



BUDGET
2026

The Supplementary Estimates of Appropriations for the Government of New Zealand

for the Year Ending 30 June 2026

All Votes

28 May 2026

Guide to the Budget Documents

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

Budget at a Glance

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

Fiscal Strategy Report | Summary of Initiatives | Child Poverty Report

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

Budget Speech

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

Budget Economic and Fiscal Update

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

The Estimates of Appropriations

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

Also released on Budget Day:

The Supplementary Estimates of Appropriations

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

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

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Contents

	Page
Introduction	iii
Purpose of the <i>Supplementary Estimates of Appropriations</i>	iv
Purpose and Nature of Appropriations	iv
Types of Crown Revenue and Capital Receipts	vii
Capital Injections and Movements in Net Assets	vii
Guide to Reading the <i>Supplementary Estimates of Appropriations</i>	viii
Useful Links	ix
Terms and Definitions	x
Votes and Supporting Information	
Agriculture, Biosecurity, Fisheries and Food Safety	1
Arts, Culture and Heritage	37
Attorney-General	61
Audit	69
Building and Construction	79
Business, Science and Innovation	91
Communications Security and Intelligence	207
Conservation	211
Corrections	231
Courts	243
Customs	259
Defence	269
Defence Force	277
Disability Support Services	301
Disabled People	309
Education	317
Education Review Office	361
Environment	367
Finance	385
Foreign Affairs	413
Forestry	429
Health	443
Housing and Urban Development	473
Internal Affairs	507
Justice	565

Labour Market	585
Lands	605
Māori Development	627
Office of the Clerk	649
Ombudsmen	655
Oranga Tamariki	661
Pacific Peoples	677
Parliamentary Counsel	693
Parliamentary Service	697
Police	711
Prime Minister and Cabinet	725
Public Service	739
Regulation	757
Revenue	761
Security Intelligence	779
Serious Fraud	783
Social Development	787
Social Investment	827
Sport and Recreation	831
Statistics	843
Tari Whaketau	851
Tertiary Education	859
Transport	877

Introduction

Purpose of the *Supplementary Estimates of Appropriations*

The *Supplementary Estimates of Appropriations* (the *Supplementary Estimates*) provides members of Parliament with details of changes to existing appropriations and of new appropriations proposed since the Estimates for 2025/26 were finalised. The *Supplementary Estimates* also shows proposed changes to capital injections to departments, and Offices of Parliament.

While many of the appropriation and capital injection changes will have already been given effect through the authority of an Imprest Supply Act, they must still be appropriated or authorised in an Appropriation Act for the current financial year.

The *Supplementary Estimates* is presented to the House of Representatives at the same time as the Government introduces the Appropriation (2025/26 Supplementary Estimates) Bill.

Purpose and Nature of Appropriations

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

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

Limits Created by Appropriations

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

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

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

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

Responsibility for Appropriations

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

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

Types of Appropriation

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

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

Types of Output Expense Appropriations

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

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

Appropriation Period

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

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

Types of Crown Revenue and Capital Receipts

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

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

Capital Injections and Movements in Net Assets

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

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

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

Guide to Reading the *Supplementary Estimates of Appropriations*

The *Supplementary Estimates of Appropriation* contains this Introduction and, for each Vote, details of appropriations, capital injections, and supporting information. The *Supplementary Estimates* presents Votes in alphabetic order (Vote Agriculture, Biosecurity, Fisheries and Food Safety to Vote Women), not by sector.

Layout of Each Vote

The title page for each Vote for which there are changes specifies the Minister(s) responsible for existing and proposed appropriations in the Vote, each appropriation administrator, and the responsible Minister for each appropriation administrator. There may be more than one appropriation administrator in a Vote.

Tables containing the following information (where applicable) are then provided on each appropriation referred to in the Appropriation (2025/26 *Estimates*) Act 2025 and Appropriation (2025/26 *Supplementary Estimates*) Bill, other current appropriations, and capital injection authorisations:

- **Annual and Permanent Appropriations** - The type, title, scope and amount of each annual and permanent appropriation, the title and single overarching purpose of each multi-category appropriation and the type, title, scope and forecast amount of each category within a multi-category appropriation. Any changes to the annual amounts, for which parliamentary authorisation is sought in the Appropriation (2025/26 *Supplementary Estimates*) Bill, are shown in **bold** type. As permanent appropriations have already been approved by Parliament, their amounts are forecasts, not a limit, so are not shown in bold type.
- **Multi-Year Appropriations (MYAs)** - The type, title, scope, period and amount of each MYA, including any adjustments since originally appropriated, amounts incurred or estimated for particular years, and the estimated remaining balance.
- **Multi-Year Multi-Category Appropriations (MY MCAs)** - The title, overarching purpose, period, type scope of categories and amount of each MY MCA, including any adjustments since originally appropriated, amounts incurred or estimated for particular years, and the estimated remaining balance.
- **Total Annual, Permanent and Multi-Year Appropriations** - The Total Annual and Permanent Appropriations and MYA forecasts by appropriation type. This table summarises total appropriations for the Vote.
- **Capital Injection Authorisations** - The name of the department seeking the additional capital and the amount for which parliamentary authority is sought in the Appropriation (2025/26 *Supplementary Estimates*) Bill.

The Supporting Information for each Vote follows immediately after the *Supplementary Estimates* for that Vote.

Supporting Information (where applicable)

If particular information is not applicable to a Vote or a specific appropriation or type, or is otherwise unavailable, the relevant heading is not included.

Part 1 - Vote as a Whole	<p>Part 1.2 Summary of Financial Activity - A table showing changes since the beginning of the financial year.</p> <p>Part 1.4 Reconciliation of Changes in Appropriation Structure - A table providing a reconciliation and explanation of any changes in the structure or classification of appropriations (and categories within MCAs) made in the Budget year. This table is used only when information additional to that provided for an appropriation under the <i>Reasons for Change</i> heading is required.</p>
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The order of Parts 2 - 4 of the supporting information on each appropriation follows that used for the 2026/27 *Estimates of Appropriations*, with all departmental appropriations presented first, followed by non-departmental appropriations and then by multi-category appropriations.

This information in Parts 2 to 4 includes (depending on appropriation type):

- for existing appropriations that have increased or decreased - the reasons for that change
- for existing appropriations where supporting information has changed since the previous *Estimates* were published, such as performance information
- for new appropriations:
 - details of expenses and revenue for departmental output expenses appropriations, and of expenses or expenditure for other appropriations
 - a concise statement of what is intended to be achieved for each appropriation
 - a concise explanation of how performance will be assessed for each appropriation, or a statement of why it is exempt from end-of-year reporting
 - who will report after the end of the financial year on what was achieved with the appropriation
 - in which document the report will be presented to the House of Representatives.

Useful Links

The **suite of documents presented to the House on Budget day** can be accessed in the Budgets section of the website: <https://treasury.govt.nz/publications/budgets/budget-2026>

- The **Summary Tables**, which are available online, provide a high-level perspective and comparative “ready reference” for all appropriations (annual, permanent and MYAs). They cover:
 - aggregates for all Votes - showing totals for the *Estimates* and *Supplementary Estimates* for 2025/26 with respect to each type of appropriation and of Crown revenue and capital receipts
 - each appropriation type and total appropriations for each Vote - showing totals of the *Estimates* and *Supplementary Estimates* for 2025/26
 - multi-category expenses and capital expenditure (MCAs)
 - current-year revenue-dependent appropriations
 - multi-year appropriations by Vote, appropriation type and period
 - capital injections for Departments and Offices of Parliament, and
 - types of Crown revenue and Crown capital receipts for 2025/26 associated with each Vote.

For inclusion in the Summary Tables, MYAs are converted into actual or forecast amounts for each financial year. The summary tables can be accessed here:

<https://www.treasury.govt.nz/publications/summary-tables/summary-tables-supplementary-estimates-appropriations-2025-26>

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

Terms and Definitions

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

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