

Table 2: Baseline Changes Report, 2019/20 MBU, Vote 12 - 0: ERO - Education Review Office.

	Classification	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	Authority for Change	Final Year Funding
Departmental Output Expenses								
Evaluations of the Quality of Education								
Dept Annual Appropriation								
Appropriation Structure changes relating to step 1 of public finance system modernisation programme	Tech Adj	-	33,989	34,292	35,334	35,334	CAB-19-MIN-0439.01	On going
Revenue Crown								
Appropriation Structure changes relating to step 1 of public finance system modernisation programme	Tech Adj	-	33,489	33,792	34,834	34,834	CAB-19-MIN-0439.01	On going
Revenue Dept								
Appropriation Structure changes relating to step 1 of public finance system modernisation programme	Tech Adj	-	400	400	400	400	CAB-19-MIN-0439.01	On going
Revenue Other								
Appropriation Structure changes relating to step 1 of public finance system modernisation programme	Tech Adj	-	100	100	100	100	CAB-19-MIN-0439.01	On going
Total changes - Departmental Output Expenses		-	33,989	34,292	35,334	35,334		
Total changes - Output revenue (Crown +Dept+Other)		-	33,989	34,292	35,334	35,334		
Departmental Capital Expenditure								
Education Review Office - Capital Expenditure (PLA)								
Dept Other Appropriation								
Latest Capital Expenditure replacement programme	Fcst Adj	96	(472)	-	-	-	CO(18)2 Para 61.1	On going
Total changes - Departmental Capital Expenditure		96	(472)	-	-	-		
Multi-Category Expenses and Capital Expenditure								
Quality of Education: Evaluations and Services (MCA)								
Departmental Output Expenses								
Early Childhood Learning Services								
Dept Annual Appropriation								
Appropriation Structure changes relating to step 1 of public finance system modernisation programme	Tech Adj	-	(13,386)	(13,633)	(14,050)	(14,050)	CAB-19-MIN-0439.01	On going
Revenue Crown								

	Classification	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	Authority for Change	Final Year Funding
Appropriation Structure changes relating to step 1 of public finance system modernisation programme	Tech Adj	-	-	-	-	-	CAB-19-MIN-0439.01	On going
Revenue Other								
Appropriation Structure changes relating to step 1 of public finance system modernisation programme	Tech Adj	-	(67)	(67)	(67)	(67)	CAB-19-MIN-0439.01	On going
Total changes - Multi-Category Expenses and Capital Expenditure		50	(33,989)	(34,292)	(35,334)	(35,334)		
Total changes - Output revenue (Crown +Dept+Other)		50	(33,989)	(34,292)	(35,334)	(35,334)		

Classification Key

Short Name	Description	Reference
Cabinet	Cabinet policy decision	Approvals are sought in cabinet papers (refer to cabinet manual), with authority given via a cabinet minute. The authority for change should reference both supporting documents.
ECT	Expense and Capital Transfer	Defined in (Cabinet Office Circular Financial changes that can be approved by Joint Ministers). Transferring funding within an appropriation across financial years.
ECT ip	Expense and Capital Transfer in-principle	Defined in (Cabinet Office Circular). The portion of an ECT that can't be accurately quantified so the transfer amount has been approved in-principle. 1st time can count in fiscal forecasts is OBU.
Fcst Adj	Forecast Adjustments	Defined in (Cabinet Office Circular). Adjustments to the forecast expenditure of PLAs or where there is a pre-determined cost calculation, or Crown Revenue.
FLoS	Front-Loading of Spending	Defined in (Cabinet Office Circular Financial changes that can be approved by Joint Ministers). Bringing forward expenditure to create lasting cost savings.
FNA	Fiscally Neutral Adjustment	Defined in (Cabinet Office Circular Financial changes that can be approved by Joint Ministers). Transferring funding between appropriations within a financial year.
RoU	Retention of Underspends	Defined in (Cabinet Office Circular Financial changes that can be approved by Joint Ministers). Transferring underspends to the next financial year.
RoU 50%	Retention of Underspends @ 50%	Defined in CO Circular. Portion of an ROU can't accurately quantify so the transfer amount of 50% of an underspend has been approved in-principle. 1st time can count in fiscal forecasts is OBU.
Tech Adj	Technical adjustment	Defined in (Cabinet Office Circular). Technical accounting adjustments with no cash impact to the Crown, MYA spending profile changes, non-controversial appropriation title or scope changes.
Return Sav	Return of savings to the Crown	Returning savings to the Crown is always encouraged. Departments can achieve this by constantly looking for efficiency gains through improvements in processes and technology.
Crwn Liab	Recognition of Existing Crown liability	Crown liabilities need to be recognised as soon as possible. These affect Non-Departmental Appropriations.
Other	Other changes outside the above criteria	There should be very few changes outside the above criteria, so if there are any they require extra scrutiny.

