



Appropriation (2022/23 Confirmation and Validation) Act 2024

Public Act 2024 No 14
Date of assent 27 May 2024
Commencement see section 2

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The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Appropriation (2022/23 Confirmation and Validation) Act 2024.

2 Commencement

This Act comes into force on the day after Royal assent.

3 Purpose

The purpose of this Act is to—

- (a) confirm and validate matters relating to the 2022/23 financial year; and
- (b) validate 2 matters relating to the 2021/22 financial year.

4 Interpretation

- (1) In this Act,—

2021/22 financial year means the financial year ending with 30 June 2022

2022/23 financial year means the financial year ending with 30 June 2023.

- (2) Terms or expressions used and not defined in this Act but defined in the Public Finance Act 1989 have, in this Act, the same meanings as in the Public Finance Act 1989.

5 Confirmation of expenses incurred in excess of existing appropriation and approved by Minister of Finance

- (1) The incurring of expenses approved by the Minister of Finance under section 26B of the Public Finance Act 1989 for the 2022/23 financial year and described in subsections (2) and (3) is confirmed.
- (2) The expenses are the expenses incurred in excess, but within the scope, of the existing appropriation set out in column 3 of Schedule 1.
- (3) The amount of the approved expenses is shown in column 4 of Schedule 1 alongside the existing appropriation for which the approval was given.

6 Validation of unappropriated expenses and capital expenditure for 2022/23 financial year

- (1) The incurring of expenses or capital expenditure by a department in the circumstances set out in subsection (2), (3), (4), (5), or (6) is validated for the purposes of section 26C of the Public Finance Act 1989.
- (2) The circumstances in this subsection are that,—
 - (a) for the 2022/23 financial year, the department incurred expenses in excess, but within the scope, of the existing appropriations set out in column 3 of Schedule 2 alongside that department; and
 - (b) the expenses referred to in paragraph (a) were incurred under the authority of an Imprest Supply Act.
- (3) The circumstances in this subsection are that,—
 - (a) for the 2022/23 financial year, the department incurred expenses or capital expenditure in excess, but within the scope, of the existing appropriations set out in column 3 of Schedule 3 alongside that department; and
 - (b) the expenses or capital expenditure referred to in paragraph (a) were not incurred under the authority of an Imprest Supply Act.
- (4) The circumstances in this subsection are that,—
 - (a) for the 2022/23 financial year, the department incurred expenses, not within the scope of any existing appropriation, against the categories of expenses set out in column 3 of Schedule 4 alongside that department; and
 - (b) the expenses referred to in paragraph (a) were not incurred under the authority of an Imprest Supply Act.
- (5) The circumstances in this subsection are that,—
 - (a) for the 2022/23 financial year, the department incurred expenses in advance of the appropriation set out in column 3 of Schedule 5 alongside that department; and

- (b) the expenses referred to in paragraph (a) were not incurred under the authority of an Imprest Supply Act.
- (6) The circumstances in this subsection are that,—
 - (a) for the 2022/23 financial year, the department incurred capital expenditure, without appropriation, against the category of capital expenditure set out in column 3 of Schedule 6 alongside that department; and
 - (b) the capital expenditure referred to in paragraph (a) was not incurred under the authority of an Imprest Supply Act.
- (7) In this section,—

capital expenditure means the amount of capital expenditure set out in column 4 of, as appropriate, Schedule 3 or 6 alongside the relevant department

department means a department specified in column 1 of, as appropriate, Schedule 2, 3, 4, 5, or 6

expenses means the amount of expenses set out in column 4 of, as appropriate, Schedule 2, 3, 4, or 5 alongside the relevant department.

7 Validation of unappropriated expenses incurred by Ministry of Education for 2021/22 financial year

- (1) The incurring of expenses by the Ministry of Education for Vote Education in the circumstances set out in subsection (2) is validated.
- (2) The circumstances are that—
 - (a) the amount of the expenses is \$7,358,000; and
 - (b) the expenses were incurred in making payments to providers of school lunches to schools and kura with high concentrations of disadvantage to cover—
 - (i) fixed costs of the providers in being available to provide a service that was unable to be delivered because of COVID-19-related restrictions; and
 - (ii) alternative services provided by the providers in light of the altered needs of communities due to the COVID-19-related conditions at the time; and
 - (c) the expenses—
 - (i) were not within the scope of any existing appropriation; and
 - (ii) were not incurred under the authority of an Imprest Supply Act.

8 Validation of unappropriated expenses incurred by Ministry of Social Development for 2021/22 financial year

- (1) The incurring of expenses by the Ministry of Social Development for Vote Social Development in the circumstances set out in subsection (2) is validated.
- (2) The circumstances are that—

- (a) the amount of the expenses is \$155,000; and
- (b) the expenses were incurred in making payments for the training incentive allowance that were not in accordance with the relevant criteria for the programme set out in secondary legislation made under section 101 of the Social Security Act 2018; and
- (c) the expenses—
 - (i) were not within the scope of any existing appropriation; and
 - (ii) were not incurred under the authority of an Imprest Supply Act.

Schedule 1
Confirmation of expenses incurred in excess, but within scope, of
existing appropriation for 2022/23 financial year with approval of
Minister of Finance

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Column 1 Administering department	Column 2 Vote	Column 3 Appropriation	Column 4 Amount \$(000)
New Zealand Customs Service	Customs	Departmental Output Expenses Travellers Clearance and Enforcement	532

Schedule 2
Validation of expenses incurred in excess, but within scope, of
existing appropriation and with authority of Imprest Supply Act for
2022/23 financial year

s 6

Column 1 Administering department	Column 2 Vote	Column 3 Appropriation	Column 4 Amount \$(000)
Conservation, Department of	Conservation	Non-Departmental Output Expenses	
		Community Conservation Funds	103
		Non-Departmental Other Expenses	
		Provision for Bad and Doubtful Debts	425

Schedule 3**Validation of expenses and capital expenditure incurred in excess,
but within scope, of existing appropriations and without authority of
Imprest Supply Act for 2022/23 financial year**

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Column 1 Administering department	Column 2 Vote	Column 3 Appropriation	Column 4 Amount \$(000)
Conservation, Department of	Conservation	Departmental Output Expenses	
		Management of Recreational Opportunities	6,144
		Non-Departmental Capital Expenditure	
		Molesworth Recreation Reserve - Purchase of Farming Assets	11,691
Health, Ministry of	Health	Non-Departmental Output Expenses	
		Community Conservation Funds	998
		Non-Departmental Other Expenses	
		Impairment of Public Conservation Land	32,129
Inland Revenue Department	Revenue	Non-Departmental Other Expenses	
		International Health Organisations	47
		Legal Expenses	145
		Non-Departmental Other Expenses	
		Impairment of Debt and Debt Write-Offs	282,609

Schedule 4
Validation of expenses incurred not within scope of existing
appropriations and without authority of Imprest Supply Act for
2022/23 financial year

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Column 1 Administering department	Column 2 Vote	Column 3 Category of expenses	Column 4 Amount \$(000)
Education, Ministry of	Education	Multi-Category Outcomes for Target Student Groups	1,136
Social Development, Ministry of	Social Development	Benefits or Related Expenses	
		Accommodation Assistance	554
		Childcare Assistance	89
		Training Incentive Allowance	160

Schedule 5**Validation of expenses incurred in advance of appropriation and
without authority of Imprest Supply Act for 2022/23 financial year**

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Column 1	Column 2	Column 3	Column 4
Administering department	Vote	Appropriation	Amount \$(000)
Corrections, Department of	Corrections	Non-Departmental Other Expenses Waikeria Corrections and Treatment Facility	1

Schedule 6
**Validation of capital expenditure incurred without appropriation
and without authority of Imprest Supply Act for 2022/23 financial
year**

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Column 1 Administering department	Column 2 Vote	Column 3 Category of capital expenditure	Column 4 Amount \$(000)
Business, Innovation, and Employment, Ministry of	Business, Science and Innovation	Non-Departmental Capital Expenditure Research, Science and Innovation: North Island Weather Events - Plant and Food Research Limited Response and Recovery	11,000

Legislative history

5 March 2024	Introduction (Bill 27-1)
19 March 2024	First reading
26 March 2024	Second reading
21 May 2024	Committee of the whole House, third reading
27 May 2024	Royal assent

This Act is administered by the Treasury.