

Vote Arts, Culture and Heritage

APPROPRIATION MINISTER(S): Minister for Arts, Culture and Heritage (M4), Minister for Media and Communications (M8)

DEPARTMENT ADMINISTERING THE VOTE: Ministry for Culture and Heritage (A12)

RESPONSIBLE MINISTER FOR MINISTRY FOR CULTURE AND HERITAGE: Minister for Arts, Culture and Heritage

Overview of the Vote

The Minister for Arts, Culture and Heritage is responsible for appropriations in Vote Arts, Culture and Heritage for the 2026/27 financial year, covering the following:

- a total of over \$136 million for purchasing services (mainly from arts and heritage Crown entities) for performing arts, museums and archiving, the protection of historic places, and supporting New Zealand films and the arts
- a total of \$70 million to New Zealand screen productions through the domestic New Zealand Screen Production Rebate-NZ scheme
- a total of \$47 million for capital investment in Crown cultural agencies and heritage assets
- a total of over \$25 million for purchasing services (heritage services, policy advice, monitoring of funded agencies and ministerial servicing) from Manatū Taonga - Ministry for Culture and Heritage
- a total of over \$6 million for the development and maintenance of war graves, historic graves and monuments, including depreciation and New Zealand's contribution to the Commonwealth War Graves Commission
- a total of nearly \$3 million for development of the National Erebus Memorial
- a total of over \$3 million for supporting commemorations and anniversaries
- a total of over \$1 million for Cultural Diplomacy International Programme activity
- a total of \$759,000 for the conservation of newly found taonga tūturu
- a capital investment in the ongoing renewal of Departmental assets such as furniture, fittings and information technology of \$80,000, and
- a total of \$69,000 for the Artist Resale Royalty Scheme.

The Minister for Media and Communications is responsible for appropriations in Vote Arts, Culture and Heritage for the 2026/27 financial year covering a total of over \$168 million for purchasing public media services mainly from broadcasting Crown entities.

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

Details of Appropriations and Capital Injections

Annual Appropriations and Forecast Permanent Appropriations

Titles and Scopes of Appropriations by Appropriation Type	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Departmental Output Expenses			
Heritage Services (M4) (A12) Management of new memorial projects, national monuments, war and historic graves; promotion of cultural events; administration of legislation and grants; and research, writing and publication of New Zealand history and reference works including the on-line encyclopedia of New Zealand.	11,954	11,954	12,677
Total Departmental Output Expenses	11,954	11,954	12,677
Departmental Capital Expenditure			
Ministry for Culture and Heritage - Capital Expenditure PLA (M4) (A12) This appropriation is limited to the purchase or development of assets by and for the use of the Ministry for Culture and Heritage, as authorised by section 24(1) of the Public Finance Act 1989.	504	504	80
Total Departmental Capital Expenditure	504	504	80
Non-Departmental Output Expenses			
Management of Historic Places (M4) (A12) Identification, registration, site recording and associated promotion of the conservation, protection and care of historic places, and purchasing of management services for properties, including maintenance work and provision of access for the public.	18,677	18,677	16,343
Museum Services (M4) (A12) Collection development, collection management, public programmes and exhibitions, and repatriation of kōiwi tangata.	53,982	53,982	52,902
Performing Arts Services (M4) (A12) Providing opportunities for New Zealand audiences to experience high-quality live symphonic music, ballet and kapa haka performances; supporting the growth of the contemporary music industry; and encouraging participation in and appreciation of these art forms in New Zealand.	46,267	46,267	45,410
Promotion and Support of the Arts and Film (M4) (A12) Contributing to the development of New Zealand's cultural identity and international profile; supporting access and participation by New Zealanders in the arts; encouraging and recognising innovation and excellence through the support of new work and presentation of New Zealand arts and film to New Zealanders.	21,885	21,885	21,451
Protection of Taonga Tūturu (M4) (A12) This appropriation is limited to provision of services by authorised museums under the Protected Objects Act 1975 and conservation of newly found taonga tūturu.	1,330	1,330	759
Public Media Services (M8) (A12) This appropriation is limited to content and programming for New Zealand audiences; the funding for New Zealand content and programming, support the broader media sector; music, archiving, digital media platforms, broadcasting, and transmission coverage; maintenance of codes and determination of complaints on broadcasting standards; and funding a Pacific media network and international radio and television services to the Pacific.	171,600	171,600	168,108
Total Non-Departmental Output Expenses	313,741	313,741	304,973

Titles and Scopes of Appropriations by Appropriation Type	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Non-Departmental Other Expenses			
Heritage and Cultural Sector Initiatives (M4) (A12) This appropriation is limited to contributions to maintain, improve or expand heritage or cultural services in New Zealand.	146	146	69
Maintenance of War Graves, Historic Graves and Memorials (M4) (A12) This appropriation is limited to maintenance of war graves, historic graves and memorials in New Zealand and overseas, and depreciation expenses incurred on Crown-owned assets.	6,412	6,412	6,132
Supporting Commemorations and Anniversaries (M4) (A12) This appropriation is limited to initiatives that support commemorations of historical or cultural milestones and anniversaries.	2,550	2,550	3,450
New Zealand Memorial Museum Trust - Le Quesnoy (M4) (A12) This appropriation is limited to a grant to help build awareness and sustainability of the New Zealand Liberation Museum.	800	800	-
Total Non-Departmental Other Expenses	9,908	9,908	9,651
Non-Departmental Capital Expenditure			
Development of National Memorials (M4) (A12) This appropriation is limited to capital expenditure for developing memorials of national and historic significance.	651	651	2,788
Heritage and Culture Sector Capital (M4) (A12) This appropriation is limited to capital investment in Crown cultural agencies and heritage assets.	41,200	41,200	47,000
Total Non-Departmental Capital Expenditure	41,851	41,851	49,788
Multi-Category Expenses and Capital Expenditure			
Policy Advice, Monitoring of Funded Agencies and Ministerial Services MCA (M4) (A12) The single overarching purpose of this appropriation is to provide policy advice and other support to Ministers in discharging their policy decision-making and other portfolio responsibilities.	12,350	12,350	12,452
<i>Departmental Output Expenses</i>			
<i>Ministerial Servicing</i> This category is limited to providing negotiated services to the Minister for Arts, Culture and Heritage and the Minister for Media and Communications.	2,295	2,295	2,300
<i>Monitoring of Funded Agencies</i> This category is limited to monitoring the Crown's interests in cultural sector agencies.	2,342	2,342	2,519
<i>Policy Advice</i> This category is limited to the provision of advice (including second opinion advice and contributions to policy advice led by other agencies) to support decision-making by Ministers on government policy matters relating to arts, culture, heritage and broadcasting.	7,713	7,713	7,633
Total Multi-Category Expenses and Capital Expenditure	12,350	12,350	12,452
Total Annual Appropriations and Forecast Permanent Appropriations	390,308	390,308	389,621

Multi-Year Appropriations

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Departmental Output Expenses		
Cultural Diplomacy International Programme (M4) (A12) This appropriation is limited to management and delivery of an international cultural diplomacy programme through a series of projects and activities primarily focused on contributing to New Zealand's economic, trade, tourism, and diplomatic interests. Commences: 01 July 2025 Expires: 30 June 2029	Original Appropriation	3,400
	Adjustments to 2024/25	-
	Adjustments for 2025/26	1,150
	Adjusted Appropriation	4,550
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	1,050
	Estimate for 2026/27	1,170
	Estimated Appropriation Remaining	2,330
Non-Departmental Other Expenses		
New Zealand Screen Production Rebate - New Zealand (M4) (A12) This appropriation is limited to providing funding assistance or equity investments for New Zealand screen productions that meet the qualifying tests as determined by the New Zealand Film Commission. Commences: 01 July 2025 Expires: 30 June 2029	Original Appropriation	87,251
	Adjustments to 2024/25	-
	Adjustments for 2025/26	192,749
	Adjusted Appropriation	280,000
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	70,000
	Estimate for 2026/27	70,000
	Estimated Appropriation Remaining	140,000
Regional Culture and Heritage Fund (RCHF) (M4) (A12) This appropriation is limited to providing contributions to capital projects at regional cultural and heritage institutions. Commences: 01 July 2023 Expires: 30 June 2027	Original Appropriation	26,668
	Adjustments to 2024/25	(6,168)
	Adjustments for 2025/26	-
	Adjusted Appropriation	20,500
	Actual to 2024/25 Year End	8,000
	Estimated Actual for 2025/26	12,500
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-

Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Annual Appropriations and Forecast Permanent Appropriations	390,308	390,308	389,621
Total Forecast MYA Departmental Output Expenses	1,050	1,050	1,170
Total Forecast MYA Non-Departmental Other Expenses	82,500	82,500	70,000
Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations	473,858	473,858	460,791

Capital Injection Authorisations

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Ministry for Culture and Heritage - Capital Injection (M4) (A12)	-	-	-

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 for Culture and Heritage (Arts, Culture and Heritage)	Heritage Services Departmental Output Expense	-	(109)	(100)	(50)	(50)
	Policy Advice, Monitoring of Funded Agencies and Ministerial Services MCA - Policy Advice Departmental Output Expense	(1,400)	(100)	(100)	(50)	(50)
	Museum Services Non-Departmental Output Expense	-	(1,080)	(1,080)	(1,080)	(1,080)
	Management of Historic Places Non-Departmental Output Expense	-	(334)	(334)	(334)	(334)
	Performing Arts Services Non-Departmental Output Expense	-	(927)	(927)	(927)	(927)
	Promotion and Support of the Arts and Film Non-Departmental Output Expense	-	(434)	(434)	(434)	(434)
Baseline Savings - Ministry for Culture and Heritage (Media and Communications)	Public Media Services Non-Departmental Output Expense	-	(3,492)	(3,492)	(3,492)	(3,492)
New Zealand Screen Production Rebate (Domestic) - Continued Funding	Promotion and Support of the Arts and Film Non-Departmental Output Expense	-	200	200	200	(12,550)
	New Zealand Screen Production Rebate - New Zealand Non-Departmental Other Expense	-	-	-	-	70,000
	New Zealand Screen Production Rebate - New Zealand (MYA) Non-Departmental Other Expense	-	-	57,267	70,000	-
Total Initiatives		(1,400)	(6,276)	51,000	63,833	51,083

1.2 - Trends in the Vote

Summary of Financial Activity

	2021/22	2022/23	2023/24	2024/25	2025/26		2026/27			2027/28	2028/29	2029/30
	Actual \$000	Actual \$000	Actual \$000	Actual \$000	Final Budgeted \$000	Estimated Actual \$000	Departmental Transactions Budget \$000	Non- Departmental Transactions Budget \$000	Total Budget \$000	Estimated \$000	Estimated \$000	Estimated \$000
Appropriations												
Output Expenses	340,062	346,686	345,863	337,368	326,745	326,745	13,847	304,973	318,820	322,135	322,485	322,420
Benefits or Related Expenses	-	-	-	-	-	-	N/A	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	157,098	166,316	92,907	84,902	92,408	92,408	-	79,651	79,651	79,611	79,637	79,637
Capital Expenditure	29,984	52,964	16,566	3,729	42,355	42,355	80	49,788	49,868	32,205	6,328	3,000
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-	-	N/A	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)												
<i>Output Expenses</i>	15,915	13,921	14,004	11,899	12,350	12,350	12,452	-	12,452	12,752	13,102	13,252
<i>Other Expenses</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Expenditure</i>	-	-	-	-	-	-	N/A	-	-	-	-	-
Total Appropriations	543,059	579,887	469,340	437,898	473,858	473,858	26,379	434,412	460,791	446,703	421,552	418,309
Crown Revenue and Capital Receipts												
Tax Revenue	-	-	-	-	-	-	N/A	-	-	-	-	-
Non-Tax Revenue	5	3	3	30	186	186	N/A	-	-	-	-	-
Capital Receipts	-	-	-	2	-	-	N/A	-	-	-	-	-
Total Crown Revenue and Capital Receipts	5	3	3	32	186	186	N/A	-	-	-	-	-

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

There have been no restructuring adjustments to prior year information in the Summary of Financial Activity table.

1.3 - Analysis of Significant Trends

Output Expenses

Output expenses were elevated from 2020/21 due to a wide-ranging support package for cultural agencies, organisations and individuals to survive and recover from the COVID-19 pandemic. The COVID-19 support funding reduced from 2022/23, offset by new funding initiatives to support the growth of kapa haka, improving workforce capability at other agencies, and additional expenditure on public media.

From 1 July 2024, there is a reduction in expenditure due to amounts reprioritised as part of the government's fiscal sustainability programme. Also, the Ngā Taonga Utaina digitisation project concluded in 2024/25.

Further baseline savings were made from 2026/27 impacting all funded entities in the Arts, Culture and Heritage and Media and Communications portfolios.

In 2027/28 there is an increase to baseline funding for operating expenses for the Te Papa Biodiversity Research centre.

Other Expenses

From 2019/20, additional support was provided to cultural organisations and individuals to mitigate the impacts of the COVID-19 pandemic.

Most COVID-19 initiatives were completed in 2023/24, with a corresponding reduction to baselines from 2024/25. This was partially offset by a government contribution towards restoration of the St James Theatre in Auckland in 2024/25.

From 1 July 2025, spending increases mainly due to increased demand for the domestic New Zealand Screen Production Rebate-NZ scheme.

Capital Expenditure

Capital Expenditure increased in 2021/22 due to funding to Heritage New Zealand for strengthening and adapting Turnbull House, and funding to the New Zealand Symphony Orchestra for the National Centre for Music in Wellington. Expenditure increased further in 2022/23 with new funding to Te Papa Tongarewa for its Biodiversity Research Centre (Replacement Facility for Spirit Collection Area) project. From 2029/30 expenditure forecast in outyears is \$3 million per annum for Te Papa Tongarewa's collections.

Multi-Category Expenses and Capital Expenditure (MCA)

Multi-category expenses increased in 2021/22 due to new time-limited funding to support an expanded work programme in response to the COVID-19 pandemic as well as the Strong Public Media work programme. From 2024/25, funding returns to baseline for ongoing policy advice, monitoring of funded agencies and ministerial services activity.

Non-Tax Revenue

In 2025/26, the Ministry received revenue from co-location agreements for office space.

Part 2 - Details of Departmental Appropriations

2.1 - Departmental Output Expenses

Cultural Diplomacy International Programme (M4) (A12)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Cultural Diplomacy International Programme (M4) (A12) This appropriation is limited to management and delivery of an international cultural diplomacy programme through a series of projects and activities primarily focused on contributing to New Zealand's economic, trade, tourism, and diplomatic interests.	Original Appropriation	3,400
	Adjustments to 2024/25	-
	Adjustments for 2025/26	1,150
	Adjusted Appropriation	4,550
Commences: 01 July 2025	Actual to 2024/25 Year End	-
Expires: 30 June 2029	Estimated Actual for 2025/26	1,050
	Estimate for 2026/27	1,170
	Estimated Appropriation Remaining	2,330

Revenue

	Budget \$000
Revenue from the Crown to end of 2026/27	2,220
Revenue from Others to end of 2026/27	-
Total Revenue	2,220

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve an international cultural diplomacy programme increasing awareness of New Zealand's culture overseas.

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
Percentage of approved projects completed and evaluated	100%	100%	100%
Approved projects provide measurable data demonstrating outputs that support the achievement of agreed short-term outcomes	100%	100%	100%
Ministerial confidence in the Cultural Diplomacy International Programme advice provided (see Note 1)	>3.5	>3.5	>3.5

Note 1 - Ministerial satisfaction and confidence is calculated in accordance with Department of the Prime Minister and Cabinet guidance. This results in a ministerial satisfaction and confidence score between 1 and 5 with 1 being 'needs significant improvement' and 5 being 'extremely satisfied'.

End of Year Performance Reporting

Performance information for this appropriation will be reported by Manatū Taonga Ministry for Culture and Heritage in its Annual Report 2026/27.

Heritage Services (M4) (A12)

Scope of Appropriation

Management of new memorial projects, national monuments, war and historic graves; promotion of cultural events; administration of legislation and grants; and research, writing and publication of New Zealand history and reference works including the on-line encyclopedia of New Zealand.

Expenses and Revenue

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	11,954	11,954	12,677
Revenue from the Crown	11,808	11,808	12,634
Revenue from Others	146	146	43

What is Intended to be Achieved with this Appropriation

This appropriation is intended to preserve New Zealand's taonga, places and symbols of nationhood for present and future generations and engage audiences with, and improve access to, authoritative histories and other information about New Zealand.

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			
Administer legislation to protect New Zealand and cultural heritage			
Upheld appeals on an export application (see Note 1)	0	0	0
Māori Land Court makes orders sought by Manatū Taonga for ownership of newly found taonga tūturu	100%	100%	100%
Newly found taonga tūturu in prima facie Crown ownership have suitable care and custody arrangements in place	100%	100%	100%
Ministerial acceptance of advice in relation to the Flags, Emblems and Names Protection Act 1981	100%	90%	100%
Maintain war graves and access to memorials and other places of national significance			
Site selection process of the National Erebus Memorial is complete in 2025/26	100%	100%	Not a measure in 2026/27
Design and construction of the National Erebus Memorial is complete in 2026/27 (see Note 2)	100%	N/A	100%

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Promote cultural events and significant commemorations			
Ministerial satisfaction with the co-ordination of anniversaries, and the military and non-military commemorations programme (see Note 3)	>3.5	>3.5	>3.5
Collect, preserve, and provide information on New Zealand and Māori history, society and culture			
Annual number of total visits to Manatū Taonga websites	10 million	10 million	10 million
Annual number of page impressions for Manatū Taonga websites	17 million	17 million	17 million
Annual number of returning visitors to Manatū Taonga websites	600,000	600,000	600,000
Number of outreach initiatives developed to increase understanding of our unique identity (see Note 4)	30	30	Not a measure in 2026/27

Note 1 - Applicants may appeal to the Minister against a determination of the Secretary. An appeal that is upheld may indicate an issue with the Manatū Taonga process.

Note 2 - The National Erebus Memorial is on track to be designed and completed in 2026/27.

Note 3 - Ministerial satisfaction is calculated in accordance with Department of the Prime Minister and Cabinet guidance. This results in a ministerial satisfaction score between 1 and 5 with 1 being 'needs significant improvement' and 5 being 'extremely satisfied'.

Note 4 - Outreach initiatives include public history talks, education classroom sessions, new publications and includes all history outputs from Te Hua and Te Hononga within the Ministry.

End of Year Performance Reporting

Performance information for this appropriation will be reported by Manatū Taonga Ministry for Culture and Heritage in its Annual Report 2026/27.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Baseline Savings - Ministry for Culture and Heritage (Arts, Culture and Heritage) - Ministry for Culture and Heritage	2026/27	-	(109)	(100)	(50)	(50)
Ministry for Culture and Heritage Operational Efficiencies	2025/26	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Previous Government						
Matariki - Building the momentum of Te Ra Aro ki a Matariki/Matariki Public Holiday	2023/24	300	300	300	300	300
Dawn Raids Online Platform	2022/23	540	540	540	540	540
Public Sector Pay Adjustment - Arts, Culture and Heritage Remuneration Cost Pressure	2022/23	511	511	511	511	511
Whakanui - Embedding Te Ao Māori in Aotearoa through Sustainable Support for Matariki and Waitangi Commemorations	2022/23	538	538	538	538	538
Manatū Taonga Cost Pressures	2022/23	2,250	2,250	2,250	2,250	2,250

Reasons for Change in Appropriation

The increase in this appropriation for 2026/27 is mainly due to a fiscally neutral transfer of \$1.700 million for planning and design work for March 15 legacy options to commemorate those who lost their lives during the terror attacks of March 15.

The increase in appropriation is partially offset by:

- a decrease in overhead costs of \$459,000 to align to a new organisational structure and cost allocation forecasts
- a \$300,000 decrease for March 15 legacy options work in 2025/26
- a \$109,000 reduction in Crown funding to contribute to the Ministry for Culture and Heritage's baseline reduction target, and
- a \$97,000 decrease in forecast co-location revenue.

2.3 - Departmental Capital Expenditure and Capital Injections

Ministry for Culture and Heritage - Capital Expenditure PLA (M4) (A12)

Scope of Appropriation

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

Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	504	504	80
Intangibles	-	-	-
Other	-	-	-
Total Appropriation	504	504	80

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the renewal and upgrade of assets in support of the delivery of the department's 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			
Projects to renew and replace the Ministry's asset base of computer equipment, software, furniture and fittings, leasehold improvements, and office equipment are on time and to budget (see Note 1)	Achieved	Achieved	Achieved

Note 1 - Replacement of mobile phones is planned for 2026/27.

End of Year Performance Reporting

Performance information for this appropriation will be reported by Manatū Taonga Ministry for Culture and Heritage in its Annual Report 2026/27.

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to the Ministry replacing its stock of laptops in the previous year.

*Capital Injections and Movements in Departmental Net Assets***Ministry for Culture and Heritage**

Details of Net Asset Schedule	2025/26 Estimated Actual \$000	2026/27 Projected \$000	Explanation of Projected Movements in 2026/27
Opening Balance	1,447	1,447	
Capital Injections	-	-	
Capital Withdrawals	-	-	
Surplus to be Retained (Deficit Incurred)	-	-	
Other Movements	-	-	
Closing Balance	1,447	1,447	

Part 3 - Details of Non-Departmental Appropriations

3.1 - Non-Departmental Output Expenses

Management of Historic Places (M4) (A12)

Scope of Appropriation

Identification, registration, site recording and associated promotion of the conservation, protection and care of historic places, and purchasing of management services for properties, including maintenance work and provision of access for the public.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	18,677	18,677	16,343

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve conservation of our stories, places and collections for present and future generations.

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			
Heritage New Zealand Pouhere Taonga (HNZPT)			
Total visitor numbers to HNZPT staffed properties	253,000	253,000	253,000
HNZPT cares for its properties: % of critical built components in good or above condition	95%	95%	95%
HNZPT provides the public with access to reports on New Zealand's heritage through the New Zealand Heritage List and the archaeological authority process	14,200	14,200	14,200
HNZPT completes statutory and advisory work in the required timeframes for Listing, Archaeological Authorities and Crown Land Disposal work	99% (at least 800 applications)	99% (at least 800 applications)	99% (at least 800 applications)
Antarctic Heritage Trust			
Building and artefact conservation and restoration work planned for the year will be achieved	100%	100%	100%
Create and share digital content (number of people reached digitally)	3,000,000	3,000,000	3,000,000
Deliver Inspiring Explorer programmes	7 programmes	7 programmes	7 programmes

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for Arts, Culture and Heritage in a report appended to the Manatū Taonga Ministry for Culture and Heritage Annual Report 2026/27.

Service Providers

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Crown Entities				
Heritage New Zealand Pouhere Taonga	17,151	17,151	14,848	Ongoing
Non-Government Organisations				
Antarctic Heritage Trust	1,526	1,526	1,495	Ongoing
Total	18,677	18,677	16,343	

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 for Culture and Heritage (Arts, Culture and Heritage) - Antarctic Heritage Trust	2026/27	-	(31)	(31)	(31)	(31)
Baseline Savings - Ministry for Culture and Heritage (Arts, Culture and Heritage) - Heritage New Zealand Pouhere Taonga	2026/27	-	(303)	(303)	(303)	(303)
Heritage New Zealand Pouhere Taonga - Baseline Savings and Efficiencies	2026/27	-	(2,000)	(2,000)	(2,000)	(2,000)
Previous Government						
Sustainable Cultural Sector	2022/23	500	500	500	500	500
Antarctic Heritage Trust Cost Pressure	2022/23	1,000	1,000	1,000	1,000	1,000

Reasons for Change in Appropriation

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

- a Budget 2025 savings initiative for \$2 million for Heritage New Zealand Pouhere Taonga from 2026/27, and
- a reduction in Crown funding to funded entities totalling \$334,000 to contribute to the Budget 2026 baseline reduction target for the Ministry for Culture and Heritage.

Museum Services (M4) (A12)

Scope of Appropriation

Collection development, collection management, public programmes and exhibitions, and repatriation of kōiwi tangata.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	53,982	53,982	52,902

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve engagement with New Zealanders about the nation's cultural and audiovisual taonga through high-quality exhibitions, screenings, events and outreach activities.

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			
Te Papa Tongarewa			
Museum of New Zealand Te Papa Tongarewa (visitors only)	1,060,000	975,000	1,100,000
Museum of New Zealand Te Papa Tongarewa (online visitors)	3.5 million	3.5 million	3.5 million
Percentage of adult visitors surveyed reporting a satisfaction rating of 'satisfied' to 'extremely satisfied' for overall museum experience during their visit	95%	95%	95%
The number of New Zealand regions where Te Papa's collections and curated experiences are shared through touring and loans	10	13	10
Percentage of museums, galleries and iwi that would recommend engagement with Te Papa to others	90%	90%	90%
Repatriations from international institutions completed each year	1	1	1
Collections preserved by minimal cases of irreparable damage occurring as a result of public access and handling by staff	<4	<4	<4
The number of engagements, museums, galleries and cultural organisations supported by Te Papa	700	700	700

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Ngā Taonga Sound & Vision			
Percentage of collection stored in best practice conditions	60%	60%	60%
Total number of new titles added to the collection	5,000	5,000	5,000
Number of titles added to the online catalogue that are available to view/listen to online	5,000	5,000	5,000
Total hours spent viewing from the online catalogue	2,000	2,000	Not a measure in 2026/27
Total number of material items made available through supply for reuse and through outreach activities	3,500	3,500	3,500
Total number of customer supply requests fulfilled	750	750	750
Number of items digitally preserved	4,500	4,500	4,500
Total number of titles catalogued	6,000	6,000	6,000

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for Arts, Culture and Heritage in a report appended to the Manatū Taonga Ministry for Culture and Heritage Annual Report 2026/27.

Service Providers

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Crown Entities				
Te Papa Tongarewa	43,573	43,573	42,701	Ongoing
Non-Government Organisations				
Ngā Taonga Sound and Vision	10,409	10,409	10,201	Ongoing
Total	53,982	53,982	52,902	

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Baseline Savings - Ministry for Culture and Heritage (Arts, Culture and Heritage) - Te Papa Tongarewa	2026/27	-	(872)	(872)	(872)	(872)
Baseline Savings - Ministry for Culture and Heritage (Arts, Culture and Heritage) - Ngā Taonga Sound and Vision	2026/27	-	(208)	(208)	(208)	(208)
Reduction in Baseline Funding - Ngā Taonga Sound and Vision	2024/25	(621)	(621)	(621)	(621)	(621)
Reduction in Baseline Funding and Reprioritisation - Ministry for Culture and Heritage	2024/25	(1,347)	(1,347)	(1,347)	(1,347)	(1,347)

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Previous Government						
Te Papa Tongarewa - Replacement Facility for Spirit Collection Area	2022/23	-	-	5,500	6,100	6,500
Te Papa Tongarewa - Support for Living Wage	2022/23	129	129	129	129	129
Sustainable Cultural Sector	2022/23	5,730	5,700	5,700	5,700	5,750

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to reductions in Crown funding to funded entities totalling \$1.080 million. These savings contribute to the Budget 2026 baseline reduction target for the Ministry for Culture and Heritage.

Performing Arts Services (M4) (A12)

Scope of Appropriation

Providing opportunities for New Zealand audiences to experience high-quality live symphonic music, ballet and kapa haka performances; supporting the growth of the contemporary music industry; and encouraging participation in and appreciation of these art forms in New Zealand.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	46,267	46,267	45,410

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve world-class performances that reflect our culture, identity and traditions for New Zealand and international audiences.

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
Audiences for symphonic music, ballet and kapa haka performances			
Number of teams participating in Te Mana Kuratahi regional competitions (see Note 1)	200	N/A	200
Number of teams participating in Ngā Kapa Haka Kura Tuarua national competition	35	35	35
Number of rohe supported through the Rohe Development Fund	12	12	12
Number of audience members at ticketed New Zealand Symphony Orchestra concerts	70,000	70,000	70,000

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Number of views of digital content on New Zealand Symphony Orchestra channels	1,000,000	1,000,000	1,000,000
Audiences for ballet performances	60,000	76,910	61,000
Audiences and participation at Kapa Haka events in regional and educational settings (see Note 1)	95,000	200,000	95,000
Television and online audiences for Kapa Haka events	1,000,000	1,000,000	1,000,000
New Zealand centres reached by live performances			
Number of geographic centres reached through the New Zealand Symphony Orchestra live concerts/performances/events	24	24	24
New Zealand centres reached by live ballet performances	17	17	17
New Zealand centres reached by live Kapa Haka performances (number over two years)	12	12	12
Concerts/performances feature New Zealand artistic content			
Number of New Zealand works performed/recorded/streamed by the New Zealand Symphony Orchestra	67	67	67
Royal New Zealand Ballet number of works with New Zealand artistic content	4	8	4
New Zealand Music Month continues to attract public support as evidenced through the number of NZ music performances nationwide during May	1,000+	1,000+	1,000+
Education and community activity			
Attendance at and participation in Royal New Zealand Ballet education and community activities	25,000	29,883	25,000
Number of live/digital education and community engagement events led by the New Zealand Symphony Orchestra	95	95	95
Contemporary music capability			
Number of professional and capability development activities provided for participants across the music sector	10	10	10
International marketing projects provided with funds through Outward Sound have robust plans and demonstrate capability to achieve increased overseas earnings, as assessed by an industry advisory group (percentage of projects)	100%	100%	100%
Number of international artists performing with the New Zealand Symphony Orchestra	10	10	10
Commercial projects			
Number of commercial projects delivering financial and non-financial benefit for the New Zealand Symphony Orchestra	7	7	7

Note 1 - This is a biennial target in line with Te Matatini's performance calendar (next in 2026/27).

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for Arts, Culture and Heritage in a report appended to the Manatū Taonga Ministry for Culture and Heritage Annual Report 2026/27.

Service Providers

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Crown Entities				
New Zealand Symphony Orchestra	17,768	17,768	17,413	Ongoing
Non-Government Organisations				
New Zealand Music Commission	2,228	2,228	2,183	Ongoing
Royal New Zealand Ballet	7,134	7,134	6,992	Ongoing
Te Matatini	19,137	19,137	18,822	Ongoing
Total	46,267	46,267	45,410	

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Baseline Savings - Ministry for Culture and Heritage (Arts, Culture and Heritage) - New Zealand Symphony Orchestra	2026/27	-	(355)	(355)	(355)	(355)
Baseline Savings - Ministry for Culture and Heritage (Arts, Culture and Heritage) - New Zealand Music Commission	2026/27	-	(45)	(45)	(45)	(45)
Baseline Savings - Ministry for Culture and Heritage (Arts, Culture and Heritage) - Royal New Zealand Ballet	2026/27	-	(142)	(142)	(142)	(142)
Baseline Savings - Ministry for Culture and Heritage (Arts, Culture and Heritage) - Te Matatini	2026/27	-	(385)	(385)	(385)	(385)
Te Matatini - Funding to Support the Regional Development Model	2025/26	16,189	16,259	16,289	16,289	16,289
Reduction in Baseline Funding - New Zealand Symphony Orchestra	2024/25	(363)	(363)	(363)	(363)	(363)
Previous Government						
Sustainable Cultural Sector	2022/23	5,750	5,750	5,750	5,750	5,750

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is mainly due to reductions in Crown funding to funded entities totalling \$927,000. These savings contribute to the Budget 2026 baseline reduction target for the Ministry for Culture and Heritage.

Promotion and Support of the Arts and Film (M4) (A12)

Scope of Appropriation

Contributing to the development of New Zealand's cultural identity and international profile; supporting access and participation by New Zealanders in the arts; encouraging and recognising innovation and excellence through the support of new work and presentation of New Zealand arts and film to New Zealanders.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	21,885	21,885	21,451

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve high-quality New Zealand arts and film productions for New Zealand and international audiences.

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			
New Zealand Film Commission (NZFC)			
Number of key creatives who have an New Zealand Film Commission funded feature film in development or production in the current financial year and have been supported through contestable talent development initiatives delivered or funded by the New Zealand Film Commission in the last two years	12	12	12
Number of NZFC-funded feature and short films that are selected for premier film festivals	10	10	10
Percentage of long-form screen stories produced with NZFC development support (direct or devolved)	80%	80%	80%
Percentage of NZFC funded feature films that are culturally significant (over a three-year timeframe)	80%	80%	80%
Number of short films and feature films in te reo Māori receiving NZFC development or production funding	2	2	2
Number of NZFC-funded long-form screen stories to screen in the New Zealand International Film Festival or Doc Edge Film Festival	10	10	10

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Creative New Zealand (Creative NZ)			
Organisations meet expectations set out in funding agreements	>=90%	>=90%	Not a measure in 2026/27
Completed projects meet delivery expectations	>=99%	>=99%	Not a measure in 2026/27
Percentage of funding recipients that meet delivery expectations	New measure	New measure	>=95%
Percentage of community arts providers that meet delivery expectations	>=90%	>=90%	Not a measure in 2026/27
Percentage of Territorial Authorities that meet Creative Communities Scheme Delivery Expectations	New measure	New measure	>=90%
Satisfaction with Creative New Zealand's services	New measure	New measure	>=65%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for Arts, Culture and Heritage in a report appended to the Manatū Taonga Ministry for Culture and Heritage Annual Report 2026/27.

Service Providers

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Crown Entities				
Creative New Zealand	16,689	16,689	16,355	Ongoing
New Zealand Film Commission	5,196	5,196	5,096	Ongoing
Total	21,885	21,885	21,451	

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
New Zealand Screen Production Rebate (Domestic) - Continued Funding	2026/27	-	200	200	200	(12,550)
Baseline Savings - Ministry for Culture and Heritage (Arts, Culture and Heritage) - Creative New Zealand	2026/27	-	(334)	(334)	(334)	(334)
Baseline Savings - Ministry for Culture and Heritage (Arts, Culture and Heritage) - New Zealand Film Commission	2026/27	-	(100)	(100)	(100)	(100)
Reduction in Baseline Funding - New Zealand Film Commission	2024/25	(405)	(405)	(405)	(405)	(405)
New Zealand Screen Production Rebate - Cost Pressures	2024/25	200	-	-	-	-

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to reductions in Crown funding to funded entities totalling \$434,000. These savings contribute to the Budget 2026 baseline reduction target for the Ministry for Culture and Heritage.

Protection of Taonga Tūturu (M4) (A12)

Scope of Appropriation

This appropriation is limited to provision of services by authorised museums under the Protected Objects Act 1975 and conservation of newly found taonga tūturu.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	1,330	1,330	759

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve conservation and appropriate ongoing care of newly found taonga tūturu.

End of Year Performance Reporting

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

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Reduction in Baseline Funding and Reprioritisation - Ministry for Culture and Heritage	2024/25	110	109	115	115	115
Previous Government						
Change in delivery model for Taonga Tūturu	2023/24	(150)	(150)	(150)	(150)	(150)

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to a return to baseline after a fiscally neutral transfer of funds in 2024/25 for conservation of the Rēkohu Wharekauri Chatham Islands waka.

Public Media Services (M8) (A12)

Scope of Appropriation

This appropriation is limited to content and programming for New Zealand audiences; the funding for New Zealand content and programming, support the broader media sector; music, archiving, digital media platforms, broadcasting, and transmission coverage; maintenance of codes and determination of complaints on broadcasting standards; and funding a Pacific media network and international radio and television services to the Pacific.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	171,600	171,600	168,108

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve diverse and relevant New Zealand content and programming, meeting appropriate content standards, which is available to New Zealand and Pacific audiences.

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			
NZ On Air			
NZ On Air funding for Scripted and Non-Fiction content that represents and/or is intended for targeted audiences including s36(1)(c) audiences (see Note 1)	At least 25%	At least 25%	At least 25%
NZ music content on radio (see Note 2 and Note 3)	Commercial 20%, Alternative 50%, Streaming 8%	Commercial 20%, Alternative 50%, Streaming 8%	Commercial 20%, Alternative 50%, Streaming 8%
NZ On Air funded TV content broadcast in the period reached 65% of people aged 5+	Achieved	Achieved	Achieved
NZ On Air funded Video OnDemand content uploaded in the period was viewed over 8 million times (see Note 4)	Achieved	Achieved	Achieved
The majority of New Zealanders believe NZ On Air supports local public media content important to New Zealanders	75%	75%	75%
Content in more than 40 languages (including nine Pacific) is funded	Achieved	Achieved	Achieved
People aged 15+ who report that they have, heard watched or played NZ On Air Content in the last month	At least 35%	At least 35%	At least 35%
At least 15% of funded development projects will be funded into production	Achieved	Achieved	Achieved

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Radio New Zealand Pacific			
Number of Pacific radio stations that relay or rebroadcast RNZ news bulletins	22	22	22
Transmission and Service availability (other than time lost for planned maintenance): Analogue and Digital Shortwave Network	99%	99%	99%
Broadcasting Standards Authority (BSA)			
Percentage of decisions issued within 20 working days after Board meeting where decision made	90%	90%	90%
External reviews commissioned on approach the BSA takes in applying the standards	1	1	1

Note 1 - Targeted audiences includes women, children, youth, persons with disabilities and minorities in the community (Broadcasting Act 1989, s 36(1)(c)).

Note 2 - The 20% commercial target is not set by NZ On Air and is set by Radio Broadcasters Association and the Minister.

Note 3 - The 8% streaming target includes audio streaming from Spotify, Apple Music and YouTube, video streaming comprises YouTube and Apple Music. These three services make up around 95% - 97% of all streaming in New Zealand.

Note 4 - This measure currently captures content on TVNZ+, ThreeNow, SkyGo and Māori+. More platforms will be added as their data becomes available.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for Media and Communications in a report appended to the Manatū Taonga Ministry for Culture and Heritage Annual Report 2026/27.

Service Providers

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Crown Entities				
New Zealand On Air	166,766	166,766	163,294	Ongoing
Radio New Zealand	3,825	3,825	3,825	Ongoing
Broadcasting Standards Authority	1,009	1,009	989	Ongoing
Total	171,600	171,600	168,108	

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Baseline Savings - Ministry for Culture and Heritage (Media and Communications) - New Zealand On Air	2026/27	-	(2,063)	(2,063)	(2,063)	(2,063)
Baseline Savings - Ministry for Culture and Heritage (Media and Communications) - Radio New Zealand	2026/27	-	(1,409)	(1,409)	(1,409)	(1,409)
Baseline Savings - Ministry for Culture and Heritage (Media and Communications) - Broadcasting Standards Authority	2026/27	-	(20)	(20)	(20)	(20)
Radio New Zealand - Baseline Savings and Efficiencies	2025/26	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)
Increasing NZ On Air Support for Local Journalism	2025/26	1,600	1,600	1,600	1,600	1,600
Previous Government						
Reprioritisation of funding decisions to Strengthen Public Media in New Zealand	2022/23	25,700	25,700	25,700	25,700	25,700
Broadcasting Standards Authority Cost Pressures	2022/23	400	400	400	400	400
New Transmitter for Radio New Zealand Pacific	2022/23	225	225	225	225	225

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to reductions in Crown funding to funded entities totalling \$3.492 million. These savings contribute to the Budget 2026 baseline reduction target for the Ministry for Culture and Heritage.

3.4 - Non-Departmental Other Expenses

Heritage and Cultural Sector Initiatives (M4) (A12)

Scope of Appropriation

This appropriation is limited to contributions to maintain, improve or expand heritage or cultural services in New Zealand.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	146	146	69

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve improved heritage and cultural services for the benefit of New Zealanders.

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 major auction house compliance with legislative requirements for the artist resale royalty scheme	95%	95%	95%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for Arts, Culture and Heritage in a report appended to the Manatū Taonga Ministry for Culture and Heritage Annual Report 2026/27.

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
Previous Government						
Artist Resale Royalty Scheme - Implementation Cost Pressure	2023/24	146	69	255	255	255

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to rephasing funding for the Artist Resale Royalty Scheme between financial years to meet funding requirements.

Maintenance of War Graves, Historic Graves and Memorials (M4) (A12)

Scope of Appropriation

This appropriation is limited to maintenance of war graves, historic graves and memorials in New Zealand and overseas, and depreciation expenses incurred on Crown-owned assets.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	6,412	6,412	6,132

What is Intended to be Achieved with this Appropriation

This appropriation is intended to maintain the condition of war graves, historic graves and monuments in New Zealand and overseas.

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			
Monuments and graves managed by Manatū Taonga, including at Pukeahu National Memorial Park, are maintained to the standards required: clean, legible, safe and structurally sound	95% of the planned maintenance schedule completed	95% of the planned maintenance schedule completed	95% of the planned maintenance schedule completed
Monuments and graves managed by Manatū Taonga, including at Pukeahu National War Memorial Park, that do not meet the standards required (clean, legible, safe and structurally sound) have a maintenance plan in place within 12 months of inspection	100%	100%	100%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for Arts, Culture and Heritage in a report appended to the Manatū Taonga Ministry for Culture and Heritage Annual Report 2026/27.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Reduction in Baseline Funding and Reprioritisation - Ministry for Culture and Heritage	2024/25	1,000	1,100	1,100	1,100	1,100

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is mainly due to a return to baseline in 2026/27 after expense transfers from 2024/25 to 2025/26 for delays to the Coates National Memorial Church restoration project and delays to maintenance of gravesites of New Zealand soldiers in New Caledonia due to civil unrest.

New Zealand Screen Production Rebate - New Zealand (M4) (A12)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
New Zealand Screen Production Rebate - New Zealand (M4) (A12) This appropriation is limited to providing funding assistance or equity investments for New Zealand screen productions that meet the qualifying tests as determined by the New Zealand Film Commission. Commences: 01 July 2025 Expires: 30 June 2029	Original Appropriation	87,251
	Adjustments to 2024/25	-
	Adjustments for 2025/26	192,749
	Adjusted Appropriation	280,000
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	70,000
	Estimate for 2026/27	70,000
	Estimated Appropriation Remaining	140,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve more New Zealand screen content for the cultural benefit of New Zealanders and support for the local screen sector to grow and develop.

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
Total value of approved Qualifying New Zealand Production Expenditure (QNZPE) for New Zealand Screen Production Rebate - New Zealand productions	\$140 million	\$140 million	\$90 million
Number of Interim and Final NZSPR certificates issued for New Zealand productions	30	30	28

End of Year Performance Reporting

Performance information for this appropriation will be reported by the New Zealand Film Commission in its Annual Report 2026/27.

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
New Zealand Screen Production Rebate (Domestic) - Continued Funding	2026/27	-	-	57,267	70,000	-
New Zealand Screen Production Rebate (Domestic) - Cost Pressures	2026/27	-	7,251	-	-	-
New Zealand Screen Production Rebate - Cost Pressures	2025/26	29,000	-	-	-	-

Supporting Commemorations and Anniversaries (M4) (A12)*Scope of Appropriation*

This appropriation is limited to initiatives that support commemorations of historical or cultural milestones and anniversaries.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	2,550	2,550	3,450

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Matariki Public Holiday Fund	1,800	1,800	2,700
Treaty of Waitangi Commemorations	750	750	750
Total	2,550	2,550	3,450

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve greater public awareness and understanding of commemorations and important cultural milestones.

End of Year Performance Reporting

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

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Reduction in Baseline Funding and Reprioritisation - Ministry for Culture and Heritage	2023/24	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Previous Government						
Matariki - Building the momentum of Te Ra Aro ki a Matariki/Matariki Public Holiday	2023/24	4,000	4,000	4,000	4,000	4,000
Whakanui - Embedding Te Ao Māori in Aotearoa through Sustainable Support for Matariki and Waitangi Commemorations	2022/23	1,962	1,962	1,962	1,962	1,962

Reasons for Change in Appropriation

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

- a \$500,000 transfer to Te Puni Kōkiri in 2025/26 to manage the regional portion of the Matariki Public Holiday Fund that supports Matariki community events, and
- an expense transfer of \$200,000 from 2025/26 to 2026/27 to meet contractual obligations related to Matariki 2026 due to the timing of the holiday in the new financial year.

3.5 - Non-Departmental Capital Expenditure

Development of National Memorials (M4) (A12)

Scope of Appropriation

This appropriation is limited to capital expenditure for developing memorials of national and historic significance.

Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	651	651	2,788

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve additions and improvements to memorials of national and historical significance.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act, and the amount of this annual appropriation for Non-Departmental capital expenditure is less than \$15 million.

Reasons for Change in Appropriation

The increase in this appropriation for 2026/27 is mainly due to a capital transfer of \$2.970 million from 2025/26 to 2026/27 to align funding with the delivery phase of National Erebus Memorial. This is partially offset by a transfer of \$182,000 to the Heritage Services appropriation for operating costs associated with delivery of the memorial.

Heritage and Culture Sector Capital (M4) (A12)

Scope of Appropriation

This appropriation is limited to capital investment in Crown cultural agencies and heritage assets.

Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	41,200	41,200	47,000

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Te Papa Tongarewa - Acquisitions	3,000	3,000	3,000
NZSO - National Centre for NZ Music	2,000	2,000	-
Te Papa - Replacement Facility for Spirit Collection	36,200	36,200	44,000
Total	41,200	41,200	47,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to maintain and increase the contribution of Crown cultural sector agencies and other assets towards the wellbeing of all New Zealanders.

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			
Ngā Taonga Sound & Vision			
Percentage of Crown-owned in-scope items digitised (cumulative across the Utaina project lifespan)	100%	100%	Not a measure in 2026/27
Museum of New Zealand Te Papa Tongarewa			
Collections are developed in accordance with policy and acquisition strategy	100%	100%	100%
The Biodiversity Research Centre meets key delivery milestones	Achieved	Achieved	Achieved

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for Arts, Culture and Heritage in a report appended to the Manatū Taonga Ministry for Culture and Heritage Annual Report 2026/27.

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
Previous Government						
Te Papa - Replacement Facility for Spirit Collection	2022/23	36,200	44,000	29,000	3,300	-

Reasons for Change in Appropriation

The increase in this appropriation for 2026/27 is due to the phasing of capital funding to Te Papa to align with construction milestones for the replacement facility to store the museum's collection of natural history specimens.

The increase is partially offset by a decrease of \$2 million for capital funding provided to the New Zealand Symphony Orchestra in 2025/26 to help mitigate cost pressures with the National Music Centre project.

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

4 - Multi-Category Expenses and Capital Expenditure

Policy Advice, Monitoring of Funded Agencies and Ministerial Services (M4) (A12)

Overarching Purpose Statement

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

Scope of Appropriation

Departmental Output Expenses

Ministerial Servicing

This category is limited to providing negotiated services to the Minister for Arts, Culture and Heritage and the Minister for Media and Communications.

Monitoring of Funded Agencies

This category is limited to monitoring the Crown's interests in cultural sector agencies.

Policy Advice

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

Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	12,350	12,350	12,452
Departmental Output Expenses			
Ministerial Servicing	2,295	2,295	2,300
Monitoring of Funded Agencies	2,342	2,342	2,519
Policy Advice	7,713	7,713	7,633
Funding for Departmental Output Expenses			
Revenue from the Crown	12,310	12,310	12,452
Ministerial Servicing	2,295	2,295	2,300
Monitoring of Funded Agencies	2,342	2,342	2,519
Policy Advice	7,673	7,673	7,633
Revenue from Others	40	40	-
Policy Advice	40	40	-

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve improved cultural outcomes through the provision of high-quality advice to Ministers and related outputs such as ministerial servicing and monitoring of funded entities.

How Performance will be Assessed for this Appropriation

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Ministerial satisfaction with the quality of services and/or support provided by the Ministry for Culture and Heritage (see Note 1)	>3.5	>3.5	>3.5

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

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Departmental Output Expenses			
Ministerial Servicing			
This category is intended to achieve high quality support to Ministers so that they can discharge their portfolio responsibilities.			
Percentage of Parliamentary questions responded to within agreed timeframes	100%	100%	100%
Ministerial satisfaction with the quality of Parliamentary question responses (see Note 1)	>3.5	>3.5	>3.5
Percentage of speeches and draft replies to ministerial correspondence provided within agreed timeframe	95%	95%	Not a measure in 2026/27
Percentage of draft Ministerial correspondence provided within agreed timeframe	New measure	New measure	95%
Ministerial satisfaction with the quality of speeches and draft replies to ministerial correspondence (see Note 1)	>3.5	>3.5	Not a measure in 2026/27
Ministerial satisfaction with the quality of draft replies to ministerial correspondence (see Note 1)	New measure	New measure	>3.5
Percentage of Ministerial and Ministry OIA responses responded to within legislative timeframes	95%	95%	Not a measure in 2026/27
Percentage of Ministerial OIA responses provided within agreed timeframes	New measure	New measure	95%
Percentage of Ministry OIA responses responded to within legislative timeframes	New measure	New measure	95%
Ministerial satisfaction with the quality and robustness of Ministerial OIA responses (see Note 1)	>3.5	>3.5	>3.5

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Monitoring of Funded Agencies			
This category is intended to achieve cultural sector outcomes through effective monitoring of the Crown's interest in sector agencies.			
Ministerial satisfaction with the quality of advice for board appointments to Crown-connected boards (see Note 1)	>3.5	>3.5	>3.5
The average quality of new board member governance workshops, as assessed by survey of attendees	80%	80%	80%
Policy Advice			
This category is intended to achieve informed decision making by Ministers through high-quality advice.			
Ministerial confidence in the policy advice provided (see Note 1)	>3.5	>3.5	>3.5
The average quality of written policy papers to the Ministers, as assessed annually by an expert panel (see Note 2)	>3.5	>3.5	>3.5

Note 1 - Ministerial satisfaction and confidence is calculated in accordance with Department of the Prime Minister and Cabinet guidance. This results in a ministerial satisfaction and confidence score between 1 and 5 with 1 being 'needs significant improvement' and 5 being 'extremely satisfied'.

Note 2 - The Ministry uses the Policy Quality Framework to assess papers on a scale of 1-5.

End of Year Performance Reporting

Performance information for this appropriation will be reported by Manatū Taonga Ministry for Culture and Heritage in its Annual Report 2026/27.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Baseline Savings - Ministry for Culture and Heritage (Arts, Culture and Heritage) - Ministry for Culture and Heritage	2025/26	(1,400)	(100)	(100)	(50)	(50)
Ministry for Culture and Heritage Operational Efficiencies	2025/26	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Previous Government						
Public Sector Pay Adjustment - Arts, Culture and Heritage Remuneration Cost Pressure	2022/23	499	499	499	499	499
Manatū Taonga Cost Pressures	2022/23	1,869	1,869	1,869	1,869	1,869

Reasons for Change in Appropriation

The increase in this appropriation for 2026/27 is due to an increase in overhead costs of \$242,000 to align with a new organisational structure. This is partially offset by:

- a \$100,000 reduction in Crown funding to contribute to the Budget 2026 baseline reduction target for the Ministry for Culture and Heritage, and
- a reduction in revenue of \$40,000 from a co-location arrangement.