

The Treasury

Budget 2026 Information Release

September 2026

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- [1] 6(a) - to avoid prejudice to the security or defence of New Zealand or the international relations of the government
- [2] 6(b)(i) - to avoid prejudice the entrusting of information to the Government of New Zealand on a basis of confidence by the Government of any other country or any agency of such a Government
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- [7] 6(e)(ii) - to prevent serious damage to the economy of New Zealand by disclosing prematurely decisions to change or continue government economic or financial policies relating to the regulation of banking or credit
- [12] 7(a)(i) - to avoid prejudice to the security or defence of the self-governing State of the Cook Islands
- [13] 7(a)(ii) - to avoid prejudice to the security or defence of the self-governing State of Niue
- [14] 7(a)(iii) - to avoid prejudice to the security or defence of Tokelau
- [15] 7(a)(iv) - to avoid prejudice to the security or defence of the Ross Dependency
- [23] 9(2)(a) - to protect the privacy of natural persons, including deceased people
- [25] 9(2)(b)(ii) - to protect the commercial position of the person who supplied the information or who is the subject of the information
- [26] 9(2)(ba)(i) - to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied
- [27] 9(2)(ba)(ii) - to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest

- [31] 9(2)(f)(ii) - to maintain the current constitutional conventions protecting collective and individual ministerial responsibility
- [33] 9(2)(f)(iv) - to maintain the current constitutional conventions protecting the confidentiality of advice tendered by ministers and officials
- [34] 9(2)(g)(i) - to maintain the effective conduct of public affairs through the free and frank expression of opinions
- [35] 9(2)(g)(ii) - to maintain the effective conduct of public affairs through protecting ministers, members of government organisations, officers and employees from improper pressure or harassment;
- [36] 9(2)(h) - to maintain legal professional privilege
- [37] 9(2)(i) - to enable the Crown to carry out commercial activities without disadvantage or prejudice
- [38] 9(2)(j) - to enable the Crown to negotiate without disadvantage or prejudice
- [39] 9(2)(k) - to prevent the disclosure of official information for improper gain or improper advantage
- [40] 18(c)(i) - that the making available of the information requested would be contrary to the provisions of a specified enactment
- [41] 18(d) - information requested is or will soon be publicly available

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Cabinet

Minute of Decision

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Budget 2026 Package: Vote Education (Technical Initiatives)

On 7 May 2026, Cabinet:

Appropriation Administrator: Ministry of Education

- 1 **approved** the Budget initiatives for the above Vote for inclusion in the 2026 Budget package, as listed in the summary tables below and detailed in the attached initiative documents:

Summary of technical initiatives:

Operating Initiatives (Impact on Operating Balance)

Initiative ID	Initiative Name	\$m - increase/(decrease)				
		2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
17446	Early Intervention Service - Enabling a Mixed-Market Model	-	-	-	-	-
17458	Early Intervention Service - Implementation Timeline Update	(2.454)	2.454	-	-	-
17366	Early Intervention Specialist Service Funding - Enabling External Service Provision	-	-	-	-	-
17390	Early Oral Language - Sector Resources and Oral Language Tool Implementation Timeline and Funding Allocation Update	-	0.306	-	(0.306)	-
17444	Education Demand-Driven Forecasts - Increased Provision for Managing Risk	-	-	-	-	-
17394	Expanding Critical Local Histories - Implementation Timeline Update	(2.230)	-	2.230	-	-
17365	Positive Behaviour for Learning Incredible Years - Appropriation Restructure	-	-	-	-	-
17507	Realignment of Baseline Savings Targets	-	-	-	-	-
17441	Retention of Legal Proceeds to Meet Further Litigation Costs	-	-	-	-	-
17401	Science and Pūtaiao Kits for Years 0 to 8 - Implementation Timeline Update	(4.974)	(2.272)	5.676	1.570	-

Initiative ID	Initiative Name	\$m - increase/(decrease)				
		2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
17482	Stafford v Attorney General Land Transfer - Adjustment for School Board Assets	-	-	-	-	-
17391	Tackling Maths Achievement - Implementation Timeframe Update	(5.600)	5.600	-	-	-
17360	Teacher Aide Funding - Appropriation Restructure	-	-	-	-	-
Total Operating		(15.258)	6.088	7.906	1.264	-

Capital Initiatives (Impact on Debt)

Initiative ID	Initiative Name	\$m - increase/(decrease)				
		2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
17437	State Integrated Schools - Rephasing Funding for Roll Growth	(7.300)	7.300	-	-	-
17504	New Zealand School Property Agency - Initial Transfer of Assets	-	-	-	-	-
Total Capital		(7.300)	7.300	-	-	-

Appropriation Administrator: Charter School Agency**Summary of technical initiative:****Operating Initiative (Impact on Operating Balance)**

Initiative ID	Initiative Name	\$m - increase/(decrease)				
		2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
17544	Charter Schools - Funding for Writing Off Assets of State Schools Converting to Charter Schools	(12.500)	12.500	-	-	-
Total Operating		(12.500)	12.500	-	-	-

Diana Hawker
Acting Secretary of the Cabinet

Vote: Education

Appropriation Administrator: Ministry of Education

Title: Early Intervention Service - Enabling a Mixed-Market Model

Description: This initiative transfers funding from departmental to non-departmental appropriations to enable a strengthened mixed-market model for specialist learning support services from July 2026.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	-	-	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	-	-	-	-
Total	-	-	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Multi-Category Expenses and Capital Expenditure:					
Learning Support Services (MCA)					
<i>Departmental Output Expenses:</i>					
Deliver Quality Learning Support (funded by revenue Crown)	-	(8.170)	(8.170)	(8.170)	(8.170)
<i>Non-Departmental Output Expenses:</i>					
Deliver Learning Support Services through the Education System	-	8.170	8.170	8.170	8.170
Total Multi-Category Expenses and Capital Expenditure: Learning Support Services (MCA)	-	-	-	-	-
Total Operating	-	-	-	-	-

Vote: Education

Appropriation Administrator: Ministry of Education

Title: Early Intervention Service - Implementation Timeline Update

Description: This initiative transfers funding between financial years to reflect updated timeframes for the delivery of the Budget 2025 Early Intervention Services initiative.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	(2.454)	2.454	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	-	-	-	-
Total	(2.454)	2.454	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Multi-Category Expenses and Capital Expenditure:					
Learning Support Services (MCA)					
<i>Departmental Output Expenses:</i>					
Deliver Quality Learning Support (funded by revenue Crown)	-	2.454	-	-	-
Total Multi-Category Expenses and Capital Expenditure: Learning Support Services (MCA)	-	2.454	-	-	-
Outcomes for Target Student Groups (MCA)					
<i>Departmental Output Expenses:</i>					
Interventions for Target Student Groups (funded by revenue Crown)	(2.454)	-	-	-	-
Total Multi-Category Expenses and Capital Expenditure: Outcomes for Target Student Groups (MCA)	(2.454)	-	-	-	-
Total Operating	(2.454)	2.454	-	-	-

Vote: Education

Appropriation Administrator: Ministry of Education

Title: Early Intervention Specialist Service Funding - Enabling External Service Provision

Description: This initiative transfers funding from departmental to non-departmental appropriations to enable external service providers to work directly with families and early childhood education providers to support the learning and development of young children with additional needs.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	-	-	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	-	-	-	-
Total	-	-	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Multi-Category Expenses and Capital Expenditure:					
Learning Support Services (MCA)					
<i>Departmental Output Expenses:</i>					
Deliver Quality Learning Support (funded by revenue Crown)	-	(7.356)	(7.356)	(7.356)	(7.356)
<i>Non-Departmental Output Expenses:</i>					
Deliver Learning Support Services through the Education System	-	7.356	7.356	7.356	7.356
Total Multi-Category Expenses and Capital Expenditure: Learning Support Services (MCA)	-	-	-	-	-
Total Operating	-	-	-	-	-

Vote: Education

Appropriation Administrator: Ministry of Education

Title: Early Oral Language - Sector Resources and Oral Language Tool Implementation Timeline and Funding Allocation Update

Description: This initiative transfers funding between appropriations and financial years to reflect updated timeframes and approach for the delivery of the Budget 2025 Early Oral Language initiative.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	-	0.306	-	(0.306)	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	-	-	-	-
Total	-	0.306	-	(0.306)	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Multi-Category Expenses and Capital Expenditure:					
Curricula and Assessment (MCA)					
<i>Departmental Output Expenses:</i>					
Services, Support and Resources for Quality Curricula and Assessment (funded by revenue Crown)	-	(0.241)	(0.326)	(0.632)	-
<i>Non-Departmental Output Expenses:</i>					
Curricula and Assessment Support and Capability	-	0.547	0.326	0.326	-
Total Multi-Category Expenses and Capital Expenditure: Curricula and Assessment (MCA)	-	0.306	-	(0.306)	-
Improved Quality Teaching and Learning (MCA)					
<i>Departmental Output Expenses:</i>					
Support and Resources for Teachers (funded by revenue Crown)	(0.335)	-	-	-	-
<i>Non-Departmental Output Expenses:</i>					
Curriculum Support	0.335	-	-	-	-
Total Multi-Category Expenses and Capital Expenditure: Improved Quality Teaching and Learning (MCA)	-	-	-	-	-
Total Operating	-	0.306	-	(0.306)	-

Vote: Education

Appropriation Administrator: Ministry of Education

Title: Education Demand-Driven Forecasts - Increased Provision for Managing Risk

Description: This initiative provides increased funding for demand-driven forecasts in Vote Education (comprising teacher salaries, schools' operational grants and early learning subsidies) to reduce potential risks of unappropriated expenditure. Approval of forecast changes for demand-driven programmes is delegated to Joint Ministers, as outlined in the Cabinet Office Circular *Proposals with Financial Implications and Financial Authorities* [CO (18) 2], but this change has been included as a technical initiative to give Cabinet oversight of the increased funding, risk and rationale.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	-	-	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	83.766	-	-	-	-
Total	83.766	-	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Non-Departmental Output Expenses:					
Early Learning	14.532	-	-	-	-
School Transport	5.000	-	-	-	-
Benefits or Related Expenses:					
Home Schooling Allowances	0.135	-	-	-	-
Multi-Category Expenses and Capital Expenditure:					
Outcomes for Target Student Groups (MCA)					
<i>Non-Departmental Output Expenses:</i>					
Learning Support and Alternative Education	7.999	-	-	-	-
Total Multi-Category Expenses and Capital Expenditure: Outcomes for Target Student Groups (MCA)	7.999	-	-	-	-

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Primary and Secondary Education (MCA)					
<i>Non-Departmental Output Expenses:</i>					
Primary Education	32.345	-	-	-	-
Secondary Education	23.755	-	-	-	-
Total Multi-Category Expenses and Capital Expenditure: Primary and Secondary Education (MCA)	56.100	-	-	-	-
Total Operating	83.766	-	-	-	-

Additional Recommendation

- 2 **agreed** that any unspent funding from this provision for managing risk is to be returned to the centre and cannot be transferred elsewhere in Vote Education baselines;

Vote: Education

Appropriation Administrator: Ministry of Education

Title: Expanding Critical Local Histories - Implementation Timeline Update

Description: This initiative transfers funding between financial years to reflect updated delivery timeframes for the new social sciences curriculum.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	(2.230)	-	2.230	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	-	-	-	-
Total	(2.230)	-	2.230	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Multi-Category Expenses and Capital Expenditure:					
Curricula and Assessment (MCA)					
<i>Non-Departmental Output Expenses:</i>					
Curricula and Assessment Support and Capability	-	-	2.230	-	-
Total Multi-Category Expenses and Capital Expenditure: Curricula and Assessment (MCA)	-	-	2.230	-	-
Improved Quality Teaching and Learning (MCA)					
<i>Non-Departmental Output Expenses:</i>					
Curriculum Support	(2.230)	-	-	-	-
Total Multi-Category Expenses and Capital Expenditure: Improved Quality Teaching and Learning (MCA)	(2.230)	-	-	-	-
Total Operating	(2.230)	-	2.230	-	-

Vote: Education

Appropriation Administrator: Ministry of Education

Title: State Integrated Schools - Rephasing Funding for Roll Growth

Description: This initiative transfers funding between financial years to reflect timing of payments to integrated schools' proprietors.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	-	-	-	-	-
Net Core Crown Debt Impact Only	(7.300)	7.300	-	-	-
No Impact	-	-	-	-	-
Total	(7.300)	7.300	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Non-Departmental Capital Expenditure:					
Support for State-integrated Schools Roll Growth	(7.300)	7.300	-	-	-
Total Capital	(7.300)	7.300	-	-	-

Vote: Education

Appropriation Administrator: Ministry of Education

Title: New Zealand School Property Agency - Initial Transfer of Assets

Description: This initiative provides authority to transfer school property assets from the Ministry of Education to the New Zealand School Property Agency once established. The New Zealand School Property Agency will take responsibility for management of school property, delivery of buildings and maintenance and administration of the portfolio.

New Appropriation Approval

Name	Appropriation Minister	Period	Type	Category Name	Scope
New Zealand School Property Agency - Transfer of Assets	Minister of Education	Annual	Non-Departmental Capital Expenditure	N/A	This appropriation is limited to the transfer of assets from the Ministry of Education to the New Zealand School Property Agency.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	-	-	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	32,235.000	-	-	-
Total	-	32,235.000	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Non-Departmental Capital Expenditure:					
New Zealand School Property Agency - Transfer of Assets	-	32,235.000	-	-	-
Total Capital	-	32,235.000	-	-	-

Vote: Education

Appropriation Administrator: Ministry of Education

Title: Positive Behaviour for Learning Incredible Years - Appropriation Restructure

Description: This initiative transfers funding associated with Positive Behaviour for Learning Incredible Years from departmental appropriations to non-departmental appropriations, with no impact on service delivery.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	-	-	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	-	-	-	-
Total	-	-	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Multi-Category Expenses and Capital Expenditure:					
Learning Support Services (MCA)					
<i>Departmental Output Expenses:</i>					
Deliver Quality Learning Support (funded by revenue Crown)	-	(8.560)	(8.560)	(8.560)	(8.560)
<i>Non-Departmental Output Expenses:</i>					
Deliver Learning Support Services through the Education System	-	8.560	8.560	8.560	8.560
Total Multi-Category Expenses and Capital Expenditure: Learning Support Services (MCA)	-	-	-	-	-
Total Operating	-	-	-	-	-

Vote: Education

Appropriation Administrator: Ministry of Education

Title: Realignment of Baseline Savings Targets

Description: This initiative reallocates funding between output expense appropriations to reflect an updated approach to the 2024 baseline savings programme.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	-	-	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	-	-	-	-
Total	-	-	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Departmental Output Expenses:					
School Property Portfolio Management (funded by revenue Crown)	27.500	-	-	-	-
Stewardship and Oversight of the Education System (funded by revenue Crown)	8.000	-	-	-	-
Support and Resources for Parents and the Community (funded by revenue Crown)	0.500	-	-	-	-
Multi-Category Expenses and Capital Expenditure:					
Improved Quality Teaching and Learning (MCA)					
<i>Departmental Output Expenses:</i>					
Support and Resources for Teachers (funded by revenue Crown)	(24.500)	-	-	-	-
<i>Non-Departmental Output Expenses:</i>					
Professional Development and Support	(11.500)	-	-	-	-
Total Multi-Category Expenses and Capital Expenditure: Improved Quality Teaching and Learning (MCA)	(36.000)	-	-	-	-
Total Operating	-	-	-	-	-

Vote: Education

Appropriation Administrator: Ministry of Education

Title: Retention of Legal Proceeds to Meet Further Litigation Costs

Description: This initiative enables the Ministry of Education to retain legal proceeds from the repair of defective buildings to offset further litigation costs.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	-	-	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	2.000	-	-	-	-
Total	2.000	-	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Departmental Output Expenses:					
School Property Portfolio Management (funded by revenue other)	2.000	-	-	-	-
Total Operating	2.000	-	-	-	-

Additional Recommendation

- authorised** the Minister of Finance and the Minister of Education jointly to agree to transfer up to \$2.000 million from 2025/26 to 2026/27 in the '*School Property Portfolio Management*' appropriation, following completion of the Ministry of Education's 2025/26 audited financial statements, with no impact on the operating balance and/or net core Crown debt across the forecast period;

Vote: Education

Appropriation Administrator: Ministry of Education

Title: Science and Pūtaiao Kits for Years 0 to 8 - Implementation Timeline Update

Description: This initiative transfers funding between financial years to reflect updated timeframes for the delivery of the Budget 2025 science and pūtaiao kits initiative.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	(4.974)	(2.272)	5.676	1.570	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	-	-	-	-
Total	(4.974)	(2.272)	5.676	1.570	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Multi-Category Expenses and Capital Expenditure:					
Curricula and Assessment (MCA)					
<i>Departmental Output Expenses:</i>					
Services, Support and Resources for Quality Curricula and Assessment (funded by revenue Crown)	-	(0.601)	(0.602)	(0.602)	-
<i>Non-Departmental Output Expenses:</i>					
Curricula and Assessment Support and Capability	-	6.564	5.170	1.520	-
Total Multi-Category Expenses and Capital Expenditure: Curricula and Assessment (MCA)	-	5.963	4.568	0.918	-
Improved Quality Teaching and Learning (MCA)					
<i>Non-Departmental Output Expenses:</i>					
Curriculum Support	4.371	-	-	-	-
Professional Development and Support	(9.345)	-	-	-	-
Total Multi-Category Expenses and Capital Expenditure: Improved Quality Teaching and Learning (MCA)	(4.974)	-	-	-	-

	Sm - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Teachers, Leaders and Governance (MCA)					
<i>Non-Departmental Output Expenses:</i>					
Develop and Attract Educators, Teachers and Leaders in the Education System	-	(8.235)	1.108	0.652	-
Total Multi-Category Expenses and Capital Expenditure: Teachers, Leaders and Governance (MCA)	-	(8.235)	1.108	0.652	-
Total Operating	(4.974)	(2.272)	5.676	1.570	-

Vote: Education

Appropriation Administrator: Ministry of Education

Title: Stafford v Attorney General Land Transfer - Adjustment for School Board Assets

Description: This initiative updates the authority to derecognise Education property that has been transferred to the trust established by the Plaintiff as part of the resolution of the Stafford v Attorney-General litigation.

New Appropriation Approval

Name	Appropriation Minister	Period	Type	Category Name	Scope
Loss on Disposal of Board-of-Trustees-owned Assets for Stafford Litigation Settlement	Minister of Education	Annual	Non-Departmental Other Expenses	N/A	This appropriation is limited to the loss on disposal expense incurred when disposing of Boards-of-Trustees-owned assets, that are part of the Stafford v Attorney-General litigation settlement.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	-	-	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	-	-	-	-
Total	-	-	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Departmental Other Expenses:					
Loss on Disposal of Crown-owned Assets for Stafford Litigation Settlement	(2.800)	-	-	-	-
Non-Departmental Other Expenses:					
Loss on Disposal of Board-of-Trustees-owned Assets for Stafford Litigation Settlement	2.800	-	-	-	-
Total Operating	-	-	-	-	-

Vote: Education

Appropriation Administrator: Ministry of Education

Title: Tackling Maths Achievement - Implementation Timeframe Update

Description: This initiative transfers funding between financial years to reflect updated delivery timeframes of maths and pāngarau resources as part of the Tackling Maths Achievement programme.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	(5.600)	5.600	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	-	-	-	-
Total	(5.600)	5.600	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Multi-Category Expenses and Capital Expenditure:					
Curricula and Assessment (MCA)					
<i>Non-Departmental Output Expenses:</i>					
Curricula and Assessment Support and Capability	-	5.600	-	-	-
Total Multi-Category Expenses and Capital Expenditure: Curricula and Assessment (MCA)	-	5.600	-	-	-
Improved Quality Teaching and Learning (MCA)					
<i>Departmental Output Expenses:</i>					
Support and Resources for Teachers (funded by revenue Crown)	0.900	-	-	-	-
<i>Non-Departmental Output Expenses:</i>					
Curriculum Support	(6.500)	-	-	-	-
Total Multi-Category Expenses and Capital Expenditure: Improved Quality Teaching and Learning (MCA)	(5.600)	-	-	-	-
Total Operating	(5.600)	5.600	-	-	-

Vote: Education

Appropriation Administrator: Ministry of Education

Title: Teacher Aide Funding - Appropriation Restructure

Description: This initiative transfers Teacher Aide funding from departmental appropriations to non-departmental appropriations to reflect instances where the Ministry of Education acts as the fundholder, but is not directly responsible for delivery of services.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	-	-	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	-	-	-	-
Total	-	-	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Multi-Category Expenses and Capital Expenditure:					
Learning Support Services (MCA)					
<i>Departmental Output Expenses:</i>					
Deliver Quality Learning Support (funded by revenue Crown)	-	(141.938)	(150.319)	(161.150)	(163.848)
<i>Non-Departmental Output Expenses:</i>					
Deliver Learning Support Services through the Education System	-	54.485	58.911	66.179	66.179
Deliver Ongoing Resourcing Scheme (ORS) in the Education System	-	87.453	91.408	94.971	97.669
Total Multi-Category Expenses and Capital Expenditure: Learning Support Services (MCA)	-	-	-	-	-
Total Operating	-	-	-	-	-

Vote: Education

Appropriation Administrator: Charter School Agency

Title: Charter Schools - Funding for Writing Off Assets of State Schools Converting to Charter Schools

Description: This initiative transfers funding between financial years (and between categories within the Charter Schools | Kura Hourua Multi-Category Appropriation) to meet the cost of writing off assets from former state schools being transferred to sponsors of charter schools. This is consistent with the expectation that these additional costs for converting schools will be met from existing baselines. Also included is provision for expense transfers in-principle if the original estimated costs are insufficient to meet the write-offs in full.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	(12.500)	12.500	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	-	-	-	-
Total	(12.500)	12.500	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Multi-Category Expenses and Capital Expenditure:					
Charter Schools I Kura Hourua (MCA)					
<i>Non-Departmental Output Expenses:</i>					
Charter School (Establishment and Transition Funding)	-	12.500	-	-	-
Charter Schools (Primary Education)	(12.000)	-	-	-	-
Charter Schools (Secondary Education)	(0.500)	-	-	-	-
Total Multi-Category Expenses and Capital Expenditure: Charter Schools I Kura Hourua (MCA)	(12.500)	12.500	-	-	-
Total Operating	(12.500)	12.500	-	-	-

Additional Recommendation

- 4 **authorised** the Minister of Finance and the Associate Minister of Education to jointly transfer up to \$1.750 million from 2025/26 to 2026/27 between categories in the ‘*Charter Schools | Kura Hourua*’ Multi-Category Appropriation, following completion of the Charter School Agency’s 2025/26 audited financial statements, with no impact on the operating balance and/or net core Crown debt across the forecast period.