

Vote Audit

APPROPRIATION MINISTER(S): Speaker of the House of Representatives (M78)

DEPARTMENT ADMINISTERING THE VOTE: Controller and Auditor-General (A1)

RESPONSIBLE MINISTER FOR CONTROLLER AND AUDITOR-GENERAL: Speaker of the House of Representatives

Details of Appropriations and Capital Injections

Annual Appropriations and Forecast Permanent Appropriations

Titles and Scopes of Appropriations by Appropriation Type	2025/26		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Departmental Output Expenses			
Audit and Assurance Services RDA (M78) (A1) This appropriation is limited to audit and related assurance services as required or authorised by statute.	135,502	12,848	148,350
Audit and Assurance Services (M78) (A1) This appropriation is limited to audit and related assurance services as required or authorised by statute.	7,940	-	7,940
Total Departmental Output Expenses	143,442	12,848	156,290
Departmental Other Expenses			
Remuneration of Auditor-General and Deputy Auditor-General PLA (M78) (A1) This appropriation is limited to remuneration expenses for both the Auditor-General and the Deputy Auditor-General as authorised by clause 5 of the Third Schedule of the Public Audit Act 2001.	1,246	6	1,252
Total Departmental Other Expenses	1,246	6	1,252
Departmental Capital Expenditure			
Controller and Auditor-General - Capital Expenditure PLA (M78) (A1) This appropriation is limited to the purchase or development of assets by and for the use of the Controller and Auditor-General, as authorised by section 24(1) of the Public Finance Act 1989.	4,525	(1,230)	3,295
Total Departmental Capital Expenditure	4,525	(1,230)	3,295
Multi-Category Expenses and Capital Expenditure			
Statutory Auditor Function MCA (M78) (A1) The single overarching purpose of this appropriation is to support Parliament in ensuring accountability for the use of public resources.	23,598	128	23,726
Departmental Output Expenses			
<i>Performance Audits, Inquiries, and other studies</i> This category is limited to undertaking and reporting on performance audits, inquiries, and other studies relating to public entities under the Public Audit Act 2001 and responding to requests for approvals in relation to pecuniary interest questions regulated by the Local Authorities (Members' Interests) Act 1968.	16,087	(645)	15,442
<i>Supporting Accountability to Parliament</i> This category is limited to reporting to Parliament and others as appropriate on matters arising from audits, inquiries, and other studies, reporting to and advising select committees, and advising other agencies in New Zealand and internationally to support Parliament and governing bodies in holding their executives to account for the use of public resources.	7,511	773	8,284
Total Multi-Category Expenses and Capital Expenditure	23,598	128	23,726
Total Annual Appropriations and Forecast Permanent Appropriations	172,811	11,752	184,563

Capital Injection Authorisations

	2025/26		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Controller and Auditor-General - Capital Injection (M78) (A1)	-	-	-

Supporting Information

Part 1 - Vote as a Whole

1.2 - Trends in the Vote

Summary of Financial Activity

	2025/26				
	Estimates \$000	Supplementary Estimates			Total \$000
		Departmental Transactions \$000	Non- Departmental Transactions \$000	Total Transactions \$000	
Appropriations					
Output Expenses	143,442	12,848	-	12,848	156,290
Benefits or Related Expenses	-	N/A	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	1,246	6	-	6	1,252
Capital Expenditure	4,525	(1,230)	-	(1,230)	3,295
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
Multi-Category Expenses and Capital Expenditure (MCA)					
<i>Output Expenses</i>	23,598	128	-	128	23,726
<i>Other Expenses</i>	-	-	-	-	-
<i>Capital Expenditure</i>	-	N/A	-	-	-
Total Appropriations	172,811	11,752	-	11,752	184,563
Crown Revenue and Capital Receipts					
Tax Revenue	-	N/A	-	-	-
Non-Tax Revenue	-	N/A	-	-	-
Capital Receipts	-	N/A	-	-	-
Total Crown Revenue and Capital Receipts	-	N/A	-	-	-

Part 2 - Details of Departmental Appropriations

2.1 - Departmental Output Expenses

Audit and Assurance Services RDA (M78) (A1)

Scope of Appropriation

This appropriation is limited to audit and related assurance services as required or authorised by statute.

Expenses and Revenue

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	135,502	12,848	148,350
Revenue from the Crown	-	-	-
Revenue from Others	135,502	12,848	148,350

Reasons for Change in Appropriation

This appropriation increased by \$12.848 million to \$148.350 million for 2025/26 due to changes in forecast audit activity, which has increased revenue and costs.

Memorandum Account

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Name of Memorandum Account			
Opening Balance at 1 July	15,764	3,009	18,773
Revenue	135,652	12,848	148,500
Expenses	139,592	12,604	152,196
Transfers and Adjustments	(7,000)	7,000	0
Closing Balance at 30 June	4,824	10,253	15,077

2.2 - Departmental Other Expenses

Remuneration of Auditor-General and Deputy Auditor-General PLA (M78) (A1)

Scope of Appropriation

This appropriation is limited to remuneration expenses for both the Auditor-General and the Deputy Auditor-General as authorised by clause 5 of the Third Schedule of the Public Audit Act 2001.

Reasons for Change in Appropriation

This appropriation increased by \$6,000 to \$1.252 million for 2025/26 due to determinations issued in 2025 by the Remuneration Authority.

2.3 - Departmental Capital Expenditure and Capital Injections

Controller and Auditor-General - Capital Expenditure PLA (M78) (A1)

Scope of Appropriation

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

Capital Expenditure

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	2,184	(204)	1,980
Intangibles	2,341	(1,026)	1,315
Other	-	-	-
Total Appropriation	4,525	(1,230)	3,295

Reasons for Change in Appropriation

This appropriation decreased by \$1.230 million to \$3.295 million for 2025/26 due to changes in the expenditure profile and timing of the Controller and Auditor-General's Information System Strategic Plan and office fitouts.

Capital Injections and Movements in Departmental Net Assets

Controller and Auditor-General

Details of Net Asset Schedule	2025/26 Main Estimates Projections \$000	2025/26 Supplementary Estimates Projections \$000	Explanation of Projected Movements in 2025/26
Opening Balance	26,982	29,993	Supplementary Estimates opening balance reflects the audited results as at 30 June 2025.
Capital Injections	-	-	
Capital Withdrawals	(7,000)	-	The change in repayment forecast of capital injection is due to change of audit forecast activity and economic conditions.
Surplus to be Retained (Deficit Incurred)	(3,940)	(3,696)	The change in deficit to be incurred reflects updated forecasts for the Audit and Assurance Services Memorandum Account.
Other Movements	-	-	
Closing Balance	16,042	26,297	

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

4 - Multi-Category Expenses and Capital Expenditure

Statutory Auditor Function (M78) (A1)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to support Parliament in ensuring accountability for the use of public resources.

Scope of Appropriation

Departmental Output Expenses

Performance Audits, Inquiries, and other studies

This category is limited to undertaking and reporting on performance audits, inquiries, and other studies relating to public entities under the Public Audit Act 2001 and responding to requests for approvals in relation to pecuniary interest questions regulated by the Local Authorities (Members' Interests) Act 1968.

Supporting Accountability to Parliament

This category is limited to reporting to Parliament and others as appropriate on matters arising from audits, inquiries, and other studies, reporting to and advising select committees, and advising other agencies in New Zealand and internationally to support Parliament and governing bodies in holding their executives to account for the use of public resources.

Expenses, Revenue and Capital Expenditure

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	23,598	128	23,726
Departmental Output Expenses			
Performance Audits, Inquiries, and other studies	16,087	(645)	15,442
Supporting Accountability to Parliament	7,511	773	8,284
Funding for Departmental Output Expenses			
Revenue from the Crown	22,818	(1,000)	21,818
Performance Audits, Inquiries, and other studies	16,087	(1,000)	15,087
Supporting Accountability to Parliament	6,731	-	6,731
Revenue from Others	780	1,128	1,908
Performance Audits, Inquiries, and other studies	-	355	355
Supporting Accountability to Parliament	780	773	1,553

Reasons for Change in Appropriation

This appropriation increased by \$128,000 to \$23.726 million for 2025/26 due to:

- additional revenue of \$666,000 in 2025/26 from establishing a service hub to provide the Pacific Association of Supreme Audit Institutions (SAIs) with practical technical assistance
- additional revenue of \$355,000 in 2025/26 to recover costs on some performance audits, and
- an increase of \$107,000 to provide assistance and support to SAIs, which is funded by the Ministry of Foreign Affairs and Trade.

This increase was partially offset by:

- an expense transfer of \$1 million from 2025/26 to 2027/28 to reflect the latest forecast and expenditure profile of the Controller and Auditor-General's Information System Strategic Plan.