



Report on
**Unappropriated Expenses
and Capital Expenditure**

for the financial year ended 30 June 2024

February 2025

Presented to the House of Representatives by the Minister of Finance
Pursuant to Section 26C(2) and Section 26CA(2) of the Public Finance Act 1989

Appropriation and Authorisation Types Referred to in this Report

Operating Flows

Appropriation Type	Transaction Status	Description
Output Expenses	Departmental	Costs or expenses incurred by departments and Offices of Parliament in providing a group of similar outputs (goods and services).
	Non-Departmental	Costs or expenses incurred by the Crown in purchasing a group of similar outputs (goods and services) from Crown entities/other third parties.
Other Expenses	Departmental	Any expenses incurred by a department or an Office of Parliament that are not output expenses, benefit or related 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.
	Non-Departmental	Any expenses incurred by the Crown (excluding departments) that are not output expenses, benefit or related expenses, or borrowing expenses eg, for disposal of a Crown asset for less than market value or grants to community organisations.

Capital Flows

Appropriation Type	Transaction Status	Description
Capital Expenditure	Non-Departmental	Capital expenditure to be incurred 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 or an Office of Parliament.

Capital Injections

Movement Type	Description
Capital Injection	Investment by the Crown in a department or an Office of Parliament, which increases the department or Office of Parliament's closing net asset balance. Capital injections require authorisation by Parliament.

Introduction

The Crown or an Office of Parliament can incur expenses and capital expenditure and the Crown can make a capital injection to a department or Office of Parliament only in accordance with appropriations or other authorities by or under an Act of Parliament. This basic constitutional requirement is contained in section 22 of the Constitution Act 1986 and is elaborated on in sections 4 and 12A of the Public Finance Act 1989.

There are several mechanisms for remedying expenditure not authorised by an appropriation or other authority:

- section 26B of the Public Finance Act 1989 authorises the Minister of Finance to approve the incurring of expenses or capital expenditure in the last 3 months of the financial year that is in excess but within the scope of an existing appropriation by or under an Act, up to the greater of an amount not exceeding \$10,000 or 2% of the total amount of the appropriation, and
- section 26C of the Public Finance Act 1989 provides that any expenses or capital expenditure incurred without an appropriation or other authority under an Act is unlawful unless it is validated by Parliament. This includes expenses and capital expenditure authorised under Imprest Supply, but not subsequently appropriated in an Appropriation Act before the end of the financial year.

Section 26C(2) of the Public Finance Act 1989 requires the Minister of Finance, on the introduction of any Appropriation Bill seeking validation of any expenses or capital expenditure without appropriation, or other authority under an Act, to present to the House of Representatives a report setting out:

- the amount of each category of expenses or capital expenditure so incurred, and
- the explanation of the Minister responsible for the expenses or capital expenditure for each of the items requiring validation under section 26C.

Section 26CA(2) of the Public Finance Act 1989 requires the Minister of Finance, on the introduction of any Appropriation Bill that seeks validation by Parliament of any capital injection made without authority under an Appropriation Act or approval under section 25A, to present to the House of Representatives a report that sets out:

- the amount of each capital injection so made, and
- the explanation of the Minister responsible for the department to which the capital injection was made.

Section 26D of the Public Finance Act 1989 requires a statement of expenses, capital expenditure, and capital injections incurred in excess of, or without, appropriation or other authorisation to be included in:

- the annual financial statements of the Government for the financial year, and
- the annual report of the administering department for the financial year.

The Appropriation (2023/24 Confirmation and Validation) Bill, to which this report relates:

- confirms the expenses incurred in excess of an existing appropriation approved by the Minister of Finance under section 26B of the Public Finance Act 1989
- validates, as required by section 26C of the Public Finance Act 1989, expenses and capital expenditure incurred without appropriation or other authority under an Act and not approved under section 26B, and
- validates, as required by section 26CA of the Public Finance Act 1989, unauthorised capital injections.

The Appropriation (2023/24 Confirmation and Validation) Bill distinguishes between two categories of unappropriated expenses:

- those approved by the Minister of Finance under section 26B of the Public Finance Act 1989. These **approved** unappropriated expenses require **confirmation** by Parliament, and
- those in excess of the limit of the Minister of Finance's authority to approve specified in section 26B of the Public Finance Act 1989, and those incurred in excess of an existing appropriation or without appropriation or other authority.¹ These **unapproved** unappropriated expenses require **validation** by Parliament.

This report includes summary tables (Tables 1-3) for the past three financial years of all categories of unappropriated expenses and capital expenditure or unauthorised capital injections described above.

Tables 4-6 provide the explanation of the Minister responsible for each instance of unappropriated expenses for which validation is being sought in the Appropriation (2023/24 Confirmation and Validation) Bill, as required by section 26C of the Public Finance Act 1989. Tables 7 and 8 provide the explanation of the Minister responsible for the departments for each unauthorised capital injections and for which validation is being sought in the Appropriation (2023/24 Confirmation and Validation) Bill, as required by section 26CA of the Public Finance Act 1989.

¹ This year the report simplifies the categorisation of unappropriated expenditure into two categories – in excess of an existing appropriation, or without appropriation or other authority. This differs from prior years where unappropriated expenditure was categorised into several different categories. The categorisation in this year's report aligns with the categorisation in the *Statement of Unappropriated Expenditure* in the *Financial Statements of the Government for the year ended 30 June 2024*.

Commentary

Table 1 provides a summary of the amounts and number of instances of unappropriated expenses and capital expenditure for the 2021/22, 2022/23, and 2023/24 financial years.

Table 2 provides a comparison of total unappropriated expenses and capital expenditure by type of appropriation and administering department for the 2021/22, 2022/23, and 2023/24 financial years.

Tables 1 and 2 cover both those instances of unappropriated expenses and capital expenditure requiring confirmation by Parliament under section 26B of the Public Finance Act 1989 and those items requiring validation by Parliament under section 26C of the Public Finance Act 1989.

Table 3 details instances of unauthorised capital injections for the 2021/22, 2022/23, and 2023/24 financial years.

The remaining tables set out the following information for each instance of unappropriated expenses or capital expenditure, and for the unauthorised capital injections, requiring confirmation (Table 4) or validation (Tables 5-8) by Parliament in 2025:

- appropriated expenses² and authorised capital injections;
- unappropriated expenses or unauthorised capital injections requiring confirmation or validation by Parliament;
- the explanation of the Minister responsible for each instance of unappropriated expenses requiring confirmation or validation by Parliament; and
- the explanation of the Minister responsible for the departments to which the unauthorised capital injections requiring validation were made.

Table 4 covers each instance of unappropriated expenses for the 2023/24 financial year incurred in excess, but within the scope, of an existing appropriation, and approved by the Minister of Finance under section 26B of the Public Finance Act 1989.

Table 5 covers each instance of unappropriated expenses incurred in excess of an existing appropriation or other authority in the 2023/24 financial year and includes one instance for the 2022/23 financial year and one instance for the 2021/22 financial year.

Table 6 covers each instance of unappropriated expenses incurred without appropriation or other authority in the 2023/24 financial year and includes two instances for the 2022/23 financial year.

Table 7 covers each instance of unauthorised capital injections made in excess of an existing authority in the 2023/24 financial year.

Table 8 covers each instance of unauthorised capital injections made without authority in the 2023/24 financial year.

² Except where unappropriated expenses or capital expenditure are without appropriation or outside the scope of appropriation.

Table 1: Summary of Unappropriated Expenses and Capital Expenditure

	2021/22		2022/23		2023/24	
	Ministerial approval given \$000	Validating legislation required \$000	Ministerial approval given \$000	Validating legislation required \$000	Ministerial approval given \$000	Validating legislation required \$000
Departmental expenses (output and other)	-	-	532	6,144	16,075	6,236
Non-departmental expenses (output, other, and benefits or related)	342	133,741	-	319,884	531	1,131,543
Total – Operating	342	133,741	532	326,028	16,606	1,137,779
Non-departmental capital expenditure	-	34,747	-	22,691	-	-
Total – Capital	-	34,747	-	22,691	-	-
Total unappropriated expenses and capital expenditure	342	168,488	532	348,719	16,606	1,137,779
Total – number of instances	1	14	1	18	2	17

Table 2: Unappropriated Expenses and Capital Expenditure by Department

	2021/22		2022/23		2023/24	
	Ministerial approval given \$000	Validating legislation required \$000	Ministerial approval given \$000	Validating legislation required \$000	Ministerial approval given \$000	Validating legislation required \$000
Departmental expenses (output and other)						
Conservation	-	-	-	6,144	-	-
Customs	-	-	532	-	-	-
Education	-	-	-	-	16,075	5,315
Te Arawhiti	-	-	-	-	-	921
Total unappropriated departmental expenses	-	-	532	6,144	16,075	6,236
Non-departmental expenses (output, other, and benefits or related)						
Business, Innovation and Employment	-	110,750	-	403	-	1,201
Conservation	-	9,911	-	33,655	-	-
Corrections	-	-	-	1	-	-
Culture and Heritage	-	-	-	-	-	698
Customs	-	-	-	-	-	9,889
Education	-	7,358	-	1,136	531	100,663
Health	-	-	-	192	-	378
Justice	-	-	-	-	-	527
Inland Revenue	-	4,768	-	283,694	-	513,002
Internal Affairs	-	-	-	-	-	-
Māori Development	342	-	-	-	-	-
Social Development	-	954	-	803	-	1
Transport	-	-	-	-	-	10,684
The Treasury	-	-	-	-	-	494,500
Total unappropriated non-departmental expenses	342	133,741	-	319,884	531	1,131,543

	2021/22		2022/23		2023/24	
	Ministerial approval given \$000	Validating legislation required \$000	Ministerial approval given \$000	Validating legislation required \$000	Ministerial approval given \$000	Validating legislation required \$000
Non-departmental capital expenditure						
Business, Innovation and Employment	-	-	-	11,000	-	-
Conservation	-	-	-	11,691	-	-
Foreign Affairs and Trade	-	23,000	-	-	-	-
The Treasury	-	11,747	-	-	-	-
Total unappropriated capital expenditure	-	34,747	-	22,691	-	-
Total unappropriated expenses and capital expenditure	342	168,488	532	348,719	16,606	1,131,543
Total (number of instances)	1	14	1	18	2	17

Table 3: Unauthorised Capital Injections

	2021/22	2022/23	2023/24
	Validating legislation required \$000	Validating legislation required \$000	Validating legislation required \$000
Unauthorised Capital Injection			
Business, Innovation and Employment	-	-	13,125
Ombudsman	568	-	2,583
Total unauthorised capital injections	568	-	15,708
Total (number of instances)	1	-	2

Table 4: Statement of Unappropriated Expenses for the Year Ended 30 June 2024 Incurred in Excess, but Within the Scope, of an Existing Appropriation and Approved by the Minister of Finance under Section 26B of the Public Finance Act 1989

Department		Approved unappropriated expenses requiring confirmation
Vote - Type of Appropriation	Appropriated expenses	\$000
Minister's Explanation	\$000	\$000

Ministry of Education

Education – Departmental Output Expenses

Primary and Secondary Education MCA	8,242,663	16,075
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Minister of Education's explanation:

This expenditure relates to the provision of teachers, funding, and additional resources to schools, ensuring the delivery of education to students in Years 0 to 13.

The Ministry uses a cost allocation model to assign departmental costs to outputs. An extensive review of the cost allocation model was conducted over the last 12 months and as a consequence an adjustment was made to the model to more accurately align the allocation of cost with where the funding is provided. This realignment of the Ministry's internal cost allocation model resulted in increased expenditure that exceeded the appropriation.

The Ministry of Education sought and received approval from the Minister of Finance to incur expenditure in excess of the existing appropriation, prior to 30 June 2024, under Section 26B of the Public Finance Act 1989.

Education – Non-Departmental Output Expenses

Outcomes for Target Student Groups MCA	1,498,385	531
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Minister of Education's explanation:

This expenditure relates to improving outcomes for targeted student groups.

In August 2023, Cabinet approved expenditure for settling the Therapist Pay Equity Claims. This included a correction to pay rates, parental payments for those who return to work from parental leave, and reimbursements to Therapists who are required to pay for annual practicing certificates and/or membership fees for a professional body. However, the use of imprest supply was not sought and therefore the expenditure did not have the appropriate authority in place before they were incurred.

The Ministry of Education received approval from the Minister of Finance to incur expenditure in excess of the existing appropriation, prior to 30 June 2024, under Section 26B of the Public Finance Act 1989.

Table 5: Statement of Unappropriated Expenses Incurred in Excess of an Existing Appropriation in the Year Ended 20 June 2024 and Prior Years

Department Vote - Type of Appropriation Appropriation Minister's Explanation	Appropriated expenses at the time of breach \$000	Unappropriated expenses requiring validation \$000
Ministry of Business, Innovation and Employment		
<i>Business, Science and Innovation – Non-Departmental Other Expenses</i>		
Economic Development: Depreciation on Auckland's Queens Wharf		
2023/24	985	811
2022/23	985	403
2021/22	985	258

Minister for Economic Development's explanation:

This expenditure relates to depreciation expenses associated with the Cloud on Auckland's Queens Wharf.

The expected useful life for this asset was revised downward, which resulted in an increase to future annual depreciation expenses. The reduction to the useful life was not updated into the depreciation calculation for each of the financial years above, and as a result the authority for the depreciation expense was too low.

The amount of depreciation expense incurred in excess of the appropriation is unappropriated expenditure.

Business, Science and Innovation – Non-Departmental Other Expenses

Research, Science and Innovation: Innovative Partnerships Strategic Facilitation Fund	5,953	390
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Minister of Science, Innovation and Technology's explanation:

This expenditure relates to grants that support the operation of the Innovative Partnerships Programme.

As a result of administrative errors at the Ministry, two contracts relevant to this programme were tracked as departmental spending rather than as non-departmental spending and therefore not managed against the limit of this appropriation.

The amount of funding expense incurred in excess of the appropriation is unappropriated expenditure.

New Zealand Customs Service

Customs – Non-Departmental Other Expenses

Change in Doubtful Debt Provision	8,000	9,889
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Minister of Customs' explanation:

This expenditure relates to the provisioning of doubtful debts on Crown revenue collected by the New Zealand Customs Service. This includes duties that are charged on behalf of the Crown on the importation or exportation of goods.

In March 2024, an assessment of the duty and compensatory interest owed on six tonnes of illegally imported tobacco was issued to the importer. Despite being imported illegally; tobacco is a legal product and duty must be

calculated and charged. In June, it was deemed that the amount owed was unlikely to be recovered owing to the importer's imprisonment and their lack of assets. A provision for the write-off of the duty and compensatory interest was raised.

The amount of expense incurred in excess of the appropriation is unappropriated expenditure.

Ministry of Education

Education – Non-Departmental Output Expenses

Early Learning	2,596,372	100,663
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Minister of Education's explanation:

This expenditure relates to subsidising the delivery of early learning services for children under six years of age by licensed and certificated services.

This appropriation is demand driven and demand for early learning services was higher than the Ministry had forecast. This is primarily due to the under forecasting of Funded Child Hours.

The amount of expense incurred in excess of the appropriation is unappropriated expenditure.

Education – Departmental Output Expenses

Oversight of the Education System MCA	69,104	5,315
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Minister of Education's explanation:

This expenditure relates to providing policy advice, research, monitoring and related services that enable Ministers to discharge their responsibilities for a well-functioning education system.

Unplanned redundancy costs were incurred as a result of the Ministry's fiscal sustainability work as part of the Budget 2024 savings programme, resulting in expenditure that exceeded the appropriation.

The amount of redundancy expense incurred in excess of the appropriation is unappropriated expenditure.

Ministry of Health

Health – Non-Departmental Other Expenses

Legal Expenses	1,208	378
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Minister of Health's explanation:

This expenditure relates to the defence and settlement of health-related or disability-related legal claims against the Crown.

In March 2024, an increase in the costs associated with new proceedings, historical abuse claims and COVID-19 litigation resulted in expenditure that exceeded the appropriation. Whilst the Ministry did seek an increase to the authority in March 2024, it was not approved until April 2024.

The amount of legal expense incurred in excess of the appropriation is unappropriated expenditure.

In April 2024, additional authority for subsequent expenditure to be incurred was authorised under imprest supply and included in the Supplementary Estimates of Appropriations 2023/24 in Vote Health.

Inland Revenue Department

Revenue – Non-Departmental Other Expenses

Impairment of Debt and Debt Write-Offs	1,900,000	513,000
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Minister of Revenue's explanation:

This expenditure relates to impairment expense for Crown debt administrated by Inland Revenue.

Inland Revenue identified adjustments in the classification of debt which was overdue but which had previously been classified as not-yet due. The reclassified debt has been impaired at the overdue debt rates. In addition, the amount of interest and penalties which has been remitted as part of the COVID-19 response has been revised.

The amount of write-offs incurred in excess of the appropriation is unappropriated expenditure.

Ministry of Justice

Te Arawhiti – Departmental Output Expenses

Crown Response to Wakatū Litigation and Related Proceedings	2,089	921
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Minister for Māori Crown Relations: Te Arawhiti's explanation:

This expenditure is related to the development and delivery of a Crown response to the Wakatū litigation and any related proceedings.

In November 2023, there was an increase in costs associated with significant senior level legal input and from a range of expert witnesses called by the Crown, the costs of which were not sufficiently clear going into the hearing.

The amount of litigation expense incurred in excess of the appropriation is unappropriated expenditure.

In February 2024, additional authority for subsequent expenditure to be incurred was authorised under imprest supply and included in the Supplementary Estimates of Appropriations 2023/24 in Vote Te Arawhiti.

Ministry of Transport

Transport – Non-Departmental Other Expenses

Bad Debt Provision – Land Transport Revenue collected by Waka Kotahi New Zealand Transport Agency	18,000	929
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Minister of Transport's explanation:

This expenditure relates to the provision for bad debts that arose from the forecast non-payment of land transport revenue collected on behalf of the Crown by NZ Transport Agency.

In June 2024 it was identified that the historical accounting for bad debt write-off was incorrect. Once the correction to the accounting treatment was made, there was an increase in the provision for bad debts which resulted in expenditure being incurred in excess of the amount authorised.

The amount of provision for bad debt expense incurred in excess of the appropriation is unappropriated expenditure.

Transport – Non-Departmental Other Expenses

Mode-Shift - Planning, Infrastructure, Services, and Activities MCA	100,000	9,226
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Minister of Transport's explanation:

This expenditure relates to costs incurred by third-parties for services and activities that reduce the reliance on cars and support the uptake of active and shared travel modes, such as walking, cycling and public transport.

The Transport Choices programme is a multi-year programme which funded Local Councils to deliver agreed projects. The programme was originally due to expire on 30 June 2024 but was extended to 30 June 2025. Many Councils delivered their projects to the 30 June 2024 timeline, so claims exceeded the anticipated spend in 2023/24.

The amount of expense incurred in excess of the appropriation is unappropriated expenditure.

Table 6: Statement of Unappropriated Expenses Incurred Without Appropriation in the Year Ended 30 June 2024 and Prior Years

Department

Vote - Type of Appropriation

Appropriation

Minister's Explanation

Unappropriated expenses
requiring validation
\$000

Ministry for Culture and Heritage

Arts, Culture and Heritage – Non-Departmental Other Expenses

Maintenance of War Graves, Historic Graves and Memorials	698
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Minister for Arts, Culture and Heritage's explanation:

This expenditure relates to settling legal obligations associated with the creation of the Pukeahu National War Memorial Park.

The Ministry has increased its provision and corresponding expense to settle legal claims associated with the creation of Pukeahu National War Memorial Park and has determined this expense is outside the scope of the appropriation for the maintenance of war graves, historic graves and memorials.

The full amount of the legal provision and corresponding expense incurred without appropriation is unappropriated expenditure.

The Treasury

Finance – Non-Departmental Other Expenses

North Island Severe Weather Events – Crown Payments to Local Authorities and Other Eligible Stakeholders	494,500
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Minister of Finance's explanation:

This expenditure relates to a provision for contributions to councils in the Hawke's Bay, Tairāwhiti and Auckland regions, as part of the cost sharing agreements with them for flood affected properties.

The Government had anticipated incurring this expense at the end of the previous financial year (2022/23) and had an appropriation in place, authorised under Vote Finance. However, the event creating the recognition of a provision and expense, arose in the 2023/24 financial year.

The full amount of the provision and corresponding expense incurred without appropriation is unappropriated expenditure.

Additional authority for subsequent expenditure to be incurred was authorised under imprest supply and included in the Supplementary Estimates of Appropriations 2023/24 in Vote Prime Minister and Cabinet.

Ministry of Justice

Justice – Non-Departmental Output Expenses

Community Justice Support and Assistance MCA	527
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Minister of Justice's explanation:

This appropriation relates to supporting community-based justice services, including community-based legal advice, assistance, and representation services.

The Ministry made payments to providers that represent and support agencies that provide community based legal advice. However, as these providers do not directly deliver community legal services, the expenditure is outside of the scope of this appropriation.

The full amount of expense incurred without appropriation is unappropriated expenditure.

Inland Revenue Department

Revenue – Non-Departmental Other Expenses

COVID-19 Support Payment	2023/24	2
	2022/23	1,061

Minister of Revenue's explanation:

This expenditure relates to payments to eligible firms adversely affected as a result of COVID-19, whether by a public health measure, business circumstance, or other related matters. An appropriation for expenditure of this nature was in place through until 30 June 2022.

Claims for the COVID-19 Support Payment were due by 30 June 2022, however additional valid claims have been processed after this date.

The expenses for COVID-19 support payments incurred post-30 June 2022 are unappropriated expenditure.

Revenue – Non-Departmental Other Expenses

COVID-19 Resurgence Support Payment	2023/24	0 ³
	2022/23	24

Minister of Revenue's explanation:

This expenditure relates to payment for costs to eligible firms to manage the economic impacts of COVID-19 following a move to higher Alert Levels. An appropriation for expenditure of this nature was in place through until 30 June 2022.

Claims for the COVID-19 Resurgence Support Payment were due by 30 June 2022, however additional valid claims have been processed after this date.

The expenses for COVID-19 resurgence support payments incurred post-30 June 2022 are unappropriated expenditure.

³ The amount of unappropriated expenditure for the 2023/24 financial year was \$400.

Ministry of Social Development

Social Development – Non-Departmental Other Expenses

Emergency Housing Support Package

1

Minister of Housing's explanation:

This expenditure relates to the provision of products and services to help families with children who are living in emergency housing accommodation and who have received and remain eligible to receive Emergency Housing Special Needs Grants, paid in accordance with criteria set out in the Social Security Act 2018.

There have been payments made for special assistance under the Flexible Funding Welfare Programme that have not been in accordance with the criteria, which required dependent children to be under 18 years old as set out in the Social Securities Act 2018.

The full amount of the payment incurred without appropriation is unappropriated expenditure.

Ministry of Transport

Transport – Non-Departmental Other Expenses

Supporting a Chatham Islands Replacement Ship

529

Minister of Transport's explanation:

This expenditure relates to the costs of short-term maintenance of the existing vessel supporting the Chatham Islands until a replacement ship is delivered.

In the 2022/23 financial year, there was an appropriation that authorised payment for costs to support the replacement of the current shipping vessel supporting the Chatham Islands, including the costs of short-term maintenance of the existing vessel until a replacement ship is delivered. No equivalent appropriation existed for this type of expense for the 2023/24 financial year as work was expected to be completed by June 2023, however, repair work continued into the start of the 2023/24 financial year.

The full amount of the repair work incurred in the current year without appropriation is unappropriated expenditure.

Additional authority for subsequent expenditure to be incurred was authorised under imprest supply and included in the Supplementary Estimates of Appropriations 2023/24 in Vote Transport.

Table 7: Statement of Unauthorised Capital Injections Made in Excess of an Existing Authority in the Year Ended 30 June 2024

Department Capital Injection Minister's Explanation	Authorised capital injection \$000	Unauthorised capital injection requiring validation \$000
Ministry of Business, Innovation and Employment		
Ministry of Business, Innovation and Employment – Capital Injection	82,818	13,125

Minister for Economic Development's explanation:

As part of the Bowen House fit out project, \$13.1 million worth of assets was transferred from Parliamentary Services to the Ministry. Vote Business, Science and Innovation had an appropriate authority in place for a capital injection from the Crown for this transfer.

However, in addition to the assets received, the Ministry requested and received cash from the Crown equal to the same amount of the assets transferred from Parliamentary Services. This meant that the Ministry recorded the capital injection twice.

The amount of cash received in excess of the authority is unauthorised capital injection.

Table 8: Statement of Unauthorised Capital Injections Made Without Authority in the Year Ended 30 June 2024

Department Capital Injection Minister's Explanation	Unauthorised capital injection requiring validation \$000
Office of the Ombudsman	
Office of the Ombudsman – Capital Injection	2,583

Chief Ombudsman's explanation:

The Office of the Ombudsman incorrectly interpreted an approved increase to their capital expenditure budget as authorisation for a capital injection (a cash contribution) from the Crown. As a result, the Office requested and received a cash capital injection in 2023/24 for which there was no authorisation. The funding was returned to the Crown once the error was identified.

The full amount of the capital injection is unauthorised capital injection.