THE TREASURY
Kaitohutohu Kaupapa Rawa

Budget Style Guide

For Estimates and Supplementary Estimates of Appropriations and Supporting Information

December 2017

New Zealand Government

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ISBN: 978-1-98-853465-7 (Online)

The Treasury URL at December 2017 for this document is
http://www.treasury.govt.nz/publications/guidance/planning/estimates/style
The PURL for this document is http://purl.oclc.org/nzt/g-sgese

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About this Guidance

The Estimates of Appropriations and Supporting Information and the Supplementary Estimates and Supporting Information are important Parliamentary documents and require a high degree of accuracy and consistency in their production. It is the responsibility of each department to ensure that its documents have been proofread and are consistent with this *Style Guide* before final drafts are signed off by the Vote Minister and provided to the Treasury.

This guide relates to style only, guidance on structure and content of these documents is available on the Treasury internet site and the PSI intranet site.

This document replaces the updated Budget Style Guide released in December 2016.

Checklist

The following Checklist provides a useful tool against which your document can be checked. Please note that this is NOT a comprehensive list of the layout and content conventions that you should follow - it only includes the more commonly used conventions. Please refer to the *Style Guide* for more detailed information.

Issue	Key points	Page no.
Abbreviations	• Word in full first time used, followed by abbreviation in brackets • Different rules for tables/graphs compared to general text	**10**
Bullet points	• Two types of bullet point lists (use a dash for the second level)	**3**
Capital letters	• Check for terms that should be in upper or lower case	**11**
Dates	• Use format of 2015/16 not 2015/2016 • Use “Day Month Year” format when using dates	**17**
Heading levels	• Ensure correct heading is used for each section	**Appx 2**
Italics	• May be used only in a limited number of situations	**14**
Money	• Different rules for tables and text • For numbers under $1 million $156,000 is correct; $0.156 million is incorrect • Round to nearest thousand and use three decimal places, eg, $1.214 million	**14**
Numbers	• Numbers for the actual Estimates of Appropriation and Part B onwards are always in thousands • Negative numbers - use brackets in tables • Different rules for tables and text • Commas must be used for numbers 1,000 or greater	**16**
Spelling and grammar	• Ensure spelling is correct • Check for common grammatical errors	**13**
Tables	• Template tables should be used • Non-template tables (freeform tables) should have a simple layout • Use ‘Table Heading’ styles instead of bold or italics • Table notes should not be in table or table cell but directly below	**5**
Text and spacing	• One return between paragraphs • Use two spaces after a full stop	**3**

Layout

Text and Spacing

All **body text** is to be **left aligned** and to start at the margin (no indenting). There is also no indenting in tables unless the bullet style is used.

Use two spaces after full stops, but a single space everywhere else. Also, a single space after colons and semi-colons.

Use one return to break between paragraphs.

No superscript or subscript is to be used throughout the document.

Bullet-point Lists

There are only **two** levels of bullets to be used, bullet style and dash style. Do **not** use numbered lists.

Bullet style

There are **three** main kinds of bullet-point lists.

1. The opening sentence is **not completed** and **carries on** in the list. In this type of bullet-point list:
   - the opening sentence ends with a colon
   - each item starts in lower case
   - each point reads on from the opening sentence, and
   - the list ends with a full stop.

Example

Where a Tribunal recommendation is accepted by the Crown, the cost is recognised either:

- in the period in which the Crown is required to make a compensation payment, or
- when the property is transferred from Crown to Māori ownership.

2. The opening sentence **does not read on** in the list. The list is a series of **complete sentences**. In this instance, the bullet-point list has the following format:
   - The opening sentence ends with a colon.
   - Each bulleted sentence begins with a capital letter.
   - Each bulleted sentence ends with a full stop.

Example

The Fiscal Responsibility Act sets out the principles of responsible fiscal management:

- Managing prudently the fiscal risks facing the Crown.
- Achieving and maintaining levels of Crown net worth that provide a buffer against factors that may impact adversely on the Crown's net worth in the future.

3. There is **no opening sentence**. The bullet-point list is a series of complete sentences, with each one beginning with a capital letter and ending with a full stop.

Example

- Funding will be delivered to 34 local communities' funding schemes in association with local authorities.
- Funding will be under terms of an annual contractual agreement.

Dash style

When you need to use a **second level** list style, use dash style.

- For example:
  - dash style is the next level down from bullet style
  - the list also ends with a full stop.

Tables

Use template tables. Non-template tables (freeform tables) must have a simple layout.

Table formatting

- Table heading rows are bottom-aligned and table rows are top-aligned.
- Tables must contain a **column heading** over every column - use the style 'Table Heading 1'. There are four other table heading styles, 'Table Heading 2' - black (bold), 'Table Heading 3' – blue, 'Table Heading 4' - grey (bold and italics) and 'Table Heading 5' – black (italics).
- Ensure table heading styles are used in sequence, ie, don't miss out a level.
- Column headings must repeat on following pages.
- Text styles available are 'Table Text' and 'Table Bullet' one level only.
- Ensure that each line of data (text or figures) is created on a new row in the table. Do not separate rows of data with a return or new paragraph unless it is related.
- Avoid merging rows or columns in tables. See following example of when this is allowed.
- All tables should have borders except on the outer left and right sides. See the following table samples for suggested formatting.

Table title

If a table does not have a heading directly above it, then you **must** insert a short descriptive title directly above it, this is typed in the style 'Normal'. Only the first word of this title has an initial capital.

Examples of useful non-template table titles:

- Indicative key performance indicators and measures for all force elements in NZDF
- Ratings and definitions used in performance measures

Notes in tables

- Short notes (one sentence) relating to a single cell should be incorporated into the cell it relates to.
- Long notes or notes related to more than one cell should be directly below the table and 'Normal' style applied. See section on Notes on page 15 and 16 for further information.

Example of merged vertical cells

Title, Type, Scope and Period of Appropriations	Appropriations, Adjustments and Use	$000
[Departmental/Non-Departmental Appropriation Type]		
Title (Mx)	Original Appropriation	xxx
[Scope of appropriation]	Net adjustments to 2013/14	
Commences:	Adjustment for 2014/15	
Expires:	Adjusted Appropriation	
	Actual to end of 2013/14	
	Estimated Actual for 2014/15	xxx
	Estimated Actual for 2015/16	xxx
	Estimated Appropriation remaining after 2015/16	xxx

These cells in column 1 have been merged vertically **only** because the text in this cell directly relates to rows to the right of the merged cell.

Appropriation tables

The appropriation tables will be sorted alphabetically within each appropriation type. Any appropriations that are not required for the future year will be placed at the bottom of each appropriation type also in alphabetical order.

Text only tables

Text only tables are preferably left aligned.

Conditions on Use of Appropriation

Reference	Conditions
Quality Standards for Analysis and Advice	Refer Debt and related Financial Asset Management output expense above.
Sections 26H -Y of the Public Finance Act 1989	These sections detail the required content, disclosures and timing of the Fiscal Strategy Report, Budget Policy Statement, Statement on Long Term Fiscal Position and Economic and Fiscal Updates.

Table with figures

The first **text column** is left-aligned and **figure columns** are right-aligned.

Components of the Appropriation

	2015/16		2016/17
	Budgeted $000	Estimated Actual $000	Budget $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx

Table with text and figures

Text columns are left-aligned and **figure columns** are right-aligned. There are some exceptions to this, especially in instances where there is a mixture of text and figures in the same column. An example of this is the 'Summary of Service Providers' table in the Supporting Information.

Service Providers

Provider	2015/16 Budgeted $000	2015/16 Estimated Actual $000	2016/17 Budget $000	Reporting to the House	Expiry of Resourcing Commitment
Crown Entities					
Provider name or type	xxx	xxx	xxx	Provider's annual report	Ongoing
Non-Government Organisations					
Provider name or type	xxx	xxx	xxx	Not required	2012
Total	**xxx**	**xxx**	**xxx**		

Terms and definitions used

Terms and definitions should be typed out in full for the first occurrence in the document and then the abbreviation used throughout the rest of the document.

Graphs

- All graphs must be created in CFISnet's Estimates Production module.
- There are three types of graphs that can be used, bar, line or pie, examples follow. Combination graphs (bar and line) are not to be used.
- Colours for graphs will be allocated by CFISnet.
- Axis must be labelled, and pie charts should have a data label and/or legend.
- Include a graph heading. Only the first word in the graph heading has an initial capital. The word "Figure" and sequence number is allocated by CFISnet.

  Figure 1 - Trends in appropriations

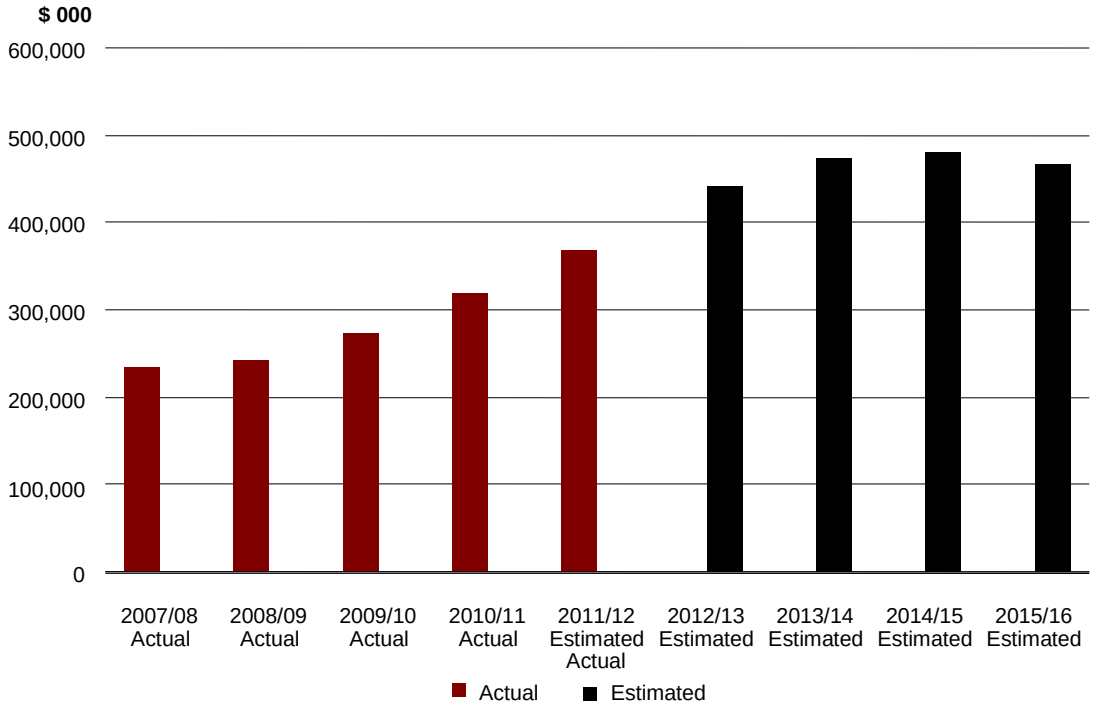
- Include a **Source** to indicate where the information has come from. Every graph **must** have a source. Do not type the word **Source** as CFISnet adds it.

  Source: The Treasury

  or

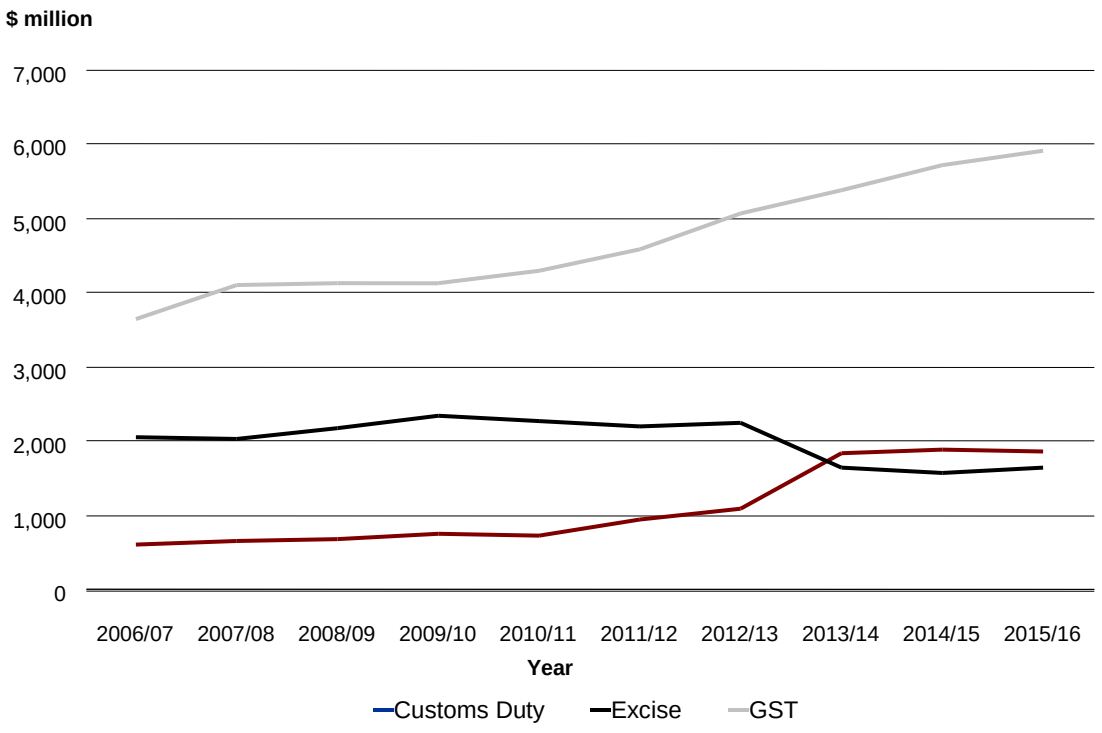
  Source: Statistics New Zealand, the Treasury

Figure 1 - Example of a bar graph



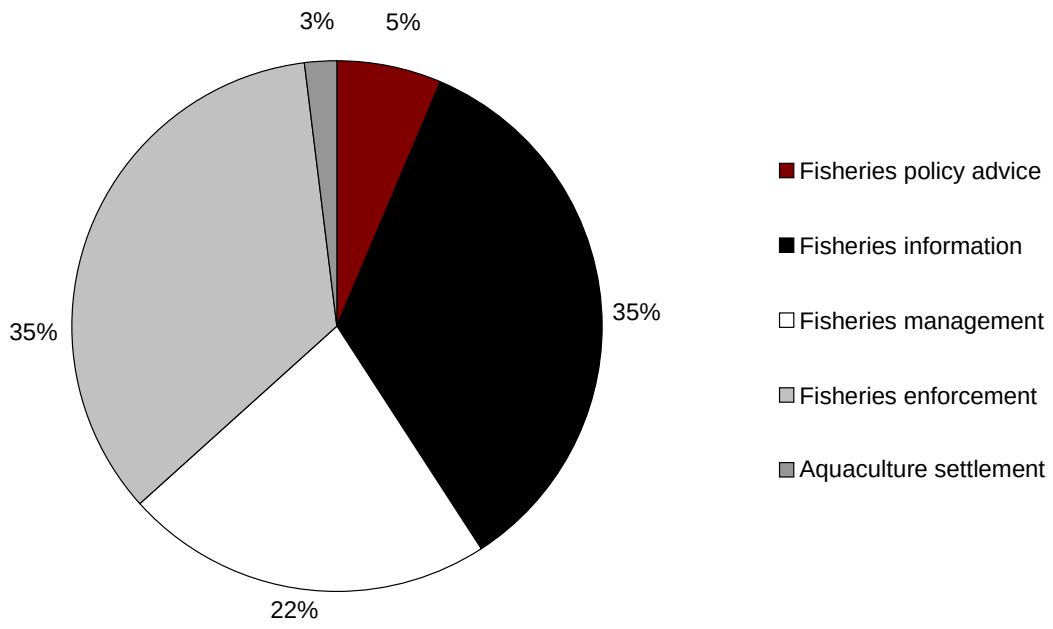
Source: Statistics New Zealand, the Treasury

Figure 2 - Example of a line graph



Source: New Zealand Customs Service

Figure 3 - Example of a pie chart



Source: The Treasury

Content

Abbreviations

Write the words in full the first time you use them, followed with the abbreviation in brackets. For example - “state-owned enterprises (SOEs)”

Note: CPI should NOT be used instead of “inflation rate”. Say, for example, “Consumers Price Index (CPI), a measure of the rate of inflation”.

- DO NOT use “&”.
- DO NOT use full stops in abbreviations.
- DO NOT abbreviate terms in text that are not normally abbreviated in speech. For example, always spell out “New Zealand”. “NZ” is used only in tables.
- Measurements, such as “centimetres”, should be written in full in text (abbreviated in tables and graphs only).
- DO NOT use a slash (/) for “per” except in tables and graphs only.
- Use “No.” (with a full stop) for “number” in graphs and tables only.
- Use “Est. Actual” (with a full stop) for “Estimated Actual” in graphs only.
- Use “incl” for “included” in tables only.
- “for example” is abbreviated to “eg,” and “that is” to “ie,” (there are NO FULL STOPS) but there is a comma afterwards.

When referring to any **published document**, the first time you use it, it must be in italics and written in full, with the abbreviation following in brackets:

Fiscal Strategy Report (FSR)

Budget Economic and Fiscal Update (BEFU)

Half Year Economic and Fiscal Update (HYEFU)

Pre-election Economic and Fiscal Update (PREFU)

Budget Policy Statement (BPS)

Financial Statements of the Government of New Zealand (FSGNZ)

Capitals and/or Lower Case

Capitals

Initial capitals should always be used for:

- components of Budget documents - such as “Chapter 1” - and titles of expenses/expenditure classes - such as “Foreign Relations”
- individual organisation names
- a person’s specific job title - for example - “John Smith, the Chief Executive of”. However, titles that are used generically should use lower case. For example, “chief executives are usually busy people”
- titles of tables and graphs - for example - “Table 2.1”, “Statement of Cash Flows”, “Figure 2.3”
- specific names of benefits such as “the Unemployment Benefit” but use lower case for “unemployment beneficiaries” and “a benefit”
- “Department” and “Ministry” when referring to a particular department or ministry - for example - the Department of Labour should be referred as “the Department” and the Ministry of Health as “the Ministry”. Use lower case for generic terms “a department” or “the departments”
- legislation, as in “the Act”, “the Bill” - note names of Acts should always have their year included “Forests Act 1949”
- the “Budget” but use lower case for “budget surplus” or “budget balance”
- “Cabinet”
- “Crown”, also note Crown health enterprises, Crown research institutes and Crown entities
- “the Internet”
- “Māori”
- “Minister” or “Ministers” except when referring to a minister of religion, but “ministerial”
- “Parliament” but “parliamentary”
- “State” should not be used instead of “Crown”
- Vote - for example - “Ministers will consider Vote allocations soon”.

Lower case

Common terms that use lower case are:

board of trustees	cash flows from operations
cabinet committees (but upper and lower case for a specific cabinet committee, such as the Cabinet Policy Committee)	statement of intent (SOI) - but a given publication is *Statement of Intent* (note the use of italics for the name of a publication)
statement of corporate intent (SCI)	equivalent full-time student (EFTS)
equal employment opportunities (EEO)	estimated actual outturn
financial deficit	foreign direct investment (FDI)
generally accepted accounting practice (GAAP)	strategic result area (SRA)
government department (note that a government department is a singular entity - it should not be referred to as "they")	select committees (but in upper and lower case for a specific select committee, such as the Justice and Law Reform Select Committee)
goods and services tax (GST)	ministerial
non-departmental outputs	official information request (OIR)
output expense	overseas development assistance (ODA)
parliamentary question (PQ)	gross domestic product (GDP)
private training establishment (PTE)	research and development (R&D)
State-owned enterprise (SOE)	section (of an Act of Parliament)

Government or government

Capitalising "government" depends on how you are using it.

- "Government" should be capitalised when it refers to a specific, formally constituted Government - for example - "This Government has decided..." and "It is Government policy that ...".
- "government" is in lower case when it refers to a non-specific government - for example - "This is typical of the dilemmas governments face..." and "Throughout the government sector...". Note these distinctions apply whether government is used as a noun or an adjective.

Grammar Tips

Clarity

It is important to keep technical material as simple and understandable as possible.

- Text should be punchy and to the point. Unduly long sentences and paragraphs may lose readers' attention.
- Repetitive text should be avoided. Think about how you can summarise material.
- Keep jargon to a minimum. Where it is necessary or efficient, it should be defined on first use.
- Acronyms are often confusing, as the reading audience may not know what they mean. Write out in full for the first time used, followed by abbreviation in brackets. For example, gross domestic product (GDP).
- Active sentences are simpler and more effective than passive sentences. For example, "The Department will be involved in the development and management of this new initiative" can be shortened to "The Department will be involved in developing and managing this new initiative".
- Wordy expressions should be avoided. For example, "the way in which" can be shortened to "the way" or even "how". "A number of" can be written as "several" or "some".

Redundant words

Avoid words that are superseded by other words in the phrase. For example:

- a *government* Ministry…
- for *a period of* three years…
- I *personally* think...
- *As a group*, the team decided…

Spellchecker

The "Set Language" in Microsoft Word should be English (UK). Please note the Spellchecker will not pick up - for example - the difference between "public" and "pubic", "principal" and "principle", "minister" and "minster" or "bare" and "bear", etc.

Headings and Titles

Initial capitals should be applied to all heading levels except for level 6. Level 6 should be sentence case (first word only capitalised) except the Notes to the Financial Statements in the Forecast Financial Statement section where the Note names should be initial capitals.

Headings for sections of a Vote or appropriation titles should be separated by a dash, not a colon or parentheses, eg, "Policy Advice – Climate Change", not "Policy Advice: Climate Change" or "Policy Advice (Climate Change)".

The convention for benefit names is to treat them as singular in output expense titles: “Orphan’s Benefit”, “Widow’s Benefit”, and “Invalid’s Benefit” (based on the way they are described in the Social Security Act 1964).

Italics

Terms that use italics in text include:

- names of vessels (eg, the *Aratika*)
- names of publications (eg, *Estimates of Appropriations*)
- scientific names (eg, *Pinus radiata*)
- legal cases (eg, *Luxton v Bay of Plenty RC*).

Māori

As an official language in New Zealand, Māori may be used anywhere in a document.

The Māori macron is used at present just for the word “Māori”. If you need to use Māori spelling in text, please ensure that the correct spelling is obtained from the source of the material or it is checked. The Treasury Publications Unit insert the macron at the last stage before printing.

There is no “s” in the Māori language, so the plural of “marae” is “marae”, not “maraes”, just as there is no such word as “Māoris”.

Money/Currency

IMPORTANT: Appropriation numbers in the Estimates of Appropriations tables and in the Information Supporting the Estimates tables are **always** in **thousands**

Thousands or millions

Within text, for ease of reading, thousands should be used when expressing money amounts under one million.

For example: $156,000 is **correct**
$0.156 million is not.

Decimal places

When expressing money in terms of millions, use **three** decimal places.

For example: Express $12,214,000 as $12.214 million
Express $12.4 million as $12.400 million
Express $3,000,000 as $3 million

When expressing money in terms of thousands, round to the nearest thousand.

For example: $122,000

Negative amounts

Within text, when writing negative amounts, readers can easily overlook the minus sign so it is usually preferable to rewrite it, avoiding use of the minus sign.

For example: "Spending exceeded revenue by $103 million" is better than "Net spending was -$103 million".

Alternatively, use the term "deficit". When necessary, negative amounts can be written with a minus sign: -$103 million.

Within tables, negative amounts are **inside brackets**. For example:

Contributions to organisations	700	-	(30)	-	**700**
Provision for Retirement and Long Service Leave	(830)	-	830	-	**-**

Currency ranges

Within text, currency ranges should be shown as, for example, "$20 million to $25 million".

Within tables, "$20m-$25m" is acceptable. However, "$20 to $25 million" should NOT be used within text or tables.

Names

Position/titles

Use capitals when referring to a person who holds a specific position. For example, "the Chief Executive was convinced the proposal was a good one". Do not use capitals when referring to the office as a generic term. For example, "the chief executive of an organisation is sometimes busy".

Organisations

Organisations should be named as they wish themselves to be named (or by their registered name). For example, "Fletcher Challenge Ltd" should not be referred to as "Fletchers".

Similarly, for example, "the Ministry of Justice" rather than "Justice". See the Appendices section to this *Style Guide* for correct names.

Refer to "the Treasury", not "Treasury".

Organisations are always singular, eg, "the Treasury is", not "the Treasury are". They are also inanimate, eg, "the organisation that carried out" not "the organisation who carried out".

Notes

Footnotes are not to be used in the document but notes can be. 'Normal' style should be applied. A single note should be set out as follows:

Note - All aspects of the standards may not apply to specific pieces of policy advice, given considerations of urgency or the particular nature of the advice to be provided. For instance, much of our work is second-opinion advice on other departments' proposals often undertaken under tight time pressures.

Where more than one note is required the reference in the text should be typed as (see Note 1) and then listed directly below the relevant paragraph or table like the following sample. Also see Table notes on page 5. Each new set of notes should start at 1.

	2015/16		2016/17
Central Education Crown Entities	Vote $000	Estimated Actual $000	Vote $000
Career Services	15,216	15,216	16,266
New Zealand Qualifications Authority (NZQA) (see Note 1)	39,842	39,842	42,093
Tertiary Education Commission (TEC) (see Note 2)	45,391	45,391	47,107

Note 1 - Increased funding for the New Zealand Qualifications Authority in 2014/15 mainly reflects increased provision for quality assurance activity related to the tertiary reforms and to improve international recognition of New Zealand qualifications and improve quality assurance systems, partially offset by reductions in funding approved in earlier years.

Note 2 - Increased funding for TEC in 2014/15 compared to 2015/16 mainly reflects provision to support the distinctive contribution of the Institutes of Technology and Polytechnics and for professional development in literacy, numeracy and language, partially offset by reduced funding for implementation of tertiary reforms and the full year effect of transferring the Centre for Tertiary Teaching Excellence to Capability Development Funds appropriation.

Numbers

IMPORTANT: Appropriation numbers in the Estimates of Appropriations tables and in the Information Supporting the Estimates tables are **always** in **thousands**

In text, **spell out** numbers from **one to nine**. Use figures for double-digit or larger numbers, for example "12" and "1,000" unless they begin a sentence or bullet point. All numbers 1,000 or greater should carry a comma - for example - $6,325 million.

Exceptions are:

- numbers used with percentages, eg, "7%"
- tables and graphs - use figures for all numbers
- when two numbers are side by side, eg, "five to ten" (it may be preferable to use figures if one of the numbers is unwieldy, such as "8 to 115")
- page numbers, eg, "see Table 3.1 on page 4".

Ordinal numbers follow the same rules as the above - for example, use “third” not 3rd, 28th not twenty-eighth (unless beginning a sentence).

Cardinal numbers from twenty-one to ninety-nine are hyphenated when written in full.

It is better to rewrite a sentence than start it with a very large number. “The collection includes 370 machine guns” is better than “Three hundred and seventy machine guns”.

Avoid using the term “billion” as it has different meanings around the world. In New Zealand, a billion is a **thousand million**. Express numbers in millions instead.

Nil amounts are shown in tables with a **dash**. They should not be left blank or shown as “0”. The exception is in the Performance, Measures and Standards table. “Not applicable” is shown as “N/A”.

Dates

Fiscal years are described as - for example - 2016/17 not 2016-17 or 2016/2017, 2008/09 not 2008/9. The exception is “1999/2000”. (In **tables and graphs only**, the year 1999/2000 is abbreviated - 1999/00 - this is simply because there is not enough room for more figures.)

Dates should be written as “date month year” - for example - 30 June 2017. There is NO punctuation.

Date ranges should be - for example - 2015/16 to 2017/18, or January to June - not 2008/09-2015/16 or January-June.

Other styles for “years” include:

- “the year ending 31 March 2017” if writing before the year in question ends
- “the year ended 31 March 2017” if writing after the year in question has ended
- mid-2000s (mid is not a stand-alone word)
- “the 2000s”, not “the 2000’s” (no apostrophe)
- 12-year-old (hyphenated - see the Hyphens section; page 18).

Fractions

Decimals are usually the correct way to show fractional numbers. However when, for example, “1.5%” would imply undue precision, it is acceptable to use “1½%”.

Simple fractions should be spelt out and hyphenated - for example - “two-thirds”, “three-quarters”. Mixed numbers containing fractions should be written as figures, for example, “5¼”.

Percentages

Use the % symbol in text and tables. For example, a “7.2% increase”, not “a 7.2 percent increase”. Avoid starting sentences with percentages.

For ranges use, for example, “1% to 1.5% per year”, not “1-1.5%” or “1% - 1.5%” (note the latter can be used in tables).

There is a difference between percent and percentage point. If the growth rate went from 4% to 5%, it increased by one percentage point, but increased by 25%.

Time

Time should always be written in numerals with a colon between the hours and minutes. Use the 12-hour clock and specify am or pm. Do not include a space before “am” and “pm”. For example, “6:00am”, “7:00pm”.

Punctuation

Apostrophes

Apostrophes have **TWO** main uses:

- indicate a missing letter or letters - for example - you’re
- indicate ownership - for example - John’s desk. Also, apostrophes are placed after plural owners - for example - the analysts’ hats.

Using an apostrophe with “its” is often confusing. The rule is to put an apostrophe in “it’s” only if you mean “it is”.

Examples include:

- Ministers = two or more Ministers (plural)
- Minister’s = belonging to one Minister (singular possessive)
- Ministers’ = belonging to two or more Ministers (plural possessive)
- 12 months’ worth
- three days’ notice
- SOEs, CRIs - no apostrophe
- 2000s - no apostrophe.

Colons

Do not use a colon when naming a Vote. For example, “Vote Housing” is **correct**; “Vote: Housing” is incorrect.

Hyphens

Use hyphens sparingly but consistently, and use common sense. Their purpose is to clarify meaning and help the reader. Do not use a long dash.

Hyphens are often required where a two-word expression (a compound adjective) is used to modify another word. For example, the term “used car” does not require a hyphen in “the man sold used cars”, but does need one in “he was a used-car dealer”. The same applies to “long term” and “long-term” and many other expressions.

However, do not hyphenate a compound that contains an adverb (adverbs usually end with “ly”). For example, “a beautifully presented meal” does not use hyphens.

Some compound words are always hyphenated, as they exist together as a single term - for example - X-rays, north-east, 18-year-olds.

Some common **terms that need** a hyphen are:

- elements of a fraction (eg, one-quarter, two-thirds)
- numerical compounds to avoid ambiguity (eg, a five-year-old girl)
- cardinal numbers below 100 (eg, forty-six)
- words that use prefixes (eg, non-government).

Examples include:

a faster-growing economy	lower-skilled workers
cost-of-living adjustments	low-income families
Crown-owned buildings	low-interest loans
current-account surplus	lump-sum payment
decision-makers/decision-making	major-project debt
end-of-year fair market value	net-debt-to-GDP ratio
foreign-currency transactions	New Zealand-dollar debt
foreign-exchange contracts	New Zealand-dollar equivalent
foreign-exchange gains	private-sector companies
foreign-exchange losses	private-sector reporting
foreign-sourced income	public-policy considerations
higher-than-expected tax receipts	sovereign-power revenue
interest-rate swaps	State-owned enterprise
local-authority trading enterprises	take-or-pay agreement
long-term trend	United States-dollar debt
decision-makers/decision-making	weaker-than-average growth
multi-year	medium-term
non-departmental	

Quotation marks

Use double quotation marks (“). Single quotes are only used for a quotation within a quotation, eg, “The quick brown fox jumps over the ‘lazy’ dog,” said Mike Harris.

When a quotation mark falls at the end of the sentence, it generally **falls inside** the full stop. The exception is when a full sentence is quoted and stands alone, or for speech.

References

Within text - Publication references are normally referred to by their author’s name, in one of two ways:

- “Crown (1991) states that density decreases with increasing latitude”, or
- “density decreases with increasing latitude (Crown, 1991)”.

Words to Watch out for

Most publications use a lot of words that can be spelt in two different ways. Here is how we prefer some common words to be spelt.

✓ and	× not &
✓ acknowledgement	× not acknowledgment
✓ advisor	× not adviser
✓ cash flow	× not cashflow
✓ coordinate or coordination	× not co-ordinate or co-ordination
✓ cooperate or cooperation	× not co-operate or co-operation
✓ Crown-Owned Company	× not Crown Owned Company
✓ focused	× not focussed
✓ Governor-General or Governors-General	× not Governor General or Governors General, Governor Generals, Governors' General
✓ inquiry	× not enquiry
✓ multinational	× not multi-national
✓ non-departmental	× not nondepartmental
✓ non-tax	× not non tax
✓ ongoing	× not on-going
✓ outyears	× not out-years or out years
✓ State-owned enterprise	× not State Owned Enterprise
✓ targeted	× not targetted
✓ timeframe	× not time frame or time-frame
✓ wellbeing	× not well-being
✓ workplace	× not work place or work-place
✓ write-offs	× not writeoffs

Commonly misused words

Affect or Effect

- Affect (verb) means "influence" or "have an effect on". For example, "The legislation may affect small businesses".
- Effect (noun) means "result". For example, "The new legislation may have an effect on small businesses".
- Effect (verb) means "bring about" or "accomplish". For example, "The new legislation may effect a change in business culture."

Compare with or Contrast to

Use "compare with" rather than "compare to", and "contrast to" rather than "contrast with".

Due to or Owing to

"Due to" and "owing to" are often thought to mean the same thing. A good rule of thumb when deciding whether to use "due to" or "owing to" is, if you can possibly substitute "owing to" for "due to", then do so.

For example, "Due to unforeseen circumstances" can easily be replaced with "Owing to unforeseen circumstances". "Owing to" is therefore the right term to use. However, "the plane was due to arrive" can't be replaced with "the plane was owe to arrive", so "due to" is the term to use here.

Last or Past

"Last" is often used instead of "past". "Last year", in 2014, means 2013. However, if you mean the 12 months up to the time of writing (to 30 June 2014), use "the past year". The same goes for the past month, past week, past (not last) 10 years.

Less or Fewer

- **Less** refers to size, degree or duration. For example, "I seem to have less time than I used to".
- **Fewer** refers to number. For example, "Our organisation has fewer staff than some other departments".

Which or That or Who

- "Which" tends to be over-used. It is typically reserved for clauses inside commas. For example, "The Budget, which is to be tabled next month, is a lot of work" (this adds a fact about the Budget). A common rule of thumb is to use "which" only after a comma; otherwise, use "that".
- "That" is often more specific. For example, "The Budget that is to be tabled next month is a lot of work" describes which Budget.
- Note "that" is also often over-used. Try leaving it out - if the sentence makes sense without it, leave it out. For example, "he said that we should all read more" reads just as well without the "that".
- "Who" applies only to people.

Appendix 1

Abbreviation List

BEFU	Budget Economic and Fiscal Update
BPS	Budget Policy Statement
CE	Chief executive (usually of government departments)
CPI	Consumer Price Index
CYFU	Current-Year Fiscal Update
EEO	equal employment opportunities
EFO	Economic and Fiscal Outlook
EFS	Economic and Fiscal Forecasts
EFU	Economic and Fiscal Update
FRA	Fiscal Responsibility Act 1994
FRS	financial reporting standards
FSGNZ	Financial Statements of the Government of New Zealand
FSR	Fiscal Strategy Report
GAAP	generally accepted accounting practice
GDP	gross domestic product
GST	goods and services tax
HEIS	Household Expenditure and Income Survey
HLFS	Household Labour Force Survey
HYEFU	Half Year Economic and Fiscal Update
IFRS	International Financial Reporting Standards
IPI	Import Price Index
KP	key priorities
LCI	Labour Cost Index
MPS	Monetary Policy Statement
NFA	net foreign assets
NFI	net foreign investment
NZ IFRS	New Zealand International Financial Reporting Standards
ODA	overseas development assistance
ODI	overseas direct investment
OIA	Official Information Act 1982

PPI	Producer Price Index
PREFU	Pre-election Economic and Fiscal Update
PTA	Policy Targets Agreement (Reserve Bank Inflation Targets)
RBA	Reserve Bank Act 1989 (could be Reserve Bank of Australia)
SCI	statement of corporate intent
SOE	State-owned enterprise
SOI	statement of intent
SRA	strategic result area
TOT	terms of trade
TWI	Trade Weighted Index
WPI	Wholesale Price Index

Appendix 2

Example of a blank Estimate Vote

Appendix 2

Example of a blank Estimate Vote

Vote [xx]

APPROPRIATION MINISTER(S): [Title of Minister(s) / portfolio(s)] (Mx)
APPROPRIATION ADMINISTRATOR: [Name of department or Office of Parliament]
RESPONSIBLE MINISTER FOR [NAME OF DEPARTMENT]: [Title of Minister / portfolio]

Heading 1

Overview of the Vote

-
-

Bullets

Details of these appropriations are set out in Parts 2-4.

Heading 1

Details of Appropriations and Capital Injections

Heading 2

Annual and Permanent Appropriations

	2017/18		2018/19
Titles and Scopes of Appropriations by Appropriation Type	Budgeted $000	Estimated Actual $000	Budget $000
Departmental Output Expenses			
Title of Appropriation PLA/RDA (Mx) [Scope of appropriation]	xxx	xxx	xxx
Title of Appropriation PLA/RDA (Mx) [Scope of appropriation]		xxx	xxx
Total Departmental Output Expenses	xxx	xxx	xxx
Departmental Other Expenses			
Title of Appropriation (Mx) [Scope of appropriation]	xxx	xxx	xxx
Total Departmental Other Expenses	xxx	xxx	xxx
Departmental Capital Expenditure			
<Department> - Capital Expenditure PLA (Mx) This appropriation is limited to the purchase or development of assets by and for the use of the <Department>, as authorised by section 24(1) of the Public Finance Act 1989.	xxx	xxx	xxx
Total Departmental Capital Expenditure	xxx	xxx	xxx
Non-Departmental Output Expenses			
Title of Appropriation (Mx) [Scope of appropriation]	xxx	xxx	xxx
Total Non-Departmental Output Expenses	xxx	xxx	xxx
Benefits or Related Expenses			
Title of Appropriation (Mx) [Scope of appropriation]	xxx	xxx	xxx
Title of Appropriation PLA (Mx) [Scope of appropriation]	xxx	xxx	xxx
Total Benefits or Related Expenses	xxx	xxx	xxx
Non-Departmental Borrowing Expenses			
Title of Appropriation PLA (Mx) [Scope of appropriation]	xxx	xxx	xxx
Total Non-Departmental Borrowing Expenses	xxx	xxx	xxx

Table Heading 1

Table Heading 2

Table Heading 3

Titles and Scopes of Appropriations by Appropriation Type	2017/18 Budgeted $000	2017/18 Estimated Actual $000	2018/19 Budget $000
Non-Departmental Other Expenses			
Title of Appropriation (Mx) [Scope of appropriation]	xxx	xxx	xxx
Title of Appropriation PLA (Mx) [Scope of appropriation]	xxx	xxx	xxx
Total Non-Departmental Other Expenses	xxx	xxx	xxx
Non-Departmental Capital Expenditure			
Title of Appropriation (Mx) [Scope of appropriation]	xxx	xxx	xxx
Title of Appropriation PLA (Mx) [Scope of appropriation]	xxx	xxx	xxx
Total Non-Departmental Capital Expenditure	Table Heading 2	xxx	xxx
Intelligence and Security Department Expenses and Capital Expenditure			
Title of Appropriation (Mx) [Scope of appropriation]	Table Heading 3	xxx	xxx
Total Intelligence and Security Department Expenses and Capital Expenditure	xxx	xxx	xxx
Multi-Category Expenses and Capital Expenditure			
Title of Multi-Category Appropriation (M63) [The single overarching purpose of this appropriation is to .....]	xxx	xxx	**xxx**
Departmental Output Expense	Table Heading 4		
Category Title [This category is limited to .....]		xxx	xxx
Category Title [This category is limited to .....]	Table Heading 5	xxx	xxx
Category Title [This category is limited to .....]	xxx	xxx	xxx
Departmental Other Expense			
Category Title [This category is limited to .....]	xxx	xxx	xxx
Non-Departmental Output Expense			
Category Title [This category is limited to .....]	xxx	xxx	xxx

Titles and Scopes of Appropriations by Appropriation Type	2017/18 Budgeted $000	2017/18 Estimated Actual $000	2018/19 Budget $000
Non-Departmental Other Expense			
Category Title	xxx	xxx	xxx
[This category is limited to .....]			
Category Title	xxx	xxx	xxx
[This category is limited to .....]			
Non-Departmental Capital Expenditure			
Category Title	xxx	xxx	xxx
[This category is limited to .....]			
Total Multi-Category Expenses and Capital Expenditure	xxx	xxx	xxxx
Total Annual and Permanent Appropriations	xxx	xxx	xxx

Heading 2

Multi-Year Appropriations

Table Heading 1

Table Heading 2

Table Heading 3

Type, Title, Scope and Period of Appropriations	Appropriations,	$000
[Departmental/Non-Departmental Appropriation Type]		
Title (Mx)	Original Appropriation	xxx
[Scope of appropriation]	Net adjustments	xxx
Commences:	Adjustment for 20	xxx
Expires:	Adjusted Appropriation	xxx
	Actual to end of 2016/17	xxx
	Estimated Actual for 2017/18	xxx
	Estimated Actual for 2018/19	xxx
	Estimated Appropriation Remaining	xxx

Total Annual, Permanent and Multi-Year Appropriations

	2017/18 Budgeted $000	2017/18 Estimated Actual $000	2018/19 Budget $000
Total Annual and Permanent Appropriations	xxx	xxx	xxx
Total MYA Departmental Output Expenses Forecasts	xxx	xxx	xxx
Total MYA Non-Departmental Other Expenses Forecasts	xxx	xxx	xxx
Total Annual and Permanent Appropriations and Multi-Year Forecasts	xxx	xxx	xxx

Capital Injection Authorisations

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
[Name of Department] - Capital Injection (Mx)	xxx	xxx	**xxx**

Supporting Information

Part 1 - Vote as a Whole

1.1 - New Policy Initiatives

Heading 1

Heading 2

Heading 3

Table Heading 1

Policy Initiative	Appropriation	2017/18 Budgeted $000	2018/19 Budget $000	2019/20 Estimated $000	2020/21 Estimated $000	2021/22 Estimated $000
[Name of New Initiative #1]	**[Appropriation Title]**	xxx	xxx			xxx
	[Appropriation Type]					
	[Appropriation Title]	xxx	xxx	xxx	xxx	xxx
	[Appropriation Type]					
[Name of New Initiative #2]	**[Appropriation Title]**	xxx	xxx	xxx	xxx	xxx
	[Appropriation Type]					
[Name of New Initiative #3]	**[Departmental capital injection]**	xxx	xxx	xxx	xxx	xxx
[Name of New Initiative #4]	**Improved Employment and Social Outcomes Support MCA (M63)**					
	Administering Income Support	xxx	xxx	xxx	xxx	xxx
	Improving Employment Outcomes	xxx	xxx	xxx	xxx	xxx
	Departmental Output Expenses					
Total Initiatives		xxx	xxx	xxx	xxx	xxx

Table Heading 2

Table Text

1.2 - Trends in the Vote

Heading 3

Heading 4

Summary of Financial Activity

Table Heading 1

Table Heading 2

Table Text

Potentially Restated

	2013/14	2014/15	2015/16	2016/17	2017/18		2018/19			2019/20	2020/21	2021/22
	Actual $000	Actual $000	Actual $000	Actual $000	Budgeted $000	Estimated Actual $000	Departmental Transactions Budget $000	Non-Departmental Transactions Budget $000	Total Budget $000	Estimated $000	Estimated $000	Estimated $000
Appropriations												
Output Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Benefits or Related Expenses	-					-	-	-	-	-	-	-
Borrowing Expenses	-					-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-	-	N/A	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)												
Output Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-	*N/A*	-	-	-	-	-
Total Appropriations	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-

Note - where restructuring has occurred then, to the extent practicable, prior years information has been restated as if the restructuring had occurred before the beginning of the period covered. In this instance Total Appropriations for the Budgeted and Estimated Actual year above, may not equal Total Annual, Permanent and Multi-Year Appropriations in the Details of Appropriations and Capital Injections.

Adjustments to the Summary of Financial Activity Table Due to Vote Restructuring

	2013/14 Adjustments $000	2014/15 Adjustments $000	2015/16 Adjustments $000	2016/17 Adjustments $000	2017/18 Budgeted Adjustments $000	2017/18 Estimated Actual Adjustments $000
Appropriations						
Output Expenses	xxx	xxx	xxx	xxx	xxx	xxx
Benefits or Related Expenses	xxx	xxx	xxx	xxx	xxx	xxx
Borrowing Expenses	xxx	xxx	xxx	xxx	xxx	xxx
Other Expenses	xxx	xxx	xxx	xxx	xxx	xxx
Capital Expenditure	xxx	xxx	xxx	xxx	xxx	xxx
Intelligence and Security Department Expenses and Capital Expenditure	xxx	xxx	xxx	xxx	xxx	xxx
Multi-Category Expenses and Capital Expenditure (MCA)						
Output Expenses	*xxx*	*xxx*	*xxx*	*xxx*	*xxx*	*xxx*
Other Expenses	*xxx*	*xxx*	*xxx*	*xxx*	*xxx*	*xxx*
Capital Expenditure	*xxx*	*xxx*	*xxx*	*xxx*	*xxx*	*xxx*
Total Appropriations	xxx	xxx	xxx	xxx	xxx	xxx
Crown Revenue and Capital Receipts						
Tax Revenue	xxx	xxx	xxx	xxx	xxx	xxx
Non-Tax Revenue	xxx	xxx	xxx	xxx	xxx	xxx
Capital Receipts	xxx	xxx	xxx	xxx	xxx	xxx
Total Crown Revenue Capital and Receipts	xxx	xxx	xxx	xxx	xxx	xxx

The prior year information in the Summary of Financial Activity table has been restated to reflect the current Vote structure.

1.3 - Analysis of Significant Trends

[Text Inserted]

1.4 - Reconciliation of Changes in Appropriation Structure

		Old Structure		New Structure		
2017/18 Appropriations in the 2017/18 Structure	2017/18 (Current) $000	Appropriations to which Expenses (or Capital Expenditure) have been moved from or to	Amount Moved $000	2017/18 Appropriations in the 2018/19 Structure	2017/18 (Restated) $000	2018/19 $000
[Appropriation Type]						
Appropriation title	xxx	Transferred to [appropriation title]	xxx	[Appropriation title]	xxx	xxx
Appropriation title	xxx	Transferred to [appropriation title] Transferred to [appropriation title] [appropriation type − if different]	xxx	[Appropriation title]	xxx	xxx
		Transferred from [appropriation title]		[Appropriation title]	xxx	xxx
		Transferred from [appropriation title]		[Appropriation title]	xxx	xxx
Appropriation title	xxx	Transferred to [appropriation title]	xxx		xxx	xxx
Appropriation title	xxx					
		Transferred from [appropriation title]		[Appropriation title]	xxx	xxx
				[Appropriation title]	xxx	xxx
[Appropriation Type]						
Appropriation title	xxx	Transferred to [appropriation title]	xxx		xxx	xxx
Appropriation title	xxx	Transferred to [appropriation title] [appropriation type - if different]	xxx		xxx	xxx
		Transferred from [appropriation title]		[Appropriation title]	xxx	xxx
		Transferred from [appropriation title]		[Appropriation title]	xxx	xxx
[Appropriation Type]						
Appropriation title	xxx	Transferred to [appropriation title]	xxx		xxx	xxx
		Transferred from [appropriation title]		[Appropriation title]	xxx	xxx
Total Changes in Appropriations	xxx		-		xxx	xxx

Explanations of the reasons for changing the appropriation structure are noted in the details of each appropriation in Parts 2-4.

1.5 - Relationship between Individual Appropriations and the Work Programmes

Programme of work	Appropriations

Heading 2

Part 2 - Details of Departmental Appropriations

2.1 - Departmental Output Expenses

Heading 3

Appropriation Title (Mx)

Heading 4

Scope of Appropriation

Heading 5

[Text: This appropriation is limited to...]

Expenses and Revenue

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Total Appropriation	xxx	xxx	xxx
Revenue from the Crown	xxx	xxx	xxx
Revenue from Others	xxx	xxx	xxx

Components of the Appropriation

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		2018/19
Vote, Type and Title of Appropriation	Budgeted $000	Estimated Actual $000	Budget $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

	2017/18		2018/19
Assessment of Performance	Budgeted Standard	Estimated Actual	Budget Standard
How Performance will be Assessed 1	xxx	xxx	xxx
How Performance will be Assessed 2	xxx	xxx	xxx
How Performance will be Assessed 3	xxx	xxx	xxx

End of Year Performance Reporting

Performance information for this appropriation will be reported by [agency] in [document to be tabled in the House].

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2017/18 Budgeted $000	2018/19 Budget $000	2019/20 Estimated $000	2020/21 Estimated $000	2021/22 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

The increase/decrease in this appropriation for 2018/19 is due to:

- $xxx in 2016/17 for policy …
- $xxx in 2017/18 for policy …

Conditions on Use of Appropriation

Reference	Conditions

Memorandum Account

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
<Name of Memorandum Account>			
Opening Balance at 1 July	xxx	xxx	xxx
Revenue	xxx	xxx	xxx
Expenses	xxx	xxx	xxx
Transfers and Adjustments	xxx	xxx	xxx
Closing Balance at 30 June	xxx	xxx	xxx

Departmental Multi-Year Appropriations (Output Expenses)

<Title of Appropriation> (Mx)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	$000
Departmental Output Expenses		
<Title of Appropriation> (Mx)	Original Appropriation	xxx
[scope statement taken directly from the *Estimates* and if required is updated through the Coredata module]	Net adjustments to end of 2016/17	xxx
Commences:	Adjustment for 2017/18	xxx
Expires:	Adjusted Appropriation	xxx
	Actual to end of 2016/17	xxx
	Estimated Actual for 2017/18	xxx
	Estimated Actual for 2018/19	xxx
	Estimated Appropriation Remaining	xxx

Revenue

	Budget $000
Revenue from the Crown to end of 2018/19	xxx
Revenue from Others to end of 2018/19	xxx
Total Revenue	xxx

Components of the Appropriation

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		2018/19
Vote, Type and Title of Appropriation	Budgeted $000	Estimated Actual $000	Budget $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted under s15D [*insert either s15D(1)* ***or*** *s15D(2) and associated subsections*] of the PFA, as [*insert the legislative reason in words*] because....

Current and Past Policy Initiatives

This information is unchanged.

Policy Initiative	Year of First Impact	2017/18 Budgeted $000	2018/19 Budget $000	2019/20 Estimated $000	2020/21 Estimated $000	2021/22 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

This information is unchanged.

The increase/decrease in this appropriation for 2018/19 is due to:

- $xxx in 2017/18 for policy …
- $xxx in 2018/19 for policy …

Conditions on Use of Appropriation

This information is unchanged.

Reference	Conditions

2.2 - Departmental Other Expenses

<Title of Appropriation [PLA]> (Mx)

Scope of Appropriation

[Text: This appropriation is limited to...]

Expenses

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Total Appropriation	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		2018/19
Vote, Type and Title of Appropriation	Budgeted $000	Estimated Actual $000	Budget $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

	2017/18		2018/19
Assessment of Performance	Budgeted Standard	Estimated Actual	Budget Standard
How Performance will be Assessed 1	xxx	xxx	xxx
How Performance will be Assessed 2	xxx	xxx	xxx
How Performance will be Assessed 3	xxx	xxx	xxx

End of Year Performance Reporting

Performance information for this appropriation will be reported by [agency] in [document to be tabled in the House].

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2017/18 Budgeted $000	2018/19 Budget $000	2019/20 Estimated $000	2020/21 Estimated $000	2021/22 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

The increase/decrease in this appropriation for 2018/19 is due to:

- $xxx in 2017/18 for policy …
- $xxx in 2018/19 for policy …

2.3 - Departmental Capital Expenditure and Capital Injections

<Title of Appropriation [Department name] - Capital Expenditure PLA> (Mx)

Scope of Appropriation

This appropriation is limited to the purchase or development of assets by and for the use of the [name of department] as authorised by section 24(1) of the Public Finance Act 1989.

Capital Expenditure

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Forests/Agricultural	xxx	xxx	xxx
Land	xxx	xxx	xxx
Property, Plant and Equipment	xxx	xxx	xxx
Intangibles	xxx	xxx	xxx
Other	xxx	xxx	xxx
Total Appropriation	xxx	xxx	xxx

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

	2017/18		2018/19
Assessment of Performance	Budgeted Standard	Estimated Actual	Budget Standard
How Performance will be Assessed 1	xxx	xxx	xxx
How Performance will be Assessed 2	xxx	xxx	xxx
How Performance will be Assessed 3	xxx	xxx	xxx

End of Year Performance Reporting

Performance information for this appropriation will be reported by [agency] in [document to be tabled in the House].

Reasons for Change in Appropriation

The increase/decrease in this appropriation for 2017/18 is due to:

Capital Injections and Movements in Departmental Net Assets

<Department/Ministry/Office>

Details of Net Assets	2017/18 Estimated Actual $000	2018/19 Projected $000	Explanation of Projected Movements in 2018/19
Opening Balance	xxx	xxx	
Capital Injections	xxx	xxx	
Capital Withdrawals	(xxx)	-	
Surplus to be Retained (Deficit Incurred)	xxx	xxx	
Other Movements	xxx	xxx	
Closing Balance	xxx	xxx	

Part 3 - Details of Non-Departmental Appropriations

3.1 - Non-Departmental Output Expenses

<Title of Appropriation [PLA]> (Mx)

Scope of Appropriation

[Text: This appropriation is limited to...]

Expenses

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Total Appropriation	xxx	xxx	xxx

Components of the Appropriation

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		2018/19
Vote, Type and Title of Appropriation	Budgeted $000	Estimated Actual $000	Budget $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

	2017/18		2018/19
Assessment of Performance	Budgeted Standard	Estimated Actual	Budget Standard
How Performance will be Assessed 1	xxx	xxx	xxx
How Performance will be Assessed 2	xxx	xxx	xxx
How Performance will be Assessed 3	xxx	xxx	xxx

End of Year Performance Reporting

Performance information for this appropriation will be reported by [agency] in [document to be tabled in the House].

Service Providers

The information in the following table replaced the summary of service providers table, and includes the information previously included in that summary.

Provider	2017/18 Budgeted $000	2017/18 Estimated Actual $000	2018/19 Budget $000	Reporting to the House	Expiry of Resourcing Commitment
Crown Entities					
Provider name or type	xxx	xxx	xxx		
Non-Government Organisations					
Provider name or type	xxx	xxx	xxx		
Total	**xxx**	**xxx**	**xxx**		

The table above shows the main service providers for this appropriation.

Current and Past Policy Initiatives

This information is unchanged.

Policy Initiative	Year of First Impact	2017/18 Budgeted $000	2018/19 Budget $000	2019/20 Estimated $000	2020/21 Estimated $000	2021/22 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

The increase/decrease in this appropriation for 2018/19 is due to:

- $xxx in 2017/18 for policy …
- $xxx in 2018/19 for policy …

Conditions on Use of Appropriation

Reference	Conditions

Non-Departmental Multi-Year Appropriations (Output Expenses)

<Title of Appropriation > (Mx)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	$000
Non-Departmental Output Expenses		
<Title of Appropriation> (Mx)	Original Appropriation	xxx
[scope statement taken directly from the *Estimates* and if required is updated through the Core Data module of CFISnet]	Net adjustments to end of 2016/17	xxx
Commences:	Adjustment for 2017/18	xxx
Expires:	Adjusted Appropriation	xxx
	Actual to end of 2016/17	xxx
	Estimated Actual for 2017/18	xxx
	Estimated Actual for 2018/19	xxx
	Estimated Appropriation Remaining	xxx

Components of the Appropriation

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		2018/19
Vote, Type and Title of Appropriation	Budgeted $000	Estimated Actual $000	Budget $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

	2017/18		2018/19
Assessment of Performance	Budgeted Standard	Estimated Actual	Budget Standard
How Performance will be Assessed 1	xxx	xxx	xxx
How Performance will be Assessed 2	xxx	xxx	xxx
How Performance will be Assessed 3	xxx	xxx	xxx

End of Year Performance Reporting

Performance information for this appropriation will be reported by [agency] in [document to be tabled in the House].

Service Providers

The information in the following table replaced the summary of service providers table, and includes the information previously included in that summary.

Provider	2017/18 Budgeted $000	2017/18 Estimated Actual $000	2018/19 Budget $000	Reporting to the House	Expiry of Resourcing Commitment
Crown Entities					
Provider name or type	xxx	xxx	xxx		
Non-Government Organisations					
Provider name or type	xxx	xxx	xxx		
Total	**xxx**	**xxx**	**xxx**		

The table above shows the main service providers for this appropriation.

Current and Past Policy Initiatives

This information is unchanged.

Policy Initiative	Year of First Impact	2017/18 Budgeted $000	2018/19 Budget $000	2019/20 Estimated $000	2020/21 Estimated $000	2021/22 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

This information is unchanged.

The increase/decrease in this appropriation for 2018/19 is due to:

- $xxx in 2017/18 for policy …
- $xxx in 2018/19 for policy …

Conditions on Use of Appropriation

This information is unchanged.

Reference	Conditions

3.2 - Non-Departmental Benefits or Related Expenses

<Title of Appropriation [PLA]> (Mx)

Scope of Appropriation

[Text: This appropriation is limited to...]

Expenses

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Total Appropriation	xxx	xxx	xxx

Components of the Appropriation

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		2018/19
Vote, Type and Title of Appropriation	Budgeted $000	Estimated Actual $000	Budget $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted under s15D [*insert either s15D(1)* ***or*** *s15D(2) and associated subsections*] of the PFA, as [*insert the legislative reason in words*] because....

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2017/18 Budgeted $000	2018/19 Budget $000	2019/20 Estimated $000	2020/21 Estimated $000	2021/22 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

The increase/decrease in this appropriation for 2018/19 is due to:

- $xxx in 2017/18 for policy …
- $xxx in 2018/19 for policy …

Conditions on Use of Appropriation

Reference	Conditions

3.3 - Non-Departmental Borrowing Expenses

<Title of Appropriation [PLA]> (Mx)

Scope of Appropriation

[Text: This appropriation is limited to...]

Expenses

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Total Appropriation	xxx	xxx	Xxx

Components of the Appropriation

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		2018/19
Vote, Type and Title of Appropriation	Budgeted $000	Estimated Actual $000	Budget $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2017/18 Budgeted $000	2018/19 Budget $000	2019/20 Estimated $000	2020/21 Estimated $000	2021/22 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

The increase/decrease in this appropriation for 2018/19 is due to:

- $xxx in 2017/18 for policy …
- $xxx in 2018/19 for policy …

3.4 - Non-Departmental Other Expenses

<Title of Appropriation [PLA]> (Mx)

Scope of Appropriation

[Text: This appropriation is limited to...]

Expenses

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Total Appropriation	xxx	xxx	xxx

Components of the Appropriation

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Name of component	xxx	xxx	Xxx
Name of component	xxx	xxx	Xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		2018/19
Vote, Type and Title of Appropriation	Budgeted $000	Estimated Actual $000	Budget $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

	2017/18		2018/19
Assessment of Performance	Budgeted Standard	Estimated Actual	Budget Standard
How Performance will be Assessed 1	xxx	xxx	xxx
How Performance will be Assessed 2	xxx	xxx	xxx
How Performance will be Assessed 3	xxx	xxx	xxx

End of Year Performance Reporting

Performance information for this appropriation will be reported by [agency] in [document to be tabled in the House].

Service Providers

The information in the following table replaced the summary of service providers table, and includes the information previously included in that summary.

Provider	2017/18 Budgeted $000	2017/18 Estimated Actual $000	2018/19 Budget $000	Reporting to the House	Expiry of Resourcing Commitment
Crown Entities					
Provider name or type	xxx	xxx	xxx		
Non-Government Organisations					
Provider name or type	xxx	xxx	xxx		
Total	**xxx**	**xxx**	**xxx**		

The table above shows the main service providers for this appropriation.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2017/18 Budgeted $000	2018/19 Budget $000	2019/20 Estimated $000	2020/21 Estimated $000	2021/22 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

The increase/decrease in this appropriation for 2018/19 is due to:

- $xxx in 2017/18 for policy …
- $xxx in 2018/19 for policy …

Conditions on Use of Appropriation

Reference	Conditions

3.5 - Non-Departmental Capital Expenditure

<Title of Appropriation [PLA]> (Mx)

Scope of Appropriation

[Text: This appropriation is limited to...]

Capital Expenditure

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Total Appropriation	xxx	xxx	xxx

Components of the Appropriation

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		2018/19
Vote, Type and Title of Appropriation	Budgeted $000	Estimated Actual $000	Budget $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted under s15D [*insert either s15D(1)* ***or*** *s15D(2) and associated subsections*] of the PFA, as [*insert the legislative reason in words*] because....

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2017/18 Budgeted $000	2018/19 Budget $000	2019/20 Estimated $000	2020/21 Estimated $000	2021/22 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

The increase/decrease in this appropriation for 2018/19 is due to:

- $xxx in 2017/18 for policy …
- $xxx in 2018/19 for policy …

Conditions on Use of Appropriation

Reference	Conditions

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

Multi-Category Appropriation Title (Mx)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to...

Scope of Appropriation

Departmental Output Expense

Category

This category is limited to [....]

Category

This category is limited to [.....]

Departmental Other Expense

Category

This category is limited to [....]

Non-Departmental Output Expense

Category

This category is limited to [.....]

Non-Departmental Other Expense

Category

This category is limited to [.....]

Non-Departmental Capital Expenditure

Category

This category is limited to [.....]

Expenses, Revenue and Capital Expenditure

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Total Appropriation	xxx	xxx	Xxx
Departmental Output Expense			
Category title	xxx	xxx	xxx
Category title	xxx	xxx	xxx
Departmental Other Expense			
Category title	xxx	xxx	xxx
Non-Departmental Output Expense			
Category title	xxx	xxx	xxx
Non-Departmental Other Expense			
Category title	xxx	xxx	xxx
Non-Departmental Capital Expenditure			
Category title	xxx	xxx	xxx
Funding for Departmental Output Expenses			
Revenue from the Crown	xxx	xxx	xxx
Category title	xxx	xxx	xxx
Category title	xxx	xxx	xxx
Revenue from Others	xxx	xxx	xxx
Category title	xxx	xxx	xxx
Category title	xxx	xxx	xxx

Components of the Appropriation

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
Departmental			
Category title			
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx
Non-Departmental			
Category title			
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		2018/19
Vote, Type and Title of Appropriation	Budgeted $000	Estimated Actual $000	Budget $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed for this Appropriation

	2017/18		2018/19
Assessment of Performance	Budgeted Standard	Estimated Actual	Budget Standard
Appropriation Title			
How Performance will be Assessed for the MCA as a whole	xxx	xxx	xxx

What is Intended to be Achieved with each Category and How Performance will be Assessed

	2017/18		2018/19
Assessment of Performance	Budgeted Standard	Estimated Actual	Budget Standard
Departmental Output Expense			
Category title			
This category is intended to achieve			
How performance will be assessed or	xxx	xxx	xxx
An exemption was granted under s15D [insert either s15D(1) or s15D(2) and associated subsections*] of the PFA, as* [insert the legislative reason in word*] because*			
Category title			
This category is intended to achieve			
How performance will be assessed or	xxx	xxx	xxx
An exemption was granted under s15D [insert either s15D(1) or s15D(2) and associated subsections*] of the PFA, as* [insert the legislative reason in word*] because*			
Non-Departmental Output Expense			
Category title			
This category is intended to achieve			
How performance will be assessed or	xxx	xxx	xxx
An exemption was granted under s15D [insert either s15D(1) or s15D(2) and associated subsections*] of the PFA, as* [insert the legislative reason in word*] because*			
Non-Departmental Other Expense			
Category title			
This category is intended to achieve			
How performance will be assessed or	xxx	xxx	xxx
An exemption was granted under s15D [insert either s15D(1) or s15D(2) and associated subsections*] of the PFA, as* [insert the legislative reason in word*] because*			

	2017/18		2018/19
Assessment of Performance	Budgeted Standard	Estimated Actual	Budget Standard
Non-Departmental Capital Expenditure			
Category title			
This category is intended to achieve			
How performance will be assessed or	xxx	xxx	xxx
An exemption was granted under s15D [insert either s15D(1) or s15D(2) and associated subsections*] of the PFA, as* [insert the legislative reason in word*] because*			

End of Year Performance Reporting

Performance information for this appropriation will be reported by [agency] in [document to be tabled in the House].

Service Providers for the Multi-Category Appropriation

Provider	2017/18 Budgeted $000	2017/18 Estimated Actual $000	2018/19 Budget $000	Expiry of Resourcing Commitment
Crown Entities				
Provider name or type	xxx	xxx	xxx	
Non-Government Organisations				
Provider name or type	xxx	xxx	xxx	
Total	**xxx**	**xxx**	**xxx**	

The table above shows the main service providers for this appropriation.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2017/18 Budgeted $000	2018/19 Budget $000	2019/20 Estimated $000	2020/21 Estimated $000	2021/22 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

The increase/decrease in this appropriation for 2018/19 is due to:

- $xxx in 2017/18 for policy …
- $xxx in 2018/19 for policy …

Conditions on Use of Appropriation

Reference	Conditions

Memorandum Account

	2017/18		2018/19
	Budgeted $000	Estimated Actual $000	Budget $000
<Name of Memorandum Account>			
Opening Balance at 1 July	xxx	xxx	xxx
Revenue	xxx	xxx	xxx
Expenses	xxx	xxx	xxx
Transfers and Adjustments	xxx	xxx	xxx
Closing Balance at 30 June	xxx	xxx	xxx

Appendix 3

Example of a blank Supplementary Estimate Vote

Appendix 3

Example of a blank Supplementary Estimate Vote

Vote [xx]

APPROPRIATION MINISTER(S): [Title of Minister(s) / portfolio(s)] (Mx)
APPROPRIATION ADMINISTRATOR: [Name of department or Office of Parliament]
RESPONSIBLE MINISTER FOR [NAME OF DEPARTMENT]: [Title of Minister / portfolio]

Heading 1

Details of Appropriations and Capital Injections

Heading 2

Annual and Permanent Appropriations

	2017/18		
	Estimates Budget $000	mentary Estimates Budget $000	Total Budget $000
Titles and Scopes of Appropriations by Appropriation Type			
Departmental Output Expenses			
Title of Appropriation PLA / RDA (Mx) [Scope of appropriation]		xxx	xxx
Total Departmental Output Expenses	xxx	xxx	xxx
Departmental Other Expenses			
Title of Appropriation (Mx) [Scope of appropriation]	xxx	xxx	xxx
Total Departmental Other Expenses	xxx	xxx	xxx
Departmental Capital Expenditure			
<Department> - Capital Expenditure PLA (Mx) This appropriation is limited to the purchase or development of assets by and for the use of the <Department>, as authorised by section 24(1) of the Public Finance Act 1989.	xxx	xxx	xxx
Total Departmental Capital Expenditure	xxx	xxx	xxx
Non-Departmental Output Expenses			
Title of Appropriation (Mx) [Scope of appropriation]	xxx	xxx	xxx
Total Non-Departmental Output Expenses	xxx	xxx	xxx
Benefits or Related Expenses			
Title of Appropriation (Mx) [Scope of appropriation]	xxx	xxx	xxx
Title of Appropriation PLA (Mx) [Scope of appropriation]	xxx	xxx	xxx
Total Benefits or Related Expenses	xxx	xxx	xxx
Non-Departmental Borrowing Expenses			
Title of Appropriation PLA (Mx) [Scope of appropriation]	xxx	xxx	xxx
Total Non-Departmental Borrowing Expenses	xxx	xxx	xxx
Non-Departmental Other Expenses			
Title of Appropriation (Mx) [Scope of appropriation]	xxx	xxx	xxx
Title of Appropriation PLA (Mx) [Scope of appropriation]	xxx	xxx	xxx
Total Non-Departmental Other Expenses	xxx	xxx	xxx

Table Heading 1

Table Heading 2

Table Heading 3

Titles and Scopes of Appropriations by Appropriation Type	2017/18 Estimates Budget $000	2017/18 Supplementary Estimates Budget $000	2017/18 Total Budget $000
Non-Departmental Capital Expenditure			
Title of Appropriation (Mx) [Scope of appropriation]	xxx	xxx	xxx
Title of Appropriation PLA (Mx) [Scope of appropriation]	xxx	xxx	xxx
Total Non-Departmental Capital Expenditure	xxx	xxx	xxx
Intelligence and Security Department Expenses and Capital Expenditure			
Title of Appropriation (Mx) [Scope of appropriation]		xxx	xxx
Total Intelligence and Security Department Expenses and Capital Expenditure	xxx	xxx	xxx
Multi-Category Expenses and Capital Expenditure			
Title of Multi-Category Appropriation (M63) [The single overarching purpose of this appropriation is to .....]	xxxx	xxxx	**xxxx**
Departmental Output Expense			
Category Title [This category is limited to .....]	xxxx	xxxx	xxxx
Category Title [This category is limited to .....]		xxxx	xxxx
Departmental Other Expense			
Category Title [This category is limited to .....]	xxx	xxx	xxx
Non-Departmental Other Expense			
Category Title [This category is limited to .....]	xxxx	xxxx	xxxx
Category Title [This category is limited to .....]	xxxx	xxxx	xxxx
Non-Departmental Capital Expenditure			
Category Title [This category is limited to .....]	xxxx	xxxx	xxxx
Total Multi-Category Expenses and Capital Expenditure	xxxx	xxxx	xxxx
Total Annual and Permanent Appropriations	xxxx	xxxx	xxxx

Table Heading 2

Table Heading 3

Table Heading 4

Table Heading 5

Heading 2

Multi-Year Appropriations

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	$000
[Departmental / Non-Departmental Appropriation Type]		
Title (Mx)	Original Appropriation	xxx
[Scope of appropriation]	Net adjustments to 2016/17	xxx
Commences:	Adjustment for 2017/18	xxx
Expires:	Adjusted Appropriation	xxx
	Actual to end of 2016/17	xxx
	Estimated Actual for 2017/18	xxx
	Estimated Actual for 2018/19	xxx
	Estimated Appropriation Remaining	xxx

Total Annual, Permanent and Multi-Year Appropriations

	2017/18		
	Estimates Budget $000	Supplementary Estimates Budget $000	Total Budget $000
Total Annual and Permanent Appropriations	xxx	xxx	xxx
Total MYA Departmental Output Expenses Forecasts	xxx	xxx	xxx
Total MYA Non-Departmental Other Expenses Forecasts	xxx	xxx	xxx
Total Annual and Permanent Appropriations and Multi - Year Forecasts	xxx	xxx	xxx

Capital Injection Authorisations

	2017/18		
	Estimates Budget $000	Supplementary Estimates Budget $000	Total Budget $000
[Name of Department] - Capital Injection (Mx)	xxx	**xxx**	xxx

Supporting Information

Heading 1

Part 1 - Vote as a Whole

Heading 2

1.1 - New Policy Initiatives

Heading 3

Policy Initiative	Appropriation	2017/18 Budgeted $000	2018/19 Budget $000	2019/20 Estimated $000	2020/21 Estimated $000	2021/22 Estimated $000
[Name of New Initiative #1]	**[Appropriation Title]** [Appropriation Type]	xxx	xxx	xxx	xxx	xxx
	[Appropriation Title] [Appropriation Type]	xxx	xxx	xxx	xxx	xxx
[Name of New Initiative #2]	**[Appropriation Title]** [Appropriation Type]	xxx	xxx	xxx	xxx	xxx
[Name of New Initiative #3]	**[Departmental Capital Injection]**	xxx	xxx	xxx	xxx	xxx
Total Initiatives		xxx	xxx	xxx	xxx	xxx

Table Heading 1

Table Heading 2

Table Text

1.2 - Trends in the Vote

Heading 3

Summary of Financial Activity

Heading 4

	2017/18				
		Supplementary Estimates			
	Estimates $000	Departmental Transactions $000	Non-Departmental Transactions $000	Total Transactions $000	Total $000
Appropriations					
Output Expenses	xxx	xxx	xxx	xxx	xxx
Benefits or Related Expenses	xxx	N/A	xxx	xxx	xxx
Borrowing Expenses	-	-	-	-	-
Other Expenses	xxx	-	xxx	xxx	xxx
Capital Expenditure	xxx	xxx	xxx	xxx	xxx
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
Multi-Category Expenses and Capital Expenditure (MCA)					
Output Expenses	*xxx*	*xxx*	*xxx*	*xxx*	*xxx*
Other Expenses	*xxx*	*xxx*	*xxx*	*xxx*	*xxx*
Capital Expenditure	*xxx*	*N/A*	*xxx*	*xxx*	*xxx*
Total Appropriations	xxx	xxx	xxx	xxx	xxx
Crown Revenue and Capital Receipts					
Tax Revenue	-	N/A	-	-	-
Non-Tax Revenue	xxx	N/A	xxx	xxx	xxx
Capital Receipts	xxx	N/A	xxx	xxx	xxx
Total Crown Revenue and Capital Receipts	xxx	N/A	xxx	xxx	xxx

Table Heading 2

Table Text

Adjustments to the Summary of Financial Activity Table Due to Vote Restructuring

	2013/14 Adjustments $000	2014/15 Adjustments $000	2015/16 Adjustments $000	2016/17 Adjustments $000	2017/18 Budgeted Adjustments $000	2018/19 Estimated Actual Adjustments $000
Appropriations						
Output Expenses	xxx	xxx	xxx	xxx	xxx	xxx
Benefits or Related Expenses	xxx	xxx	xxx	xxx	xxx	xxx
Borrowing Expenses	xxx	xxx	xxx	xxx	xxx	xxx
Other Expenses	xxx	xxx	xxx	xxx	xxx	xxx
Capital Expenditure	xxx	xxx	xxx	xxx	xxx	xxx
Intelligence and Security Department Expenses and Capital Expenditure	xxx	xxx	xxx	xxx	xxx	xxx
Multi-Category Expenses and Capital Expenditure (MCA)						
Output Expenses	xxx	xxx	xxx	xxx	xxx	xxx
Other Expenses	xxx	xxx	xxx	xxx	xxx	xxx
Capital Expenditure	xxx	xxx	xxx	xxx	xxx	xxx
Total MCAs	xxx	xxx	xxx	xxx	xxx	xxx
Total Appropriations	xxx	xxx	xxx	xxx	xxx	xxx
Crown Revenue and Capital Receipts						
Tax Revenue	xxx	xxx	xxx	xxx	xxx	xxx
Non-Tax Revenue	xxx	xxx	xxx	xxx	xxx	xxx
Capital Receipts	xxx	xxx	xxx	xxx	xxx	xxx
Total Crown Revenue Capital and Receipts	xxx	xxx	xxx	xxx	xxx	xxx

1.3 - Analysis of Significant Trends

[Text Inserted]

1.4 - Reconciliation of Changes in Appropriation Structure

Estimates	2017/18 (Estimates) $000	Supplementary Estimates (Changes during the year)	Amount Moved $000	Total (New Structure)	2017/18 (Restated) $000
[Appropriation Type]					
Appropriation title	xxx	Transferred to [appropriation title]	xxx	[Appropriation title]	xxx
Appropriation title	xxx	Transferred to [appropriation title]	xxx	[Appropriation title]	xxx
		Transferred to [appropriation title] [appropriation type – if different]			
		Transferred from [appropriation title]		[Appropriation title]	xxx
		Transferred from [appropriation title]		[Appropriation title]	xxx
Appropriation title	xxx	Transferred to [appropriation title]	xxx		xxx
Appropriation title	xxx	Transferred from [appropriation title]		[Appropriation title]	xxx
				[Appropriation title]	xxx
[Appropriation Type]					
Appropriation title	xxx	Transferred to [appropriation title]	xxx		xxx
Appropriation title	xxx	Transferred to [appropriation title] [appropriation type – if different]	xxx		xxx
		Transferred from [appropriation title]		[Appropriation title]	xxx
		Transferred from [appropriation title]		[Appropriation title]	xxx
[Appropriation Type]					
Appropriation title	xxx	Transferred to [appropriation title]	xxx		xxx
		Transferred from [appropriation title]		[Appropriation title]	xxx
Total Changes in Appropriations	xxx		-		xxx

Explanations of the reasons for changing the appropriation structure are noted in the details of each appropriation in Parts 2-4.

1.5 - Relationship between Individual Appropriations and the Work Programmes

Programme of work	Appropriations

Heading 2

Part 2 - Details of Departmental Appropriations

Heading 3

2.1 - Departmental Output Expenses

Appropriation Title (Mx) — Heading 4

Scope of Appropriation — Heading 5

[Text: This appropriation is limited to...]

Expenses and Revenue

Table Heading 1

	Estimates $000	Supplementary Estimates $000	Total $000
Total Appropriation	xxx		xxx
Revenue from the Crown	xxx	xxx	xxx
Revenue from Others	xxx	xxx	xxx

Table Text

Components of the Appropriation

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		
Vote, Type and Title of Appropriation	Estimates $000	Supplementary Estimates $000	Total $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted under s15D [*insert either s15D(1)* ***or*** *s15D(2) and associated subsections*] of the PFA, as *[insert the legislative reason in words*] because....

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2016/17 Budgeted $000	2017/18 Budget $000	2018/19 Estimated $000	2019/20 Estimated $000	2020/21 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

This appropriation increased/decreased by $xx to $xx for 2017/18 due to:

- $xxx in 2016/17 for policy …
- $xxx in 2017/18 for policy …

Conditions on Use of Appropriation

Reference	Conditions

Memorandum Account

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
<Name of Memorandum Account>			
Opening Balance at 1 July	xxx	xxx	xxx
Revenue	xxx	xxx	xxx
Expenses	xxx	xxx	xxx
Transfers and Adjustments	xxx	xxx	xxx
Closing Balance at 30 June	xxx	xxx	xxx

Heading 4

Departmental Multi-Year Appropriations (Output Expenses)

Heading 5

<Title of Appropriation> (Mx)

Scope of Appropriation and Expenses

Table Heading 1

Table Heading 2

Table Heading 3

Type, Title, Scope and Period of Appropriations	Appropriation, adjusted to end of 2016/17	$000
Departmental Output Expenses		
<Title of appropriation > (Mx)	Original Appropriation	xxx
[scope statement taken directly from the *Estimates* and if required is updated through the Coredata module]	Net adjustments to end of 2016/17	xxx
	Adjustment for 2017/18	xxx
Commences:	Adjusted Appropriation	xxx
Expires:	Actual to end of 2016/17	xxx
	Estimated Actual for 2017/18	xxx
	Estimated Actual for 2018/19	xxx
	Estimated Appropriation Remaining	xxx

Revenue

	Budget $000
Revenue from the Crown to end of 2017/18	xxx
Revenue from Others to end of 2017/18	xxx
Total Revenue	xxx

Components of the Appropriation

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		
Vote, Type and Title of Appropriation	Estimates $000	Supplementary Estimates $000	Total $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

	2017/18		
Assessment of Performance	Estimates Standard	Supplementary Estimates Standard	Total Standard
How Performance will be Assessed 1	xxx	xxx	xxx
How Performance will be Assessed 2	xxx	xxx	xxx
How Performance will be Assessed 3	xxx	xxx	xxx

End of Year Performance Reporting

Performance information for this appropriation will be reported by [agency] in [document to be tabled in the House].

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2016/17 Budgeted $000	2017/18 Budget $000	2018/19 Estimated $000	2019/20 Estimated $000	2021/22 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

This appropriation increased/decreased by $xx to $xx for 2017/18 due to:

- $xxx in 2016/17 for policy …
- $xxx in 2017/18 for policy …

Conditions on Use of Appropriation

Reference	Conditions

2.2 - Departmental Other Expenses

<Title of Appropriation [PLA]> (Mx)

Scope of Appropriation

[Text: This appropriation is limited to...]

Expenses

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
Total Appropriation	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		
Vote, Type and Title of Appropriation	Estimates $000	Supplementary Estimates $000	Total $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

	2017/18		
Assessment of Performance	Estimates Standard	Supplementary Estimates Standard	Total Standard
How Performance will be Assessed 1	xxx	xxx	xxx
How Performance will be Assessed 2	xxx	xxx	xxx
How Performance will be Assessed 3	xxx	xxx	xxx

End of Year Performance Reporting

Performance information for this appropriation will be reported by [agency] in [document to be tabled in the House].

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2016/17 Budgeted $000	2017/18 Budget $000	2018/19 Estimated $000	2019/20 Estimated $000	2019/20 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

This appropriation increased/decreased by $xx to $xx for 2017/18 due to:

- $xxx in 2016/17 for policy …
- $xxx in 2017/18 for policy …

2.3 - Departmental Capital Expenditure and Capital Injections

<Title of Appropriation [Department name] - Capital Expenditure PLA> (Mx)

Scope of Appropriation

This appropriation is limited to the purchase or development of assets by and for the use of the [name of department] as authorised by section 24(1) of the Public Finance Act 1989.

Capital Expenditure

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
Forests / Agricultural	xxx	xxx	xxx
Land	xxx	xxx	xxx
Property, Plant and Equipment	xxx	xxx	xxx
Intangibles	xxx	xxx	xxx
Other	xxx	xxx	xxx
Total Appropriation	xxx	xxx	xxx

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

	2017/18		
Assessment of Performance	Estimates Standard	Supplementary Estimates Standard	Total Standard
How Performance will be Assessed 1	xxx	xxx	xxx
How Performance will be Assessed 2	xxx	xxx	xxx
How Performance will be Assessed 3	xxx	xxx	xxx

End of Year Performance Reporting

Performance information for this appropriation will be reported by [agency] in [document to be tabled in the House].

Reasons for Change in Appropriation

This appropriation increased/decreased by $xx to $xx for 2017/18 due to:

- $xxx in 2016/17 for policy …
- $xxx in 2017/18 for policy …

Capital Injections and Movements in Departmental Net Assets

<Department/Ministry/Office>

Details of Net Assets	2017/18 Main Estimates Projections $000	2017/18 Supplementary Estimates Projections $000	Explanation of Projected Movements in 2017/18
Opening Balance	xxx	xxx	Supplementary Estimates opening balance reflects audited results as at 30 June 2017.
Capital Injections	xxx	xxx	
Capital Withdrawals	(xxx)	-	
Surplus to be Retained (Deficit Incurred)	xxx	xxx	
Other Movements	xxx	xxx	
Closing Balance	xxx	xxx	

Part 3 - Details of Non-Departmental Appropriations

3.1 - Non-Departmental Output Expenses

<Title of Appropriation [PLA]> (Mx)

Scope of Appropriation

[Text: This appropriation is limited to...]

Expenses

	2017/18		
	Estimates Budget $000	Supplementary Estimates Budget $000	Total Budget $000
Total Appropriation	xxx	xxx	xxx

Components of the Appropriation

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		
Vote, Type and Title of Appropriation	Estimates $000	Supplementary Estimates $000	Total $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

	2017/18		
Assessment of Performance	Estimates Standard	Supplementary Estimates Standard	Total Standard
How Performance will be Assessed 1	xxx	xxx	xxx
How Performance will be Assessed 2	xxx	xxx	xxx
How Performance will be Assessed 3	xxx	xxx	xxx

End of Year Performance Reporting

Performance information for this appropriation will be reported by [agency] in [document to be tabled in the House].

Service Providers

	2017/18				
Provider	Estimates $000	Supplementary Estimates $000	Total $000	Reporting to the House	Expiry of Resourcing Commitment
Crown entities					
Provider name or type	xxx	xxx	xxx		
Non-government organisations					
Provider name or type	xxx	xxx	xxx		
Total	**xxx**	**xxx**	**xxx**		

The table above shows the main service providers for this appropriation.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2016/17 Budgeted $000	2017/18 Budget $000	2018/19 Estimated $000	2019/20 Estimated $000	2020/21 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

This appropriation increased/decreased by $xx to $xx for 2017/18 due to:

- $xxx in 2016/17 for policy …
- $xxx in 2017/18 for policy …

Conditions on Use of Appropriation

Reference	Conditions

Non-Departmental Multi-Year Appropriations (Output Expenses)

<Title of Appropriation > (Mx)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	$000
Non-Departmental Output Expenses		
<Title of appropriation > (Mx)	Original Appropriation	xxx
[scope statement taken directly from the *Estimates* and if required is updated through the Core Data module of CFISnet]	Net adjustments to end of 2016/17	xxx
Commences:	Adjustment for 2017/18	xxx
Expires:	Adjusted Appropriation	xxx
	Actual to end of 2016/17	xxx
	Estimated Actual for 2017/18	xxx
	Estimated Actual for 2018/19	xxx
	Estimated Appropriation Remaining	xxx

Components of the Appropriation

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		
Vote, Type and Title of Appropriation	Estimates $000	Supplementary Estimates $000	Total $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted under s15D [*insert either s15D(1)* ***or*** *s15D(2) and associated subsections*] of the PFA, as *[insert the legislative reason in words*] because....

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2016/17 Budgeted $000	2017/18 Budget $000	2018/19 Estimated $000	2019/20 Estimated $000	2020/21 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

This appropriation increased/decreased by $xx to $xx for 2017/18 due to:

- $xxx in 2016/17 for policy …
- $xxx in 2017/18 for policy …

Conditions on Use of Appropriation

Reference	Conditions

3.2 - Non-Departmental Benefits or Related Expenses

<Title of Appropriation [PLA]> (Mx)

Scope of Appropriation

[Text: This appropriation is limited to...]

Expenses

	2017/18		
	Estimates Budget $000	Supplementary Estimates Budget $000	Total Budget $000
Total Appropriation	xxx	xxx	xxx

Components of the Appropriation

	2017/18		
	Estimates Budget $000	Supplementary Estimates Budget $000	Total Budget $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		
Vote, Type and Title of Appropriation	Estimates Budget $000	Supplementary Estimates Budget $000	Total Budget $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

	2017/18		
Assessment of Performance	Estimates Standard	Supplementary Estimates Standard	Total Standard
How Performance will be Assessed 1	xxx	xxx	xxx
How Performance will be Assessed 2	xxx	xxx	xxx
How Performance will be Assessed 3	xxx	xxx	xxx

End of Year Performance Reporting

Performance information for this appropriation will be reported by [agency] in [document to be tabled in the House].

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2016/17 Budgeted $000	2017/18 Budget $000	2018/19 Estimated $000	2019/20 Estimated $000	2020/21 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

This appropriation increased/decreased by $xx to $xx for 2017/18 due to:

- $xxx in 2016/17 for policy …
- $xxx in 2017/18 for policy …

Conditions on Use of Appropriation

Reference	Conditions

3.3 - Non-Departmental Borrowing Expenses

<Title of Appropriation [PLA]> (Mx)

Scope of Appropriation

[Text: This appropriation is limited to...]

Expenses

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
Total Appropriation	xxx	xxx	xxx

Components of the Appropriation

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		
Vote, Type and Title of Appropriation	Estimates $000	Supplementary Estimates $000	Total $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2016/17 Budgeted $000	2017/18 Budget $000	2018/19 Estimated $000	2019/20 Estimated $000	2020/21 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

This appropriation increased/decreased by $xx to $xx for 2017/18 due to:

- $xxx in 2016/17 for policy …
- $xxx in 2017/18 for policy …

3.4 - Non-Departmental Other Expenses

<Title of Appropriation [PLA]> (Mx)

Scope of Appropriation

[Text: This appropriation is limited to...]

Expenses

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
Total Appropriation	xxx	xxx	xxx

Components of the Appropriation

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		
Vote, Type and Title of Appropriation	Estimates $000	Supplementary Estimates $000	Total $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted under s15D [*insert either s15D(1)* ***or*** *s15D(2) and associated subsections*] of the PFA, as *[insert the legislative reason in words*] because....

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2016/17 Budgeted $000	2017/18 Budget $000	2018/19 Estimated $000	2019/20 Estimated $000	2020/21 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

This appropriation increased/decreased by $xx to $xx for 2017/18 due to:

- $xxx in 2016/17 for policy …
- $xxx in 2017/18 for policy …

Conditions on Use of Appropriation

Reference	Conditions

3.5 - Non-Departmental Capital Expenditure

<Title of Appropriation [PLA]> (Mx)

Scope of Appropriation

[Text: This appropriation is limited to...]

Capital Expenditure

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
Total Appropriation	xxx	xxx	xxx

Components of the Appropriation

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		
Vote, Type and Title of Appropriation	Estimates $000	Supplementary Estimates $000	Total $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed and End of Year Reporting Requirements

	2017/18		
Assessment of Performance	Estimates Standard	Supplementary Estimates Standard	Total Standard
How Performance will be Assessed 1	xxx	xxx	xxx
How Performance will be Assessed 2	xxx	xxx	xxx
How Performance will be Assessed 3	xxx	xxx	xxx

End of Year Performance Reporting

Performance information for this appropriation will be reported by [agency] in [document to be tabled in the House].

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2016/17 Budgeted $000	2017/18 Budget $000	2018/19 Estimated $000	2019/20 Estimated $000	2020/21 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

This appropriation increased/decreased by $xx to $xx for 2017/18 due to:

- $xxx in 2016/17 for policy …
- $xxx in 2017/18 for policy …

Conditions on Use of Appropriation

Reference	Conditions

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

Multi-Category Appropriation Title (Mx)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to...

Departmental Output Expense

Category
This category is limited to [.....]

Category
This category is limited to [.....]

Non-Departmental Output Expense

Category
This category is limited to [.....]

Non-Departmental Other Expense

Category
This category is limited to[.....]

Non-Departmental Capital Expenditure

Category
This category is limited to[.....]

Expenses, Revenue and Capital Expenditure

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
Total Appropriation	xxx	xxx	xxx
Departmental Output Expenses			
Category title	xxx	xxx	xxx
Category title	xxx	xxx	xxx
Departmental Other Expense			
Category title	xxx	xxx	xxx
Non-Departmental Output Expense			
Category title	xxx	xxx	xxx
Non-Departmental Other Expense			
Category title	xxx	xxx	xxx
Non-Departmental Capital Expenditure			
Category title	xxx	xxx	xxx
Funding for Departmental Output Expenses			
Revenue from the Crown	xxx	xxx	xxx
Category title	xxx	xxx	xxx
Category title	xxx	xxx	xxx
Revenue from Others	xxx	xxx	xxx
Category title	xxx	xxx	xxx
Category title	xxx	xxx	xxx

Components of the Appropriation

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
Departmental			
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx
Non-Departmental			
Name of component	xxx	xxx	xxx
Name of component	xxx	xxx	xxx
Total	xxx	xxx	xxx

Comparators for Restructured Appropriation

	2017/18		
Vote, Type and Title of Appropriation	Estimates $000	Supplementary Estimates $000	Total $000
Total			

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve...

How Performance will be Assessed for this Appropriation

	2017/18		
Assessment of Performance	Estimates Standard	Supplementary Estimates Standard	Total Standard
Appropriation Title			
How Performance will be Assessed for the MCA as a whole	xxx	xxx	xxx

What is Intended to be Achieved with each Category and How Performance will be Assessed

	2017/18		
Assessment of Performance	Estimates Standard	Supplementary Estimates Standard	Total Standard
Departmental Output Expense			
Category title			
This category is Intended to Achieve			
How Performance will be Assessed or	xxx	xxx	xxx
An exemption was granted under s15D [insert either s15D(1) **or** s15D(2) and associated subsections*] of the PFA, as* [insert the legislative reason in word*] because*			
Category title			
This category is Intended to Achieve			
How Performance will be Assessed or	xxx	xxx	xxx
An exemption was granted under s15D [insert either s15D(1) **or** s15D(2) and associated subsections*] of the PFA, as* [insert the legislative reason in word*] because*			

	2017/18		
Assessment of Performance	Estimates Standard	Supplementary Estimates Standard	Total Standard
Non-Departmental Output Expense			
Category title			
This category is Intended to Achieve			
How Performance will be Assessed or	xxx	xxx	xxx
An exemption was granted under s15D [insert either s15D(1) **or** s15D(2) and associated subsections*] of the PFA, as* [insert the legislative reason in word*] because*			
Non-Departmental Other Expense			
Category title			
This category is Intended to Achieve			
How Performance will be Assessed or	xxx	xxx	xxx
An exemption was granted under s15D [insert either s15D(1) **or** s15D(2) and associated subsections*] of the PFA, as* [insert the legislative reason in word*] because*			
Non-Departmental Capital Expenditure			
Category title			
This category is Intended to Achieve			
How Performance will be Assessed or	xxx	xxx	xxx
An exemption was granted under s15D [insert either s15D(1) **or** s15D(2) and associated subsections*] of the PFA, as* [insert the legislative reason in word*] because*			

End of Year Performance Reporting

Performance information for this appropriation will be reported by [agency] in [document to be tabled in the House].

Service Providers for the Multi-Category Appropriation

	2017/18				
Provider	Estimates $000	Supplementary Estimates $000	Total $000	Reporting to the House	Expiry of Resourcing Commitment
Crown entities					
Provider name or type	xxx	xxx	xxx		
Non-government organisations					
Provider name or type	xxx	xxx	xxx		
Total	**xxx**	**xxx**	**xxx**		

The table above shows the main service providers for this appropriation.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2016/17 Budgeted $000	2017/18 Budget $000	2018/19 Estimated $000	2019/20 Estimated $000	2020/21 Estimated $000
Name of initiative		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx
		xxx	xxx	xxx	xxx	xxx

Reasons for Change in Appropriation

This appropriation increased/decreased by $xx to $xx for 2017/18 due to:

Departmental Output Expense Category

- $xxx in 2016/17 for policy …
- $xxx in 2017/18 for policy …

Non-Departmental Output Expense Category

- $xxx in 2016/17 for policy …
- $xxx in 2017/18 for policy …

Conditions on Use of Appropriation

Reference	Conditions

Memorandum Account

	2017/18		
	Estimates $000	Supplementary Estimates $000	Total $000
<Name of Memorandum Account>			
Opening Balance at 1 July	xxx	xxx	xxx
Revenue	xxx	xxx	xxx
Expenses	xxx	xxx	xxx
Transfers and Adjustments	xxx	xxx	xxx
Closing Balance at 30 June	xxx	xxx	xxx