Integration of Refugees and Other Migrants	85,697	85,697	87,553

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Funding for Departmental Output Expenses</b>			
<b>Revenue from the Crown</b>	<b>289,294</b>	<b>289,294</b>	<b>271,098</b>
Assessment and Processing Services	106,294	106,294	78,089
Integrity and Security of the New Zealand Immigration System	89,501	89,501	97,372
Services for the Attraction of Migrants	9,449	9,449	9,731
Settlement and Integration of Refugees and Other Migrants	84,050	84,050	85,906
<b>Revenue from Others</b>	<b>439,591</b>	<b>439,591</b>	<b>437,846</b>
Assessment and Processing Services	434,396	434,396	432,501
Integrity and Security of the New Zealand Immigration System	2,321	2,321	2,303
Services for the Attraction of Migrants	1,227	1,227	1,395
Settlement and Integration of Refugees and Other Migrants	1,647	1,647	1,647

### *Components of the Appropriation*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Settlement and Integration of Refugees and Other Migrants</b>			
Refugee Settlement Services	55,735	55,735	56,806
Migrant Settlement Services	29,962	29,962	30,747
Total	85,697	85,697	87,553
<b>Integrity and Security of the New Zealand Immigration System</b>			
Border Security	24,188	24,188	24,183
Immigration Compliance	51,709	51,709	59,567
Other	15,388	15,388	15,388
Total	91,285	91,285	99,138

### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve flows of people to New Zealand that generate positive economic and social outcomes.

### *How Performance will be Assessed for this Appropriation*

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Percentage of visa applicants satisfied with the overall experience of applying for a visa	80%	80%	80%

*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
<b>Departmental Output Expenses</b>			
<b>Assessment and Processing Services</b>			
This category is intended to achieve quality decisions on visa applications efficiently.			
The percentage of work and visitor visas completed within 20 working days (see Note 1)	75%	75%	Measure removed
Percentage of residence visa decisions rated as accurate	85%	85%	85%
Percentage of temporary visa decisions rated as accurate	85%	85%	85%
The percentage of Accredited Employer stages (accreditation, job check, visa) completed within agreed timeframes (10, 10, and 20 working days) (see Note 2)	New measure	New measure	75%
The percentage of NZeTA applications processed within 72 hours (see Note 3)	New measure	New measure	99%
The percentage of skilled residence visa applications completed within 120 working days (see Note 4)	New measure	New measure	75%
The percentage of student visas completed within 30 working days	75%	75%	75%
The percentage of visitor visa applications completed within 15 working days (see Note 5)	New measure	New measure	75%
The percentage of work visa applications completed within 30 working days (see Note 6)	New measure	New measure	75%
<b>Integrity and Security of the New Zealand Immigration System</b>			
This category is intended to maintain the integrity and security of New Zealand's immigration system and processes.			
Number of people, liable for deportation, who were deported or departed voluntarily after compliance activity (see Note 7)	1,500	1,500	Measure removed
Number of compliance resolutions (encompassing deportations, voluntary departures, self-deportations, and status regularisations) (see Note 8)	New measure	New measure	2,000
Percentage of border interactions passing quality checks (see Note 9)	New measure	New measure	85%
<b>Services for the Attraction of Migrants</b>			
This category is intended to achieve immigration to New Zealand of persons who match the priorities of New Zealand's immigration strategies.			
The number of new registrations entered into the NZ Now database whose occupations match those at skill levels 1-3 under the Australian and New Zealand Standard Classification of Occupations (ANZSCO)	50,000	50,000	50,000

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
<b>Settlement and Integration of Refugees and Other Migrants</b>			
This category is intended to achieve the integration into New Zealand of migrants and refugees who settle permanently in New Zealand.			
Percentage of recent migrants who feel that New Zealand is their home (see Note 10)	85%	85%	Measure removed
The number of refugee and protection claims completed (including withdrawals) (see Note 11)	New measure	New measure	1,600
The number of United Nations High Commissioner for Refugee (UNHCR)-mandated refugees and their immediate families who travelled to New Zealand	1,500	1,500	1,500

Note 1 - This performance indicator has been removed and replaced for 2026/27 and outyears by separate timeliness measures for work and visitor visas.

Note 2 - This performance indicator was selected for 2026/27 and outyears given the importance of the Accredited Employer Work Visa to New Zealand's supply of skilled migrants, and the contribution of non-visa stages to overall timeliness. 10,10,20 refers to the work day targets for accreditation, job check, and visa.

Note 3 - This performance indicator was selected for 2026/27 and outyears given that more people enter New Zealand with an NZeTA than with a visa, and the importance of timeliness to their customer satisfaction.

Note 4 - This performance indicator was selected for 2026/27 and outyears given the importance of skilled residence visas to New Zealand.

Note 5 - This performance indicator was revised for 2026/27 and outyears to allow for a more specific focus on visitor visas, given the difference in their customers to work visas.

Note 6 - This performance indicator was selected for 2026/27 and outyears to allow for a more specific focus on work visas, given the difference in their customers to visitor visas.

Note 7 - This performance indicator was revised for 2026/27 and outyears to cover all immigration regularisations.

Note 8 - This performance indicator was selected for 2026/27 and outyears to cover non-deportation mechanisms of regularising immigration status.

Note 9 - This performance indicator was selected for 2026/27 and outyears given to the volume of people crossing New Zealand's border each year. A proportion of these are subjected to border interactions and the quality of these interactions is central to the integrity of the border.

Note 10 - This performance indicator was revised for 2026/27 and outyears due to the degree of influence that MBIE exerts over the results of the survey.

Note 11 - This performance indicator was selected for 2026/27 and outyears given recent funding to increase the volume of decisions in response to rapid growth in refugee status claims post border reopening.

## End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Business, Innovation and Employment 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
<b>Current Government</b>						
<b>Assessment and Processing Services</b>						
Repayable Immigration Funding Package	2026/27	31,200	-	-	-	-
Repayable Immigration Funding Package (funded by revenue Crown)	2026/27	18,800	19,000	7,000	-	-
Repayable Immigration Funding Package (funded by revenue Other)	2026/27	(18,800)	(19,000)	(7,000)	-	-
Return of Funding for Digital Data & Insights	2024/25	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)
Return of Funding for Enablement Services	2024/25	(7,937)	(8,655)	(8,867)	(8,867)	(8,867)
Return of Crown Funding for Immigration Visa Subsidies	2024/25	(18,375)	(18,445)	(18,307)	(18,307)	(18,307)
<b>Integrity and Security of the New Zealand Immigration System</b>						
Increasing Immigration Compliance and Investigations and Labour Inspectorate Capacity	2026/27	-	4,735	4,432	4,432	4,432
Return of Funding for Digital Data & Insights	2024/25	(358)	(358)	(358)	(358)	(358)
Return of Funding for Enablement Services	2024/25	(1,595)	(1,721)	(1,758)	(1,758)	(1,758)
<b>Services for the Attraction of Migrants</b>						
Return of Funding for Digital Data & Insights	2024/25	(32)	(32)	(32)	(32)	(32)
Return of Funding for Enablement Services	2024/25	(149)	(162)	(166)	(166)	(166)
Return of Funding for Engagement and Experience	2023/24	(247)	(247)	(247)	(247)	(247)
<b>Settlement and Integration of Refugees and Other Migrants</b>						
Retaining New Zealand's existing Refugee Quota Programmes	2026/27	-	7,297	7,297	7,297	7,297
Return of Funding for Digital Data & Insights	2024/25	(159)	(159)	(159)	(159)	(159)
Return of Funding for Enablement Services	2024/25	(828)	(903)	(926)	(926)	(926)
<b>Previous Government</b>						
<b>Assessment and Processing Services</b>						
Immigration Portfolio - Ongoing Cost Pressures (funded by revenue Other)	2023/24	51,147	43,221	43,221	43,221	43,221
Immigration Portfolio - Ongoing Cost Pressures (funded by revenue Crown)	2023/24	16,029	13,544	13,544	13,544	13,544
<b>Integrity and Security of the New Zealand Immigration System</b>						
Immigration Portfolio - Ongoing Cost Pressures (funded by revenue Crown)	2023/24	5,779	4,884	4,884	4,884	4,884

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
<b>Services for the Attraction of Migrants</b>						
Immigration Portfolio - Ongoing Cost Pressures (funded by revenue Crown)	2023/24	1,161	981	981	981	981
<b>Settlement and Integration of Refugees and Other Migrants</b>						
Immigration Portfolio - Ongoing Cost Pressures	2023/24	363	307	307	307	307
Refugee Quota Programme cost pressures	2022/23	2,706	2,706	2,706	2,706	2,706

### *Reasons for Change in Appropriation*

The decrease in this appropriation for 2026/27 is mainly due to a one-off increase in 2025/26 of \$31.200 million as a Cabinet decision to fund a repayable funding package to increase levy-funded operating expenditure to enable ongoing delivery of core immigration services and to ensure that costs are met to deliver planned system improvements.

### *Memorandum Account*

	2025/26		2026/27
	Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Immigration Visa</b>			
Opening Balance at 1 July	(28,540)	(28,540)	(90,783)
Revenue	421,840	325,719	420,120
Expenses	(421,940)	(387,962)	(420,120)
Transfers and Adjustments	-	-	-
<b>Closing Balance at 30 June</b>	<b>(28,640)</b>	<b>(90,783)</b>	<b>(90,783)</b>

	2025/26		2026/27
	Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Electronic Travel Authority</b>			
Opening Balance at 1 July	7,738	7,738	11,860
Revenue	23,342	29,519	23,367
Expenses	(23,342)	(25,397)	(23,367)
Transfers and Adjustments	-	-	-
<b>Closing Balance at 30 June</b>	<b>7,738</b>	<b>11,860</b>	<b>11,860</b>

## **Policy Advice and Related Services to Ministers (M43) (A17)**

### *Overarching Purpose Statement*

The single overarching purpose of this appropriation is to provide policy advice and other support services to Ministers in discharging their policy decision-making and other portfolio responsibilities.

## Scope of Appropriation

### Departmental Output Expenses

#### *Policy Advice and Related Services to Ministers - Accident Compensation*

This category is limited to the provision of advice (including second opinion advice and contributions to policy advice led by other agencies) and services to support decision-making by Ministers on government policy matters relating to the accident compensation system.

#### *Policy Advice and Related Services to Ministers - Immigration*

This category is limited to the provision of advice (including second opinion advice and contributions to policy advice led by other agencies) and services to support decision-making by Ministers on government policy matters relating to immigration policy and international immigration commitments.

#### *Policy Advice and Related Services to Ministers - Social Development and Employment*

This category is limited to the provision of advice (including second opinion advice and contributions to policy advice led by other agencies) and services to support decision-making by Ministers on government policy matters relating to employment.

#### *Policy Advice and Related Services to Ministers - Workplace Relations and Safety*

This category is limited to the provision of advice (including second opinion advice and contributions to policy advice led by other agencies) and services to support decision-making by Ministers on government policy matters relating to workplace relations and safety, and international labour commitments.

## Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Total Appropriation</b>	<b>24,086</b>	<b>24,086</b>	<b>24,428</b>
<b>Departmental Output Expenses</b>			
Policy Advice and Related Services to Ministers - Accident Compensation	1,989	1,989	1,918
Policy Advice and Related Services to Ministers - Immigration	8,319	8,319	8,251
Policy Advice and Related Services to Ministers - Social Development and Employment	3,581	3,581	3,475
Policy Advice and Related Services to Ministers - Workplace Relations and Safety	10,197	10,197	10,784

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Funding for Departmental Output Expenses</b>			
Revenue from the Crown	<b>24,086</b>	<b>24,086</b>	<b>24,428</b>
Policy Advice and Related Services to Ministers - Accident Compensation	1,989	1,989	1,918
Policy Advice and Related Services to Ministers - Immigration	8,319	8,319	8,251
Policy Advice and Related Services to Ministers - Social Development and Employment	3,581	3,581	3,475
Policy Advice and Related Services to Ministers - Workplace Relations and Safety	10,197	10,197	10,784

### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve effective policy advice and support to Ministers.

### *How Performance will be Assessed for this Appropriation*

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Average satisfaction of Ministers annually	Average score of 4 out of 5 or better	Average score of 4 out of 5 or better	Average score of 4 out of 5 or better

### *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			
<b>Departmental Output Expenses</b>			
<b>Policy Advice and Related Services to Ministers - Accident Compensation</b>			
This category is intended to achieve the provision of high quality policy advice and support to Ministers.			
The satisfaction of the Minister for ACC with the policy advice service, as per the common satisfaction survey	Average score of 4 out of 5 or better	Average score of 4 out of 5 or better	Average score of 4 out of 5 or better
The average quality of policy advice papers, using an appropriately robust assessment process, meets a standard of 'acceptable' as defined by quality advice standards	At least 3.3/5.0	At least 3.3/5.0	At least 3.3/5.0
Percentage of requests completed within either specified or statutory timeframes:			
Ministerial correspondence	95% or above	95% or above	95% or above
Ministerial Official Information Act 1982 requests	95% or above	95% or above	95% or above
Parliamentary questions	95% or above	95% or above	95% or above

	2025/26		2026/27
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
<b>Policy Advice and Related Services to Ministers - Immigration</b>			
This category is intended to achieve the provision of high quality policy advice and support to Ministers.			
The satisfaction of the Minister of Immigration with the policy advice service, as per the common satisfaction survey	Average score of 4 out of 5 or better	Average score of 4 out of 5 or better	Average score of 4 out of 5 or better
The average quality of policy advice papers, using an appropriately robust assessment process, meets a standard of 'acceptable' as defined by quality advice standards	At least 3.3/5.0	At least 3.3/5.0	At least 3.3/5.0
Percentage of requests completed within either specified or statutory timeframes:			
Ministerial correspondence	95% or above	95% or above	95% or above
Ministerial Official Information Act 1982 requests	95% or above	95% or above	95% or above
Parliamentary questions	95% or above	95% or above	95% or above
<b>Policy Advice and Related Services to Ministers - Social Development and Employment</b>			
This category is intended to achieve the provision of high quality policy advice and support to Ministers.			
The satisfaction of the Minister for Social Development and Employment with the policy advice service, as per the common satisfaction survey	Average score of 4 out of 5 or better	Average score of 4 out of 5 or better	Average score of 4 out of 5 or better
The average quality of policy advice papers, using an appropriately robust assessment process, meets a standard of 'acceptable' as defined by quality advice standards	At least 3.3/5.0	At least 3.3/5.0	At least 3.3/5.0
Percentage of requests completed within either specified or statutory timeframes:			
Ministerial correspondence	95% or above	95% or above	95% or above
Ministerial Official Information Act 1982 requests	95% or above	95% or above	95% or above
Parliamentary questions	95% or above	95% or above	95% or above
<b>Policy Advice and Related Services to Ministers - Workplace Relations and Safety</b>			
This category is intended to achieve the provision of high quality policy advice and support to Ministers and ensure Crown entities are appropriately monitored.			
The satisfaction of the Minister for Workplace Relations and Safety with the policy advice service, as per the common satisfaction survey	Average score of 4 out of 5 or better	Average score of 4 out of 5 or better	Average score of 4 out of 5 or better
The average quality of policy advice papers, using an appropriately robust assessment process, meets a standard of 'acceptable' as defined by quality advice standards	At least 4/5.0	At least 4/5.0	At least 4/5.0
Ministers receive advice on entities' accountability documents within statutory timeframes	100%	100%	100%
Percentage of requests completed within either specified or statutory timeframes:			
Ministerial correspondence	95% or above	95% or above	95% or above
Ministerial Official Information Act 1982 requests	95% or above	95% or above	95% or above
Parliamentary questions	95% or above	95% or above	95% or above

## End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Business, Innovation and Employment 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
<b>Current Government</b>						
<b>Policy Advice and Related Services to Ministers - Accident Compensation</b>						
Baseline Savings - Ministry of Business, Innovation and Employment	2026/27	-	(68)	(68)	(68)	(68)
Return of Funding for Accident Compensation Policy Advice	2024/25	(220)	(220)	(220)	(220)	(220)
Return of Funding for Digital Data & Insights	2024/25	(7)	(7)	(7)	(7)	(7)
Return of Funding for Enablement Services	2024/25	(30)	(33)	(34)	(34)	(34)
<b>Policy Advice and Related Services to Ministers - Immigration</b>						
Baseline Savings - Ministry of Business, Innovation and Employment	2026/27	-	(52)	(52)	(52)	(52)
Return of Funding for Digital Data & Insights	2024/25	(40)	(40)	(40)	(40)	(40)
Return of Funding for Enablement Services	2024/25	(184)	(200)	(204)	(204)	(204)
<b>Policy Advice and Related Services to Ministers - Social Development and Employment</b>						
Baseline Savings - Ministry of Business, Innovation and Employment	2026/27	-	(100)	(100)	(100)	(100)
Return of Funding for Digital Data & Insights	2024/25	(15)	(15)	(15)	(15)	(15)
Return of Funding for Enablement Services	2024/25	(70)	(76)	(78)	(78)	(78)
Return of Funding for Employment Policy Advice	2024/25	(407)	(407)	(407)	(407)	(407)
<b>Policy Advice and Related Services to Ministers - Workplace Relations and Safety</b>						
Baseline Savings - Ministry of Business, Innovation and Employment	2026/27	-	(175)	(175)	(175)	(175)
Return of Funding for Policy Advice - Workplace Relations and Safety Portfolio	2024/25	(694)	(694)	(694)	(694)	(694)
Return of Funding for Digital Data & Insights	2024/25	(42)	(42)	(42)	(42)	(42)
Return of Funding for Enablement Services	2024/25	(194)	(211)	(216)	(216)	(216)

## Workplace Relations and Safety - Workplace Health and Safety (M43) (A17)

### Overarching Purpose Statement

The single overarching purpose of this appropriation is the provision of support and guidance, enforcement of compliance, and authorisation of third parties in the work health and safety and energy safety systems.

### Scope of Appropriation

#### Non-Departmental Output Expenses

##### *Authorising and Monitoring Work Health and Safety Activities*

This category is limited to the issuing of licenses, authorisations, and exemptions to third parties, and the monitoring of these.

##### *Energy Safety*

This category is limited to the delivery of WorkSafe's legislated Energy Safety function.

##### *Enforcing Work Health and Safety Compliance*

This category is limited to the delivery of enforcement activities to ensure compliance with work health and safety legislation.

##### *Engaging to Support Best Practice in Work Health and Safety*

This category is limited to the provision of guidance, information, and support to duty holders in the work health and safety system.

##### *Major Hazard Facilities, Petroleum and Geothermal*

This category is limited to guidance, investigation, enforcement, and notifications regarding major hazard facilities.

### Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Total Appropriation</b>	<b>101,486</b>	<b>101,486</b>	<b>134,114</b>
<b>Non-Departmental Output Expenses</b>			
Authorising and Monitoring Work Health and Safety Activities	21,383	21,383	28,539
Energy Safety	3,310	3,310	4,414
Enforcing Work Health and Safety Compliance	18,097	18,097	22,819
Engaging to Support Best Practice in Work Health and Safety	51,392	51,392	68,593
Major Hazard Facilities, Petroleum and Geothermal	7,304	7,304	9,749

*Components of the Appropriation*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Engaging to Support Best Practice in Work Health and Safety</b>			
Education and Training	11,747	11,747	15,679
Publishing Information and Resources	7,420	7,420	9,903
Workplace Assessments	15,697	15,697	20,951
Marketing and Communications	7,166	7,166	9,564
Advisory Services	9,362	9,362	12,496
<b>Total</b>	<b>51,392</b>	<b>51,392</b>	<b>68,593</b>

*Comparators for Restructured Appropriation*

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Vote, Type and Title of Appropriation			
Vote Labour Market, Non-Departmental Output Expense, Workplace Relations and Safety - Workplace Health and Safety	33,496	33,496	-

*What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve healthier, safer and more knowledgeable workplaces and safe use of energy and appliances.

*How Performance will be Assessed for this Appropriation*

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Percentage of people (workers and employers) who made at least one change to improve workplace safety and/or reduce risks to workers' health, after being notified of a potential issue through interaction with a Health and Safety inspector	85%	85%	85%

*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
<b>Non-Departmental Output Expenses</b>			
<b>Authorising and Monitoring Work Health and Safety Activities</b>			
This category is intended to achieve the quality and consistency of third-party activities in the work health and safety system.			
Percentage of authorisations that WorkSafe decides and notifies within the agreed timeframes	Greater than or equal to 80%	Greater than or equal to 80%	Greater than or equal to 80%
<b>Energy Safety</b>			
This category is intended to achieve both workplace and public safety through awareness, best practice and legislative compliance in energy safety.			
Percentage of Energy Safety Investigations that will be closed within 60 working days	Greater than or equal to 90%	Greater than or equal to 90%	Greater than or equal to 90%
<b>Enforcing Work Health and Safety Compliance</b>			
This category is intended to achieve compliance with work health and safety legislation.			
Percentage of enforcement interventions resulting in a positive outcome or other resolution	Greater than or equal to 80%	Greater than or equal to 80%	Greater than or equal to 80%
Percentage of improvement notices that are closed within the stated compliance period	Greater than or equal to 95%	Greater than or equal to 95%	Greater than or equal to 95%
<b>Engaging to Support Best Practice in Work Health and Safety</b>			
This category is intended to achieve engagement with duty holders and best practice in health and safety.			
Percentage of people who agree that WorkSafe staff helped the business to find practical ways to improve health and safety	Greater than or equal to 70%	Greater than or equal to 70%	Greater than or equal to 70%
<b>Major Hazard Facilities, Petroleum and Geothermal</b>			
This category is intended to achieve best practice and legislative compliance in the management of major hazard facilities.			
Percentage of major hazard facilities that improve workplace safety after being notified of a potential issue through interaction with the major hazard facilities inspectors	Greater than or equal to 85%	Greater than or equal to 85%	Greater than or equal to 85%

*End of Year Performance Reporting*

Performance information for this appropriation will be reported by WorkSafe 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
Establishment of this new MYA	2025/26	100,486	134,114	134,114	134,114	134,114
Second drawdown of funding for WorkSafe NZ's Whakaari litigation costs	2025/26	1,000	-	-	-	-

*Reasons for Change in Appropriation*

The increase of \$32.628 million in this appropriation for 2026/27 is mainly due to the appropriation first being established in 2025/26 to support the Government's health and safety reform programme by enhancing WorkSafe's ability to manage its finances, Ministers' visibility of spending and performance, and Ministers' ability to shift funding as priorities change. 2026/27 is the first full year of funding for the new MCA.