

Vote Education Review Office

APPROPRIATION MINISTER(S): Minister of Education (M26), Minister for Social Development and Employment (M63)

DEPARTMENT ADMINISTERING THE VOTE: Education Review Office (A8)

RESPONSIBLE MINISTER FOR EDUCATION REVIEW OFFICE: Minister of Education

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			
Independent Monitoring and Assurance of the Oranga Tamariki System (M63) (A8) This appropriation is limited to independent monitoring of compliance with, and delivery of, the Oranga Tamariki system and related regulations and standards.	12,087	(10,987)	1,100
Review, Evaluate, Monitor and Assure the Quality of Education Provision and Deliver Regulatory Services (M26) (A8) This appropriation is limited to reviews, evaluation, monitoring and assurance of education programmes and providers, provision of evaluation services and the delivery of regulatory services.	38,842	2,455	41,297
Total Departmental Output Expenses	50,929	(8,532)	42,397
Departmental Capital Expenditure			
Education Review Office - Capital Expenditure PLA (M26) (A8) This appropriation is limited to the purchase or development of assets by and for the use of the Education Review Office, as authorised by section 24(1) of the Public Finance Act 1989.	3,380	(2,680)	700
Total Departmental Capital Expenditure	3,380	(2,680)	700
Total Annual Appropriations and Forecast Permanent Appropriations	54,309	(11,212)	43,097

Capital Injection Authorisations

	2025/26		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Education Review Office - Capital Injection (M26) (A8)	-	-	-

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	50,929	(8,532)	-	(8,532)	42,397
Benefits or Related Expenses	-	N/A	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	-	-	-	-	-
Capital Expenditure	3,380	(2,680)	-	(2,680)	700
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
Multi-Category Expenses and Capital Expenditure (MCA)					
<i>Output Expenses</i>	-	-	-	-	-
<i>Other Expenses</i>	-	-	-	-	-
<i>Capital Expenditure</i>	-	N/A	-	-	-
Total Appropriations	54,309	(11,212)	-	(11,212)	43,097
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

Independent Monitoring and Assurance of the Oranga Tamariki System (M63) (A8)

Scope of Appropriation

This appropriation is limited to independent monitoring of compliance with, and delivery of, the Oranga Tamariki system and related regulations and standards.

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Prepare and provide final reports as defined in the Oversight of Oranga Tamariki System Act 2022 (see Note 1)	100%	100%	100%
Complete visits to at least three regions each year to understand how the oranga tamariki system is experienced (see Note 1)	Achieved	Achieved	Achieved
Oranga tamariki oversight system partners are satisfied with and use the Independent Children's Monitor's, Aroturuki Tamariki, reports to support them in their functions and duties (see Note 1)	Maintain & Improve	Maintain & Improve	Maintain & Improve
All agencies who are the subject of a final report make commitments to implement changes based on our report findings (see Note 1)	100%	100%	100%
The Māori Advisory group is satisfied that the Independent Children's Monitor, Aroturuki Tamariki, have regard to their views when developing priorities, work programmes and monitoring approaches (see Note 1)	Maintain & Improve	Maintain & Improve	Maintain & Improve
Regional visits reflect the tikanga of the community within which we are operating including us sharing with the community what we have heard (see Note 1)	90%	90%	90%

Note 1 - In June 2025, after the preparation the preparation of the Estimates of Appropriation 2025/26, the Oversight of Oranga Tamariki System Legislation Amendment Bill which amended the Oversight of Oranga Tamariki System Act 2022 was passed. The Amendment Bill enabled the establishment of Aroturuki Tamariki - Independent Children's Monitor as an independent Crown entity effective 1 August 2025. The performance information for the Independent Monitoring and Assurance of the Oranga Tamariki System appropriation relates only to the month of July 2025.

End of Year Performance Reporting

Performance information for this appropriation for the month of July 2025 will be reported by ERO in its Annual Report to be tabled in the House.

Performance information for the period 1 August 2025 to 30 June 2026 will be reported by both the Ministry of Social Development and Aroturuki Tamariki - Independent Children's Monitor in their Annual Report to be tabled in the House.

Reasons for Change in Appropriation

This appropriation decreased by \$10.987 million to \$1.100 million for 2025/26 due to the Independent Children's Monitor becoming an Independent Crown Entity effective 1 August 2025 and the funding from this date being transferred out of Vote Education Review Office.

Review, Evaluate, Monitor and Assure the Quality of Education Provision and Deliver Regulatory Services (M26) (A8)

Scope of Appropriation

This appropriation is limited to reviews, evaluation, monitoring and assurance of education programmes and providers, provision of evaluation services and the delivery of regulatory services.

Expenses and Revenue

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	38,842	2,455	41,297
Revenue from the Crown	37,842	1,517	39,359
Revenue from Others	1,000	938	1,938

Reasons for Change in Appropriation

This appropriation increased by \$2.455 million to \$41.297 million for 2025/26 mainly due to:

- \$1.207 million of funding to support the transition of the Early Childhood Education Regulatory Functions from the Ministry of Education to the Education Review Office
- a \$788,000 increase in the delivery of contractual services to other Departments and third parties, and
- a \$310,000 retention of surplus from the 2024/25 financial year for additional property costs.

2.3 - Departmental Capital Expenditure and Capital Injections

Education Review Office - Capital Expenditure PLA (M26) (A8)

Scope of Appropriation

This appropriation is limited to the purchase or development of assets by and for the use of the Education Review Office, 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	3,088	(2,588)	500
Intangibles	292	(92)	200
Other	-	-	-
Total Appropriation	3,380	(2,680)	700

Reasons for Change in Appropriation

This appropriation decreased by \$2.680 million to \$700,000 for 2025/26 due to:

- \$2.588 million from a timing of ERO's fleet replacement plan and a co-location agreement being confirmed for ERO's premise in Wellington, and
- \$92,000 from a timing of an intangible upgrade grade.

Capital Injections and Movements in Departmental Net Assets

Education Review Office

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	7,464	7,464	Supplementary Estimates opening balance reflects the audited results as at 30 June 2025.
Capital Injections	-	-	
Capital Withdrawals	-	(3,372)	Capital withdrawal related to the Independent Children's Monitor becoming an Independent Crown Entity effective 1 August 2025.
Surplus to be Retained (Deficit Incurred)	-	-	
Other Movements	-	-	
Closing Balance	7,464	4,092	